

# **APPENDIX**

Appendix A

Summary of Resources by Fund & Source for Fiscal Year 2016 Projected								
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Funds	Total
Property Taxes	15,767,400	0	1,100,600	0	0	0	0	16,868,000
Taxes Other than Property	3,696,000	1,275,400	0	0	0	0	0	4,971,400
Licenses & Permits	315,640	12,500	0	0	0	0	0	328,140
Fines & Forfeitures	208,500	0	0	0	0	0	0	208,500
Revenue From Other Agencies	1,478,900	2,353,820	0	1,400,000	0	17,700	0	5,250,420
Use of Assets	74,000	31,345	1,000	58,200	23,500	63,200	22,000	273,245
Fees & Charges	444,240	1,037,510	0	260,000	12,010,350	31,300	0	13,783,400
Other Revenue	182,175	195,600	660,000	35,000	98,840	142,925	259,000	1,573,540
Direct Charges for Service	0	0	0	0	32,500	5,459,782	0	5,492,282
Administrative Charges	0	0	0	0	0	3,500,764	0	3,500,764
Transfers In	1,059,500	390,500	0	2,016,497	2,781,540	0	0	6,248,037
<b>Total Current Revenues</b>	<b>23,226,355</b>	<b>5,296,675</b>	<b>1,761,600</b>	<b>3,769,697</b>	<b>14,946,730</b>	<b>9,215,671</b>	<b>281,000</b>	<b>58,497,728</b>
Beginning Resources	8,666,929	2,904,387	67,574	2,809,485	2,845,331	6,664,137	170,369	24,128,212
<b>Total Resources</b>	<b>31,893,284</b>	<b>8,201,062</b>	<b>1,829,174</b>	<b>6,579,182</b>	<b>17,792,061</b>	<b>15,879,808</b>	<b>451,369</b>	<b>82,625,940</b>

Summary of Requirements by Fund & Major Object for Fiscal Year 2016 Projected								
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personnel Services	15,986,880	733,982	0	0	2,903,593	5,030,375	0	24,654,830
Materials and Supplies	613,686	72,382	0	0	854,357	541,950	0	2,082,375
Contractual Services	4,046,409	1,735,607	8,000	0	2,335,799	2,724,846	284,000	11,134,661
Direct Charges for Services	835,731	440,139	10,000	0	873,876	682,987	12,500	2,855,233
Capital Outlay	57,000	1,551,976	0	6,579,182	3,649,528	414,000	0	12,251,686
Indirect Charges	2,111,747	195,320	0	0	733,380	288,817	0	3,329,264
<b>Operating Expenditures</b>	<b>23,651,453</b>	<b>4,729,406</b>	<b>18,000</b>	<b>6,579,182</b>	<b>11,350,533</b>	<b>9,682,975</b>	<b>296,500</b>	<b>56,308,049</b>
Other Requirements								
Debt Service	0	0	1,251,600	0	1,440,883	30,000	0	2,722,483
Transfers Out	1,050,500	2,208,997	500,000	0	2,471,540	17,000	0	6,248,037
<b>Total Other Expenditures</b>	<b>1,050,500</b>	<b>2,208,997</b>	<b>1,751,600</b>	<b>0</b>	<b>3,912,423</b>	<b>47,000</b>	<b>0</b>	<b>8,970,520</b>
Contingencies	2,390,023	1,262,659	9,574	0	2,529,105	1,690,342	0	7,881,703
Ending Balance	4,801,308	0	50,000	0	0	4,459,491	154,869	9,465,668
<b>Total Requirements</b>	<b>31,893,284</b>	<b>8,201,062</b>	<b>1,829,174</b>	<b>6,579,182</b>	<b>17,792,061</b>	<b>15,879,808</b>	<b>451,369</b>	<b>82,625,940</b>

**Summary of Resources by Fund & Source for Fiscal Year 2015 Adopted**

	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Capital Construction Funds</b>	<b>Enterprise Funds</b>	<b>Intergov. Service Funds</b>	<b>Trust Fund</b>	<b>Total</b>
Property Taxes	15,480,030	0	1,064,800	0	0	0	0	16,544,830
Taxes Other than Property	3,684,000	1,239,700	0	0	0	0	0	4,923,700
Licenses & Permits	315,640	12,500	0	0	0	0	0	328,140
Fines & Forfeitures	208,500	0	0	0	0	0	0	208,500
Revenue From Other Agencies	1,540,604	2,434,752	0	3,510,092	0	21,050	0	7,506,498
Use of Assets	74,000	31,345	1,000	1,546,843	38,500	67,200	22,000	1,780,888
Fees & Charges	1,335,240	1,017,470	0	262,500	11,743,350	31,300	0	14,389,860
Other Revenue	182,175	190,492	910,000	3,796,000	99,750	872,630	251,000	6,302,047
Direct Charges for Service	0	0	0	0	32,300	5,654,059	0	5,686,359
Administrative Charges	0	0	0	0	0	3,389,675	0	3,389,675
Transfers In	1,151,300	508,100	0	4,208,352	4,806,569	0	0	10,674,321
<b>Total Current Revenues</b>	<b>23,971,489</b>	<b>5,434,359</b>	<b>1,975,800</b>	<b>13,323,787</b>	<b>16,720,469</b>	<b>10,035,914</b>	<b>273,000</b>	<b>71,734,818</b>
Beginning Resources	10,515,825	3,787,882	80,974	11,736,155	8,014,323	8,212,674	185,869	42,533,702
<b>Total Resources</b>	<b>34,487,314</b>	<b>9,222,241</b>	<b>2,056,774</b>	<b>25,059,942</b>	<b>24,734,792</b>	<b>18,248,588</b>	<b>458,869</b>	<b>114,268,520</b>

**Summary of Requirements by Fund & Major Object for Fiscal Year 2015 Adopted**

	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Capital Construction Funds</b>	<b>Enterprise Funds</b>	<b>Intergov. Service Funds</b>	<b>Trust Fund</b>	<b>Total</b>
Personnel Services	15,495,349	710,025	0	0	2,773,336	4,791,488	0	23,770,198
Materials and Supplies	593,536	72,182	0	0	856,057	551,340	0	2,073,115
Contractual Services	4,993,152	1,818,212	8,000	0	2,311,486	3,185,390	276,000	12,592,240
Direct Charges for Services	800,344	426,990	10,000	0	842,868	662,412	12,500	2,755,114
Capital Outlay	63,800	1,512,976	0	23,487,942	9,409,680	952,300	0	35,426,698
Indirect Charges	2,047,504	189,830	0	0	715,820	271,521	0	3,224,675
<b>Operating Expenditures</b>	<b>23,993,685</b>	<b>4,730,215</b>	<b>18,000</b>	<b>23,487,942</b>	<b>16,909,247</b>	<b>10,414,451</b>	<b>288,500</b>	<b>79,842,040</b>
Other Requirements								
Debt Service	0	146,205	1,221,200	1,460,000	1,446,733	0	0	4,274,138
Transfers Out	1,826,700	2,809,052	750,000	112,000	4,006,569	1,170,000	0	10,674,321
<b>Total Other Expenditures</b>	<b>1,826,700</b>	<b>2,955,257</b>	<b>1,971,200</b>	<b>1,572,000</b>	<b>5,453,302</b>	<b>1,170,000</b>	<b>0</b>	<b>14,948,459</b>
Contingencies	2,507,242	1,536,769	17,574	0	2,372,243	2,419,968	0	8,853,796
Ending Balance	6,159,687	0	50,000	0	0	4,244,169	170,369	10,624,225
<b>Total Requirements</b>	<b>34,487,314</b>	<b>9,222,241</b>	<b>2,056,774</b>	<b>25,059,942</b>	<b>24,734,792</b>	<b>18,248,588</b>	<b>458,869</b>	<b>114,268,520</b>

