

APPENDIX

Appendix A

Summary of Resources by Fund & Source for Fiscal Year 2012 Projected

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Funds	Total
Property Taxes	14,775,931	0	996,400	0	0	0	0	15,772,331
Taxes Other than Property	3,154,130	918,631	0	0	0	0	0	4,072,761
Licenses & Permits	234,110	13,000	0	0	0	0	0	247,110
Fines & Forfeitures	252,460	0	0	0	0	0	0	252,460
Revenue From Other Agencies	1,565,398	2,952,271	0	500,000	276,000	123,019	0	5,416,688
Use of Assets	37,150	37,870	100	72,665	41,000	40,700	10,000	239,485
Fees & Charges	356,510	907,590	0	640,990	9,345,514	140,400	0	11,391,004
Other Revenue	83,815	41,665	660,000	64,500	92,620	25,454	218,300	1,186,354
Direct Charges for Service	0	0	0	0	17,100	5,024,695	0	5,041,795
Administrative Charges	0	0	0	0	0	2,975,389	0	2,975,389
Transfers In	895,788	5,000	0	2,021,885	1,174,041	0	0	4,096,714
Total Current Resources	21,355,292	4,876,027	1,656,500	3,300,040	10,946,275	8,329,657	228,300	50,692,091
Beginning Resources	7,348,216	3,349,866	66,570	7,398,585	4,076,121	6,243,751	132,023	28,615,132
Total Resources	28,703,508	8,225,893	1,723,070	10,698,625	15,022,396	14,573,408	360,323	79,307,223

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

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personal Services	14,349,105	658,244	0	0	2,976,630	4,842,628	0	22,826,607
Materials and Supplies	408,055	69,082	0	0	753,087	490,490	0	1,720,714
Contractual Services	3,547,314	959,902	46,200	0	1,905,972	2,193,270	268,300	8,920,958
Direct Charges for Services	600,043	354,771	10,000	0	773,487	552,478	6,100	2,296,879
Capital Outlay	95,850	2,103,887	0	10,698,125	3,381,916	374,700	0	16,654,478
Indirect Charges	1,851,533	172,300	0	0	654,300	157,198	0	2,835,331
Operating Expenses	20,851,900	4,318,186	56,200	10,698,125	10,445,392	8,610,764	274,400	55,254,967
Other Requirements								
Contingencies	1,050,000	2,002,772	0	0	2,313,451	1,321,868	0	6,688,091
Debt Service	0	2,199	1,100,200	0	889,512	0	0	1,991,911
Transfers Out	280,000	1,892,173	500,000	500	1,374,041	0	0	4,046,714
Total Other Requirements	1,330,000	3,897,144	1,600,200	500	4,577,004	1,321,868	0	12,726,716
Reserve for Capital	0	0	0	0	0	0	0	0
Ending Balance	6,521,608	10,563	66,670	0	0	4,640,776	85,923	11,325,540
Total Requirements	28,703,508	8,225,893	1,723,070	10,698,625	15,022,396	14,573,408	360,323	79,307,223

Summary of Resources by Fund & Source for Fiscal Year 2011 Adopted

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Property Taxes	14,231,258	0	966,600	0	0	0	0	15,197,858
Taxes Other than Property	3,150,920	918,601	0	0	0	0	0	4,069,521
Licenses & Permits	216,110	13,000	0	0	0	0	0	229,110
Fines & Forfeitures	252,460	0	0	0	0	0	0	252,460
Revenue From Other Agencies	1,634,480	2,657,731	0	1,490,703	261,000	327,895	0	6,371,809
Use of Assets	36,150	38,015	100	995,831	41,000	37,881	10,000	1,158,977
Fees & Charges	344,660	933,490	0	578,982	9,183,514	132,600	0	11,173,246
Other Revenue	83,815	36,811	660,000	64,500	92,450	150,880	210,000	1,298,456
Direct Charges for Service	0	0	0	0	17,100	5,069,612	0	5,086,712
Administrative Charges	0	0	0	0	0	2,906,903	0	2,906,903
Transfers In	857,788	20,000	500,000	2,754,961	1,076,737	0	0	5,209,486
Total Current Resources	20,807,641	4,617,648	2,126,700	5,884,977	10,671,801	8,625,771	220,000	52,954,538
Beginning Resources	7,623,898	3,468,226	37,611	12,918,408	5,424,633	6,713,361	268,123	36,454,260
Total Resources	28,431,539	8,085,874	2,164,311	18,803,385	16,096,434	15,339,132	488,123	89,408,798

Summary of Requirements by Fund & Major Object for Fiscal Year 2011 Adopted

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personal Services	13,719,821	632,560	0	0	2,849,444	4,624,607	0	21,826,432
Materials and Supplies	437,930	90,082	0	0	729,087	494,040	0	1,751,139
Contractual Services	3,472,354	951,024	30,800	0	1,836,216	2,166,040	350,000	8,806,434
Direct Charges for Services	583,137	346,836	10,000	0	760,151	543,072	6,100	2,249,296
Capital Outlay	92,700	2,178,887	0	17,997,336	5,057,626	1,097,206	0	26,423,755
Indirect Charges	1,787,381	171,050	0	0	648,000	170,414	0	2,776,845
Operating Expenses	20,093,323	4,370,439	40,800	17,997,336	11,880,524	9,095,379	356,100	63,833,901
Other Requirements								
Contingencies	1,050,000	1,933,709	0	0	2,121,660	1,717,927	0	6,823,296
Debt Service	0	1,463	1,556,941	0	900,513	0	0	2,458,917
Transfers Out	940,000	1,769,700	500,000	806,049	1,193,737	0	0	5,209,486
Total Other Requirements	1,990,000	3,704,872	2,056,941	806,049	4,215,910	1,717,927	0	14,491,699
Reserve for Capital	0	0	0	0	0	0	0	0
Ending Balance	6,348,216	10,563	66,570	0	0	4,525,826	132,023	11,083,198
Total Requirements	28,431,539	8,085,874	2,164,311	18,803,385	16,096,434	15,339,132	488,123	89,408,798

Appendix C

Summary of Resources by Fund & Source for Fiscal Year 2011 Recommended

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Property Taxes	14,231,258	0	966,600	0	0	0	0	15,197,858
Taxes Other than Property	3,150,920	918,601	0	0	0	0	0	4,069,521
Licenses & Permits	216,110	13,000	0	0	0	0	0	229,110
Fines & Forfeitures	252,460	0	0	0	0	0	0	252,460
Revenue From Other Agencies	1,634,480	2,657,731	0	1,490,703	261,000	327,895	0	6,371,809
Use of Assets	36,150	38,015	100	995,831	41,000	37,881	10,000	1,158,977
Fees & Charges	344,660	933,490	0	578,982	9,183,514	132,600	0	11,173,246
Other Revenue	83,815	36,811	660,000	64,500	92,450	150,880	210,000	1,298,456
Direct Charges for Service	0	0	0	0	17,100	5,069,612	0	5,086,712
Administrative Charges	0	0	0	0	0	2,906,903	0	2,906,903
Transfers In	807,788	70,000	500,000	2,754,961	1,076,737	0	0	5,209,486
Total Current Resources	20,757,641	4,667,648	2,126,700	5,884,977	10,671,801	8,625,771	220,000	52,954,538
Beginning Resources	7,623,898	3,468,226	37,611	12,918,408	5,424,633	6,713,361	268,123	36,454,260
Total Resources	28,381,539	8,135,874	2,164,311	18,803,385	16,096,434	15,339,132	488,123	89,408,798

Summary of Requirements by Fund & Major Object for Fiscal Year 2011 Recommended

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personal Services	13,719,821	636,070	0	0	2,876,549	4,624,607	0	21,857,047
Materials and Supplies	437,930	90,082	0	0	729,087	494,040	0	1,751,139
Contractual Services	3,467,354	951,024	30,800	0	1,836,216	2,166,040	350,000	8,801,434
Direct Charges for Services	583,137	346,836	10,000	0	760,151	543,072	6,100	2,249,296
Capital Outlay	92,700	2,178,887	0	17,997,336	5,057,626	1,097,206	0	26,423,755
Indirect Charges	1,787,381	171,050	0	0	648,000	170,414	0	2,776,845
Operating Expenses	20,088,323	4,373,949	40,800	17,997,336	11,907,629	9,095,379	356,100	63,859,516
Other Requirements								
Contingencies	1,050,000	1,930,199	0	0	2,094,555	1,717,927	0	6,792,681
Debt Service	0	1,463	1,556,941	0	900,513	0	0	2,458,917
Transfers Out	940,000	1,769,700	500,000	806,049	1,193,737	0	0	5,209,486
Total Other Requirements	1,990,000	3,701,362	2,056,941	806,049	4,188,805	1,717,927	0	14,461,084
Reserve for Capital	0	0	0	0	0	0	0	0
Ending Balance	6,303,216	60,563	66,570	0	0	4,525,826	132,023	11,088,198
Total Requirements	28,381,539	8,135,874	2,164,311	18,803,385	16,096,434	15,339,132	488,123	89,408,798

Summary of Resources by Fund & Source for Fiscal Year 2010 Budget

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Property Taxes	13,593,071	0	924,357	0	0	0	0	14,517,428
Taxes Other than Property	3,185,076	975,002	0	0	0	0	0	4,160,078
Licenses & Permits	244,341	16,500	0	0	0	0	0	260,841
Fines & Forfeitures	232,144	0	0	0	0	0	0	232,144
Revenue From Other Agencies	2,030,743	2,661,826	0	4,002,330	326,200	331,377	0	9,352,476
Use of Assets	164,000	155,100	1,000	1,050,000	128,500	75,286	10,000	1,583,886
Fees & Charges	307,797	835,053	0	1,195,000	10,040,448	88,954	0	12,467,252
Other Revenue	83,250	45,308	640,000	147,500	160,960	35,020	224,000	1,336,038
Direct Charges for Service	0	0	0	0	21,540	4,959,080	0	4,980,620
Administrative Charges	0	0	0	0	0	2,862,804	0	2,862,804
Transfers In	849,607	38,000	0	1,264,203	1,593,000	30,000	0	3,774,810
Total Current Resources	20,690,029	4,726,789	1,565,357	7,659,033	12,270,648	8,382,521	234,000	55,528,377
Beginning Resources	3,034,563	4,973,970	37,994	11,509,116	6,388,105	4,739,230	210,000	30,892,978
Total Resources	23,724,592	9,700,759	1,603,351	19,168,149	18,658,753	13,121,751	444,000	86,421,355

