

# **APPENDIX**

Appendix A

Summary of Resources by Fund & Source for Fiscal Year 2017 Projected								
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Funds	Total
Property Taxes	16,792,871	0	1,133,600	0	0	0	0	17,926,471
Taxes Other than Property	3,975,723	1,290,700	0	0	0	0	0	5,266,423
Licenses & Permits	290,960	12,500	0	0	0	0	0	303,460
Fines & Forfeitures	141,000	0	0	0	0	0	0	141,000
Revenue From Other Agencies	1,695,199	2,468,100	0	1,946,845	0	3,600	0	6,113,744
Use of Assets	72,750	25,375	1,500	46,500	29,000	55,200	22,000	252,325
Fees & Charges	236,470	1,114,330	0	255,000	13,305,250	27,800	0	14,938,850
Other Revenue	174,225	197,100	660,000	0	82,100	96,832	287,000	1,497,257
Direct Charges for Service	0	0	0	0	22,900	5,153,552	0	5,176,452
Administrative Charges	0	0	0	0	0	4,429,466	0	4,429,466
Transfers In	1,072,500	400,200	0	2,175,300	4,633,000	0	0	8,281,000
<b>Total Current Revenues</b>	<b>24,451,698</b>	<b>5,508,305</b>	<b>1,795,100</b>	<b>4,423,645</b>	<b>18,072,250</b>	<b>9,766,450</b>	<b>309,000</b>	<b>64,326,448</b>
Beginning Resources	8,251,503	2,650,266	141,480	2,053,918	3,314,039	7,661,439	166,818	24,239,463
<b>Total Resources</b>	<b>32,703,201</b>	<b>8,158,571</b>	<b>1,936,580</b>	<b>6,477,563</b>	<b>21,386,289</b>	<b>17,427,889</b>	<b>475,818</b>	<b>88,565,911</b>

Summary of Requirements by Fund & Major Object for Fiscal Year 2017 Projected								
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personnel Services	16,618,389	735,859	0	0	2,905,732	5,043,419	0	25,303,399
Materials and Supplies	617,561	80,282	0	0	894,257	506,850	0	2,098,950
Contractual Services	4,216,446	1,773,462	8,000	0	2,380,465	2,852,370	312,000	11,542,743
Direct Charges for Services	840,979	444,247	10,000	0	871,597	575,227	12,500	2,754,550
Capital Outlay	27,000	1,477,848	0	6,477,563	6,029,190	703,000	0	14,714,601
Indirect Charges	2,178,740	196,720	0	0	737,220	291,070	0	3,403,750
<b>Operating Expenditures</b>	<b>24,499,115</b>	<b>4,708,418</b>	<b>18,000</b>	<b>6,477,563</b>	<b>13,818,461</b>	<b>9,971,936</b>	<b>324,500</b>	<b>59,817,993</b>
Other Requirements								
Debt Service	0	0	1,285,100	0	995,483	0	0	2,280,583
Transfers Out	1,065,200	2,402,800	500,000	0	4,313,000	0	0	8,281,000
<b>Total Other Expenditures</b>	<b>1,065,200</b>	<b>2,402,800</b>	<b>1,785,100</b>	<b>0</b>	<b>5,308,483</b>	<b>0</b>	<b>0</b>	<b>10,561,583</b>
Contingencies	2,222,194	1,047,353	83,480	0	2,259,345	1,767,094	0	7,379,466
Ending Balance	4,916,692	0	50,000	0	0	5,688,859	151,318	10,806,869
<b>Total Requirements</b>	<b>32,703,201</b>	<b>8,158,571</b>	<b>1,936,580</b>	<b>6,477,563</b>	<b>21,386,289</b>	<b>17,427,889</b>	<b>475,818</b>	<b>88,565,911</b>