Appendix C

Summary of Resources by Fund & Source for Fiscal Year 2015 Recommended								
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Property Taxes	15,480,030	0	1,064,800	0	0	0	0	16,544,830
Taxes Other than Property	3,684,000	1,239,700	0	0	0	0	0	4,923,700
Licenses & Permits	315,640	12,500	0	0	0	0	0	328,140
Fines & Forfeitures	208,500	0	0	0	0	0	0	208,500
Revenue From Other Agencies	1,540,604	2,434,752	0	3,510,092	0	21,050	0	7,506,498
Use of Assets	74,000	31,345	1,000	1,546,843	38,500	67,200	22,000	1,780,888
Fees & Charges	444,240	1,017,470	0	262,500	11,743,350	31,300	0	13,498,860
Other Revenue	182,175	190,492	910,000	3,796,000	99,750	872,630	251,000	6,302,047
Direct Charges for Service	0	0	0	0	32,300	5,654,059	0	5,686,359
Administrative Charges	0	0	0	0	0	3,389,675	0	3,389,675
Transfers In	1,151,300	508,100	0	4,208,352	4,806,569	0	0	10,674,321
<b>Total Current Revenues</b>	<b>23,080,489</b>	<b>5,434,359</b>	<b>1,975,800</b>	<b>13,323,787</b>	<b>16,720,469</b>	<b>10,035,914</b>	<b>273,000</b>	<b>70,843,818</b>
Beginning Resources	10,515,825	3,787,882	80,974	11,736,155	8,014,323	8,212,674	185,869	42,533,702
<b>Total Resources</b>	<b>33,596,314</b>	<b>9,222,241</b>	<b>2,056,774</b>	<b>25,059,942</b>	<b>24,734,792</b>	<b>18,248,588</b>	<b>458,869</b>	<b>113,377,520</b>

Summary of Requirements by Fund & Major Object for Fiscal Year 2015 Recommended								
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personnel Services	15,495,349	710,025	0	0	2,773,336	4,791,488	0	23,770,198
Materials and Supplies	593,536	72,182	0	0	856,057	551,340	0	2,073,115
Contractual Services	4,021,152	1,818,212	8,000	0	2,311,486	3,185,390	276,000	11,620,240
Direct Charges for Services	800,344	426,990	10,000	0	842,868	662,412	12,500	2,755,114
Capital Outlay	63,800	1,512,976	0	23,487,942	9,409,680	952,300	0	35,426,698
Indirect Charges	2,047,504	189,830	0	0	715,820	271,521	0	3,224,675
<b>Operating Expenditures</b>	<b>23,021,685</b>	<b>4,730,215</b>	<b>18,000</b>	<b>23,487,942</b>	<b>16,909,247</b>	<b>10,414,451</b>	<b>288,500</b>	<b>78,870,040</b>
Other Requirements								
Debt Service	0	146,205	1,221,200	1,460,000	1,446,733	0	0	4,274,138
Transfers Out	1,826,700	2,809,052	750,000	112,000	4,006,569	1,170,000	0	10,674,321
<b>Total Other Expenditures</b>	<b>1,826,700</b>	<b>2,955,257</b>	<b>1,971,200</b>	<b>1,572,000</b>	<b>5,453,302</b>	<b>1,170,000</b>	<b>0</b>	<b>14,948,459</b>
Contingencies	2,507,242	1,536,769	17,574	0	2,372,243	2,419,968	0	8,853,796
Ending Balance	6,240,687	0	50,000	0	0	4,244,169	170,369	10,705,225
<b>Total Requirements</b>	<b>33,596,314</b>	<b>9,222,241</b>	<b>2,056,774</b>	<b>25,059,942</b>	<b>24,734,792</b>	<b>18,248,588</b>	<b>458,869</b>	<b>113,377,520</b>

**Summary of Resources by Fund & Source for Fiscal Year 2014 Budget**

	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Capital Construction Funds</b>	<b>Enterprise Funds</b>	<b>Intergov. Service Funds</b>	<b>Trust Fund</b>	<b>Total</b>
Property Taxes	14,835,100	0	978,900	0	0	0	0	15,814,000
Taxes Other than Property	3,644,600	1,010,500	0	0	0	0	0	4,655,100
Licenses & Permits	283,600	12,500	0	0	0	0	0	296,100
Fines & Forfeitures	246,100	0	0	0	0	0	0	246,100
Revenue From Other Agencies	1,446,900	2,985,265	0	2,140,579	0	41,225	0	6,613,969
Use of Assets	74,700	34,795	1,000	863,600	33,500	58,800	22,000	1,088,395
Fees & Charges	392,600	999,600	0	263,500	11,214,330	17,600	0	12,887,630
Other Revenue	223,575	233,350	660,000	699,000	100,570	700,692	244,000	2,861,187
Direct Charges for Service	0	0	0	0	31,900	5,285,998	0	5,317,898
Administrative Charges	0	0	0	0	0	3,229,723	0	3,229,723
Transfers In	852,313	5,000	0	4,184,100	2,377,000	5,000	0	7,423,413
<b>Total Current Revenues</b>	<b>21,999,488</b>	<b>5,281,010</b>	<b>1,639,900</b>	<b>8,150,779</b>	<b>13,757,300</b>	<b>9,339,038</b>	<b>266,000</b>	<b>60,433,515</b>
Beginning Resources	10,349,819	3,593,778	245,539	8,667,159	10,053,288	7,717,036	240,451	40,867,070
<b>Total Resources</b>	<b>32,349,307</b>	<b>8,874,788</b>	<b>1,885,439</b>	<b>16,817,938</b>	<b>23,810,588</b>	<b>17,056,074</b>	<b>506,451</b>	<b>101,300,585</b>

**Summary of Requirements by Fund & Major Object for Fiscal Year 2014 Budget**

	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Capital Construction Funds</b>	<b>Enterprise Funds</b>	<b>Intergov. Service Funds</b>	<b>Trust Fund</b>	<b>Total</b>
Personnel Services	15,639,065	668,683	0	0	3,002,193	4,735,117	0	24,045,058
Materials and Supplies	560,800	71,907	0	0	901,917	544,540	0	2,079,164
Contractual Services	4,987,124	1,073,751	8,000	0	2,256,203	3,058,043	269,000	11,652,121
Direct Charges for Services	749,572	421,026	10,000	0	848,066	637,926	12,500	2,679,090
Capital Outlay	15,000	2,288,221	0	15,936,325	9,828,700	1,248,000	0	29,316,246
Indirect Charges	2,047,649	183,100	0	0	739,400	145,104	0	3,115,253
<b>Operating Expenditures</b>	<b>23,999,210</b>	<b>4,706,688</b>	<b>18,000</b>	<b>15,936,325</b>	<b>17,576,479</b>	<b>10,368,730</b>	<b>281,500</b>	<b>72,886,932</b>
Other Requirements								
Debt Service	0	1,100	1,238,200	800,000	1,448,983	0	0	3,488,283
Transfers Out	1,230,000	2,702,700	500,000	81,613	2,367,000	65,000	0	6,946,313
<b>Total Other Expenditures</b>	<b>1,230,000</b>	<b>2,703,800</b>	<b>1,738,200</b>	<b>881,613</b>	<b>3,815,983</b>	<b>65,000</b>	<b>0</b>	<b>10,434,596</b>
Contingencies	3,168,540	1,453,737	79,239	0	2,418,126	2,959,712	0	10,079,354
Ending Balance	3,951,557	10,563	50,000	0	0	3,662,632	224,951	7,899,703
<b>Total Requirements</b>	<b>32,349,307</b>	<b>8,874,788</b>	<b>1,885,439</b>	<b>16,817,938</b>	<b>23,810,588</b>	<b>17,056,074</b>	<b>506,451</b>	<b>101,300,585</b>

Appendix E

Summary of Resources by Fund & Source for Fiscal Year 2013 Actual								
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Property Taxes	14,969,837	0	1,012,267	0	0	0	0	15,982,104
Taxes Other than Property	3,603,506	1,061,816	0	0	0	0	0	4,665,322
Licenses & Permits	373,689	16,254	0	0	0	0	0	389,943
Fines & Forfeitures	260,283	0	0	0	0	0	0	260,283
Revenue From Other Agencies	1,697,194	1,993,677	0	1,081,562	244,638	137,713	0	5,154,784
Use of Assets	82,006	32,002	3,520	268,951	69,329	52,135	7,859	515,802
Fees & Charges	496,118	956,565	0	814,404	10,186,546	22,746	0	12,476,379
Other Revenue	500,745	243,443	105,043	64,377	5,137,410	149,414	243,565	6,443,997
Direct Charges for Service	0	0	0	0	33,675	5,312,784	0	5,346,459
Administrative Charges	0	0	0	0	0	2,873,509	0	2,873,509
Transfers In	1,406,708	5,000	0	2,744,283	1,496,077	21,102	0	5,673,170
<b>Total Current Revenues</b>	<b>23,390,086</b>	<b>4,308,757</b>	<b>1,120,830</b>	<b>4,973,577</b>	<b>17,167,675</b>	<b>8,569,403</b>	<b>251,424</b>	<b>59,781,752</b>
Beginning Resources	10,924,226	3,879,219	332,501	12,977,555	8,317,779	7,994,734	207,430	44,633,444
<b>Total Resources</b>	<b>34,314,312</b>	<b>8,187,976</b>	<b>1,453,331</b>	<b>17,951,132</b>	<b>25,485,454</b>	<b>16,564,137</b>	<b>458,854</b>	<b>104,415,196</b>