Summary of Requirements by Fund & Major Object for Fiscal Year 2010 Budget

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personal Services	12,955,062	645,303	0	0	2,809,763	4,548,162	0	20,958,290
Materials and Supplies	450,085	61,932	0	0	690,141	490,667	0	1,692,825
Contractual Services	3,717,716	928,826	95,000	0	1,840,469	2,132,759	274,000	8,988,770
Direct Charges for Services	541,884	392,617	10,000	0	751,832	481,407	6,100	2,183,840
Capital Outlay	372,150	3,540,982	0	19,118,149	6,676,191	651,903	0	30,359,375
Indirect Charges	1,754,336	185,857	0	0	624,500	152,511	0	2,717,204
Operating Expenses	19,791,233	5,755,517	105,000	19,118,149	13,392,896	8,457,409	280,100	66,900,304
Other Requirements								
Contingencies	680,000	565,081	700	0	682,100	1,021,160	0	2,949,041
Debt Service	200,284	373,600	983,300	0	919,373	0	0	2,476,557
Transfers Out	35,000	1,514,810	470,000	50,000	1,695,000	10,000	0	3,774,810
Total Other Requirements	915,284	2,453,491	1,454,000	50,000	3,296,473	1,031,160	0	9,200,408
Reserve for Capital	0	0	0	0	0	0	0	0
Ending Balance	3,018,075	1,491,751	44,351	0	1,969,384	3,633,182	163,900	10,320,643
Total Requirements	23,724,592	9,700,759	1,603,351	19,168,149	18,658,753	13,121,751	444,000	86,421,355

Appendix E

Summary of Resources by Fund & Source for Fiscal Year 2009 Actual

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Property Taxes	12,639,887	0	1,103,998	0	2	0	0	13,743,887
Taxes Other than Property	3,196,596	970,446	0	0	0	0	0	4,167,042
Licenses & Permits	271,062	15,378	0	0	0	0	0	286,440
Fines & Forfeitures	237,776	0	0	0	0	0	0	237,776
Revenue From Other Agencies	1,769,511	1,592,546	0	707,864	235,069	376,425	0	4,681,415
Use of Assets	169,225	112,510	11,971	1,212,977	152,021	142,261	10,903	1,811,868
Fees & Charges	329,464	850,646	0	925,514	9,074,216	110,171	0	11,290,011
Other Revenue	82,373	134,519	896,576	391,090	108,457	121,962	244,622	1,979,599
Direct Charges for Service	0	0	0	0	18,711	7,403,473	0	7,422,184
Administrative Charges	0	0	0	0	0	2,635,329	0	2,635,329
Transfers In	871,263	0	0	3,301,459	1,195,506	138,000	0	5,506,228
Total Current Resources	19,567,157	3,676,045	2,012,545	6,538,904	10,783,982	10,927,621	255,525	53,761,779
Beginning Resources	5,810,786	3,777,639	195,909	14,259,342	7,090,953	6,026,982	329,541	37,491,152
Total Resources	25,377,943	7,453,684	2,208,454	20,798,246	17,874,935	16,954,603	585,066	91,252,931

Summary of Requirements by Fund & Major Object for Fiscal Year 2009 Actual

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personal Services	12,217,672	539,869	0	0	2,433,083	4,490,667	0	19,681,291
Materials and Supplies	410,273	53,399	0	0	672,768	383,328	0	1,519,768
Contractual Services	5,622,497	545,406	32,106	0	1,642,895	4,492,261	244,622	12,579,787
Direct Charges for Services	486,979	349,312	10,000	0	691,915	430,415	6,100	1,974,721
Capital Outlay	334,648	454,872	0	6,380,363	2,356,497	559,144	0	10,085,524
Indirect Charges	1,599,623	153,354	0	0	567,041	140,916	0	2,460,934
Operating Expenses	20,671,692	2,096,212	42,106	6,380,363	8,364,199	10,496,731	250,722	48,302,025
Other Requirements								
Contingencies	0	0	0	0	0	0	0	0
Debt Service	15,280	263,220	1,087,000	0	914,828	0	0	2,280,328
Transfers Out	1,134,000	1,427,172	1,262,136	40,000	1,620,389	22,530	0	5,506,227
Total Other Requirements	1,149,280	1,690,392	2,349,136	40,000	2,535,217	22,530	0	7,786,555
Reserve for Capital	0	0	0	0	0	0	0	0
Ending Balance	3,556,971	3,667,080	(182,788)	14,377,883	6,975,519	6,435,342	334,344	35,164,351
Total Requirements	25,377,943	7,453,684	2,208,454	20,798,246	17,874,935	16,954,603	585,066	91,252,931

Summary of Resources by Fund & Source for Fiscal Year 2008 Actual

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Property Taxes	11,368,301	0	1,060,951	0	1	0	0	12,429,253
Taxes Other than Property	3,259,664	1,024,431	0	0	0	0	0	4,284,095
Licenses & Permits	471,839	20,535	0	0	0	0	0	492,374
Fines & Forfeitures	253,766	0	0	0	0	0	0	253,766
Revenue From Other Agencies	1,685,297	1,737,565	0	1,800,744	247,708	110,245	0	5,581,559
Use of Assets	350,939	502,738	6,297	1,743,109	337,060	275,847	48,047	3,264,037
Fees & Charges	392,339	849,192	0	1,449,493	9,611,687	113,023	0	12,415,734
Other Revenue	1,897,498	101,355	3,177,536	179,527	207,425	306,085	228,398	6,097,824
Direct Charges for Service	0	0	0	0	19,213	7,113,031	0	7,132,244
Administrative Charges	0	0	0	0	0	2,810,996	0	2,810,996
Transfers In	931,829	38,000	0	1,791,106	2,064,000	116,000	0	4,940,935
Total Current Resources	20,611,472	4,273,816	4,244,784	6,963,979	12,487,094	10,845,227	276,445	59,702,817
Beginning Resources	3,081,631	5,268,280	(2,935,626)	19,968,658	9,171,706	4,955,502	276,909	39,787,060
Total Resources	23,693,103	9,542,096	1,309,158	26,932,637	21,658,800	15,800,729	553,354	99,489,877

Summary of Requirements by Fund & Major Object for Fiscal Year 2008 Actual

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personal Services	11,478,164	505,754	0	0	2,337,473	4,098,397	0	18,419,788
Materials and Supplies	373,841	51,386	0	0	623,533	437,999	0	1,486,759
Contractual Services	2,735,607	522,297	71,301	0	1,622,147	4,208,838	228,398	9,388,588
Direct Charges for Services	581,576	434,093	10,000	0	703,579	384,417	6,100	2,119,765
Capital Outlay	121,278	1,858,945	0	12,563,295	6,028,234	304,468	0	20,876,220
Indirect Charges	1,481,164	182,076	0	0	617,791	125,874	0	2,406,905
Operating Expenses	16,771,630	3,554,551	81,301	12,563,295	11,932,757	9,559,993	234,498	54,698,025
Other Requirements								
Contingencies	0	0	0	0	0	0	0	0
Debt Service	15,280	296,884	1,020,445	0	909,090	128,753	0	2,370,452
Transfers Out	1,095,407	1,913,025	11,503	110,000	1,726,000	85,000	0	4,940,935
Total Other Requirements	1,110,687	2,209,909	1,031,948	110,000	2,635,090	213,753	0	7,311,387
Reserve for Capital	0	0	0	0	0	0	0	0
Ending Balance	5,810,786	3,777,636	195,909	14,259,342	7,090,953	6,026,983	318,856	37,480,465
Total Requirements	23,693,103	9,542,096	1,309,158	26,932,637	21,658,800	15,800,729	553,354	99,489,877

