

# **APPENDIX**

## Appendix A

### Summary of Resources by Fund & Source for Fiscal Year 2010 Projected

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Property Taxes	13,907,020	0	931,957	0	0	0	0	14,838,977
Taxes Other than Property	3,393,126	1,067,657	0	0	0	0	0	4,460,783
Licenses & Permits	525,400	22,000	0	0	0	0	0	547,400
Fines & Forfeitures	294,500	0	0	0	0	0	0	294,500
Revenue From Other Agencies	1,741,883	2,481,399	0	3,010,000	316,000	35,163	0	7,584,445
Use of Assets	158,900	156,550	2,000	61,500	72,500	172,811	120,000	744,261
Fees & Charges	554,911	774,815	0	1,938,000	10,453,860	172,000	0	13,893,586
Other Revenue	50,300	160,867	470,000	990,000	147,575	186,249	249,700	2,254,691
Direct Charges for Service	0	0	0	0	10,000	8,358,443	0	8,368,443
Administrative Charges	0	0	0	0	0	3,132,006	0	3,132,006
Transfers In	953,012	38,000	0	3,181,453	1,403,000	115,000	0	5,690,465
<b>Total Current Resources</b>	<b>21,579,052</b>	<b>4,701,288</b>	<b>1,403,957</b>	<b>9,180,953</b>	<b>12,402,935</b>	<b>12,171,672</b>	<b>369,700</b>	<b>61,809,557</b>
Beginning Resources	3,093,503	5,443,586	37,994	7,492,619	3,837,798	4,922,247	522,451	25,350,198
<b>Total Resources</b>	<b>24,672,555</b>	<b>10,144,874</b>	<b>1,441,951</b>	<b>16,673,572</b>	<b>16,240,733</b>	<b>17,093,919</b>	<b>892,151</b>	<b>87,159,755</b>

### Summary of Expenditures by Fund & Major Object for Fiscal Year 2010 Projected

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personal Services	13,353,035	669,251	0	0	2,728,763	4,824,892	0	21,575,941
Materials and Supplies	477,375	62,182	0	0	686,891	565,755	0	1,792,203
Contractual Services	3,669,706	935,952	39,300	0	1,911,482	5,591,868	249,700	12,398,008
Direct Charges for Services	587,917	398,492	10,000	0	740,502	456,111	6,100	2,199,122
Capital Outlay	451,446	4,274,721	0	16,638,572	4,627,700	547,109	0	26,539,548
Indirect Charges	1,797,815	188,084	0	0	624,500	162,388	0	2,772,787
<b>Operating Expenses</b>	<b>20,337,294</b>	<b>6,528,682</b>	<b>49,300</b>	<b>16,638,572</b>	<b>11,319,838</b>	<b>12,148,123</b>	<b>255,800</b>	<b>67,277,609</b>
Other Requirements								
Contingencies	650,000	570,081	700	0	692,100	1,205,317	0	3,118,198
Debt Service	199,284	124,375	1,039,000	0	919,373	0	0	2,282,032
Transfers Out	1,086,000	1,601,465	300,000	35,000	1,658,000	0	0	4,680,465
<b>Total Other Requirements</b>	<b>1,935,284</b>	<b>2,295,921</b>	<b>1,339,700</b>	<b>35,000</b>	<b>3,269,473</b>	<b>1,205,317</b>	<b>0</b>	<b>10,080,695</b>
Reserve for Capital	0	0	0	0	0	0	0	0
Ending Balance	2,399,977	1,320,271	52,951	0	1,651,422	3,740,479	636,351	9,801,451
<b>Total Requirements</b>	<b>24,672,555</b>	<b>10,144,874</b>	<b>1,441,951</b>	<b>16,673,572</b>	<b>16,240,733</b>	<b>17,093,919</b>	<b>892,151</b>	<b>87,159,755</b>

### Summary of Resources by Fund & Source for Fiscal Year 2009 Adopted

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Property Taxes	12,534,003	0	1,108,961	0	0	0	0	13,642,964
Taxes Other than Property	3,312,457	1,036,560	0	0	0	0	0	4,349,017
Licenses & Permits	442,400	22,000	0	0	0	0	0	464,400
Fines & Forfeitures	276,500	0	0	0	0	0	0	276,500
Revenue From Other Agencies	1,589,978	1,664,971	0	2,235,000	249,200	41,361	0	5,780,510
Use of Assets	169,900	204,300	2,000	1,010,814	72,500	184,901	120,000	1,764,415
Fees & Charges	509,307	767,232	0	1,838,000	10,240,485	155,600	0	13,510,624
Other Revenue	691,121	160,811	548,000	527,000	148,675	180,320	238,000	2,493,927
Direct Charges for Service	0	0	0	0	10,000	7,928,366	0	7,938,366
Administrative Charges	0	0	0	0	0	3,084,933	0	3,084,933
Transfers In	927,153	38,000	0	3,326,907	1,094,201	298,000	0	5,684,261
<b>Total Current Resources</b>	<b>20,452,819</b>	<b>3,893,874</b>	<b>1,658,961</b>	<b>8,937,721</b>	<b>11,815,061</b>	<b>11,873,481</b>	<b>358,000</b>	<b>58,989,917</b>
Beginning Resources	3,217,274	5,289,441	14,033	10,653,608	6,572,393	5,568,341	408,551	31,723,641
<b>Total Resources</b>	<b>23,670,093</b>	<b>9,183,315</b>	<b>1,672,994</b>	<b>19,591,329</b>	<b>18,387,454</b>	<b>17,441,822</b>	<b>766,551</b>	<b>90,713,558</b>

### Summary of Expenditures by Fund & Major Object for Fiscal Year 2009 Adopted

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personal Services	12,764,733	649,696	0	0	2,633,723	4,666,454	0	20,714,606
Materials and Supplies	551,052	61,982	0	0	690,074	520,685	0	1,823,793
Contractual Services	3,461,721	930,861	42,900	0	1,873,578	5,215,491	238,000	11,762,551
Direct Charges for Services	572,846	373,990	10,000	0	716,345	450,806	6,100	2,130,087
Capital Outlay	292,278	3,475,337	0	19,531,329	6,916,159	875,485	0	31,090,588
Indirect Charges	1,709,679	185,989	0	0	626,617	154,689	0	2,676,974
<b>Operating Expenses</b>	<b>19,352,309</b>	<b>5,677,855</b>	<b>52,900</b>	<b>19,531,329</b>	<b>13,456,496</b>	<b>11,883,610</b>	<b>244,100</b>	<b>70,198,599</b>
Other Requirements								
Contingencies	650,000	378,561	100	0	557,880	1,601,259	0	3,187,800
Debt Service	15,281	123,177	1,207,000	0	919,333	0	0	2,264,791
Transfers Out	1,134,000	1,589,189	375,000	60,000	1,785,201	520,871	0	5,464,261
<b>Total Other Requirements</b>	<b>1,799,281</b>	<b>2,090,927</b>	<b>1,582,100</b>	<b>60,000</b>	<b>3,262,414</b>	<b>2,122,130</b>	<b>0</b>	<b>10,916,852</b>
Reserve for Capital	0	0	0	0	0	0	0	0
Ending Balance	2,518,503	1,414,533	37,994	0	1,668,544	3,436,082	522,451	9,598,107
<b>Total Requirements</b>	<b>23,670,093</b>	<b>9,183,315</b>	<b>1,672,994</b>	<b>19,591,329</b>	<b>18,387,454</b>	<b>17,441,822</b>	<b>766,551</b>	<b>90,713,558</b>

## Appendix C

### Summary of Resources by Fund & Source for Fiscal Year 2009 Recommend

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Property Taxes	12,534,003	0	1,108,961	0	0	0	0	13,642,964
Taxes Other than Property	3,312,457	1,036,560	0	0	0	0	0	4,349,017
Licenses & Permits	442,400	22,000	0	0	0	0	0	464,400
Fines & Forfeitures	276,500	0	0	0	0	0	0	276,500
Revenue From Other Agencies	1,589,978	1,664,971	0	2,235,000	249,200	41,361	0	5,780,510
Use of Assets	169,900	204,300	2,000	1,010,814	72,500	184,901	120,000	1,764,415
Fees & Charges	509,307	767,232	0	1,838,000	10,240,485	155,600	0	13,510,624
Other Revenue	691,121	160,811	548,000	527,000	148,675	180,320	238,000	2,493,927
Direct Charges for Service	0	0	0	0	10,000	7,928,366	0	7,938,366
Administrative Charges	0	0	0	0	0	3,084,933	0	3,084,933
Transfers In	927,153	38,000	0	3,326,907	1,094,201	298,000	0	5,684,261
<b>Total Current Resources</b>	<b>20,452,819</b>	<b>3,893,874</b>	<b>1,658,961</b>	<b>8,937,721</b>	<b>11,815,061</b>	<b>11,873,481</b>	<b>358,000</b>	<b>58,989,917</b>
Beginning Resources	3,217,274	5,289,441	14,033	10,653,608	6,572,393	5,568,341	408,551	31,723,641
<b>Total Resources</b>	<b>23,670,093</b>	<b>9,183,315</b>	<b>1,672,994</b>	<b>19,591,329</b>	<b>18,387,454</b>	<b>17,441,822</b>	<b>766,551</b>	<b>90,713,558</b>