Summary of Requirements by Fund & Major Object for Fiscal Year 2013 Actual								
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personnel Services	14,423,256	550,113	0	0	2,609,657	4,134,054	0	21,717,080
Materials and Supplies	515,174	56,996	0	0	769,199	474,218	0	1,815,587
Contractual Services	3,453,684	596,798	7,589	0	1,934,260	1,907,518	243,564	8,143,413
Direct Charges for Services	630,213	300,267	10,000	0	775,799	656,528	12,500	2,385,307
Capital Outlay	20,219	89,982	0	4,221,049	4,289,610	341,495	0	8,962,355
Indirect Charges	1,820,491	145,708	0	0	627,938	133,107	0	2,727,244
<b>Operating Expenditures</b>	<b>20,863,037</b>	<b>1,739,864</b>	<b>17,589</b>	<b>4,221,049</b>	<b>11,006,463</b>	<b>7,646,920</b>	<b>256,064</b>	<b>45,750,986</b>
Other Requirements								
Debt Service	0	856	1,207,800	120,000	528,419	0	0	1,857,075
Transfers Out	1,049,925	2,438,846	0	697,220	1,487,179	0	0	5,673,170
<b>Total Other Expenditures</b>	<b>1,049,925</b>	<b>2,439,702</b>	<b>1,207,800</b>	<b>817,220</b>	<b>2,015,598</b>	<b>0</b>	<b>0</b>	<b>7,530,245</b>
Contingencies	0	0	0	0	0	0	0	0
Ending Balance	12,401,350	4,008,410	227,942	12,912,863	12,463,393	8,917,217	202,790	51,133,965
<b>Total Requirements</b>	<b>34,314,312</b>	<b>8,187,976</b>	<b>1,453,331</b>	<b>17,951,132</b>	<b>25,485,454</b>	<b>16,564,137</b>	<b>458,854</b>	<b>104,415,196</b>

**Summary of Resources by Fund & Source for Fiscal Year 2012 Actual**

	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Capital Construction Funds</b>	<b>Enterprise Funds</b>	<b>Intergov. Service Funds</b>	<b>Trust Fund</b>	<b>Total</b>
Property Taxes	14,784,914	0	979,775	0	0	0	0	15,764,689
Taxes Other than Property	3,537,333	951,487	0	0	0	0	0	4,488,820
Licenses & Permits	247,281	11,336	0	0	0	0	0	258,617
Fines & Forfeitures	301,478	0	0	0	0	0	0	301,478
Revenue From Other Agencies	1,962,650	2,052,613	0	1,641,241	259,761	220,242	0	6,136,507
Use of Assets	86,473	36,627	1,337	147,858	68,331	55,350	17,187	413,163
Fees & Charges	243,563	933,676	0	665,787	9,140,809	34,776	0	11,018,611
Other Revenue	80,715	138,478	131,209	243,216	114,936	143,453	238,661	1,090,668
Direct Charges for Service	0	0	0	0	27,751	4,776,558	0	4,804,309
Administrative Charges	0	0	0	0	0	2,776,792	0	2,776,792
Transfers In	873,808	0	0	2,396,664	1,407,847	245,000	0	4,923,319
<b>Total Current Revenues</b>	<b>22,118,215</b>	<b>4,124,217</b>	<b>1,112,321</b>	<b>5,094,766</b>	<b>11,019,435</b>	<b>8,252,171</b>	<b>255,848</b>	<b>51,976,973</b>
Beginning Resources	9,693,299	4,083,722	321,751	12,986,909	6,952,026	7,856,090	203,440	42,097,237
<b>Total Resources</b>	<b>31,811,514</b>	<b>8,207,939</b>	<b>1,434,072</b>	<b>18,081,675</b>	<b>17,971,461</b>	<b>16,108,261</b>	<b>459,288</b>	<b>94,074,210</b>

**Summary of Requirements by Fund & Major Object for Fiscal Year 2012 Actual**

	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Capital Construction Funds</b>	<b>Enterprise Funds</b>	<b>Intergov. Service Funds</b>	<b>Trust Fund</b>	<b>Total</b>
Personnel Services	13,857,341	564,006	0	0	2,671,454	4,079,886	0	21,172,687
Materials and Supplies	465,000	48,643	0	0	698,787	498,934	0	1,711,364
Contractual Services	3,291,122	672,585	7,571	0	1,832,676	1,825,381	245,758	7,875,093
Direct Charges for Services	607,221	292,784	10,000	0	720,164	648,007	6,100	2,284,276
Capital Outlay	15,757	234,619	0	5,112,109	1,291,871	926,946	0	7,581,302
Indirect Charges	1,755,832	149,841	0	0	612,483	134,373	0	2,652,529
<b>Operating Expenditures</b>	<b>19,992,273</b>	<b>1,962,478</b>	<b>17,571</b>	<b>5,112,109</b>	<b>7,827,435</b>	<b>8,113,527</b>	<b>251,858</b>	<b>43,277,251</b>
Other Requirements								
Debt Service	0	785	1,084,000	0	887,609	0	0	1,972,394
Transfers Out	895,015	2,365,457	0	10,000	1,652,847	0	0	4,923,319
<b>Total Other Expenditures</b>	<b>895,015</b>	<b>2,366,242</b>	<b>1,084,000</b>	<b>10,000</b>	<b>2,540,456</b>	<b>0</b>	<b>0</b>	<b>6,895,713</b>
Contingencies	0	0	0	0	0	0	0	0
Ending Balance	10,924,226	3,879,219	332,501	12,959,566	7,603,570	7,994,734	207,430	43,901,246
<b>Total Requirements</b>	<b>31,811,514</b>	<b>8,207,939</b>	<b>1,434,072</b>	<b>18,081,675</b>	<b>17,971,461</b>	<b>16,108,261</b>	<b>459,288</b>	<b>94,074,210</b>

## OVERVIEW OF FUND BALANCES

Governmental Type Funds				
<i>Fund Name</i>	<i>FY'14 Actual Beginning Fund Balance</i>	<i>FY'15 Estimated Beginning Fund Balance *</i>	<i>FY'15 Estimated Ending Fund Balance *</i>	<i>Brief Explanation for Change Within Fiscal Year '15 If greater than 10%</i>
<b>General Fund</b>				
General - unrestricted	\$ 11,807,366	\$ 9,885,764	\$ 6,156,502	Estimated Ending Fund Balance does not include the contingency of \$2,000,000 which is appropriated as an expenditure. Additionally, Departments historically have expenditure savings that provide for higher than budgeted balances.
General - restricted	593,984	630,061	84,185	**See contingency footnote (Some Tourism funds expected to be carried over into FY16.)
<b>Special Revenue Funds</b>				
Community Development Block Grant	795,312	452,134	0	**See contingency footnote
Industrial and Downtown Loans	921,115	927,000	0	**See contingency footnote
Solid Waste	113,580	187,406	0	**See contingency footnote
Transportation Operations	891,013	687,503	0	**See contingency footnote

\* For the Governmental Type funds, the budgeted Fund Balance represents the difference between assets and liabilities. Inventory values and long-term obligations are not included. Contingencies are appropriated as an expense in each fund and available for authorization by the governing body to spend. If not spent those resources become part of the new fiscal year's beginning balance; yet from a budgetary standpoint they decrease the budgeted ending fund balance.



## OVERVIEW OF FUND BALANCES

Proprietary Type Funds				
<i>Fund Name</i>	<i>FY'14 Beginning Fund Balance</i>	<i>FY'15 Estimated Beginning Fund Balance **</i>	<i>FY'15 Estimated Ending Fund Balance **</i>	<i>Brief Explanation for Change Within Fiscal Year '15 If greater than 10%</i>
<b>Enterprise Funds</b>				
Water Operations	\$ 2,465,633	\$ 1,913,280	0	**See contingency footnote
Wastewater Operations	1,836,455	1,932,582	0	**See contingency footnote
<b>Internal Service Funds</b>				
Administrative Services	715,386	554,598	0	**See contingency footnote
CD Management	249,247	140,449	0	**See contingency footnote
Engineering	123,492	122,326	0	**See contingency footnote
Equipment Replacement	3,653,307	3,003,662	1,258,500	Planned vehicle & equipment replacements reduced balance.
Garage Operations	249,760	270,323	0	**See contingency footnote
General Insurance	677,442	579,246	0	**See contingency footnote
Information Technology	208,794	206,039	0	**See contingency footnote
Insurance/Benefits Administration	1,988,005	2,312,400	2,748,797	Change due to planned PERS reserve
Workers' Compensation Insurance	888,384	872,344	236,872	Anticipated claim settlements reduced balance along with \$500,000 contingency **

\*\* The budgeted fund balance for proprietary type funds represents the difference between assets and liabilities less the net value of fixed assets, long-term debt and any required debt reserves. Contingencies are appropriated as an expense in each fund and available for authorization by the governing body to spend. If not spent those resources become part of the new fiscal year's beginning balance; yet from a budgetary standpoint they decrease the budgeted ending fund balance. Most enterprise and internal service funds have the entire estimated ending fund balance in the contingency to provide the highest amount of financial flexibility for the Council to deal with emergencies and unexpected requirements. Only the City Council can authorize the budgetary use of appropriation transfers using the contingencies.