Summary of Requirements by Fund and Activity

	ACTUAL FY'08	ACTUAL FY'09	BUDGET FY'10	RECOMMEND FY'11	APPROVED FY'11	ADOPTED FY'11	PROJECTED FY'12
General Fund							
Mayor and Council	139,676	191,250	188,817	195,398	200,398	200,398	192,398
Development							
Planning	820,106	834,060	788,314	676,168	676,168	676,168	698,557
Building and Safety	2,240,380	1,595,085	1,119,000	887,898	937,898	937,898	725,587
Economic Development	134,891	159,500	136,361	165,307	165,307	165,307	168,991
Tourism Promotion	317,745	309,193	290,829	275,687	275,687	275,687	277,250
Downtown Development	287,483	297,867	289,714	326,880	326,880	326,880	331,076
Total Development	3,800,605	3,195,705	2,624,218	2,331,940	2,381,940	2,381,940	2,201,461
Parks							
Parks Maintenance	1,310,976	1,397,615	1,396,815	1,427,295	1,427,295	1,427,295	1,469,874
Aquatics	72,679	92,312	116,457	113,831	113,831	113,831	115,946
Recreation	129,237	130,806	138,604	137,337	137,337	137,337	138,287
Total Parks	1,512,892	1,620,733	1,651,876	1,678,463	1,678,463	1,678,463	1,724,107
Public Safety							
Crisis Support Services	38,500	39,578	41,242	40,648	40,648	40,648	42,071
Field Operations	9,080,743	10,378,221	11,595,055	12,300,222	12,300,222	12,300,222	12,703,964
Support Services	3,094,238	3,219,026	3,462,116	3,489,759	3,489,759	3,489,759	3,726,738
Street Lighting	250,985	266,684	305,500	295,000	295,000	295,000	324,000
Code Enforcement	181,784	198,238	220,425	0	0	0	0
Total Public Safety	12,646,250	14,101,747	15,624,338	16,125,629	16,125,629	16,125,629	16,796,773
Operations Reserve Fund	0	0	0	50,000	0	0	0
General Program Operations	5,593,680	6,268,508	3,635,343	8,050,109	8,045,109	8,045,109	7,788,769
Grand Total General Fund	23,693,103	25,377,943	23,724,592	28,431,539	28,431,539	28,431,539	28,703,508
Management Services	743,789	772,141	787,079	721,858	721,858	721,858	755,617
Administrative Services	1,110,197	1,326,131	1,428,514	1,449,393	1,449,393	1,449,393	1,523,466
Legal Services	224,093	331,500	349,328	357,013	357,013	357,013	354,394
Human Resources	385,966	349,464	401,076	416,167	416,167	416,167	441,665
General Program Operations	995,653	830,493	720,316	717,939	717,939	717,939	507,318
Total Administrative Fund	3,459,698	3,609,729	3,686,313	3,662,370	3,662,370	3,662,370	3,582,460
Transient Room Tax	1,034,301	970,562	975,002	918,601	918,601	918,601	918,631
Community Dev Block Grant	871,036	907,383	1,647,128	1,844,311	1,844,311	1,844,311	1,753,381
Housing & Economic Dev.	982,696	1,000,795	1,027,982	987,615	987,615	987,615	995,565
Total Special Revenue Funds	2,888,033	2,878,740	3,650,112	3,750,527	3,750,527	3,750,527	3,667,577
Debt Service - General Obligation	1,062,614	1,147,113	963,351	1,533,170	1,533,170	1,533,170	1,063,070
Debt Service - Bancroft	246,544	1,061,341	640,000	631,141	631,141	631,141	660,000
Total Debt Service Funds	1,309,158	2,208,454	1,603,351	2,164,311	2,164,311	2,164,311	1,723,070
Lands & Buildings Projects	15,118,499	10,103,769	7,908,038	8,569,539	8,569,539	8,569,539	5,369,188
Total Construction Funds	15,118,499	10,103,769	7,908,038	8,569,539	8,569,539	8,569,539	5,369,188
Environmental Waste Fees Fund	228,519	244,743	224,000	210,000	210,000	210,000	218,300
Agency Fund	324,835	340,323	220,000	278,123	278,123	278,123	142,023
Total Agency Funds	553,354	585,066	444,000	488,123	488,123	488,123	360,323

Summary of Requirements by Fund and Activity

	ACTUAL FY'08	ACTUAL FY'09	BUDGET FY'10	RECOMMEND FY'11	APPROVED FY'11	ADOPTED FY'11	PROJECTED FY'12
Water Treatment	1,221,583	1,326,618	1,476,079	1,483,931	1,478,081	1,478,081	1,547,892
Water Distribution	1,033,954	1,068,227	1,213,393	1,220,720	1,213,635	1,213,635	1,250,589
Customer Service	392,512	362,969	396,955	376,750	376,750	376,750	383,460
Debt Service	416,989	422,836	424,123	399,200	399,200	399,200	397,800
General Program Operations	1,956,731	2,278,192	2,226,221	1,997,760	2,010,695	2,010,695	1,818,203
Water Debt Reserve Fund	408,000	408,000	408,000	0	0	0	0
Water Construction Projects	3,562,520	3,712,815	3,395,917	2,463,697	2,463,697	2,463,697	1,225,446
Total Water Fund	8,992,289	9,579,657	9,540,688	7,942,058	7,942,058	7,942,058	6,623,390
Wastewater Collection	535,541	590,290	651,601	677,382	670,297	670,297	697,193
Wastewater Treatment	1,387,752	1,414,713	1,576,493	1,664,128	1,657,043	1,657,043	1,715,836
Jo-Gro	494,695	539,576	558,004	562,037	562,037	562,037	574,906
Customer Service	261,379	259,713	279,607	275,250	275,250	275,250	281,320
Debt Service	492,101	491,992	495,250	501,313	501,313	501,313	491,712
General Program Operations	1,901,629	1,694,979	1,813,943	1,818,222	1,832,392	1,832,392	2,363,279
Wastewater Debt Reserve Fund	500,899	500,899	500,899	0	0	0	0
Wastewater Construction	7,092,515	2,803,116	3,242,268	2,656,044	2,656,044	2,656,044	2,274,760
Total Wastewater Fund	12,666,511	8,295,278	9,118,065	8,154,376	8,154,376	8,154,376	8,399,006
Solid Waste Field Operations	19,003	17,401	26,716	42,431	42,431	42,431	25,372
Post Closure Operations	74,774	73,776	113,664	151,758	151,758	151,758	125,858
General Program Operations	377,119	331,251	601,137	96,847	96,847	96,847	102,425
Solid Waste Construction	3,701,904	1,850,558	2,806,422	1,302,709	1,302,709	1,302,709	1,228,709
Total Solid Waste Fund	4,172,800	2,272,986	3,547,939	1,593,745	1,593,745	1,593,745	1,482,364
Street & Drainage Maintenance	954,132	1,038,940	1,189,817	1,188,579	1,185,069	1,185,069	1,220,735
Customer Service	58,335	104,945	111,066	67,007	67,007	67,007	70,312
General Program Operations	1,445,845	1,147,510	1,191,262	1,475,453	1,478,963	1,478,963	1,774,342
Transportation Projects	11,206,101	9,875,931	10,754,188	9,360,561	9,360,561	9,360,561	5,166,387
Total Streets Utility Fund	13,664,413	12,167,326	13,246,333	12,091,600	12,091,600	12,091,600	8,231,776
Storm Water Maintenance	18,328	0	0	0	0	0	0
Customer Service	39,760	0	0	0	0	0	0
General Program Operations	(35,137)	10,563	10,563	10,563	10,563	10,563	10,563
Stormwater & Open Space Projects	608,037	818,546	505,923	873,285	873,285	873,285	163,050
Total Storm Water Utility Fund	630,988	829,109	516,486	883,848	883,848	883,848	173,613
Garage	731,609	846,500	917,504	934,142	934,142	934,142	895,886
Equipment Replacement	3,056,085	3,705,002	2,504,025	3,879,414	3,879,414	3,879,414	3,332,788
Information Technology	619,758	572,182	601,924	636,539	636,539	636,539	640,276
Property Management	663,412	671,052	615,546	675,053	675,053	675,053	627,906
Engineering	1,471,933	1,333,674	1,034,834	1,043,476	1,043,476	1,043,476	1,006,269
Community Development Mgmt.	638,545	600,129	732,567	861,823	861,823	861,823	842,015
Insurance	5,159,689	5,616,335	3,029,038	3,646,315	3,646,315	3,646,315	3,645,808
Total Support Services Funds	12,341,031	13,344,874	9,435,438	11,676,762	11,676,762	11,676,762	10,990,948
Total All Funds	99,489,877	91,252,931	86,421,355	89,408,798	89,408,798	89,408,798	79,307,223

OVERVIEW OF FUND BALANCES

Governmental Type Funds				
<i>Fund Name</i>	<i>FY'10 Actual Beginning Fund Balance</i>	<i>FY'11 Estimated Beginning Fund Balance *</i>	<i>FY'11 Estimated Ending Fund Balance *</i>	<i>Brief Explanation for Change Within Fiscal Year '11 If greater than 10%</i>
General Fund				
General - unrestricted	\$ 2,701,988	\$ 7,002,000	\$ 6,018,629	Increase fund balance to align with City Policy guidelines on un-appropriated ending fund balances as a % of General Fund operating budget, one-time resources from winding up Redevelopment Agency and loan payback expected to bring General Fund back into City Policy range for budgetary fund balance.
General - restricted	854,983	621,898	284,587	Building Fee and Permit revenues are restricted to administering and enforcing state codes. Operating costs will draw on reserves due to the dramatic decline in construction activity.
Special Revenue Funds				
Industrial and Downtown Loans	\$ 995,795	\$ 976,800	0	**See contingency footnote
Community Development Block Grant	904,192	922,200	0	**See contingency footnote
Solid Waste	117,925	90,446	0	**See contingency footnote
Transportation Operations	327,515	187,508	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 are 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