### Summary of Expenditures by Fund & Major Object for Fiscal Year 2009 Recommend

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personal Services	12,764,733	649,696	0	0	2,633,723	4,666,454	0	20,714,606
Materials and Supplies	551,052	61,982	0	0	690,074	520,685	0	1,823,793
Contractual Services	3,461,721	930,861	42,900	0	1,873,578	5,215,491	238,000	11,762,551
Direct Charges for Services	572,846	373,990	10,000	0	716,345	450,806	6,100	2,130,087
Capital Outlay	292,278	16,676	0	19,531,329	6,916,159	875,485	0	27,631,927
Indirect Charges	1,709,679	185,989	0	0	626,617	154,689	0	2,676,974
<b>Operating Expenses</b>	<b>19,352,309</b>	<b>2,219,194</b>	<b>52,900</b>	<b>19,531,329</b>	<b>13,456,496</b>	<b>11,883,610</b>	<b>244,100</b>	<b>66,739,938</b>
Other Requirements								
Contingencies	650,000	378,561	100	0	557,880	1,601,259	0	3,187,800
Debt Service	15,281	123,177	1,207,000	0	919,333	0	0	2,264,791
Transfers Out	1,134,000	1,589,189	375,000	60,000	1,785,201	520,871	0	5,464,261
<b>Total Other Requirements</b>	<b>1,799,281</b>	<b>2,090,927</b>	<b>1,582,100</b>	<b>60,000</b>	<b>3,262,414</b>	<b>2,122,130</b>	<b>0</b>	<b>10,916,852</b>
Reserve for Capital	0	0	0	0	0	0	0	0
Ending Balance	2,518,503	4,873,194	37,994	0	1,668,544	3,436,082	522,451	13,056,768
<b>Total Requirements</b>	<b>23,670,093</b>	<b>9,183,315</b>	<b>1,672,994</b>	<b>19,591,329</b>	<b>18,387,454</b>	<b>17,441,822</b>	<b>766,551</b>	<b>90,713,558</b>

### Summary of Resources by Fund & Source for Fiscal Year 2008 Budget

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Property Taxes	11,216,442	0	1,057,428	0	0	0	0	12,273,870
Taxes Other than Property	3,240,693	1,036,560	0	0	0	0	0	4,277,253
Licenses & Permits	714,300	21,250	0	0	0	0	0	735,550
Fines & Forfeitures	265,000	0	0	0	0	0	0	265,000
Revenue From Other Agencies	1,610,446	1,726,159	0	1,985,951	239,600	84,551	0	5,646,707
Use of Assets	386,800	257,385	6,250	2,075,080	265,581	249,311	142,000	3,382,407
Fees & Charges	654,038	759,450	0	1,849,000	10,039,965	250,350	0	13,552,803
Other Revenue	262,911	257,713	4,422,850	295,000	194,795	507,668	427,664	6,368,601
Direct Charges for Service	0	0	0	0	16,500	7,110,370	0	7,126,870
Administrative Charges	0	0	0	0	0	2,914,956	0	2,914,956
Transfers In	933,897	38,000	0	3,591,063	2,064,000	116,000	0	6,742,960
<b>Total Current Resources</b>	<b>19,284,527</b>	<b>4,096,517</b>	<b>5,486,528</b>	<b>9,796,094</b>	<b>12,820,441</b>	<b>11,233,206</b>	<b>569,664</b>	<b>63,286,977</b>
Beginning Resources	3,081,614	5,268,284	(2,935,626)	19,968,657	9,171,707	4,955,502	272,772	39,782,910
<b>Total Resources</b>	<b>22,366,141</b>	<b>9,364,801</b>	<b>2,550,902</b>	<b>29,764,751</b>	<b>21,992,148</b>	<b>16,188,708</b>	<b>842,436</b>	<b>103,069,887</b>

### Summary of Expenditures by Fund & Major Object for Fiscal Year 2008 Budget

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personal Services	11,738,359	519,765	0	0	2,346,240	4,135,011	0	18,739,375
Materials and Supplies	437,140	58,800	0	0	575,200	467,178	0	1,538,318
Contractual Services	3,196,484	643,562	98,950	0	1,721,705	4,755,440	427,785	10,843,926
Direct Charges for Services	661,611	440,203	10,000	0	766,374	393,319	6,100	2,277,607
Capital Outlay	202,040	3,403,961	0	29,654,751	10,968,993	503,779	0	44,733,524
Indirect Charges	1,568,849	170,397	0	0	640,357	135,786	0	2,515,389
<b>Operating Expenses</b>	<b>17,804,483</b>	<b>5,236,688</b>	<b>108,950</b>	<b>29,654,751</b>	<b>17,018,869</b>	<b>10,390,513</b>	<b>433,885</b>	<b>80,648,139</b>
Other Requirements								
Contingencies	625,682	108,445	974	0	420,000	1,620,059	0	2,775,160
Debt Service	15,281	297,768	1,130,445	0	913,413	223,484	0	2,580,391
Transfers Out	1,096,400	1,929,060	1,296,500	110,000	1,726,000	85,000	0	6,242,960
<b>Total Other Requirements</b>	<b>1,737,363</b>	<b>2,335,273</b>	<b>2,427,919</b>	<b>110,000</b>	<b>3,059,413</b>	<b>1,928,543</b>	<b>0</b>	<b>11,598,511</b>
Reserve for Capital	0	0	0	0	0	0	0	0
Ending Balance	2,824,295	1,792,840	14,033	0	1,913,866	3,869,652	408,551	10,823,237
<b>Total Requirements</b>	<b>22,366,141</b>	<b>9,364,801</b>	<b>2,550,902</b>	<b>29,764,751</b>	<b>21,992,148</b>	<b>16,188,708</b>	<b>842,436</b>	<b>103,069,887</b>

## Appendix E

### Summary of Resources by Fund & Source for Fiscal Year 2007 Actual

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Property Taxes	10,662,931	0	0	0	0	0	0	10,662,931
Taxes Other than Property	3,108,886	1,046,935	0	0	0	0	0	4,155,821
Licenses & Permits	678,420	33,102	0	0	0	0	0	711,522
Fines & Forfeitures	233,887	0	0	0	0	0	0	233,887
Revenue From Other Agencies	1,423,520	1,797,250	0	530,939	256,419	95,418	0	4,103,546
Use of Assets	393,831	249,849	9,409	466,334	423,670	243,669	101,210	1,887,972
Fees & Charges	623,405	746,525	0	1,809,680	9,906,196	210,064	0	13,295,870
Other Revenue	77,120	240,465	1,051,627	10,019,417	287,829	275,541	256,108	12,208,107
Direct Charges for Service	0	0	0	0	9,232	5,952,766	0	5,961,998
Administrative Charges	0	0	0	0	0	2,483,878	0	2,483,878
Transfers In	928,340	0	0	2,439,187	2,090,999	66,060	0	5,524,586
<b>Total Current Resources</b>	<b>18,130,340</b>	<b>4,114,126</b>	<b>1,061,036</b>	<b>15,265,557</b>	<b>12,974,345</b>	<b>9,327,396</b>	<b>357,318</b>	<b>61,230,118</b>
Beginning Resources	1,938,485	5,009,491	(2,966,514)	8,634,353	8,991,281	4,566,632	177,362	26,351,090
<b>Total Resources</b>	<b>20,068,825</b>	<b>9,123,617</b>	<b>(1,905,478)</b>	<b>23,899,910</b>	<b>21,965,626</b>	<b>13,894,028</b>	<b>534,680</b>	<b>87,581,208</b>