## UN-APPROPRIATED ENDING FUND BALANCES

### Adopted FY'15

Un-appropriated Ending Fund Balances are amounts set aside for expenditures in subsequent years. Such amounts cannot be spent in the year that they are established. The City has established a formal policy for determining un-appropriated ending fund balances for the following operational funds. This policy is guided by the State of Oregon suggestion that the amount budgeted be sufficient to cover those expenditures in the following fiscal year that may occur prior to the receipt of budgeted resources.

- General Fund 30-40% of expenditures
- Utility Funds, Garage Operations Fund, and Engineering Services Fund: 25-35% of expenditures
- Administrative Services Fund and Information Technology Fund: 15-25% of expenditures
- Property Management Fund 10-20% of expenditures

Within debt funds the amounts represent unspent resources available for future year expenditures. Remaining balances in capital and systems development charges (SDC) funds are budgeted as miscellaneous construction so as to allow flexibility in the use of these amounts. The Enterprise Funds (Utilities) and most of the Internal Service Funds have started to budget all ending fund balances as a contingency to allow the financial flexibility of the use of these funds in an emergency through Council action. Contingencies cannot be transferred and appropriated for use without Council approval.

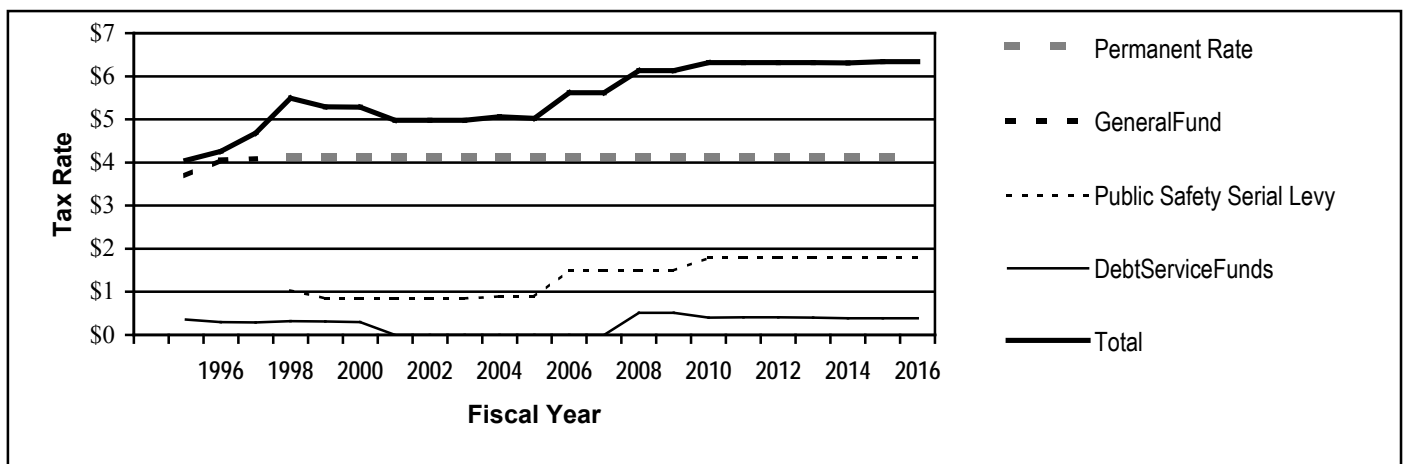
### Summary of Un-appropriated Ending Fund Balances

	ACTUAL FY'12	ACTUAL FY'13	BUDGET FY'14	COUNCIL ADOPTED FY'15	PROJECTED FY'16
General Fund	10,924,226	12,401,350	3,951,557	6,156,502	4,882,308
Street Utility Fund	685,006	891,013	0	0	0
Community Development Block Grant Fund	941,986	795,312	0	0	0
Housing & Economic Development Fund	938,972	921,115	0	0	0
Transient Room Tax Fund	22,078	74	0	0	0
General Obligation Bond Fund	106,003	112,920	50,000	50,000	50,000
Bancroft Bond Fund	226,498	115,022	0	0	0
Storm Water Utility Fund	10,563	10,563	10,563	0	0
Wastewater Fund	1,380,862	1,836,455	0	0	0
Solid Waste Fund	124,763	125,860	0	0	0
Water Fund	1,429,081	2,465,633	0	0	0
Fleet Operations Fund	3,541,534	3,903,067	1,724,361	1,258,500	1,533,531
Support Services Fund	520,272	754,934	0	0	0
Insurance Services Fund	3,329,318	3,543,830	1,938,271	2,985,669	2,925,960
Administrative Services Fund	603,610	715,386	0	0	0
Trust Funds	195,150	190,509	224,951	170,369	154,869
<b>Total Un-appropriated Balances</b>	<b>24,979,922</b>	<b>28,783,043</b>	<b>7,899,703</b>	<b>10,621,040</b>	<b>9,546,668</b>

## HISTORY OF PROPERTY TAX RATES

Property Taxes (Per \$1,000 of Assessed Value):

<i>Fiscal Year Ended June 30.</i>	<i>Permanent Rate</i>	<i>General Fund</i>	<i>Public Safety Serial Levy</i>	<i>Debt Service Funds</i>	<i>Total</i>
1995		3.69		0.36	4.05
1996		4.06		0.30	4.26
1997		4.09		0.29	4.38
1998	4.14		1.03	0.32	5.49
1999	4.13		0.85	0.31	5.29
2000	4.13		0.85	0.30	5.28
2001	4.13		0.85	0.00	4.98
2002	4.13		0.85	0.00	4.98
2003	4.13		0.85	0.00	4.98
2004	4.13		0.89	0.00	5.02
2005	4.13		0.89	0.00	5.02
2006	4.13		1.49	0.00	5.62
2007	4.13		1.49	0.00	5.62
2008	4.13		1.49	0.51	6.13
2009	4.13		1.49	0.50	6.12
2010	4.13		1.79	0.40	6.32
2011	4.13		1.79	0.41	6.33
2012	4.13		1.79	0.41	6.33
2013	4.13		1.79	0.40	6.32
2014	4.13		1.79	0.39	6.31
2015	4.13		1.79 est.	0.41 est.	6.33 est.
2016	4.13		1.79 est.	0.41 est.	6.33 est.



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**HISTORY OF LEVIES AND ASSESSED VALUES**


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<i>Fiscal Year Ended June 30</i>	<i>Real Property Assessed Value</i>	<i>Permanent Tax Rate Certification</i>	<i>Public Safety Levy</i>	<i>Public Safety Bonded Debt</i>
2005	1,579,311,858	6,014,968	1,405,588	0
2006	1,728,922,043	6,592,207	2,576,094	0
2007	2,065,307,699	7,931,607	3,077,307	0
2008	2,207,029,376	8,478,617	3,288,475	1,124,923
2009	2,318,499,838	9,583,520	3,454,566	1,159,947
2010	2,409,615,099	9,960,144	4,313,211	961,436
2011	2,478,664,959	10,245,487	4,436,778	1,007,818
2012	2,508,735,657	10,369,859	4,490,637	1,016,791
2013	2,560,620,153	10,584,705	4,583,512	1,028,089
2014	2,624,936,968	10,852,957	4,698,638	1,012,439
2015 <sup>est.</sup>	2,688,689,000	11,113,696	4,812,753	1,087,807
2016 <sup>est.</sup>	2,740,575,000	11,328,167	4,905,629	1,126,096