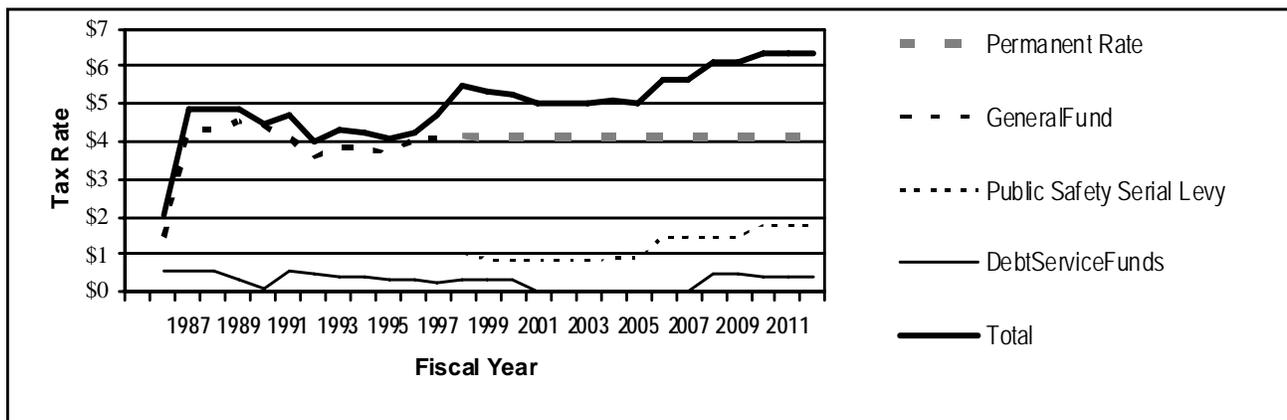
Proprietary Type Funds				
<i>Fund Name</i>	<i>FY'10 Beginning Fund Balance</i>	<i>FY'11 Estimated Beginning Fund Balance **</i>	<i>FY'11 Estimated Ending Fund Balance **</i>	<i>Brief Explanation for Change Within Fiscal Year '11 If greater than 10%</i>
Enterprise Funds				
Water Operations	\$ 1,272,203	\$ 1,172,203	0	**See contingency footnote
Wastewater Operations	501,221	535,202	0	**See contingency footnote
Internal Service Funds				
Administrative Services	\$ 613,269	\$ 611,671	0	**See contingency footnote
Information Technology	66,648	55,380	0	**See contingency footnote
Equipment Replacement	3,081,299	3,115,716	2,445,596	Planned vehicle & equipment replacements reduced balance
Garage Operations	127,129	184,869	0	**See contingency footnote
General Insurance	417,260	474,337	476,913	**See contingency footnote
Insurance/Benefits Administration	937,482	1,075,878	1,379,448	PERS employer rate to increase significantly next year. Increased fund balance to offset higher premiums in the future
Workers' Compensation Insurance	848,040	845,485	233,869	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.*

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>
1986		1.48		.54	2.02
1987		4.30		.55	4.85
1988		4.32		.54	4.86
1989		4.52		.33	4.85
1990		4.42		.09	4.51
1991		4.11		.57	4.68
1992		3.57		.46	4.03
1993		3.87		.42	4.29
1994		3.82		.40	4.22
1995		3.69		.36	4.05
1996		4.06		.30	4.26
1997		4.09		.29	4.38
1998	4.14	0.00	1.03	.32	5.49
1999	4.13	0.00	.85	.31	5.29
2000	4.13	0.00	.85	.30	5.28
2001	4.13	0.00	.85	.00	4.98
2002	4.13	0.00	.85	.00	4.98
2003	4.13	0.00	.85	.00	4.98
2004	4.13	0.00	.89	.00	5.02
2005	4.13	0.00	.89	.00	5.02
2006	4.13	0.00	1.49	.00	5.62
2007	4.13	0.00	1.49	.00	5.62
2008	4.13	0.00	1.49	.51	6.13
2009	4.13	0.00	1.49	.50	6.12
2010	4.13	0.00	1.79	.40	6.32
2011	4.13	0.00	1.79 est.	.40 est.	6.32 est.
2012	4.13	0.00	1.79 est.	.40 est.	6.32 est.



HISTORY OF LEVIES AND ASSESSED VALUES

<i><u>Fiscal Year Ended June 30</u></i>	<i><u>Real Property Assessed Value</u></i>	<i><u>Permanent Tax Rate Certification</u></i>	<i><u>Public Safety Levy</u></i>	<i><u>Water Bond Debt</u></i>	<i><u>Public Safety Bonded Debt</u></i>
1998	1,032,610,737	3,912,541	999,393	310,000	0
1999	1,068,703,948	4,129,932	850,000	310,000	0
2000	1,129,100,398	4,344,821	893,476	309,984	0
2001	1,180,905,168	4,538,254	933,232	0	0
2002	1,253,169,191	4,823,901	991,992	0	0
2003	1,350,701,461	5,185,692	1,066,369	0	0
2004	1,446,214,463	5,514,561	1,287,132	0	0
2005	1,579,311,858	6,014,968	1,405,588	0	0
2006	1,728,922,043	6,592,207	2,576,094	0	0
2007	2,065,307,699	7,931,607	3,077,307	0	0
2008	2,207,029,376	8,478,617	3,288,475	0	1,124,923
2009	2,318,499,838	9,583,520	3,454,566	0	1,159,947
2010	2,409,615,099	9,960,144	4,313,211	0	961,436
2011 ^{est.}	2,504,416,000	10,352,005	4,482,905	0	966,600
2012 ^{est.}	2,602,769,000	10,758,547	4,658,957	0	996,600

HISTORY OF GENERAL SUPPORT RESOURCES

<i>Description</i>	<i>ACTUAL FY'08</i>	<i>ACTUAL FY'09</i>	<i>BUDGET FY'10</i>	<i>ADOPTED FY'11</i>	<i>PROJECTED FY'12</i>
Beg. Fund Balance	\$1,495,854	\$4,578,249	\$2,229,563	\$7,002,000	\$7,013,629
Business Taxes	317,638	308,624	308,731	301,680	301,680
Franchise Taxes:					
PP&L	1,255,385	1,259,271	1,273,694	1,367,770	1,395,120
Qwest	200,134	199,527	176,628	149,370	135,950
Charter	212,515	218,761	218,293	204,570	204,570
Avista	563,852	497,541	524,657	409,280	388,810
Allied Waste	197,186	183,529	182,577	168,960	168,960
So. Or. Sanitation	25,390	25,382	25,627	25,000	25,000
Solid Waste Transfer	26,526	22,761	22,595	25,000	25,000
Other Telecom.	3,629	15,596	4,444	9,280	9,280
Other Taxes	2,775	4,570	2,417	2,520	2,520
Fees in Lieu of Franchise	454,658	461,034	445,413	487,490	497,240
Licenses	7,695	6,740	5,991	6,480	6,480
State Rev. Sharing	262,848	270,458	264,681	297,050	305,480
State Cigarette Tax	51,541	50,328	45,852	43,680	43,780
State Liquor Tax	334,417	410,343	378,116	434,200	446,530
Other Misc.	894,400	24,112	341,735	44,440	44,440
Investment Interest	<u>285,851</u>	<u>147,754</u>	<u>150,000</u>	<u>26,150</u>	<u>26,150</u>
TOTAL	<u>\$6,592,294</u>	<u>\$8,684,580</u>	<u>\$6,601,014</u>	<u>\$11,004,920</u>	<u>\$11,040,619</u>

MAJOR REVENUE SOURCES

Major Resources

Fund	Program	Description	Dollar Amount	% of Program Revenues	Basis of Revenue Estimates
General	Public Safety	Property Taxes	\$14,231,258	90.5%	5 year historical trends, assessed values for newly annexed properties together with information from Josephine County Assessors office
General	Development	Permits & Licenses	\$209,630	23.3%	Estimated # of residential, industrial and commercial building permits issued
General	Policy & Legislation	Taxes other than Property (franchise & business)	\$2,663,430	66.5%	Historical trends together with growth projections and rate increases approval by state. Also refer to Appendix K.
Transportation	Transportation	State Gas Tax	\$1,662,580	65.4%	Historical growth trends together with per capita revenue projections received from state
Transportation	Transportation	Street Utility Fees	\$781,800	30.7%	Historical growth in utility accounts
Water	Water	User Fees	\$4,244,708	94.8%	Historical growth in # of accounts and utilization, together with projected housing starts
Wastewater	Wastewater	User Fees	\$4,629,530	90.9%	Historical growth in # of accounts together with projected housing starts

STAFF ALLOCATION BY ACTIVITY

<i>Department/Activity</i>	Budget FY'08	Budget FY'09	Budget FY'10	Recommended FY'11	Adopted FY'11	Projected FY'12
Administration						
Management	6.90	6.70	6.70	6.70	6.70	6.70
Human Resources	2.50	2.50	2.50	3.00	3.00	3.00
Finance	16.00	16.00	16.00	16.00	16.00	16.00
Legal	2.34	2.45	2.52	2.38	2.38	2.38
Risk Insurance	0.88	0.80	0.54	0.87	0.87	0.87
Economic Development	1.00	1.00	1.00	1.00	1.00	1.00
	<u>29.62</u>	<u>29.45</u>	<u>29.26</u>	<u>29.95</u>	<u>29.95</u>	<u>29.95</u>
Community Development						
Management	8.00	7.00	8.00	8.00	8.00	8.00
Engineering	10.50	10.50	9.50	9.50	9.50	9.50
Planning	11.00	11.00	11.00	11.00	11.00	11.00
Building & Safety	7.00	7.00	7.00	7.00	7.00	7.00
	<u>36.50</u>	<u>35.50</u>	<u>35.50</u>	<u>35.50</u>	<u>35.50</u>	<u>35.50</u>
Parks & Community Svc's						
Information Services	4.95	4.95	4.95	4.95	4.95	4.95
Park Maintenance	8.00	8.10	8.10	8.10	8.10	8.10
Property Management	1.25	1.30	1.30	2.15	2.15	2.15
Capital Projects	0.00	0.00	0.00	0.15	0.15	0.15
Aquatics	0.30	0.35	0.35	0.35	0.35	0.35
Recreation	0.15	0.15	0.15	0.15	0.15	0.15
Garage Operations	3.30	3.05	3.05	2.95	2.95	2.95
Equipment Repair	0.60	0.70	0.70	0.80	0.80	0.80
Tourism Promotion	1.85	1.85	1.85	1.85	1.85	1.85
Downtown	1.45	1.45	1.45	1.45	1.45	1.45
	<u>21.85</u>	<u>21.90</u>	<u>21.90</u>	<u>22.90</u>	<u>22.90</u>	<u>22.90</u>
Public Works						
Water Treatment	5.93	6.46	6.46	6.46	6.46	6.46
Water Distribution	8.93	8.80	8.80	8.80	8.80	8.80
Wastewater Collection	5.93	5.66	5.66	5.66	5.66	5.66
Wastewater Treatment	8.88	9.41	9.41	9.41	9.41	9.41
JO-GRO™	4.05	4.11	4.11	4.11	4.11	4.11
Capital Projects	1.00	1.00	1.00	1.00	1.00	1.00
Solid Waste	0.00	0.10	0.10	0.10	0.10	0.10
Storm Water	1.00	0.00	0.00	0.00	0.00	0.00
Street Maintenance	6.76	8.06	8.06	8.06	8.06	8.06
	<u>42.48</u>	<u>43.60</u>	<u>43.60</u>	<u>43.60</u>	<u>43.60</u>	<u>43.60</u>
Public Safety						
Field Operations	68.00	72.50	72.50	76.50	76.50	76.50
Support Operations	34.20	33.10	29.35	30.35	30.35	30.35
Code Enforcement	3.18	3.20	3.20	0.00	0.00	0.00
	<u>105.38</u>	<u>108.80</u>	<u>105.05</u>	<u>106.85</u>	<u>106.85</u>	<u>106.85</u>
Total	235.83	239.25	235.31	238.80	238.80	238.80
<i>Memo: Total Unfunded Positions</i>		<i>(11.00)</i>	<i>(18.00)</i>	<i>(19.75)</i>	<i>(19.75)</i>	<i>(19.75)</i>
Net Funded Positions		228.25	217.31	219.05	219.05	219.05