### Summary of Expenditures by Fund & Major Object for Fiscal Year 2007 Actual

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personal Services	10,089,747	492,691	0	0	2,135,492	3,352,529	0	16,070,459
Materials and Supplies	349,228	50,163	0	0	591,797	293,797	0	1,284,985
Contractual Services	3,305,890	503,181	148,474	0	1,504,531	4,262,795	256,108	9,980,979
Direct Charges for Services	507,468	363,475	10,000	0	696,184	296,276	5,800	1,879,203
Capital Outlay	182,286	142,442	0	3,701,253	4,128,712	607,010	0	8,761,703
Indirect Charges	1,415,742	139,130	0	0	600,173	110,584	0	2,265,629
<b>Operating Expenses</b>	<b>15,850,361</b>	<b>1,691,082</b>	<b>158,474</b>	<b>3,701,253</b>	<b>9,656,889</b>	<b>8,922,991</b>	<b>261,908</b>	<b>40,242,958</b>
Other Requirements								
Contingencies	0	0	0	0	0	0	0	0
Debt Service	15,280	332,202	860,000	0	907,530	534	0	2,115,546
Transfers Out	1,121,553	1,832,049	11,674	230,000	2,229,500	15,000	0	5,439,776
<b>Total Other Requirements</b>	<b>1,136,833</b>	<b>2,164,251</b>	<b>871,674</b>	<b>230,000</b>	<b>3,137,030</b>	<b>15,534</b>	<b>0</b>	<b>7,555,322</b>
Reserve for Capital	0	0	0	0	0	0	0	0
Ending Balance	3,081,631	5,268,284	(2,935,626)	19,968,657	9,171,707	4,955,503	272,772	39,782,928
<b>Total Requirements</b>	<b>20,068,825</b>	<b>9,123,617</b>	<b>(1,905,478)</b>	<b>23,899,910</b>	<b>21,965,626</b>	<b>13,894,028</b>	<b>534,680</b>	<b>87,581,208</b>

### Summary of Resources by Fund & Source for Fiscal Year 2006 Actual

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Property Taxes	8,916,396	0	0	0	(1,419)	0	0	8,914,977
Taxes Other than Property	2,717,127	1,002,773	0	0	0	0	0	3,719,900
Licenses & Permits	975,760	44,491	0	0	0	0	0	1,020,251
Fines & Forfeitures	200,322	0	0	0	0	0	0	200,322
Revenue From Other Agencies	1,330,358	2,109,164	0	1,847,145	248,709	116,572	0	5,651,948
Use of Assets	261,094	186,901	5,621	225,666	256,144	166,560	78,029	1,180,015
Fees & Charges	887,493	694,999	0	2,725,513	9,216,897	209,448	0	13,734,350
Other Revenue	81,825	302,792	591,533	2,749,668	428,077	128,338	263,144	4,545,377
Direct Charges for Service	0	0	0	0	14,865	5,441,473	0	5,456,338
Administrative Charges	0	0	0	0	0	2,320,407	0	2,320,407
Transfers In	837,687	0	0	3,271,572	1,712,500	68,500	0	5,890,259
<b>Total Current Resources</b>	<b>16,208,062</b>	<b>4,341,120</b>	<b>597,154</b>	<b>10,819,564</b>	<b>11,875,773</b>	<b>8,451,298</b>	<b>341,173</b>	<b>52,634,144</b>
Beginning Resources	3,019,923	5,239,320	(2,068,577)	7,094,607	6,039,521	4,061,170	103,678	23,489,642
<b>Total Resources</b>	<b>19,227,985</b>	<b>9,580,440</b>	<b>(1,471,423)</b>	<b>17,914,171</b>	<b>17,915,294</b>	<b>12,512,468</b>	<b>444,851</b>	<b>76,123,786</b>

### Summary of Expenditures by Fund & Major Object for Fiscal Year 2006 Actual

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personal Services	9,273,562	462,558	0	0	1,917,154	2,991,241	0	14,644,515
Materials and Supplies	324,783	42,665	0	0	520,978	246,040	0	1,134,466
Contractual Services	5,191,168	488,604	67,805	0	1,368,483	3,935,941	262,489	11,314,490
Direct Charges for Services	477,296	244,776	10,000	0	616,555	316,080	5,000	1,669,707
Capital Outlay	204,393	1,010,757	0	9,034,818	1,249,168	294,825	0	11,793,961
Indirect Charges	1,231,152	154,117	0	0	545,811	94,459	0	2,025,539
<b>Operating Expenses</b>	<b>16,702,354</b>	<b>2,403,477</b>	<b>77,805</b>	<b>9,034,818</b>	<b>6,218,149</b>	<b>7,878,586</b>	<b>267,489</b>	<b>42,582,678</b>
Other Requirements								
Contingencies	0	0	0	0	0	0	0	0
Debt Service	15,280	318,368	0	0	910,364	34,750	0	1,278,762
Transfers Out	571,866	1,849,104	1,417,286	245,000	1,795,500	32,500	0	5,911,256
<b>Total Other Requirements</b>	<b>587,146</b>	<b>2,167,472</b>	<b>1,417,286</b>	<b>245,000</b>	<b>2,705,864</b>	<b>67,250</b>	<b>0</b>	<b>7,190,018</b>
Reserve for Capital	0	0	0	0	0	0	0	0
Ending Balance	1,938,485	5,009,491	(2,966,514)	8,634,353	8,991,281	4,566,632	177,362	26,351,090
<b>Total Requirements</b>	<b>19,227,985</b>	<b>9,580,440</b>	<b>(1,471,423)</b>	<b>17,914,171</b>	<b>17,915,294</b>	<b>12,512,468</b>	<b>444,851</b>	<b>76,123,786</b>

## Summary of Expenditures by Fund and Activity

	ACTUAL FY'06	ACTUAL FY'07	BUDGET FY'08	MANAGER RECOMMEND FY'09	COMMITTEE APPROVED FY'09	COUNCIL ADOPTED FY'09	PROJECTED FY'10
General Fund							
Mayor and Council	149,696	137,463	159,071	190,937	190,937	190,937	192,137
Development							
Planning	738,234	864,548	1,075,035	910,072	910,072	910,072	1,030,309
Building and Safety	2,601,765	2,629,244	2,782,777	1,852,004	1,852,004	1,852,004	1,658,940
Economic Development	159,120	80,877	156,570	171,474	171,474	171,474	174,987
Tourism Promotion	306,505	301,858	325,312	308,535	308,535	308,535	318,720
Downtown Development	175,383	218,530	287,997	324,712	324,712	324,712	324,024
Total Development	3,981,007	4,095,057	4,627,691	3,566,797	3,566,797	3,566,797	3,506,980
Parks							
Parks Maintenance	1,189,670	1,218,264	1,363,589	1,522,848	1,522,848	1,522,848	1,528,416
Aquatics	92,283	81,346	126,215	124,633	124,633	124,633	125,808
Recreation	127,215	124,126	144,681	152,571	152,571	152,571	153,604
Total Parks	1,409,168	1,423,736	1,634,485	1,800,052	1,800,052	1,800,052	1,807,828
Public Safety							
Crisis Support Services	35,000	35,000	38,500	39,848	39,848	39,848	41,242
Field Operations	7,285,248	8,425,974	9,151,708	10,721,008	10,721,008	10,721,008	11,624,673
Support Services	2,782,162	3,038,263	3,202,059	3,529,808	3,529,808	3,529,808	3,358,468
Street Lighting	208,330	224,075	252,000	250,500	250,500	250,500	260,000
Code Enforcement	74,369	175,494	199,226	245,299	245,299	245,299	255,595
Total Public Safety	10,385,109	11,898,806	12,843,493	14,786,463	14,786,463	14,786,463	15,539,978
General Program Operations	3,303,005	2,513,763	3,101,401	3,325,844	3,325,844	3,325,844	3,625,632
Total General Fund	19,227,985	20,068,825	22,366,141	23,670,093	23,670,093	23,670,093	24,672,555
Management Services	520,334	573,513	714,550	789,036	789,036	789,036	805,726
Administrative Services	1,272,915	1,398,103	1,196,794	1,431,256	1,431,256	1,431,256	1,500,949
Legal Services	136,968	181,769	302,567	381,276	381,276	381,276	394,143
Human Resources	0	0	369,056	418,877	418,877	418,877	416,968
General Program Operations	539,068	739,525	921,796	743,846	743,846	743,846	463,959
Total Administrative Fund	2,469,285	2,892,910	3,504,763	3,764,291	3,764,291	3,764,291	3,581,745
Transient Room Tax	1,002,773	1,046,935	1,046,430	1,036,560	1,036,560	1,036,560	1,067,657
Community Dev Block Grant	1,335,706	921,886	880,612	900,970	900,970	900,970	1,647,128
Housing & Economic Dev.	846,056	941,882	995,582	969,282	969,282	969,282	1,027,982
Total Special Revenue Funds	3,184,535	2,910,703	2,922,624	2,906,812	2,906,812	2,906,812	3,742,767
Debt Service - General Obligation	0	0	1,059,428	1,124,994	1,124,994	1,124,994	971,951
Debt Service - Bancroft	(1,471,423)	(1,905,478)	1,491,474	548,000	548,000	548,000	470,000
Total Debt Service Funds	(1,471,423)	(1,905,478)	2,550,902	1,672,994	1,672,994	1,672,994	1,441,951
Lands & Buildings Projects	6,242,095	14,457,828	15,890,896	7,607,502	7,607,502	7,607,502	4,564,344
Total Construction Funds	6,242,095	14,457,828	15,890,896	7,607,502	7,607,502	7,607,502	4,564,344
Environmental Waste Fees Fund	262,610	256,229	427,785	238,000	238,000	238,000	249,700
Agency Fund	182,241	278,451	414,651	528,551	528,551	528,551	642,451
Total Agency Funds	444,851	534,680	842,436	766,551	766,551	766,551	892,151