## HISTORY OF GENERAL SUPPORT RESOURCES

<i>Description</i>	<i>ACTUAL FY'12</i>	<i>ACTUAL FY'13</i>	<i>BUDGET FY'14</i>	<i>ADOPTED FY'15</i>	<i>PROJECTED FY'16</i>
Beg. Fund Balance	\$9,101,115	\$10,446,858	\$9,811,204	\$9,885,764	\$8,156,502
Business Taxes	290,294	286,505	282,800	275,600	275,600
Franchise Taxes:					
PP&L	1,584,297	1,619,964	1,639,500	1,671,100	1,683,400
Qwest	127,651	116,688	112,800	95,700	88,300
Charter	320,715	370,878	374,800	339,500	339,500
Avista	445,788	398,448	397,000	440,700	440,700
Allied Waste	186,148	168,089	184,300	183,200	183,200
So. Or. Sanitation	63,239	64,827	63,400	64,600	64,600
Solid Waste Transfer	17,550	20,095	18,200	20,300	20,300
Other Telecom.	25,572	37,524	24,800	24,800	24,800
Fees in Lieu of Franchise	476,079	520,488	547,000	568,500	575,600
Licenses	7,090	7,238	6,700	6,940	6,940
State Rev. Sharing	303,474	315,257	315,700	335,600	342,300
State Cigarette Tax	50,542	49,296	45,500	39,000	37,000
State Liquor Tax	442,068	462,447	459,900	490,100	499,900
Jail Services Utility Fee	0	0	0	891,000	0
Other Misc.	22,598	373,978	11,100	10,000	10,000
Investment Interest	83,252	78,857	71,500	71,500	71,500
<b>TOTAL</b>	<b><u>\$13,547,472</u></b>	<b><u>\$15,337,437</u></b>	<b><u>\$14,366,204</u></b>	<b><u>\$15,413,904</u></b>	<b><u>\$12,820,142</u></b>

## MONTHLY SALARY SCHEDULE

<u>Positions</u>	<u>Entry*</u>	<u>Top*</u>
Reserve Police Officer (Volunteer), Fire Interns	N/A	N/A
Public Safety Clerk Aide	\$1,959	\$2,501
Office Assistant	\$2,208	\$3,227
Accounting Technician	\$2,390	\$3,227
Municipal Services Worker, Utility Worker**	\$2,791	\$3,394
Specialist (Municipal Services, Utility)**	\$2,930	\$3,563
Prevention Program Office Assistant	\$2,843	\$3,628
Lead Accounting Technician	\$2,390	\$3,645
Technician, (Database, Department Support), Webmaster	\$2,657	\$3,719
Treatment Plant Specialist**	\$3,108	\$3,777
Public Safety Clerk	\$2,965	\$3,785
Community Service Officer	\$3,064	\$3,911
Investigative Specialist	\$3,094	\$3,949
Specialist (Administrative, Finance Support), Mechanic	\$2,832	\$3,965
Personnel Technician	\$2,840	\$3,977
Property Specialist	\$3,283	\$4,190
Computer Services Technician	\$3,007	\$4,211
Public Safety Executive Assistant	\$3,089	\$4,363
Engineering Technician, GIS Coordinator	\$2,832	\$4,532
Public Safety Dispatcher	\$3,418	\$4,680
Assistant Planner, Building Inspector/Plans Examiner	\$3,491	\$4,888
Lead Public Safety Dispatcher	\$3,589	\$4,909
Accountant	\$3,571	\$4,999
Grants Specialist	\$3,583	\$5,196
Associate Planner, Land Acquisition Specialist, Urban Forester	\$3,753	\$5,442
Civilian Public Safety Supervisor	\$3,759	\$5,451
Supervisor (Business Operations , Customer Service & Engineering Projects, Accounting Services), Business Advocate, City Recorder, Lead Mechanic, Personnel Analyst, Property Management Coordinator	\$3,764	\$5,458
City Surveyor, Utility Engineer	\$3,923	\$5,688
Firefighter	\$4,175	\$5,695
Superintendent	\$3,934	\$5,704
Police Officer	\$4,354	\$5,935
Fire Inspector	\$4,708	\$6,009
Senior Planner	\$4,147	\$6,013
Police Corporal	\$4,586	\$6,246
Battalion Chief, Fire Marshal, Public Safety Sergeant	\$4,397	\$6,376
Building Official, Principal Planner	\$4,402	\$6,383
Fire Corporal	\$4,737	\$6,448
Public Safety Lieutenant	\$4,784	\$7,177
Assistant Parks & Community Dev. Director, City Engineer, Information Technology Manager	\$4,790	\$7,186
Deputy Chief	\$4,829	\$7,485
Department Director-Human Resources	\$5,241	\$8,124
Department Director-Finance	\$5,432	\$8,420
Department Director-Public Safety	\$5,521	\$8,558
Department Director (Parks & Comm. Dev., Public Works)	\$5,528	\$8,568
Assistant City Manager, City Attorney	\$5,623	\$8,716

\* As of January 1, 2014

\*\*Contract under negotiation

## REPRESENTATIVE ANNUAL SALARY AND FRINGE BENEFITS

*As of January 1, 2014*

	<i>Office Assistant</i>	<i>Municipal Services Worker</i>	<i>Utility Specialist</i>	<i>Treatment Plant Specialist</i>	<i>Fire Fighter</i>	<i>Police Officer</i>
Salary (top step)	38,720	40,728	42,756	45,324	68,340	71,215
Certification +	-	499	2,933	3,931	5,678	4,060
<b>Sub-Total Salary</b>	<b>38,720</b>	<b>41,227</b>	<b>45,689</b>	<b>49,255</b>	<b>74,018</b>	<b>75,275</b>
<u>Legislated Benefits:</u>						
Workers Comp	58	1,142	1,206	1,359	2,265	2,085
City Portion PERS/OPSRP	5,955	6,864	7,607	8,201	19,030	19,353
City Portion FICA Tax 7.65%	<u>2,962</u>	<u>3,154</u>	<u>3,495</u>	<u>3,768</u>	<u>5,662</u>	<u>5,759</u>
<i>Subtotal Legislated Benefits</i>	<i>8,975</i>	<i>11,160</i>	<i>12,308</i>	<i>13,328</i>	<i>26,957</i>	<i>27,197</i>
<u>Negotiated Benefits:</u>						
Employee 6% PERS/OPSRP	2,323	2,474	2,741	2,955	4,441	4,517
Health/Dental Insurance	18,032	14,671	14,671	14,671	18,032	18,032
Wellness Program	180	180	180	180	180	180
Life Ins.	70	76	76	90	144	151
<u>Long Term Dis. Ins.</u>	<u>122</u>	<u>130</u>	<u>131</u>	<u>155</u>	<u>226</u>	<u>237</u>
<i>Subtotal Negotiated Benefits</i>	<i>20,727</i>	<i>17,531</i>	<i>17,799</i>	<i>18,051</i>	<i>23,023</i>	<i>23,117</i>
<b>Sub-Total Benefits</b>	<b>29,702</b>	<b>28,691</b>	<b>30,107</b>	<b>31,379</b>	<b>49,980</b>	<b>50,314</b>
<b><u>Total Salary &amp; Benefits</u></b>	<b><u>68,422</u></b>	<b><u>69,918</u></b>	<b><u>75,796</u></b>	<b><u>80,634</u></b>	<b><u>123,998</u></b>	<b><u>125,589</u></b>
% Ratio of Benefits/Salary	77%	70%	66%	64%	68%	67%

+ Varies with the individual.

## BENEFIT DETAILS

Employee related benefits are a key expenditure detail. Details on the significant benefits expenditures are presented below along with additional detail on the largest two benefits related expenditures: the Oregon Public Employees Retirement System (PERS) and Employee Health Insurance.

The total cost for benefits by the major categories is provided below to provide insight into the changes over time. Remember that “Budget” will appear to jump in comparison to “Actual” given that the City frequently has unfilled positions at different times throughout the year that result in temporary expenditure savings.

	<b>FY'12 Actual</b>	<b>FY'13 Actual</b>	<b>FY'14 Budget</b>	<b>FY'15 Adopted</b>	<b>FY'16 Projected</b>
Fica/Medicare	1,005,288	1,010,523	1,095,300	1,068,304	1,098,161
Workers Comp	193,626	266,152	307,223	301,980	309,726
Insurance (Health & Life)	3,217,484	3,325,282	3,784,229	3,882,599	4,180,495
Retiree Insurance	103,708	109,429	200,444	290,527	372,117
PERS/OPSRP-Employee 6%	779,676	778,912	855,996	843,670	871,896
PERS/OPSRP-Employer	2,197,445	2,354,460	2,807,638	2,618,591	2,700,064

**Fica/Medicare:** These are the mandatory federal payroll taxes required to be paid by all public and private employers.

**Workers Compensation:** The City is self-insured for workers compensation claims. At the end of each fiscal year, if the balance available in the workers comp fund is above the target minimum required reserves due to lower amounts of claims during the year, the fund issues a credit back to the departments. This is why actual results in recent years look substantially lower than budgeted expenditures.