MONTHLY SALARY SCHEDULE

<u>Positions</u>	<u>Entry*</u>	<u>Top*</u>
Clerk Aid	1,855	2,368
Office Assistant I	2,136	2,884
Accounting Technician /OA II	2,313	3,122
Community Service Officer	2,566	3,275
Municipal Services Worker/Utility Worker	2,714	3,300
Prevention Program Office Assistant	2,692	3,436
Municipal Specialist/Utility Specialist	2,849	3,463
Lead Accounting Technician	2,313	3,527
Public Safety Clerk	2,809	3,585
Department Support Technician/Database Technician/Webmaster	2,571	3,599
Treatment Plant Specialist	3,022	3,674
Investigative Specialist	2,930	3,740
Administrative Support Spec./Finance Support Spec./Mechanic/Personnel Tech.	2,741	3,837
Property Specialist	3,078	3,929
Tourism and Downtown Coordinator/Computer Services Technician	2,911	4,075
Administrative Coordinator	3,123	4,373
Lead Mechanic/Projects Specialist	2,741	4,385
Public Safety Dispatcher	3,237	4,438
Lead Public Safety Dispatcher	3,399	4,655
Assistant Planner/Building Inspector-Plans Examiner	3,379	4,730
Grants Specialist	3,468	5,028
Associate Planner/Business Op Sup./Analyst/Projects Sup./Urban Forester	3,632	5,266
Customer Service Sup/Economic Dev. Spec./Land Acquisition Spec.	3,632	5,266
Civilian Public Safety Supervisor/Projects Supervisor/Property Mgmt Coord.	3,632	5,266
Firefighter	3,973	5,428
City Surveyor/Superintendents/Utility Engineer	3,796	5,504
Police Officer	4,124	5,626
Fire Inspector	4,481	5,718
Information Technology Supervisor/Senior Planner	4,001	5,802
Police Corporal	4,344	5,921
Fire Corporal	4,507	6,146
Battalion Chief/Fire Marshal/Public Safety Sergeant	4,248	6,160
Assistant Finance Director/Building Official/Principal Planner	4,248	6,160
City Engineer/Deputy City Attorney	4,622	6,934
Deputy Chief	4,665	7,232
Human Resources Director	5,057	7,839
Finance Director/Parks & Community Services Director	5,242	8,125
Community Development Director/Public Safety Director/Public Works	5,334	8,268
Assistant City Manager/City Attorney	5,426	8,411

*As of January 1, 2010

REPRESENTATIVE ANNUAL SALARY AND FRINGE BENEFITS

As of January 1, 2010

	<i>Office Assistant I</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)	34,618	39,600	41,558	44,088	65,136	67,524
<u>Certification +</u>	-	499	3,994	3,931	4,543	3,973
<i>Sub-Total Salary</i>	34,618	40,099	45,552	48,019	69,679	71,497
Legislated Benefits:						
Workers Comp	48	1,444	1,676	1,767	1,707	2,174
PERS	4,331	5,016	5,699	6,007	14,779	15,164
Social Security 7.65%	2,648	3,068	3,485	3,673	5,330	5,470
PERS 6%	2,077	2,406	2,733	2,881	4,181	4,290
Elective Benefits:						
Health Ins.	15,864	13,966	13,966	13,966	15,864	15,864
Life Ins.	69	90	100	107	159	163
<u>Long Term Dis. Ins.</u>	79	102	115	121	172	177
<i>Sub-Total Benefits</i>	25,116	26,092	27,774	28,523	42,193	43,301
<u>Total Salary & Benefits</u>	<u>\$59,734</u>	<u>\$66,191</u>	<u>\$73,326</u>	<u>\$76,542</u>	<u>\$111,871</u>	<u>\$114,798</u>
% Ratio of Benefits/Salary	73%	65%	61%	59%	61%	61%

+ Varies with the individual.

COMPUTATION OF LEGAL DEBT MARGIN

As of June 30, 2010

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' assessed 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% assessed 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, 2010	\$ 3,781,848,660
Less Non-Profit Housing	- 2,416,800
**Total	\$ 3,779,431,860
Debt limit, 3% of total real market value - ORS 287.004(2)	\$ 113,382,956

Amount of debt applicable to debt limit

Total bonded debt, including special assessments bond and public safety general obligation bonds	\$ 16,050,000
Less:	
Assets in debt service funds available for	
Payment of principal	\$ 0
Other deduction allowed by law	0
Special assessment and revenue bonds	0
Total Deductions	0
Total amount of debt applicable to debt limit	\$ 16,050,000
Legal debt margin	\$ 97,332,956

* Total Real Market Value as defined in ORS 308.207

** Source: Josephine County Assessor's office

SCHEDULE OF FUTURE DEBT SERVICE

As of June 30, 2009

Bonded Debt

<i>Fiscal Year</i>	General Obligation Bonds Public Safety Facilities		Full Faith and Credit Obligation Bonds Public Works Facilities	
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2010-2011	630,000	336,600	1,080,000	275,313
2011-2012	685,000	311,400	1,095,000	242,913
2012-2013	740,000	284,000	725,000	218,513
2013-2014	800,000	254,400	745,000	196,763
2014-2015	865,000	222,400	775,000	166,963
2015-2016	930,000	187,800	790,000	143,713
2016-2017	1,010,000	141,300	375,000	116,063
2017-2018	1,095,000	90,800	385,000	101,063
2018-2019	1,175,000	47,000	400,000	85,663
2019-2020	0	0	415,000	69,663
2020-2021	0	0	430,000	53,400
2021-2022	0	0	445,000	36,200
2022-2023	<u>0</u>	<u>0</u>	<u>460,000</u>	<u>18,400</u>
Totals	<u>\$7,930,000</u>	<u>\$1,875,700</u>	<u>\$8,120,000</u>	<u>\$1,724,630</u>

Non-Bonded Debt – Property

**Henner Property
2190 Hamilton Ln.**

<i>Fiscal Year</i>	<i>Principal</i>	<i>Interest</i>
2010-2011	22,500.00	5,158.56
2011-2012	22,500.00	4,146.00
2012-2013	22,500.00	2,121.00
2013-2014	<u>22,500.00</u>	<u>1,108.56</u>
Totals	<u>\$90,000.00</u>	<u>\$12,534.12</u>

TEN LARGEST TAXPAYERS WITHIN CITY LIMITS

<i>Name</i>	<i>Type of Business</i>	<i>City Taxable Base Value</i>	<i>Percentage of Total Assessed Value</i>
Masterbrand Cabinets Inc.	Industrial	\$22,362,260	0.96%
Auerbach Grants Pass LLC & Freeman Grants Pass LLC	Commercial	\$15,745,640	0.68%
Wal-Mart Stores Inc.	Commercial	\$15,248,163	0.66%
Spring Village LLC & Spring Village Retirement LLC	Commercial	\$14,800,521	0.64%
Qwest Corporation	Utility	\$14,992,100	0.65%
Lynn-Ann Development LLC	Developer	\$12,845,625	0.55%
Grants Pass FMS LLC	Commercial	\$12,579,470	0.54%
Albertson's Inc.	Commercial	\$10,565,259	0.46%
TP Grants Pass LLC	Industrial	\$9,705,080	0.42%
Johnson, Carl	Developer	\$8,362,360	0.36%
Sub-total of top taxpayers:		<u>\$ 137,206,478</u>	<u>5.92%</u>
Other taxpayers:		<u>\$2,183,517,100</u>	<u>94.08%</u>
Total all taxpayers:		<u>\$2,320,723,578</u>	<u>100.00%</u>

Source: Josephine County Assessor - October 10, 2009

SYSTEM DEVELOPMENT CHARGE REVENUES

FY'10 System Development Charge Revenues

<i>Capital Improvement Type</i>	<i>SDC Fund Number</i>	<i>Estimated Balance July 1, 2010</i>	<i>FY'11 SDC Revenue Budget</i>	<i>FY'11 Allocations</i>	<i>Est. Balance June 30, 2011</i>
Parks Land Acquisition	692	39,959	59,000	94,595	4,364
Parks Development	694	30,819	54,000	80,000	4,819
Storm Water & Open Space	642	74,750	140,450	200,000	15,200
Transportation	614	2,339,927	459,082	1,750,000	1,049,009
Transportation: Signal SDC	614	1,917	10,000	10,000	1,917
Water	752	223,000	178,440	370,000	31,440
Wastewater	722	50,144	138,836	185,000	3,980