## Summary of Expenditures by Fund and Activity

	ACTUAL FY'06	ACTUAL FY'07	BUDGET FY'08	MANAGER RECOMMEND FY'09	COMMITTEE APPROVED FY'09	COUNCIL ADOPTED FY'09	PROJECTED FY'10
Water Treatment	1,031,855	1,191,614	1,292,530	1,452,529	1,452,529	1,452,529	1,497,310
Water Distribution	880,376	956,823	1,033,656	1,165,319	1,165,319	1,165,319	1,184,530
Customer Service	327,755	395,635	431,155	382,569	382,569	382,569	396,955
Debt Service	418,058	415,324	418,163	424,083	424,083	424,083	424,123
General Program Operations	1,687,469	1,949,507	1,916,914	2,011,394	2,011,394	2,011,394	1,969,038
Water Debt Reserve Fund	408,000	408,000	408,000	408,000	408,000	408,000	408,000
Water Construction Projects	3,256,699	4,169,745	3,707,729	3,706,071	3,706,071	3,706,071	1,719,307
<b>Total Water Fund</b>	<b>8,010,212</b>	<b>9,486,648</b>	<b>9,208,147</b>	<b>9,549,965</b>	<b>9,549,965</b>	<b>9,549,965</b>	<b>7,599,263</b>
Wastewater Collection	424,556	453,184	530,719	647,594	647,594	647,594	636,082
Wastewater Treatment	1,179,091	1,366,989	1,430,742	1,555,776	1,555,776	1,555,776	1,602,907
Jo-Gro	455,272	451,598	509,467	723,828	723,828	723,828	580,149
Customer Service	244,968	260,595	257,869	269,688	269,688	269,688	279,607
Debt Service	492,306	492,206	495,250	495,250	495,250	495,250	495,250
General Program Operations	1,579,153	2,012,059	1,911,291	1,599,452	1,599,452	1,599,452	1,753,164
Wastewater Debt Reserve Fund	500,899	500,899	500,899	500,899	500,899	500,899	500,899
Wastewater Construction	5,028,837	6,941,448	7,147,764	3,045,002	3,045,002	3,045,002	2,793,412
<b>Total Wastewater Fund</b>	<b>9,905,082</b>	<b>12,478,978</b>	<b>12,784,001</b>	<b>8,837,489</b>	<b>8,837,489</b>	<b>8,837,489</b>	<b>8,641,470</b>
Solid Waste Field Operations	23,893	18,963	31,932	37,104	37,104	37,104	37,124
Post Closure Operations	79,570	86,728	113,090	107,893	107,893	107,893	107,949
General Program Operations	408,260	384,795	410,232	306,193	306,193	306,193	368,666
Solid Waste Construction	3,666,238	3,364,108	3,456,961	3,520,661	3,520,661	3,520,661	3,534,161
<b>Total Solid Waste Fund</b>	<b>4,177,961</b>	<b>3,854,594</b>	<b>4,012,215</b>	<b>3,971,851</b>	<b>3,971,851</b>	<b>3,971,851</b>	<b>4,047,900</b>
Street & Drainage Maintenance	901,592	943,540	978,042	1,211,060	1,211,060	1,211,060	1,204,817
Customer Service	24,681	35,902	65,565	106,064	106,064	106,064	111,136
General Program Operations	1,291,671	1,323,878	1,271,799	987,528	987,528	987,528	1,038,254
Transportation Projects	10,693,724	8,684,175	13,275,213	11,368,183	11,368,183	11,368,183	11,790,084
<b>Total Streets Utility Fund</b>	<b>12,911,668</b>	<b>10,987,495</b>	<b>15,590,619</b>	<b>13,672,835</b>	<b>13,672,835</b>	<b>13,672,835</b>	<b>14,144,291</b>
Storm Water Maintenance	0	0	31,629	0	0	0	0
Customer Service	0	14,038	39,760	0	0	0	0
General Program Operations	0	40,962	43,167	0	0	0	0
Stormwater & Open Space Projects	978,352	757,907	598,642	615,644	615,644	615,644	319,144
<b>Total Storm Water Utility Fund</b>	<b>978,352</b>	<b>812,907</b>	<b>713,198</b>	<b>615,644</b>	<b>615,644</b>	<b>615,644</b>	<b>319,144</b>
Garage	518,552	604,209	747,159	846,278	846,278	846,278	924,815
Equipment Replacement	2,656,480	2,980,988	3,162,164	3,643,957	3,643,957	3,643,957	3,052,186
Information Technology	449,972	574,809	643,840	629,754	629,754	629,754	694,435
Property Management	520,041	573,333	638,673	617,935	617,935	617,935	556,939
Engineering	782,706	1,028,227	1,364,351	1,383,167	1,383,167	1,383,167	1,330,104
Community Development Mgmt.	544,282	552,066	688,747	679,916	679,916	679,916	704,031
Insurance	4,571,150	4,687,486	5,439,011	5,876,524	5,876,524	5,876,524	6,249,664
<b>Total Support Services Funds</b>	<b>10,043,183</b>	<b>11,001,118</b>	<b>12,683,945</b>	<b>13,677,531</b>	<b>13,677,531</b>	<b>13,677,531</b>	<b>13,512,174</b>
<b>Total All Funds</b>	<b>76,123,786</b>	<b>87,581,208</b>	<b>103,069,887</b>	<b>90,713,558</b>	<b>90,713,558</b>	<b>90,713,558</b>	<b>87,159,755</b>

## OVERVIEW OF FUND BALANCES

Governmental Type Funds				
<i>Fund Name</i>	<i>FY'08 Beginning Fund Balance</i>	<i>FY'09 Estimated Beginning Fund Balance *</i>	<i>FY'09 Estimated Ending Fund Balance *</i>	<i>Brief Explanation for Change Within Fiscal Year '09 If greater than 10%</i>
<b>General Fund</b>				
General - unrestricted	\$ 1,487,286	\$ 1,985,270	\$ 2,154,563	Anticipated growth in Franchise Tax revenues together with anticipated unspent contingency contributed to the growth.
General - restricted	1,585,777	1,232,004	938,940	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.
<b>Special Revenue Funds</b>				
Industrial and Downtown Loans	936,882	924,615	1,007,276	To allow flexibility the budget anticipates receiving loan applications and granting same.
Community Development Block Grant	827,819	855,112	802,820	Budget anticipates making loans for downtown businesses and issuing design grants.
Solid Waste	38,325	86,139	147,431	Increased revenues for management of the Jos. County/City of GP Solid Waste Agency together with declines in closure costs and annual debt service payments contributed to the increased balance.
Transportation Operations	140,976	38,650	65,392	All available resources are transferred to capital projects for infrastructure improvements.