**Insurance (Health & Life):** Health insurance and dental insurance make up the bulk of this expenditure category. The City pays 92.5% of health insurance premiums for all classes of employees and all bargaining units also have a cost sharing agreement for annual increases that are in excess of 10% per year. Insurance costs by major operating departments are presented on the following page.

**Retiree Insurance:** The City has an obligation to pay four years of health insurance premiums upon retirement and this is the budgeted premium payments for retirees. Employees hired on or after January 1, 2007, are no longer eligible for the 48 months of Coverage at time of PERS retirement election, except as agreed to in signed labor union contracts between the City and labor unions.

**PERS:** Like almost all public agencies in Oregon, the City’s participation in the Oregon PERS is mandatory. Public Employees that participated in the PERS system prior to system changes made in 2003 receive slightly different benefits than those that started after 2003. PERS charges the City different rates for the different classes of employees and different rates for sworn personnel versus general service personnel. The City uses its insurance/benefits fund to charge slightly different rates to departments as compared to the rates paid into the PERS system to limit the drastic budgetary impact of the State’s PERS rates changing every two years. There is currently a PERS reserve in the insurance fund that will be used in the future to offset the impact of rates that are set to increase every two years until the State system is fully funded again. Costs by major operating departments are presented on the following page.



## BENEFIT DETAILS

<b>Total PERS Expenditures by Program Area</b>					
	<b>FY'12 Actual</b>	<b>FY'13 Actual</b>	<b>FY'14 Budget</b>	<b>FY'15 Adopted</b>	<b>FY'16 Projected</b>
Policy & Legislation	5,239	19,641	0	0	0
Public Safety	1,931,478	2,038,679	2,281,406	2,215,435	2,274,109
Parks	68,241	65,306	72,881	75,066	76,670
Development	113,249	120,335	141,757	124,180	131,405
Transportation	64,369	63,294	83,329	85,577	87,977
Water	147,239	153,867	180,424	180,822	191,884
Wastewater	166,177	165,907	203,474	170,245	175,954
Solid Waste	1,329	1,473	1,556	2,577	2,708
Administrative Services	233,563	252,484	277,972	290,798	300,551
Support Services	246,207	252,386	420,835	317,561	330,702
Lands & Building	30	0	0	0	0
<b>TOTAL</b>	<b>2,977,121</b>	<b>3,133,372</b>	<b>3,663,634</b>	<b>3,462,261</b>	<b>3,571,960</b>

<b>Total Insurance Expenditures by Program Area</b>					
	<b>FY'12 Actual</b>	<b>FY'13 Actual</b>	<b>FY'14 Budget</b>	<b>FY'15 Adopted</b>	<b>FY'16 Projected</b>
Policy & Legislation	4,065	11,813	0	0	0
Public Safety	1,640,223	1,745,883	1,994,291	2,110,863	2,271,572
Parks	109,139	108,599	113,379	114,493	124,355
Development	152,217	157,919	184,400	163,682	176,265
Transportation	113,960	104,332	128,387	130,864	142,086
Water	230,283	227,894	252,512	255,970	277,960
Wastewater	273,941	254,200	297,922	237,584	257,986
Solid Waste	1,746	1,673	1,818	3,090	3,346
Administrative Services	329,719	339,120	385,857	417,671	449,012
Support Services	359,892	371,715	423,520	446,829	476,360
Lands & Building	46	0	0	0	0
<b>TOTAL</b>	<b>3,215,231</b>	<b>3,323,148</b>	<b>3,782,086</b>	<b>3,881,046</b>	<b>4,178,942</b>

## COMPUTATION OF LEGAL DEBT MARGIN

*As of June 30, 2014*

The issuance of bonds by local governmental units in Oregon is limited by the provisions of the City's charter, local law and provisions of the Oregon Revised Statutes (ORS). No City can issue bonds exceeding the lesser of 3% of its real market value or the limitations as defined by local charter or law. The City of Grants Pass Charter does not identify any such bonding limitation; thus, the 3% real market value limitations apply to the local municipality.

Exclusions, as defined by ORS, from the limitation include bonds issued for water, sanitary or storm sewers and special assessment improvements. The calculations presented below substantiates that all the current bonded debt of the City meets the defined exclusions, showing compliance with the legal debt limitation.

*Total Real Market Value as of June 30, 2014 <i>est.</i>	\$ 2,827,397,000
Less Non-Profit Housing	<u>- 1,943,580</u>
**Total	<u>\$ 2,825,453,420</u>
Debt limit, 3% of total real market value - ORS 287.004(2)	\$ 84,763,603

### Amount of debt applicable to debt limit

Total bonded debt, including special assessments bond and public safety general obligation bonds	\$ 13,395,000
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Less:

Assets in debt service funds available for payment of principal	\$ 0
Other deduction allowed by law	0
Special assessment and revenue bonds	<u>8,725,000</u>

Total Deductions	<u>\$ 8,725,000</u>
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Total amount of debt applicable to debt limit	<u>\$ 4,670,000</u>
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Legal debt margin	<u>\$ 80,093,603</u>
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\* Total Real Market Value as defined in ORS 308.207

\*\* Source: Josephine County Assessor's office

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## SCHEDULE OF FUTURE DEBT SERVICE

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### Bonded Debt

<i>Fiscal Year</i>	<b>General Obligation Bonds Public Safety Facilities</b>		<b>Full Faith and Credit Obligation Bonds Wastewater Fund</b>		<b>Full Faith and Credit Obligation Bonds Water Fund</b>	
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2014-2015	865,000	206,200	775,000	166,963	375,000	129,770
2015-2016	930,000	171,600	790,000	143,713	385,000	122,170
2016-2017	1,010,000	125,100	375,000	116,063	390,000	114,420
2017-2018	1,095,000	74,600	385,000	101,063	400,000	106,520
2018-2019	770,000	30,800	400,000	85,663	410,000	96,360
2019-2020	0	0	415,000	69,663	425,000	81,700
2020-2021	0	0	430,000	53,400	440,000	65,100
2021-2022	0	0	445,000	36,200	455,000	47,900
2022-2023	0	0	460,000	18,400	475,000	29,300
2023-2024	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>495,000</u>	<u>9,900</u>
<b>Totals</b>	<b><u>\$4,670,000</u></b>	<b><u>\$608,300</u></b>	<b><u>\$4,475,000</u></b>	<b><u>\$791,128</u></b>	<b><u>\$4,250,000</u></b>	<b><u>\$803,140</u></b>

## INTERFUND LOANS

*As of June 30, 2014 est.*

Municipal governments are authorized to make interfund loans. Generally this occurs when it is advantageous (e.g. short-term financing needs) and occasionally as a result of an unexpected temporary resource shortage. Interfund loan payments are recognized as revenues and expenditures as appropriate when they occur and thus affect the budgetary balance of each fund.

The borrowing fund pays interest to the loaning fund at the rate earned at the Local Government Investment Pool. This ensures the fund that loaned the money continues to earn fair and appropriate interest, and usually means the fund in need of short-term financing receives a more advantageous interest rate than external borrowing rates.

Currently the City has the following interfund loans outstanding:

<b>From</b>	<b>To</b>	<b>Balance</b>	<b>Last Payment</b>	<b>Scheduled Payment</b>
General Fund <sup>1</sup>	Lands & Buildings Capital Projects	\$1,460,000	May 2013	June 2014
Solid Waste Fund <sup>2</sup>	Bancroft Bond Fund	1,146,200	May 2013	June 2014
Insurance Fund <sup>3</sup>	Storm Water Utility	146,205	n/a	July 2014

<sup>1</sup> In June 2006 the Council approved the acquisition of property on Lower River Road by use of a short-term interfund loan. This loan had an original balance of \$2,500,000 and is being paid back from sale of land proceeds.

<sup>2</sup> The Bancroft Fund traditionally generates revenue from the sale of bonds to fund capital projects from local improvement districts. The local improvement districts financing mechanism is repaid through bi-annual billings to the property owners. Since 2002 the LIDs formed have been of insufficient dollar value to warrant public sale of bonds. Loan payments are made annually based on actual payments received from property owners.

<sup>3</sup> In Fiscal Years 2007 and 2008 the Council directed staff to create a Storm Water Utility. Costs were incurred with the understanding a Storm Water Utility Fee would be implemented. Finalization of this is still pending and Council reaffirms this operating loan each year. The Street Utility Fund currently pays interest on this loan pending a funding mechanism for the Storm Water Utility.