FY'11 Allocation of System Development Charge Revenues To Capital Projects

<i>Project #</i>	<i>Project Name</i>	<i>Description</i>	<i>\$ Allocated</i>
<u>Parks Land Acquisition SDC to Lands & Building Capital Projects</u>			
LB 4394	Redwood Park Property Purchase	Park land acquisition	21,395
LB 4710	Overland Park Reserve	Park land acquisition	46,500
LB 4713	Allenwood Park Reserve	Park land acquisition	26,700
Total			<u>\$94,595</u>
<u>Parks Development SDC to Lands & Building & Transportation Capital Projects</u>			
LB 5034	Redwood Park Final Phase	Install irrigation, landscaping and paths	20,000
LB 5076	Allenwood Park Development	Planning and initial development	60,000
Total			<u>\$80,000</u>
<u>Storm Water and Open Space SDC to Capital Projects</u>			
DO 4711	Sand Creek Wetland	Purchase land for drainage basin	200,000
Total			<u>\$200,000</u>
<u>Transportation SDC to Capital Projects</u>			
TR 4921	Landscaping Highway 199	Landscape highway	350,000
TR 4924	Hubbard Lane	Widen roadway	550,000
TR 4934	Redwood Avenue LID (2)	Widen highway, add sidewalks and bike lanes	200,000
TR 6069	Sidewalk Projects	Install sidewalks	100,000
TR XXX1	Leonard Road Widening	Major review to address urbanizing area	150,000
TR XXX2	Midland Ave. Sidewalk	Install sidewalks	110,000
TR XXX3	Lincoln Rd.Sdwlk:Lower River.Rd. to G St.	Install sidewalks	90,000
TR XXX5	Savage St. Sidewalk:Conklin/Hawthorne	Install sidewalks	200,000
Total			<u>\$1,750,000</u>
<u>Transportation Signal SDC to Capital Projects</u>			
TR 4837	Signal @ Willow Lane & Redwood	Install traffic signal	10,000
Total			<u>\$10,000</u>
<u>Water SDC to Water and Transportation Capital Projects</u>			
WA 4742	Meadow Wood Res. #16-Site Purchase	Land acquisition	63,000
WA 6057	Backwash Pump Redundancy	Add second backwash pump	63,000
WA 6060	Solids Handling Pads WTP, Pond, JO-GRO™	Install large concrete or asphalt pads	84,000
TR 4924	Hubbard Lane Widening	Design/purchase right-of-way to widen rd.	160,000
Total			<u>\$370,000</u>
<u>Wastewater SDC to Capital Projects</u>			
SE 4964	WRP Phase 2 Expansion	Expand aeration basin capacity, etc.	100,000
SE 6012	Western Ave Sewer Replacement	Upsize old concrete sewer pipe to 18"	85,000
Total			<u>\$185,000</u>

THE BUDGET FORMAT

The Budget is divided into programs and activities. The Budget format displays each program with the revenues dedicated to that program and the appropriations for planned expenditures in the activities that constitute each program area. We further group the programs by the nature of their purpose – General Government and Business activities, respectively. Oregon Local Budget Law establishes standard procedures, citizen involvement and public disclosure. Adopted no later than June 30 for the ensuing fiscal year, the budget must disclose each fund and show requirements and resources balanced.

The City Council groups the programs generally as follows:

General Government Activities

The General Fund Group

This group includes Policy and Legislation, Public Safety, Parks, Development and the Solid Waste programs. The general fund group is funded through dedicated and non-dedicated revenue sources. All property taxes in the City are dedicated to Public Safety. The non-dedicated revenue sources, including franchise fees, general licenses/permits, state-shared revenues and miscellaneous general revenues, provide funding for the other activities of the General Fund Group.

The Capital Projects supporting the General Fund Group are all contained in the Capital Budget. The reader is alerted to the interaction of fund groups in the Capital Projects fund. Transfers and allocations from Support, Auxiliary, General Fund and outside sources combine to undertake identified capital projects.

Business Activities

The Enterprise Group

The Enterprise Group includes Water Utility, Wastewater Utility, Storm Water/Open Space and the Transportation programs. Our historic utilities rely on revenues generated from user fees to pay costs of programs. Although the Street Utility and Storm Water/Open Space Funds are technically special revenue funds and are audited as special revenue, they are included in the Enterprise Group as they are funded through user rates. All capital outlay projects are included within each enterprise program in a separate capital projects fund specific to the utility.

The Street Utility was created in FY'02. The utility combines funds from the State gasoline tax with anticipated user fees on residential, commercial and industrial properties in the City. The Street Utility utilizes a fund transfer from general resources to augment capital investments in transportation systems.

THE BUDGET FORMAT

Non-Operating and Support Activities

The Internal Service Group

Administrative Services is a group of activities funded from an 8% overhead on all operating activities and a 2% fee on capital project construction and includes management, administrative services, legal services and general program operations. The internal service group costs are all contained in the base operating costs of the City and are not independently analyzed in this message.

Support Services is a group of activities that directly bill operating activities for support. These include community development management, property management, garage operations, equipment replacement, insurance and information systems. Information systems are funded by a 2% overhead on all operating activities. These costs are restatements of costs in the operating budget and are not restated in this analysis.

Auxiliary Services include transient room tax, debt service, community development block grants, environment fees and trust funds.

Capital outlay for each of these groups is contained directly in the fund or transferred to the General Capital Projects Fund.

FINANCIAL POLICIES

AS ADOPTED BY THE COUNCIL FEBRUARY 17, 2010

These policies have been developed to:

1. Provide financial stability for the city;
2. Ensure that the financial system is administered fairly; and
3. Provide for the interests of both present and future Citizens of our community.

REVENUE

Flexibility

1. The City will maintain a diversified income base in order to minimize the short run impact of fluctuations in any one-income source.

Discussion: A diversified revenue base will protect the City from over dependence on any single revenue source. Any one revenue source can be subject to economic fluctuations, voter attitudes, or user preference. A diversified revenue base, therefore, provides stability in both the short and long term.

2. The City will seek to utilize income sources that are available for general expenditures and will not normally designate income sources for specific purposes. The Council may, however, choose to earmark certain income for specific purposes after determining that such action would serve a public policy purpose that is more important than the loss of fiscal flexibility.

Discussion: Designating (earmarking) revenues limits flexibility. Although, occasionally, public policy will dictate that this be done, it is more appropriate to keep as many revenue sources as possible available for all types of legitimate general expenditures rather than for special purposes.

FINANCIAL BURDEN

1. The City will consider the overlapping tax burden created by multiple taxing jurisdictions on City property owners when it establishes property tax levels.

Discussion: The City wishes to continue to be responsible in its requests for property tax funding, cognizant that City property owners pay taxes to other local jurisdictions and that City services are only a part of the total tax supported service package.

2. The City will provide for an equitable sharing of the costs of services by charging the direct beneficiaries fees, which will recover all or a portion of the costs to provide those services. These fees will be reviewed periodically to ensure that they remain equitable, as appropriate.

Discussion: Many City services directly benefit selected individuals. When these services are subsidized by tax dollars, those resources are not available for general City services. With discretionary services, the customer has the opportunity to determine the level of services desired, and part of his/her decision could be made through the market pricing system.

3. The City will use non-recurring income for capital projects and other one-time expenses so that no long-term financial burden is placed on the organization.

Discussion: Revenue from outside sources should not be used to build programs that the City will not be able to support if that revenue should cease to exist. Rather, such funds should be used for projects that can be rapidly halted without severe disruption if the source should disappear.

FINANCIAL POLICIES

BUDGET POLICIES

Goals and Services

1. The City organization will carry out the Council's goals and policies through a service delivery system financed through the Operating and Capital Budgets.

Discussion: The Council has the authority and responsibility to adopt City goals. The City organization is committed to implementing the Council goals through the budgeting process.

2. The City will routinely evaluate its service delivery system in terms of established efficiency and effectiveness criteria to determine whether a service or project should be provided by City staff or by contract.

Discussion: A number of the services performed by the City can also be provided by the private sector. The decision regarding whether to perform a service with City staff or by contract involves evaluating cost, quality of service, continuity of service, response time, conformance with regulatory requirements and a variety of other considerations. The City routinely tests the market to determine if a service can and should be provided through a contractor rather than through the use of City staff.

Fund Balances

1. The City will maintain adequate fund balances to meet seasonal cash flow, support a good credit rating, to have resources to meet emergency or unanticipated expenses, and to have sufficient resources to begin the next fiscal year. The budget shall provide for an appropriate beginning/ending fund balance.

Discussion: An adequate fund balance should be sufficient to provide for any anticipated cyclical variations in revenues and expenditures, and to provide working capital for ongoing operations for a period of at least 120 days. In the General fund, because of the cyclical nature of property taxes, the majority of which is not received until November, the targeted beginning balance should be between 30% to 40% of the budget's operational requirements. The fund balance shall be exclusive of all reserves not anticipated to be readily available for use in emergencies and contingencies.

• Generally, the fund balance levels are dictated by:

1. Cash flow requirements to support operating expenses;
2. Relative rate stability from year to year for enterprise funds;
3. Susceptibility to emergency or unanticipated expenditure;
4. Credit worthiness and capacity to support debt service requirements;
5. Legal or regulatory requirements affecting revenues, disbursements and fund balances; and
6. Reliability of outside revenues.

Should the fund balance fall below an appropriate level (i.e. 30% of requirement in the General fund) a plan for expenditure reductions and/or revenue increases shall be submitted to the City Council via the City Manager. In the event the fund balance is above an appropriate target (i.e. 40% in the General fund) the difference may be used to fund the following activities: Following the budget process the balance can be used for one-time capital expenditures that do not increase ongoing City costs; one-time debt defeasance, and/or other one-time costs. If, at the end of a fiscal year, the fund balance falls below the targeted level, then the City shall attempt to rebuild the balance within a period of three fiscal years.