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

### Proprietary Type Funds

## OVERVIEW OF FUND BALANCES

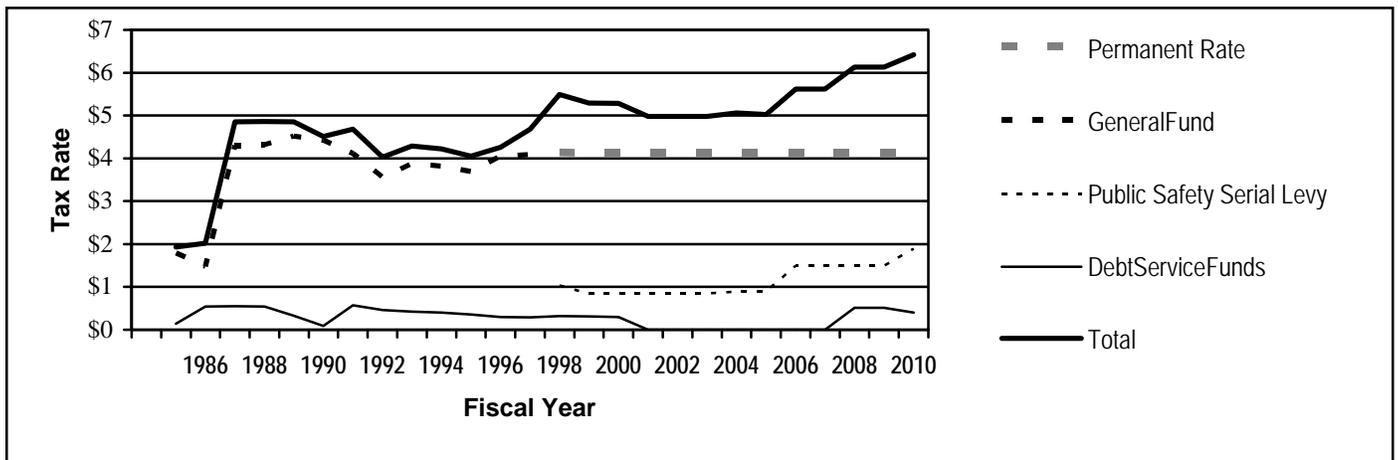
<i>Fund Name</i>	<i>FY'08 Beginning Fund Balance</i>	<i>FY'09 Estimated Beginning Fund Balance *</i>	<i>FY'09 Estimated Ending Fund Balance *</i>	<i>Brief Explanation for Change within Fiscal Year '09 If greater than 10%</i>
<b>Enterprise Funds</b>				
Water Operations	\$ 771,123	\$ 1,029,474	\$ 960,376	All available resources are transferred to capital projects for infrastructure improvements.
Wastewater Operations	343,018	425,493	357,149	All available resources are transferred to capital projects for infrastructure improvements.
<b>Internal Service Funds</b>				
Administrative Services	512,325	624,788	396,261	Establishing a separate Human Resource Department together with increased recruitment costs diminished resources.
Information Technology	113,257	47,376	45,159	Staffing changes to meet organizational desires and expectations together with equipment needs consumed resources.
Equipment Replacement	2,430,264	2,719,857	2,448,836	Planned vehicle & equipment replacements reduced balance.
Garage Operations	98,900	0	61,224	Escalating fuel costs and planned draw on maintenance reserves reduced balance.
General Insurance	321,466	329,268	380,705	Planned rebuilding of reserves, particularly for risk management increased balance.
Insurance/Benefits Administration	610,301	709,154	792,904	Shift in cost of retirement benefits, due to demographic and work force make-up, resulted in reserves increasing.
Workers' Compensation Insurance	632,567	830,043	778,637	Anticipated claim settlements reduced balance.

*\*\* 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.*

## HISTORY OF PROPERTY TAX RATES

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

<u>Fiscal Year Ended June 30,</u>	<u>Permanent Rate</u>	<u>General Fund</u>	<u>Public Safety Serial Levy</u>	<u>Debt Service Funds</u>	<u>Total</u>
1985		1.79		.14	1.93
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	1.03	.32	5.49
1999	4.13		.85	.31	5.29
2000	4.13		.85	.30	5.28
2001	4.13		.85	.00	4.98
2002	4.13		.85	.00	4.98
2003	4.13		.85	.00	4.98
2004	4.13		.89	.00	5.02
2005	4.13		.89	.00	5.02
2006	4.13		1.49	.00	5.62
2007	4.13		1.49	.00	5.62
2008	4.13		1.49	.51	6.13
2009	4.13		1.49	.51 est.	6.13
2010	4.13		1.89	.40 est.	6.42



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**HISTORY OF LEVIES AND ASSESSED VALUES**


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<i>Fiscal Year Ended June 30</i>	<i>Real Property Assessed Value</i>	<i>Permanent Tax Rate Certification</i>	<i>Public Safety Levy</i>	<i>Water Bond Debt</i>	<i>Public Safety Bonded Debt</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 est	2,307,048,000	9,536,183	3,437,502	0	1,160,000
2010 est	2,391,960,000	9,887,167	4,520,804	0	960,000

## HISTORY OF GENERAL SUPPORT REVENUES

<i>Description</i>	<i>ACTUAL FY'06</i>	<i>ACTUAL FY'07</i>	<i>ADOPTED BUDGET FY'08</i>	<i>REVISED FY'08</i>	<i>RECOMMENDED FY'09</i>	<i>PROJECTED FY'10</i>
Beg. Fund Balance	\$1,721,020	\$277,691	\$3,468,947	\$1,487,286	\$1,985,270	\$2,154,563
Business Taxes	305,938	302,958	326,000	320,000	320,000	330,000
Franchise Taxes:						
PP&L	968,533	1,125,196	1,176,000	1,240,000	1,283,710	1,322,200
Qwest	210,478	219,694	235,000	202,000	200,000	200,000
Charter	200,951	203,875	200,000	204,000	204,000	204,000
Avista	511,528	535,759	559,000	550,000	566,500	583,500
G.P. Sanitation	196,796	188,624	208,000	190,000	190,000	190,000
So. Or. Sanitation	16,525	26,031	28,200	28,200	30,000	32,000
Solid Waste Transfer	32,676	50,077	33,750	41,000	41,000	42,200
Other Telecom.	3,003	1,989	1,800	3,200	3,200	3,300
Other Taxes	1,555	2,145	2,250	2,600	2,900	3,000
Fees in Lieu of Franchise	269,144	452,538	453,784	459,693	471,147	482,926
Licenses	6,680	6,310	6,850	7,700	7,700	7,700
State Rev. Sharing	190,597	211,092	206,000	280,000	287,000	280,000
State Cigarette Tax	47,860	53,585	53,200	55,000	52,250	50,000
State Liquor Tax	275,636	313,068	360,000	360,000	382,300	377,200
Other Misc.	23,340	48,417	16,280	16,280	16,280	200,284
Unspent Contingency			500,000			
Investment Interest	<u>200,208</u>	<u>329,239</u>	<u>285,000</u>	<u>314,800</u>	<u>108,900</u>	<u>108,900</u>
<b>TOTAL</b>	<u>\$5,182,468</u>	<u>\$4,348,288</u>	<u>\$8,120,061</u>	<u>\$5,761,759</u>	<u>\$6,152,157</u>	<u>\$6,571,773</u>

## MAJOR REVENUE SOURCES

<b>Major Resources</b>					
Fund	Program	Description	Dollar Amount	% of Program Revenues	Basis of Revenue Estimates
General	Public Safety	Property Taxes	\$12,534,003	84.8%	5 year historical trends, assessed values for newly annexed properties together with information from Josephine County Assessors office
General	Development	Permits & Licenses	415,000	16.3%	Estimated # of residential, industrial and commercial building permits issued
General	Policy & Legislation	Taxes other than Property(franchise & business)	2,841,310	46.2%	Historical trends together with growth projections and rate increases approval by state. Also refer to Appendix K.
Transportation	Transportation	State Gas Tax	1,388,630	60.3%	Historical growth trends together with per capita revenue projections received from state
Transportation	Transportation	Street Utility Fees	765,832	33.2%	Historical growth in utility accounts
Water	Water	User Fees	4,235,920	77.9%	Historical growth in # of accounts and utilization, together with projected housing starts
Wastewater	Wastewater	User Fees	4,462,750	87.1%	Historical growth in # of accounts together with projected housing starts