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**TEN LARGEST TAXPAYERS WITHIN CITY LIMITS**


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<i>Name</i>	<i>Type of Business</i>	<i>City Taxable Base Value</i>	<i>Percentage of Total Assessed Value</i>
Charter Communications	Utility	\$20,744,200	0.79%
Masterbrand Cabinets Inc.	Industrial	20,264,240	0.77%
Auerbach Grants Pass & Freeman Grants Pass LLC	Commercial	18,181,620	0.69%
PacifiCorp (PP&L)	Utility	14,469,000	0.55%
Grants Pass FMS LLC	Commercial	13,781,210	0.53%
Lynn-Ann Development LLC	Developer	13,546,860	0.52%
Home Depot USA Inc.	Commercial	12,683,195	0.48%
HCP SH ELP3 Properties LLC	Commercial	11,689,630	0.45%
Avista Corporation	Utility	11,700,000	0.45%
Johnson Trust, Carl D	Commercial	11,132,930	0.42%
Sub-total of top taxpayers:		<u>\$ 148,192,885</u>	<u>5.65%</u>
Other taxpayers:		<u>\$2,476,744,083</u>	<u>94.35%</u>
Total all taxpayers:		<u>\$2,624,936,968</u>	<u>100.00%</u>

Source: Josephine County Assessor - October 2013

## SYSTEM DEVELOPMENT CHARGE REVENUES

### FY'15 System Development Charge Revenues

<i>Capital Improvement Type</i>	<i>SDC Fund Number</i>	<i>Est. Balance July 1, 2014</i>	<i>FY'15 SDC Revenue Budget</i>	<i>FY'15 Allocations</i>	<i>Est. Balance June 30, 2015</i>
Parks Land Acquisition	692	158,323	44,000	160,000	42,323
Parks Development	694	52,846	35,000	55,000	32,846
Storm Water & Open Space	642	79,337	27,000	105,000	1,337
Transportation	614	883,116	150,000	900,000	133,116
Transportation: Signal SDC	614	9,040	0	0	9,040
Water	752	272,212	154,000	400,000	26,212
Wastewater	722	116,318	150,000	150,000	116,318

### FY'15 Budgeted Allocation of System Development Charge Revenues To Capital Projects

<i>Project #</i>	<i>Project Name</i>	<i>Description</i>	<i>\$ Allocated</i>
<b><u>Parks Land Acquisition SDC to Capital Projects</u></b>			
LB4713	Allenwood Park Reserve	Park land acquisition	<u>160,000</u>
		<b>Total</b>	<b><u>\$160,000</u></b>
<b><u>Parks Land Development SDC to Capital Projects</u></b>			
LB6146	Riverside Playground	Parks Development	15,000
LB6184	Soccer Complex	Parks Development	15,000
LB6190	Riverside Park - River Trail	Parks Development	20,000
LBXX04	Reinhart Park Irrigation Sys.Conversion	Parks Development	<u>5,000</u>
		<b>Total</b>	<b><u>\$55,000</u></b>
<b><u>Storm Water and Open Space SDC to Capital Projects</u></b>			
DO6169	Storm Water Master Plan Update	Update capital improvement plan & resources	<u>105,000</u>
		<b>Total</b>	<b><u>\$105,000</u></b>
<b><u>Transportation SDC to Capital Projects</u></b>			
TR4934	Redwood Avenue LID-Dowell>Hubbard	Widen highway, add sidewalks and bike lanes	600,000
TR6075	Lincoln Rd Sidewlk:Lwr Riv.Rd>Bridge St.	Install sidewalks & bikeways along road	250,000
TRXX06	Dimmick RR Crossing Corridor Study	Study Railroad crossing factors incl. traffic impacts	<u>50,000</u>
		<b>Total</b>	<b><u>\$900,000</u></b>
<b><u>Water SDC to Capital Projects</u></b>			
WA4742	Reservoir & Pump Station Site Purchases	Purchase land for future reservoir & pump station	<u>75,000</u>
		<b>Total</b>	<b><u>\$75,000</u></b>
<b><u>Wastewater SDC to Capital Projects</u></b>			
SE4964	WRP Phase 2 Expansion	Expand aeration basin capacity, etc.	<u>150,000</u>
		<b>Total</b>	<b><u>\$150,000</u></b>

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## GLOSSARY

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**Accrual basis of accounting:** Method of accounting that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of related cash flows. Differs from GAAP Accrual Basis in that while capital outlays are recognized as expenditures; depreciation and amortization are not.

**Activity:** A subdivision of the city organization responsible for one or more specific functions. A combination of people, technology, supplies, methods and environment that produces a given product or service.

**Activity generated revenues:** Monies directly generated by activity efforts, for example: fees, licenses/permits, fines and rents, or revenues required to be allocated to specific activities such as special tax levies.

**Adopted budget:** The financial plan adopted by the Council.

**Agency fund:** Funds used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations or other governments.

**Annexation:** The incorporation of land into an existing city with a resulting change in the boundaries of this city.

**Appropriation:** The legal authorization granted by the governing body to make expenditures for specific purposes.

**Assessed Value:** The value set by the County Assessor on real and personal taxable property as a basis for levying taxes. The value can only be raised three percent per year on existing property, or by new construction.

**Assessment:** Value set on real and personal taxable property as a basis for levying taxes. The County Assessor sets this value.

**Basis of Accounting:** The criteria governing the timing of the recognition of transactions and events. The City's budget for governmental type funds – General Fund, Special Revenue Funds, Debt Service and Capital Projects Funds are prepared using the modified accrual basis of accounting. For the proprietary funds – Water, Wastewater and all the Internal Service Funds, the budget is prepared on a full accrual basis.

**Beginning Balance:** The amount of unexpended funds carried forward from one fiscal year to another.

**Bonds:** A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date in the future (called the maturity date) together with periodic interest at a specified rate.

**Budget:** A written report of the local government's comprehensive financial plan for one budget period. It must include a balanced statement of actual revenues and expenditures during each of the last two budget periods and estimated revenues and expenditures for the current and upcoming budget periods.

**Budget Committee:** The budget planning board of the City, consisting of eight Councilors and eight community members appointed by the Council to serve three-year terms.

## GLOSSARY

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**Budget Phases:** Local budget law and City procedures require that the adopted budget for each fiscal year be the result of a process that requires input by the City Council, management and citizens before final appropriations are authorized. These steps include:

- *Proposed Budget* – The document developed by City management based on requests for programs and appropriations from staff, and reviewed by the Budget Committee in a public hearing.
- *Approved Budget* – The Proposed Budget is reviewed, modified and developed into the Approved Budget that is then submitted to the City for adoption following additional public hearing(s).
- *Adopted Budget* – The acceptance of the Approved Budget which includes authorized actual appropriations. In addition to the Budget Resolution, the Council adopts (in separate Resolutions) rates, charges and other actions relating to City operations.

**C.D.B.G.:** Community Development Block Grant providing low interest or no interest loans for housing.

**Capacity depletion reserve:** A special reserve account that includes funds collected through new service charges and surcharges to customers that will be used to expand the sewer system to accommodate additional customers.

**Capital Improvement Projects:** The plan or schedule of project expenditures for public facilities and infrastructure (buildings, roads, etc.) with estimated costs, sources of funding and timing of work, over a fixed period of several future years.

**Capital Outlay:** Expenditures which result in the acquisition of, or addition to, fixed assets.

**Charges for services:** A charge from a city activity for services directly delivered to another activity.

**Community Development Block Grant (CDBG):** Funds originating with the federal government and distributed by the state, used to improve urban areas.

**Contingency:** An appropriation amount in a given fund to cover unforeseen events that occur during the budget year. Expenditure of the contingency fund does not require a supplemental budget or public hearing. However, it does require City Council action by resolution to transfer the contingency to an appropriation level.

**Contractual services:** Services that the City hires from outside the City organization.

**Customer:** The recipient of a product or service provided by the City. Internal customers are usually City departments, employees, or officials who receive products or services provided by another City Department. External customers are usually citizens, neighborhoods, community organizations, businesses, or other public entities that receive products or services provided by a City Department.

**D.A.R.E.:** Drug Awareness Resistance Education.

**Debt service:** Expenses for interest and principal payment on borrowed funds.



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## GLOSSARY

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**Debt Service Reserve:** Funds mandated to be set aside for the term of the obligation as stipulated by loan agreements or bond covenants at the onset of incurred debt. These monies serve as a reserve for principal payments, should other revenues be insufficient.

**Direct charges:** Charges for supervision, space rental, utility charges and finance services that are used by the activity.

**DEQ:** Department of Environmental Quality.

**Employee Benefits:** The non-salary part of an employee's total compensation. A typical benefit package includes such things as Social Security taxes, health insurance, retirement and worker's compensation insurance.

**Ending balance:** The excess of the fund's assets and estimated revenues for the period over its liabilities and appropriations for the period, available for appropriation in the following year.