### Summary of Resources by Fund & Source for Fiscal Year 2016 Adopted

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Property Taxes	16,494,350	0	1,096,700	0	0	0	0	17,591,050
Taxes Other than Property	3,924,988	1,254,500	0	0	0	0	0	5,179,488
Licenses & Permits	290,960	12,500	0	0	0	0	0	303,460
Fines & Forfeitures	141,000	0	0	0	0	0	0	141,000
Revenue From Other Agencies	1,660,303	2,460,600	0	3,406,750	0	3,600	0	7,531,253
Use of Assets	72,750	25,165	1,500	1,532,536	37,500	56,100	22,000	1,747,551
Fees & Charges	1,008,470	1,091,290	0	267,000	13,052,350	27,800	0	15,446,910
Other Revenue	174,225	196,600	660,000	3,787,000	81,900	686,932	281,000	5,867,657
Direct Charges for Service	0	0	0	0	22,900	4,821,819	0	4,844,719
Administrative Charges	0	0	0	0	0	4,236,945	0	4,236,945
Transfers In	1,041,900	390,500	0	4,721,700	5,287,000	0	0	11,441,100
<b>Total Current Revenues</b>	<b>24,808,946</b>	<b>5,431,155</b>	<b>1,758,200</b>	<b>13,714,986</b>	<b>18,481,650</b>	<b>9,833,196</b>	<b>303,000</b>	<b>74,331,133</b>
Beginning Resources	10,899,226	3,313,414	152,880	10,208,957	11,373,185	9,387,691	182,318	45,517,671
<b>Total Resources</b>	<b>35,708,172</b>	<b>8,744,569</b>	<b>1,911,080</b>	<b>23,923,943</b>	<b>29,854,835</b>	<b>19,220,887</b>	<b>485,318</b>	<b>119,848,804</b>

### Summary of Requirements by Fund & Major Object for Fiscal Year 2016 Adopted

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personnel Services	16,277,871	742,463	0	0	2,881,145	4,949,284	0	24,850,763
Materials and Supplies	675,111	80,882	0	0	870,307	520,150	0	2,146,450
Contractual Services	5,282,999	1,746,104	8,000	0	2,314,060	3,474,810	306,000	13,131,973
Direct Charges for Services	834,324	441,004	10,000	0	854,977	567,574	12,500	2,720,379
Capital Outlay	47,000	1,438,848	0	22,373,943	13,227,264	966,800	0	38,053,855
Indirect Charges	2,153,864	195,250	0	0	728,350	290,830	0	3,368,294
<b>Operating Expenditures</b>	<b>25,271,169</b>	<b>4,644,551</b>	<b>18,000</b>	<b>22,373,943</b>	<b>20,876,103</b>	<b>10,769,448</b>	<b>318,500</b>	<b>84,271,714</b>
Other Requirements								
Debt Service	0	0	1,251,600	1,460,000	1,440,883	0	0	4,152,483
Transfers Out	2,185,500	2,743,600	500,000	90,000	5,132,000	790,000	0	11,441,100
<b>Total Other Expenditures</b>	<b>2,185,500</b>	<b>2,743,600</b>	<b>1,751,600</b>	<b>1,550,000</b>	<b>6,572,883</b>	<b>790,000</b>	<b>0</b>	<b>15,593,583</b>
Contingencies	2,367,115	1,356,418	91,480	0	2,405,849	2,228,768	0	8,449,630
Ending Balance	5,884,388	0	50,000	0	0	5,432,671	166,818	11,533,877
<b>Total Requirements</b>	<b>35,708,172</b>	<b>8,744,569</b>	<b>1,911,080</b>	<b>23,923,943</b>	<b>29,854,835</b>	<b>19,220,887</b>	<b>485,318</b>	<b>119,848,804</b>

Appendix C

Summary of Resources by Fund & Source for Fiscal Year 2016 Recommended								
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Property Taxes	16,494,350	0	1,096,700	0	0	0	0	17,591,050
Taxes Other than Property	3,924,988	1,254,500	0	0	0	0	0	5,179,488
Licenses & Permits	290,960	12,500	0	0	0	0	0	303,460
Fines & Forfeitures	141,000	0	0	0	0	0	0	141,000
Revenue From Other Agencies	1,660,303	2,460,600	0	3,406,750	0	3,600	0	7,531,253
Use of Assets	72,750	25,165	1,500	1,532,536	37,500	56,100	22,000	1,747,551
Fees & Charges	236,470	1,091,290	0	267,000	13,052,350	27,800	0	14,674,910
Other Revenue	174,225	196,600	660,000	3,787,000	81,900	686,932	281,000	5,867,657
Direct Charges for Service	0	0	0	0	22,900	4,821,819	0	4,844,719
Administrative Charges	0	0	0	0	0	4,236,945	0	4,236,945
Transfers In	1,041,900	390,500	0	4,721,700	5,287,000	0	0	11,441,100
<b>Total Current Revenues</b>	<b>24,036,946</b>	<b>5,431,155</b>	<b>1,758,200</b>	<b>13,714,986</b>	<b>18,481,650</b>	<b>9,833,196</b>	<b>303,000</b>	<b>73,559,133</b>
Beginning Resources	10,699,226	3,313,414	152,880	10,208,957	11,373,185	9,387,691	182,318	45,317,671
<b>Total Resources</b>	<b>34,736,172</b>	<b>8,744,569</b>	<b>1,911,080</b>	<b>23,923,943</b>	<b>29,854,835</b>	<b>19,220,887</b>	<b>485,318</b>	<b>118,876,804</b>