FINANCIAL POLICIES

The City's projected ending fund balance should include any known un-utilized contingency along with any un-appropriated ending fund balance and the balance available in excess of operational costs for the year.

FINANCIAL PLANNING

1. The City will estimate operating income and expenses over a three-year horizon and update those projections annually.

Discussion: Long term financial planning is a tool which can aid the City organization in making more informed decisions which can affect the community's future and the City's ability to provide services on a long term basis.

2. Each fund will maintain a contingency account to meet unanticipated requirements during the fiscal year, as appropriate.

Discussion: The Budget is prepared 6 to 18 months prior to implementation. The range of City services and the environment in which they are delivered make it difficult to anticipate every expenditure requirement. The contingency can also be used as a planning tool to buffer the impact of receiving revenue at a level that is lower than the budget projected. Therefore, contingency funds are established to meet emergency requirements necessary to maintain the service delivery system. Amounts provided in contingency will depend upon the size and expenditure characteristics of each fund.

DEBT MANAGEMENT POLICIES

1. Debt incurred to finance capital improvements will be repaid within the useful life of the project.

Discussion: Debt is most appropriately used when large capital facilities with long lives are financed to spread the costs over the period in which future residents will use those facilities. Today's taxpayers (or rate payer) need not pay for benefits enjoyed by others in the future, nor should current residents burden their successors with costs for facilities that have outlived their usefulness.

2. General obligation debt issued by the City will not exceed 3% of the total assessed value of property in the City.
3. Discussion: This is consistent with State law. Compliance ensures that the City will not be overburdened with long-term debt.
4. Debt will not be used to pay current operating expenses, unless borrowed funds can be obtained at an interest rate that is lower than the City could earn on its own invested funds (arbitrage).

Discussion: Debt should not be used to finance on-going operations, a sign that the City is financially over committed. However, borrowing when financial market conditions are favorable can be considered financially prudent.

5. The City will maintain good communication with bond rating agencies about its financial condition in order to maintain and improve its ability to borrow money at favorable interest rates.

Discussion: To maintain and improve its bond rating, the City will follow a policy of full disclosure to Bond Rating Agencies. All significant financial reports affecting the City will be forwarded to the Rating Agencies.

FINANCIAL POLICIES

CAPITAL IMPROVEMENT POLICIES

1. The City will prepare a five-year Capital Improvements Plan and a one-year Capital Improvements Budget.

Discussion: Multi-year capital improvement plans ensure that financing programs for capital construction are in place.

2. The Operating Budget will provide for adequate maintenance and the regular replacement of capital plant and equipment.

Discussion: Deferring maintenance on the City's assets causes accelerated deterioration. This is more expensive in the long term and adversely affects the City's productivity.

FINANCIAL MANAGEMENT POLICIES

1. The City will maintain an accounting system that is consistent with generally accepted accounting practices for local governments in order to (1) promote an atmosphere of trust in its financial management system and to (2) provide full disclosure of its financial condition.

Discussion: The City maintains a financial information system to monitor and report on income and expenditures for all municipal programs. Regular financial reports are given to the Council and management staff.

2. Each year, an independent public accounting firm will perform an audit and issue an opinion and recommendations regarding the financial practices of the City. Staff will prepare a response to nay recommendations made by the auditor and provide progress reports on any actions regarding those recommendations.

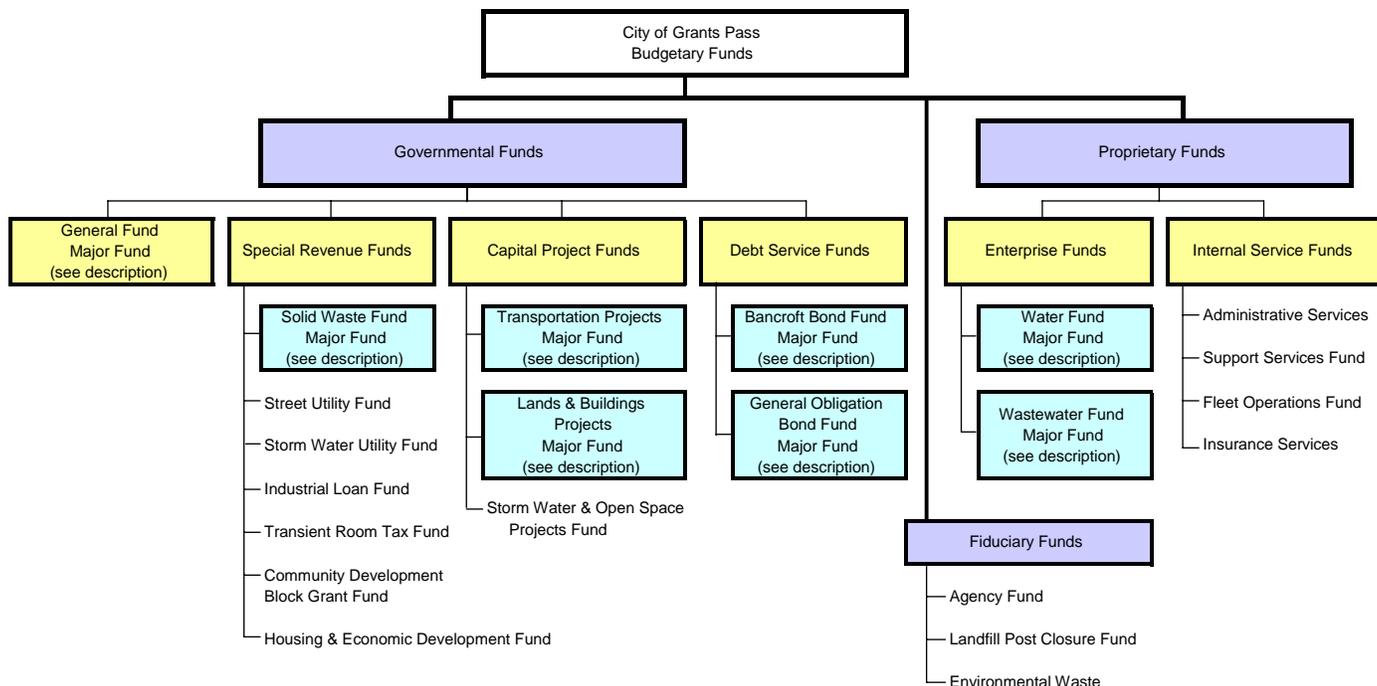
Discussion: An independent audit of City financial records is a State requirement. In addition, the City will use the expertise of the independent audit firm to improve financial operations.

INVESTMENTS

1. The City's investments will be authorized and controlled by written investment policies that address diversification, liquidity, maturity, return and staff capabilities.

Discussion: The City has and will maintain an investment policy reviewed by the State Treasurer's Office to guide investment decisions. Quarterly reports will be prepared for the Council to measure the portfolio performance against the investment policy.

FUND STRUCTURE AND ACCOUNTING METHODS



A key function of fund accounting is to segregate resources. With governments having too many funds to include information on each individual fund, GAAP has required that governmental fund data be presented separately for each individual *major* governmental fund (definition of major fund is found in the glossary). By definition, the general fund is always considered a major fund. The City’s audited financial statement also considers the Solid Waste Fund, the Bancroft Fund, the Transportation Projects Fund (found in the Street Utility Fund) and the Lands and Buildings Projects Fund major governmental funds.

Individual funds are described below by fund type. The definition of each major governmental fund has been included in the appropriate fund type.

General Fund

This fund accounts for all financial resources except those to be accounted for in another fund. Resources include beginning fund balance, taxes, licenses and permits, intergovernmental revenue, fines and forfeitures, charges for services, interest on investments, miscellaneous revenues and inter-fund transfers. Expenditures are for the programs of Policy & Legislation, Public Safety, Parks and Development. Activities include: Mayor & Council, Public Safety Field Operations, Public Safety Support Services, Crisis Support, Street Lighting, Code Enforcement, Park Maintenance, Aquatics, Recreation, Planning, Building and Safety, Economic Development, Tourism and Downtown. This fund uses the modified accrual method of accounting.

FUND STRUCTURE AND ACCOUNTING METHODS

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Special revenue funds account for transactions using the modified accrual method of accounting.

Community Development Block Grant Fund. This fund was created in the nineteen-seventies to account for Block Grants, both HUD and State funded and related expenditures.

Housing and Economic Development Fund. This fund accounts for the activity of the Industrial Loan and Downtown Loan programs.

Solid Waste Fund. This fund accounts for the administration of franchise collection service for solid waste, planning, development and oversight responsibilities for closure and post-closure activities at the landfill and recycling programs.

Storm Water Utility Fund. This new fund accounts for revenues anticipated from a yet to be adopted storm water utility fee. Expenditures initially are for implementation and administration costs associated with the billing and collection of fees. By FY'09 revenues are anticipated to be sufficient to provide for maintenance and repair of storm drain facilities.

Street Utility Fund. Formerly called State Gas Tax, this fund accounts for revenues from the state road tax, street utility fees, charges for services and miscellaneous sources. Expenditures are for the maintenance, repair and surfacing of streets and administrative costs associated with the billing and collecting of fees.

Transient Room Tax Fund This fund was created in 1982 to account for the receipt and disbursement of room tax revenues.

Capital Projects Funds

Capital improvement funds are established to account for financial resources that are used for the acquisition or construction of major capital facilities (other than those financed by enterprise funds, internal service funds, special assessment funds and trust funds). Capital projects funds use the modified accrual method of accounting.

Lands and Building Projects Fund. This fund accounts for the purchase of property, construction of buildings and major repair and replacement projects for the City's parkland and facilities. Revenues are derived from grants, donations, sale of assets and transfers from various funds.

Transportation Projects Fund. This fund accounts for new construction, major repair and maintenance of road surfaces, sidewalks, traffic control devices and bike paths. Revenues are dependent upon the street utility fees and state gas tax, as well as system development charges, grants and transfers from various funds.