**Enterprise Fund:** A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. Enterprise funds are self-supporting.

**Enterprise Zone:** State-designated area within the City in which businesses can qualify for three to five years of property tax abatement on significant new plant and equipment investments.

**Expenditures:** The spending of money by the City for the programs and projects included within the adopted budget.

**Fiduciary funds:** Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs.

**Fiscal year:** The twelve-month period from July 1 to June 30 for which the annual budget of the City is prepared and adopted.

**Fixed assets:** Assets with a long-term character such as land, buildings, furniture and other equipment.

**Franchise tax:** A fee paid for a special privilege granted by a government permitting the use of public property, i.e., city streets, which usually includes regulation and monopoly.

**FTE:** Full Time Equivalent.

**Fund:** A division in the budget, with independent fiscal and accounting requirements, with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and changes in these assets and liabilities.

**Fund Balance:**

- **Governmental Type Funds:** The budgeted Fund Balance represents the difference between assets and liabilities. Inventory values and long-term obligations are not included. Contingencies are appropriated as an expense in each fund and available for authorization by the governing body to spend. If not spent those resources become part of the new fiscal year's beginning balance; yet from a budgetary standpoint they decrease the budgeted ending fund balance.

## GLOSSARY

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- **Proprietary Type Funds:** The budgeted fund balance represents the difference between assets and liabilities less the net value of fixed assets, long-term debt and any required debt reserves. Contingencies are appropriated as an expense in each fund and available for authorization by the governing body to spend. If not spent these resources become part of the new fiscal year's beginning balance; yet from a budgetary standpoint they decrease the budgeted ending fund balance.

**G.A.S.B. 34:** (Government Accounting Standards Board Pronouncement #34) A new reporting model for financial statements presented in the Comprehensive Annual Financial Report (CAFR) in order to reflect government activity in a manner similar to the private sector.

**G.I.S.:** Geographic Information System is an electronic tool, which integrates maps with tabular databases to produce information about properties or areas with specific characteristics. Data fields include land use, size, value, ownership, utilities, tax assessments and development.

**G.R.I.P.:** The Grants Pass Rural/Metro Interagency Program whereby the City contracts with Rural/Metro, a private fire protection firm, to provide personnel and resources for extra-ordinary emergency events.

**General Fund:** The major operating fund that includes policy and legislation, public safety, development and parks programs. It accounts for all revenues and expenditures not otherwise required to be accounted for in a specially designated fund.

**General Obligation Debt:** Long-term debt that is backed by the full faith and credit of the City's ratepayers based on the assessed value of real property.

**Goal:** A long-range desirable development attained by time phased objectives as outlined in the Strategic Plan, designed to carry out a strategy.

**Grant:** A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function (for example wastewater plant expansion), but it is sometimes also for general purposes.

**Harbeck-Fruitdale Sewer Service District:** This district, an independent entity, is responsible for the collection of deferred assessment liens for the initial hook-up to sewer services. All infrastructures serving the area is owned and maintained by the City.

**ISTEA:** Intermodal Surface Transportation Efficiency Act is a grant to encourage various types of transportation.

**Indirect Charges:** General administrative charges that cover overall management, personnel and legal services.

**K-9:** Police Officer assisted by a canine (Police Service dog).

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## GLOSSARY

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**Local Improvement District (LID)**: A funding district, initiated by property owners within an area, used to distribute costs for capital projects, which are deemed to primarily benefit those properties, evenly for all owners in the district.

**Local Option Levy**: A short-term levy (up to five years for operating purposes and up to ten years for capital improvements) outside of the permanent tax rate limit, which must be approved by the voters in a manner consistent with Measure 50 requirements.

**Major fund**: Ideally, governments would report a separate column for each individual governmental or proprietary fund in their basic financial statements. (Note only governmental and proprietary funds may be designated as major. Internal Service Funds by definition are nonmajor.) For most governments however this is infeasible given the number of funds so authoritative accounting standards mandate the presentation of a separate column only for major funds while data from all of the nonmajor funds are aggregated into a single column.

The Governmental Accounting Standards Board provides a series of tests to determine a major fund based on relative size (at least 10% of the total for governmental or enterprise funds and 5% of the total for governmental and enterprise funds) or qualitative factors (when government officials believe it is particularly important to financial statement users.)

**Measure 5**: A ballot measure approved by Oregon voters on November 6, 1990. The measure placed a declining rate limit on taxes for schools and a rate limit of \$10.00 per \$1,000 assessed valuation on the consolidated taxes of all other governments.

**Measure 50**: A ballot measure approved by Oregon voters at the special election held on May 20, 1997 and contained in Article XI, Section 11 of the Oregon Constitution. Measure 50 repeals a previously approved property tax reduction measure known as Measure 47 and replaces it with a new ad valorem property tax limitation. In short, Measure 50 cuts district levies, rolls back assessed values, limits future taxable value increases, establishes permanent tax rate limits, allows for local option levies and retains Measure 5 limits.

**Modified accrual basis of accounting**: Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for the unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

**O.E.D.D. Grant**: A grant from the Oregon Economic Development Department.

**OMEP**: Oregon Manufacturing Extension Partnership.

**Operating budget**: That part of the budget that includes the main services of the City; public safety, policy, parks, development, transportation, water, wastewater and solid waste. The means by which the financing of acquisitions, spending and service delivery activities of a government are controlled.

**Oregon Revised Statute (ORS)**: Oregon laws established by the legislature.

## GLOSSARY

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**Parkway Redevelopment Agency:** This independent entity, totally funded by tax increment receipts, achieves its mission through the construction of capital projects, implementation of the job incentive program and recruitment to and expansion of business within the agency's boundaries.

**Performance Indicators:** Statistical measures which are collected to show impact of dollars on City services.

**Performance Measurements:** A management tool used to measure workload, efficiency, effectiveness and productivity measures for purposes of evaluating service delivery, recognizing achievements and identifying improvement areas.

**Permanent Tax Rate Limit:** The rate per thousand dollars of Assessed Value that is the maximum that can be levied for government operations, as established by Measure 50.

**Personnel Services:** Costs for employees including salary, overtime, health and accident insurance premiums, social security and retirement premiums, unemployment insurance and other miscellaneous charges for employees.

**Program:** A group of related activities to accomplish a major service or function.

**R.C.C.:** Rogue Community College.

**R.S.S.D.:** The Redwood Sanitary Sewer Service District, an independent entity that provides sewer service to its district patrons. The district contracts with the City of Grants Pass for maintenance and operation of its collection and pumping system, and treatment of its solids.

**Reserve funds:** Established to accumulate money from one fiscal year to another for a specific purpose.

**Resources:** Total funds available, which includes the estimated balances on hand at the beginning of the fiscal year, plus all revenues anticipated being collected during the year.

**Revenue:** Monies received or anticipated during the year through such sources as taxes, fines, fees, grants or service charges, which can be used to finance City services.

**Revenue bonds:** A type of bond for which the payments (principal and interest) are made from the earnings of the enterprise for which the bonds were issued.

**Solid Waste Fund:** A special revenue fund used to account for the proceeds and expenditures of the landfill general operation in addition to the reserves for closure and post-closure costs.

**SORED I:** Southern Oregon Regional Economic Development Inc.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources that are restricted to expenditures for a specific purpose.

**State Revolving Fund (SRF):** A source of borrowing from the Oregon Department of Environmental Quality at interest rates lower than the open market, specifically for water and wastewater facility enhancements and improvements.

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## GLOSSARY

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Storm Water Utility Fund: A special revenue fund used to account for the proceeds and expenditures of the storm water and open space related operations.

Strategic Plan: A plan developed and adopted by the Council, affirming the major goals for the organization and defining operational objectives, for a specified period of time

Streets Utility Fund: A special revenue fund used to account for the proceeds and expenditures of the transportation related operations.

Supplemental budget: Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. The supplemental budget cannot be used to increase a tax levy.

System Development Charge (SDC): A fee imposed at the time development occurs, which is designed to finance the construction, extension or enlargement of a street, community water supply, storm water or sewage disposal system, or public park. The objective is to charge new users an equitable share of the cost of services and to pay for improvements necessary as a result of increased development and demand on the City's infrastructure.

Tax Levy: Total amount of dollars raised in property taxes imposed by the City, permanent tax rate, local option levies and bonded debt levies.

Three Track System: System used to determine the processing time required for various types of building permits.

Transfer: Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure requirement in the originating fund and a revenue in the receiving fund.

Trust fund: A fund to hold money aside for future use for a specific purpose.

UAPC: Urban Area Planning Commission.

UGB: Urban Growth Boundary.

**WHERE THE ROGUE RIVER RUNS**

**GRANTS  
PASS**



**O R E G O N**

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