## STAFF ALLOCATION BY ACTIVITY

Department/Activity	Actual	Actual	Actual	Actual	Actual	Council	Revised	Manager	Projected
	'03	'04	'05	'06	'07	Adopted '08	'08	Recommend '09	'10
<b>Administration</b>									
Management	4.90	5.90	5.90	5.90	5.90	6.90	6.90	6.90	6.90
Human Resources	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00	2.00
Information	2.00	2.00	3.00	3.55	0.00	0.00	0.00	0.00	0.00
Finance	13.00	13.00	14.00	15.00	15.00	18.00	16.00	16.00	16.00
Legal	0.80	0.80	0.80	0.80	0.75	0.75	0.75	0.70	0.70
Risk Insurance	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.25	0.25
Economic Development	1.00	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00
Tourism Development	2.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00
Downtown	0.50	0.50	0.50	0.00	0.00	0.00	0.00	0.00	0.00
	<u>24.50</u>	<u>25.50</u>	<u>27.50</u>	<u>28.55</u>	<u>21.95</u>	<u>26.95</u>	<u>26.95</u>	<u>26.85</u>	<u>26.85</u>
<b>Community Development</b>									
Management	6.00	6.00	7.00	7.00	7.00	8.00	8.00	7.00	7.00
Engineering	8.00	8.00	8.00	9.19	9.00	10.00	10.00	10.00	10.00
Planning	6.00	7.00	7.00	9.00	8.00	11.00	11.00	11.00	11.00
Building & Safety	5.00	5.00	7.00	6.00	6.00	7.00	7.00	7.00	7.00
	<u>25.00</u>	<u>26.00</u>	<u>29.00</u>	<u>31.19</u>	<u>30.00</u>	<u>36.00</u>	<u>36.00</u>	<u>35.00</u>	<u>35.00</u>
<b>Parks &amp; Community</b>									
Information Services	0.00	0.00	0.00	0.00	2.65	4.40	4.45	4.45	4.45
Park Maintenance	6.30	6.30	6.40	6.40	6.45	7.85	8.00	8.10	8.10
Property Management	1.20	1.20	1.00	1.05	0.90	1.15	1.25	1.30	1.30
Aquatics	0.25	0.25	0.30	0.35	0.30	0.30	0.30	0.35	0.35
Street Maintenance	7.45	6.45	7.50	6.60	0.00	0.00	0.00	0.00	0.00
Recreation	0.05	0.05	0.05	0.05	0.05	0.15	0.15	0.15	0.15
Garage Operations	0.40	0.40	0.35	0.55	0.40	2.60	3.30	3.05	3.05
Equipment Repair	0.35	0.35	0.40	0.45	0.55	0.55	0.60	0.70	0.70
Tourism Promotion	2.00	2.00	2.00	2.00	2.00	1.80	1.85	1.85	1.85
Downtown	0.50	0.50	0.50	0.00	1.00	1.45	1.45	1.45	1.45
	<u>16.00</u>	<u>15.00</u>	<u>16.00</u>	<u>17.45</u>	<u>14.30</u>	<u>20.25</u>	<u>21.35</u>	<u>21.40</u>	<u>21.40</u>
<b>Public Works</b>									
Water Treatment	5.40	5.40	5.40	5.17	4.39	5.89	5.935	6.46	6.46
Water Distribution	8.00	8.00	8.00	8.44	8.98	8.89	8.935	8.80	8.80
Wastewater Collection	4.00	4.00	4.00	4.44	5.98	5.89	5.935	5.66	5.66
Wastewater Treatment	8.25	8.25	8.75	8.84	8.73	8.84	8.885	9.41	9.41
JO-GRO™	3.35	3.35	3.85	3.91	3.91	4.11	4.05	4.11	4.11
Capital Projects	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Solid Waste	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.10	0.10
Storm Water	0.00	0.00	0.00	0.00	0.00	0.25	0.15	0.00	0.00
Street Maintenance	0.00	0.00	0.00	0.00	6.70	6.88	6.76	8.06	8.06
	<u>30.00</u>	<u>30.00</u>	<u>31.00</u>	<u>31.80</u>	<u>39.70</u>	<u>41.75</u>	<u>41.65</u>	<u>43.60</u>	<u>43.60</u>
<b>Public Safety</b>									
Field Operations	54.50	54.50	54.50	59.00	57.00	68.00	68.00	71.00	72.00
Support Operations	27.00	26.00	26.00	28.00	29.00	29.00	31.00	31.00	31.00
Code Enforcement	0.00	0.00	0.00	1.00	3.05	3.05	2.05	2.15	2.15
	<u>81.50</u>	<u>80.50</u>	<u>80.50</u>	<u>86.00</u>	<u>89.05</u>	<u>100.05</u>	<u>101.05</u>	<u>104.15</u>	<u>105.15</u>
<b>Total</b>	<b>177.0</b>	<b>177.0</b>	<b>184.0</b>	<b>192.0</b>	<b>195.0</b>	<b>225.00</b>	<b>227.00</b>	<b>231.00</b>	<b>232.00</b>

## MONTHLY SALARY SCHEDULE

<i>Positions</i>	<i>Entry*</i>	<i>Top*</i>
Municipal Services Aide	1,701	2,068
Clerk Aid	1,754	2,241
Office Assistant I	1,937	2,597
Accounting Clerk	2,189	2,935
Office Assistant II	2,189	2,935
Department Support Technician/Database Technician/Website Technician	2,301	3,084
Community Service Officer	2,361	2,513
Code Enforcement Officer	2,478	3,321
Permit Technician	2,478	3,321
Parks Maintenance Worker	2,488	3,024
Public Safety Prevention Program Office Assistant	2,545	3,248
Municipal Services Worker/Park Maintenance Worker II	2,598	3,160
Public Safety Clerk	2,655	3,388
Municipal Specialist	2,728	3,316
Dept Support Specialist	2,736	3,667
Eng. Tech. I/Personnel Tech/Admn. Coord./Grant Admin./Vehicle Mechanic	2,736	3,667
Public Safety Property Specialist/Investigative Specialist	2,770	3,535
Tourism and Downtown Coordinator	2,873	3,850
Treatment Plant Specialist	2,893	3,517
Assistant Planner/Urban Forester	3,018	4,044
Public Safety Dispatcher	3,060	4,201
Comm. Develop. Coordinator/Utility Project Coordinator/Financial Analyst	3,172	4,253
Public Safety Lead Dispatcher	3,213	4,406
Engineering Technician II	3,249	4,354
Info Svc Tech/Customer Serv. & Util. Sup./Lead Mechanic	3,500	4,691
Public Safety Records/Communications Supervisor	3,581	4,571
Plans Examiner II/Bldg. Inspector I/ Res. Bldg. Inspector/Lead Eng Tech	3,589	4,810
Bldg. Inspector II/Associate Planner	3,677	4,929
Firefighter	3,831	5,235
Police Officer	3,898	5,325
Streets Maintenance Supervisor/ Parks and Property Management Supervisor	3,961	5,309
Utility Field Supervisor/Utility Plants Supervisor/Accounting Supervisor	3,961	5,309
Fire Prevention Specialist I	3,979	5,432
Code Analyst/City Surveyor/Economic Development Program Coordinator	4,060	5,441
Police Corporal	4,106	5,603
Fire Corporal	4,346	5,925
Public Safety Sergeant/Battalion Chief	4,819	6,151
Senior Planner/Utility Engineer	5,291	5,879
Deputy Chief	5,304	6,769
Building Official	5,626	6,251
City Engineer	6,702	7,447
Public Works Director, Comm. Develop. Director, Parks & Comm. Svcs. Director	7,307	8,119
City Attorney	7,386	8,207
Public Safety Director	7,530	8,367
Finance Director	7,537	8,374
Assistant City Manager	7,998	8,887

\* As of January 1, 2008 Note: PERS employee contribution paid by City on July 1, 2007.