FUND STRUCTURE AND ACCOUNTING METHODS

Storm Water and Open Space Projects Fund. This fund accounts for the planning, acquisition and capital development of facilities to accommodate and control storm water runoff. Revenues will be derived from anticipated system development charges and storm water utility fees.

Debt Service Funds

The Debt Service Fund accounts for the accumulation of receipts from property owners to satisfy assessments against their property for improvement projects such as street construction and water line installation. Expenditures and revenues are accounted for on the modified accrual method of accounting.

Bancroft Bonds. These revenues come from Bancroft (Local Improvement District) bonded assessments. They are expended for the retirement of local improvement district bonded debt principal and interest until such debts have been fulfilled.

General Obligation Bonds. These revenues come from levied property taxes. They are expended for the retirement of general obligation bonded debt principal and interest until such debts have been fulfilled.

Enterprise Funds

Enterprise Funds account for operations: (a) that are financed and operated in a manner similar to private business enterprise, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriated for capital maintenance, public policy, management control, accountability, or other purposes. Enterprise funds use full accrual basis of accounting for financial statement presentations. However, the enterprise activities use a modified accrual basis of accounting for budgetary purposes. This assures budgetary compliance with such expenditures as capital construction and acquisition, as well as debt principal transactions. A notable exception between the budgetary (modified accrual) and accounting (accrual) methods is that depreciation shows as an expense in the financial statements, but is not a budgetary expenditure. In addition, loan payments and capital construction or capital acquisition payments are recorded as expenditures in budgetary statements, but are balance sheet transactions to loans payable and capital asset accounts in the full accrual financial statements.

Water Fund. This fund accounts for water operations. Revenues are from sales of water, system development charges, other charges for services and miscellaneous sources. Expenditures are for water treatment, water distribution, customer service, debt service and general operations. In addition, the Water Capital Projects Fund is included in this presentation.

Wastewater Fund. This fund accounts for wastewater treatment and collection, JO-GRO™, customer service, debt retirement and general program operations. Revenues are from charges for services, interest on investments, fees and miscellaneous sources. System development fees are shown separately in the Wastewater Capital Projects Fund.

FUND STRUCTURE AND ACCOUNTING METHODS

Internal Service Funds

Internal service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. Internal service funds use full accrual accounting methods for financial statement presentations as well as for budgetary purposes.

Administrative Services Fund. This fund is divided into Management, Legal, Finance, Human Resources and General Program operations. Expenditures are for personnel, materials, services and capital outlay for these activities. These functions are supported by a fixed administrative charge of 8% on all operating activities and 2% on all capital projects construction.

Insurance Services Funds. These funds account for the payment of workers' compensation, general insurance and health insurance premiums to insurers and for the fees charged for those services to other City activities.

Fleet Operation Funds. These funds account for the maintenance and operation of City equipment and the collection of user charges for services received. A portion of the user fees is used to build a reserve for equipment replacement.

Support Services Funds. These funds account for direct management services provided to planning, developing, operating and maintaining City facilities and for the collection of charges for services for those activities. Activities include the maintenance of eleven buildings, eleven parking lots and of the downtown core area. In addition, engineering and project administration are accounted for in this fund. Information Technology is supported in this fund by a 2% charge on all operating activities.

Fiduciary Funds

Fiduciary funds account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, or governmental units and/or other funds. These include (a) expendable trust funds, (b) non-expendable trust funds, (c) pension trust funds and (d) agency funds. Fiduciary funds use the modified accrual basis of accounting.

Agency Fund. This fund accounts for funds received which are held in trust pending final disposition. Revenue sources include: retainage on capital construction projects, grants and deposits.

Landfill - Post-Closure Fund. This fund accounts for monies being accumulated and held in reserve for anticipated costs for the monitoring and maintenance requirements of the landfill for at least thirty years following closure.

Environmental Waste Fees Fund. This fund accounts for fees received from the Environmental Program Fee (EPF) and must be used for environmental cleanups at solid waste sites and other solid waste program activities.

FUND STRUCTURE AND ACCOUNTING METHODS

Component Units

The audited financial statements of the City include all of the above mentioned funds in addition to several component units, entities for which the City is considered to be financially accountable. Component units are legally separate entities. Each conducts a budget process similar to the City, identifying resources and needs, adopting its own budget. The blended component units are:

Harbeck-Fruitdale Sewer District. This fund accounts for the revenues and capital expenditures related to construction of an expanded collection system specifically funded by the Harbeck-Fruitdale Sewer District. Revenues were generated by grants, loans and user fees. It uses a modified accrual basis of accounting for budgetary purposes.

Redwood Sanitary Sewer Service District. This fund accounts for the revenues, operational costs and capital expenditures necessary to support this special sewer district. It uses a modified accrual basis of accounting for budgetary purposes.

Parkway Redevelopment Agency. This fund accounts for revenues and capital expenditures related to construction of various infrastructure projects specifically funded by the Redevelopment Agency in addition to the reserve requirements for bonded debt issued.

Property tax provides the major source of revenue. Shown as a capital project fund in the financial statements, this fund uses the modified accrual basis of accounting for budgetary purposes.

The discretely presented component units are:

Josephine County-City of Grants Pass Solid Waste Agency. This fund accounts for revenues and capital expenditures related to clean-up of former waste sites. Franchise fees and debt issuance are the primary source of revenue. It uses modified accrual basis of accounting for budgetary purposes.

Josephine County 9-1-1 Agency. This fund accounts for revenues and operating expenditures related to call taking. State excise taxes and user fees from agencies receiving dispatch services are the primary sources of revenue. It uses modified accrual basis of accounting for budgetary purposes.

REVENUE SOURCES

GENERAL SUPPORT RESOURCES: *are those revenues that can be allocated to any program according to need.*

Property Tax

Property Tax: is a tax levied against all taxable land and structures in the City. The tax requirement is based on the assessed value of the property. Approximately 93 percent of the tax levy is collected in the current fiscal year and the balance is collected over the next several years as delinquent taxes.

Delinquent Taxes: are those taxes that are not paid in the year in which they were levied.

Taxes Other Than Property

Right of Way/Franchise: is a tax collected from public service agencies for the use of the City owned right-of-way. The major franchise agreements are for electric, gas, cable television, garbage collection and telephone.

Business License: a tax levied against all businesses operating within the City based on the number of employees.

Amusement: is a tax levied against those establishments with amusement devices including pool tables and pinball machines.

Licenses and Permits

Liquor License: a license required of all establishments serving alcoholic beverages.

Peddlers License: a license required of all retailers temporarily marketing goods and services in the city.

Revenue from Other Agencies

State Revenue sharing: a dedicated portion of state liquor tax, which is distributed to local governments to be used at their discretion. It is distributed on the bases of population and the local taxing effort.

Cigarette Tax: a state shared revenue collected through a state tax on the sale of cigarettes. It is distributed to cities on the basis of population.

Liquor Tax: a state shared revenue collected through a state tax on the sale of alcoholic beverages. It is distributed to cities on the basis of population.

Use of Assets

Interest: is earned on temporarily idle funds in accordance with the investment policy adopted by Council. These funds are made available when the income is received before it needs to be dispersed.

Fees and Charges

Business License Transfer Fee: is charged to businesses that are transferring their business license to another location or business name.

Environmental Program Fee: is paid by the Solid Waste franchise haulers on each ton of refuse collected to be used for environmental clean-up.

Other Revenue

These revenues are ones not appropriately charged elsewhere.

REVENUE SOURCES

PROGRAM GENERATED RESOURCES: *are those revenues that are directly attributable to programs, efforts or activities. They are allocated to that program.*

Taxes: are those property taxes which are collected and allocated for a specific program. This includes special levies, bonded debt and other program taxes.

Licenses and Permits: are those fees required by programs. A majority are for the various building permits.

Fines and forfeitures: are those fines collected by programs, primarily parking and court fines.

Revenue from other Agencies: are those revenues collected for services to other agencies, primarily "9-1-1" and the Josephine County Sheriff.

Use of Assets: are the revenues from rent or sale of city property and interest on funds.

Fees and charges: are the charges for services provided by programs. A majority of these revenues are in the Water, Wastewater, Solid Waste, Streets and Storm Water Utility programs.

Other Revenues: are those revenues which can not be appropriately charged elsewhere.

Direct Charges for Services: are the charges from one operating program to another program for services.

Transfers: are interfund accounting transactions made only on Council approval. Generally, they are transfers of resources from a special revenue fund to an operating fund.

GLOSSARY

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.

Balanced Budget: Oregon Administrative Rule requires jurisdictions within Oregon to propose and adopt balanced budgets. According to the State of Oregon definition (OAR 150-294.352(1)-(B)), a balanced budget is an estimate of expenditures and resources whereby total resources in a fund equal the total expenditures and requirements for that fund, and the total of all resources equal the total of all expenditures and all requirements for all funds of the jurisdiction.

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.

GLOSSARY

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 expenditure 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.

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.

GLOSSARY

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 hear; 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.

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.

Depreciation: The decline in value for a fixed asset. The City assigns a useful life to fixed assets valuing over \$5,000 and utilizes a straight-line depreciation method.

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.

GLOSSARY

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.
- **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 design.

GLOSSARY

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 Work plan, designed to carry out a strategy.

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds and permanent funds.

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).

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: The general fund and any fund whose revenues, expenditures, assets or liabilities are at least ten percent of the total of all funds in its class (governmental/enterprise), or a fund the governing body believes is particularly important to financial statement users. Such funds are reported as a separate column in the basic fund financial statements and are subject to a separate opinion in the independent auditor's report.

GLOSSARY

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.

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.

GLOSSARY

R.C.C.: Rogue Community College.

R.S.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.

SOREDI: 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.

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.

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.

GLOSSARY

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.

Work 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.

WHERE THE ROGUE RIVER RUNS



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