## REPRESENTATIVE ANNUAL SALARY AND FRINGE BENEFITS

*As of January 1, 2008*

	<i>Office Asst. I</i>	<i>Municipal Specialist Streets</i>	<i>Parks Maintenance Worker</i>	<i>Municipal Services Worker</i>	<i>Treatment Plant Specialist Water/Sewer</i>	<i>Fire Fighter</i>	<i>Police Officer</i>
Salary (top step)	31,164	39,792	36,288	37,920	42,204	62,820	63,900
Certification +	<u>0</u>	<u>0</u>	<u>1,800</u>	<u>2,880</u>	<u>4,320</u>	<u>3,312</u>	<u>3,840</u>
Sub-Total	31,164	39,792	38,088	40,980	46,524	66,132	67,740
Legislated Benefits:							
Workers Comp	118	3,114	1,429	1,858	1,751	2,042	2,639
PERS	4,516	5,977	5,519	5,912	5,303	12,797	13,108
Social Security	2,384	3,044	2,914	3,121	3,560	5,059	5,182
PERS 6%	1,870	2,388	2,285	2,448	2,791	3,968	4,064
Elective Benefits:							
Health Ins.	11,532	9,648	9,648	9,648	9,648	12,468	12,468
Life Ins.	66	81	79	83	95	127	129
Long Term Dis. Ins.	<u>85</u>	<u>106</u>	<u>102</u>	<u>109</u>	<u>118</u>	<u>172</u>	<u>175</u>
Total Benefits	20,570	24,358	21,976	23,178	23,266	36,633	37,765
Total Salary & Benefits							
	<u>51,734</u>	<u>64,150</u>	<u>60,064</u>	<u>63,978</u>	<u>69,790</u>	<u>102,765</u>	<u>105,505</u>
% Ratio of Benefits/ Salary							
	66%	61%	58%	57%	50%	55%	56%

+ Varies with the individual.

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## COMPUTATION OF LEGAL DEBT MARGIN

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*As of June 30, 2008*

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, 2008	\$ 3,940,725,214
Less Non-Profit Housing	<u>          - 1,656,410</u>
**Total	\$ 3,939,068,804
Debt limit, 3% of total real market value - ORS 287.004(2)	\$ 118,172,064

### Amount of debt applicable to debt limit

Total bonded debt, including special assessments bond and public safety general obligation bonds	\$ 11,525,000
Less:	
Assets in debt service funds available for payment of principal	\$ 0
Other deduction allowed by law	0
Special assessment and revenue bonds	<u>1,880,000</u>
Total Deductions	<u>\$ 1,880,000</u>
Total amount of debt applicable to debt limit	\$ <u>9,645,000</u>
Legal debt margin	\$ 108,527,064

\* 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, 2008

### Bonded Debt

YEAR OF MATURITY	URBAN RENEWAL BOND		GENERAL REVENUE REVENUE SUPPORTED BONDS	
	<i>Parkway Redevelopment</i>		<i>Total</i>	
	<i>Agency</i>		<i>Requirements</i>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2008-2009	455,000	11,375	340,000	84,083
2009-2010			355,000	69,123
2010-2011			375,000	53,325
2011-2012			395,000	36,450
2012-2013			415,000	18,675
	<u>\$455,000</u>	<u>\$11,375</u>	<u>\$1,880,000</u>	<u>\$261,656</u>

### Bonded Debt

General Obligation Bonds  
Public Safety Facilities

	<i>Principal</i>	<i>Interest</i>
2008-2009	580,000	474,926
2009-2010	660,000	447,376
2010-2011	750,000	416,026
2011-2012	820,000	380,026
2012-2013	895,000	340,666
2013-2014	980,000	296,810
2014-2015	1,065,000	248,300
2015-2016	1,155,000	194,515
2016-2017	1,255,000	135,612
2017-2018	<u>1,365,000</u>	<u>70,980</u>
	<u>\$9,190,000</u>	<u>\$2,521,70</u>

### Non-Bonded Debt

Interagency Loan to Josephine County/City of  
Grants Pass Solid Waste Agency

	General Fund	
	<i>Principal</i>	<i>Interest</i>
2008-2009	95,000	37,830
2009-2010	100,000	34,125
2010-2011	105,000	30,225
2011-2012	110,000	26,130
2012-2013	115,000	21,840
2013-2014	115,000	17,355
2014-2015	120,000	12,870
2015-2016	<u>9,991</u>	<u>195</u>
	<u>\$769,991</u>	<u>\$111,148</u>

## SCHEDULE OF FUTURE DEBT SERVICE

As of June 30, 2008

### Non-Bonded Debt – Capital Projects

CLEAN WATER STATE REVOLVING FUND LOAN			OECD SPECIAL PUBLIC WORKS FUND (Loan for Fire Mountain Gems Project TR4445)		
Wastewater Fund			General Fund		
	<i>Principal</i>	<i>Interest</i>		<i>Principal</i>	<i>Interest</i>
2008-2009	284,987	210,261	2008-2009	5,496	9,784
2009-2010	294,846	200,402	2009-2010	5,771	8,509
2010-2011	305,046	190,202	2010-2011	6,059	9,221
2011-2012	315,599	179,649	2011-2012	6,361	8,919
2012-2013	326,516	168,732	2012-2013	6,678	8,602
2013-2014	337,812	157,436	2013-2014	7,012	8,268
2014-2015	349,500	145,750	2014-2015	7,362	7,918
2015-2024	<u>3,986,393</u>	<u>875,923</u>	2015-2028	<u>151,325</u>	<u>63,548</u>
	<u>\$6,200,699</u>	<u>\$2,128,355</u>		<u>\$196,064</u>	<u>\$124,769</u>

### Non-Bonded Debt – Property

<i>DESCRIPTION</i>	<i>ORIGINAL PURCHASE PRICE</i>	<i>DATE OF PURCHASE</i>	<i>ACTUAL PRINCIPAL BALANCE 06/30/08</i>	<i>INTEREST RATE</i>	<i>PAYMENT AMOUNT</i>	<i>PAYMENT SCHEDULE</i>	<i>ANTICIPATED COMPLETION</i>	<i>SOURCE OF FUNDING</i>	<i>FUND NUMBER</i>
Henner Property 2190 Hamilton Ln.	\$225,000 *	May 13, 2005	\$157,500	4.50%	\$22,500 \$430	Annual Month	June 2014	Parks System Development Charges	691
TOTAL	\$225,000		\$157,500		\$27,660 for FY'09				

\* A lump sum payment of \$225,000 was made at the time of purchase in addition to the note for \$202,500. After paying closing costs of \$1,838.42, the title company held a credit and returned \$200,661.68 to the City, leaving a principal balance of \$202,500 to be paid over time.

## 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	\$ 20,802,375	0.94%
QWEST Corporation	Utility	15,940,400	0.72%
Spring Village LLC & Spring Village Retirement LLC	Commercial	15,712,239	0.71%
Wal-Mart Stores Inc.	Commercial	15,043,318	0.68%
Auerbach Grants Pass LLC & Freeman Grants Pass LLC	Commercial	13,091,730	0.59%
Lynn-Ann Development LLC	Developer	12,489,417	0.57%
Grants Pass FMA LLC	Commercial	12,213,080	0.55%
Albertson's Inc.	Commercial	10,351,648	0.47%
Johnson, Carl	Developer	8,131,920	0.37%
Jensen, Robert A & Shirley Y	Commercial	8,069,153	0.37%
Sub-total of top taxpayers:		131,850,380	5.97%
Other taxpayers:		2,075,178,996	94.03%
Total all taxpayers:		2,207,029,376	100.00%

Source: Josephine County Assessor - October 25, 2007

## SYSTEM DEVELOPMENT CHARGE REVENUES

<b>FY'09 System Development Charge Revenues</b>					
<i>Capital Improvement Type</i>	<i>S D C Fund Number</i>	<i>Balance July 1, 2008</i>	<i>FY'09 SDC Budget</i>	<i>FY'09 Allocations</i>	<i>Est. Balance June 30, 2008</i>
Parks Land Acquisition	692	(19,595)	287,500	310,000	(44,095)
Parks Development	694	5,540	150,000	205,000	(49,460)
Storm Water & Open Space	642	37,014	81,000	95,000	33,014
Transportation	614	3,385,133	1,300,000	900,000	3,785,133
Transportation: Signal SDC	614	4,644	20,000	20,000	4,644
Wastewater	722	257,956	612,717	775,000	95,673
Water	752	102,826	714,500	550,000	267,326
<b>FY'09 Allocation of System Development Charge Revenues To Capital Projects</b>					
<i>Project #</i>	<i>Project Name</i>	<i>Description</i>	<i>\$ Allocated</i>		
<b><u>Parks Land Acquisition SDC to Lands &amp; Building Capital Projects</u></b>					
LB 4539	Allen Creek Park	Park land acquisition	60,000		
LB 4710	Fruitdale Creek Park Property	Park land acquisition	100,000		
LB 4712	East Side Park	Park land acquisition	25,000		
LB 4713	New Hope Park	Park land acquisition	75,000		
LB 4923	Downtown Park / Parking	Park land acquisition	25,000		
LB 4947	Forestry Park	Park land acquisition	25,000		
<b>Total</b>			<b><u>310,000</u></b>		
<b><u>Parks Development SDC to Lands &amp; Building &amp; Transportation Capital Projects</u></b>					
LB 4392	Allen Crk Trail Sys-Nwhp>Ramsey	Purchase land/install trail & crossing	25,000		
LB 4954	Allen Crk Trail-Nwhp>Wms Hwy	Purchase land & install trail	25,000		
LB 5034	Redwood Park Phase 2	Complete improvements to park	140,000		
LB 5036	Saddleback Trail	Planning for trail	5,000		
TR 4719	Fruitdale Trail	Construct park and multi-use trail	10,000		
<b>Total</b>			<b><u>205,000</u></b>		
<b><u>Storm Water and Open Space SDC to Projects</u></b>					
DO 4715	Storm Wtr & Open Space Master Plan	Develop a master plan	70,000		
DO 4837	Signal @ Willow Ln/Redwd Ave	Install traffic signal & sidewalk	25,000		
<b>Total</b>			<b><u>95,000</u></b>		
<b><u>Transportation SDC to Projects</u></b>					
TR 4676	West Park Street (east) AFD	Widen roadway, add sidewalks/bike lanes	50,000		
TR 4724	Rogue River Hwy Ped Imprv.	Install pedestrian, bicycle & landscaping	80,000		
TR 4837	Signal @ Willow Ln/Redwd Ave	Install traffic signal & sidewalk	20,000		
TR 4924	Hubbard Lane	Widen roadway	200,000		
TR 5008	Rogue River Hwy Phase 2	Design improvements to highway	200,000		
TR 5020	Signal at Grandview/Hwy238	Extend street & install traffic signal	100,000		
TR 5022	Transportation Plan Update	Major review to address urbanizing area	170,000		
TR 5069	Rogue River Hwy. Phase 3	Extend bicycle & pedestrian facilities	50,000		
TR 8413	Sidewalk Infill FY' 07/08	Fill in sidewalks in priority areas	50,000		
<b>Total</b>			<b><u>900,000</u></b>		
<b><u>Water SDC to Projects</u></b>					
WA 4965	WTP Solids Handling	Implement WTP solids handling process	100,000		
WA 4971	MeadowWood Reservoir #16	Build water reservoir	50,000		
WA 5098	Air Scour Filter	Engineer & install air scour system	400,000		
<b>Total</b>			<b><u>550,000</u></b>		
<b><u>Wastewater SDC to Projects</u></b>					
SE 4964	WRP Phase 2 Expansion	Expand aeration basin capacity, etc	400,000		
SE 5079	2 <sup>nd</sup> Street Sewer Replacement	Replace sewer line	375,000		
<b>Total</b>			<b><u>775,000</u></b>		
<b><u>RSSSD SDC to Projects</u></b>					
RS 4973	Collection System Repair	Repair collection system	10,000		

## **THE BUDGET FORMAT**

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The Budget is divided into programs and activities. The Budget format is to display each program with the revenues dedicated to the program and the appropriations for planned expenditures in the activities that constitute each program area. We further group the program by the nature of its 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 and 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 and 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 and 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.

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## THE BUDGET FORMAT

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### 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

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AS ADOPTED BY COUNCIL JUNE 21, 1989

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 POLICIES

#### 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

3. 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.

4. 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.

5. 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.

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## FINANCIAL POLICIES

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### BUDGETARY POLICIES

#### Goals and Services

6. 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.

7. 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.

#### Financial Planning

8. 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.

9. 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. 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

10. 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.

11. General obligation debt issued by the City will not exceed 3% of the total assessed value of property in the City.

Discussion: This is consistent with State law. Compliance ensures that the City will not be overburdened with long-term debt.

## FINANCIAL POLICIES

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12. 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.

13. 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.

### CAPITAL IMPROVEMENT POLICIES

14. 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.

15. 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

16. 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.

17. 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 any recommendations made by the auditor and provide progress reports on any actions regarding those recommendations.

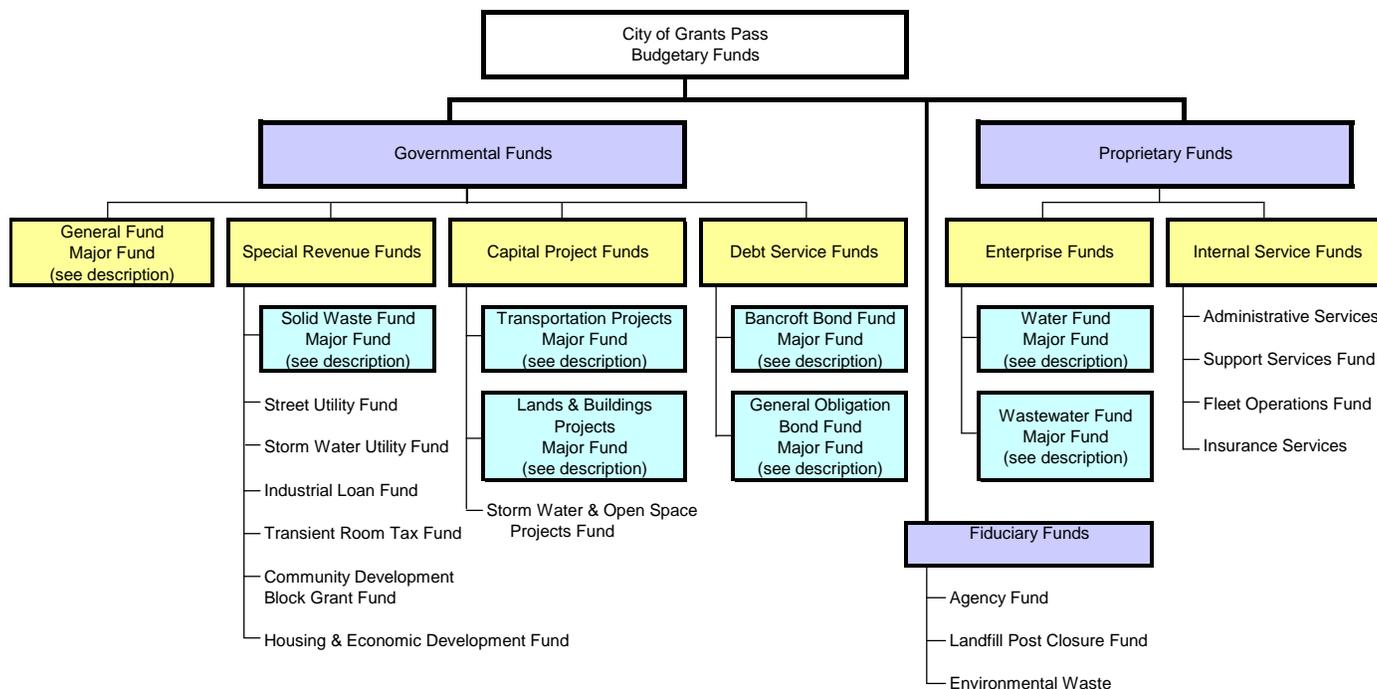
Discussion: An independent audit of City financial records is a State requirement. In addition, the City will use the expertise of the independent audit firm to improve financial operations.

### Investments

18. 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 approved 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

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### 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 the new construction and 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.

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## FUND STRUCTURE AND ACCOUNTING METHODS

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***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.

***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

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### 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 accounts 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 maintenance 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.

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## FUND STRUCTURE AND ACCOUNTING METHODS

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### 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

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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 are levied.

### Taxes Other Than Property

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.

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## REVENUE SOURCES

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**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

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

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

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

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

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

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

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

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

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

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

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

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

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## GLOSSARY

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**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 8 Councilors and 8 community members appointed by the Council to serve three-year terms.

**Budget Phases:** Local budget law and City procedures require that the adopted budgeted 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 authorized actual appropriations. In addition the Budget Resolution, the Council adopts (in separate Resolutions) rates and charges and other actions relating to City operations.

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

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

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

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

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

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

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

## GLOSSARY

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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.

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

DEQ: Department of Environmental Quality.

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

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

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

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

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

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

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

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## GLOSSARY

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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 those 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.

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.

## GLOSSARY

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**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 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.

**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.

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## GLOSSARY

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OMEPE: 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.

**P**arkway 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 measures, efficiency measures, effectiveness measures and productivity measures for purposes of evaluating service delivery, recognizing achievements and identifying improvement areas.

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

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

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

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

R.S.S.S.D.: The Redwood Sanitary Sewer Service District, an independent entity, 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 include 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.

## GLOSSARY

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**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.

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

**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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