Summary of Requirements by Fund & Major Object for Fiscal Year 2016 Recommended								
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personnel Services	16,277,871	742,463	0	0	2,881,145	4,949,284	0	24,850,763
Materials and Supplies	675,111	80,882	0	0	870,307	520,150	0	2,146,450
Contractual Services	4,310,999	1,746,104	8,000	0	2,314,060	3,474,810	306,000	12,159,973
Direct Charges for Services	834,324	441,004	10,000	0	854,977	567,574	12,500	2,720,379
Capital Outlay	47,000	1,438,848	0	22,373,943	13,227,264	966,800	0	38,053,855
Indirect Charges	2,153,864	195,250	0	0	728,350	290,830	0	3,368,294
<b>Operating Expenditures</b>	<b>24,299,169</b>	<b>4,644,551</b>	<b>18,000</b>	<b>22,373,943</b>	<b>20,876,103</b>	<b>10,769,448</b>	<b>318,500</b>	<b>83,299,714</b>
Other Requirements								
Debt Service	0	0	1,251,600	1,460,000	1,440,883	0	0	4,152,483
Transfers Out	2,185,500	2,743,600	500,000	90,000	5,132,000	790,000	0	11,441,100
<b>Total Other Expenditures</b>	<b>2,185,500</b>	<b>2,743,600</b>	<b>1,751,600</b>	<b>1,550,000</b>	<b>6,572,883</b>	<b>790,000</b>	<b>0</b>	<b>15,593,583</b>
Contingencies	2,367,115	1,356,418	91,480	0	2,405,849	2,228,768	0	8,449,630
Ending Balance	5,884,388	0	50,000	0	0	5,432,671	166,818	11,533,877
<b>Total Requirements</b>	<b>34,736,172</b>	<b>8,744,569</b>	<b>1,911,080</b>	<b>23,923,943</b>	<b>29,854,835</b>	<b>19,220,887</b>	<b>485,318</b>	<b>118,876,804</b>

### Summary of Resources by Fund & Source for Fiscal Year 2015 Budget

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Property Taxes	15,480,030	0	1,064,800	0	0	0	0	16,544,830
Taxes Other than Property	3,684,000	1,239,700	0	0	0	0	0	4,923,700
Licenses & Permits	315,640	12,500	0	0	0	0	0	328,140
Fines & Forfeitures	208,500	0	0	0	0	0	0	208,500
Revenue From Other Agencies	1,540,604	2,434,752	0	3,510,092	0	4,250	0	7,489,698
Use of Assets	74,000	31,345	1,000	1,546,843	38,500	67,200	22,000	1,780,888
Fees & Charges	1,335,240	1,017,470	0	262,500	11,743,350	31,300	0	14,389,860
Other Revenue	182,175	190,492	910,000	3,796,000	99,750	833,630	251,000	6,263,047
Direct Charges for Service	0	0	0	0	32,300	4,998,536	0	5,030,836
Administrative Charges	0	0	0	0	0	4,100,998	0	4,100,998
Transfers In	1,151,300	508,100	0	4,208,352	4,806,569	0	0	10,674,321
<b>Total Current Revenues</b>	<b>23,971,489</b>	<b>5,434,359</b>	<b>1,975,800</b>	<b>13,323,787</b>	<b>16,720,469</b>	<b>10,035,914</b>	<b>273,000</b>	<b>71,734,818</b>
Beginning Resources	10,515,825	3,787,882	80,974	11,736,155	8,014,323	8,212,674	185,869	42,533,702
<b>Total Resources</b>	<b>34,487,314</b>	<b>9,222,241</b>	<b>2,056,774</b>	<b>25,059,942</b>	<b>24,734,792</b>	<b>18,248,588</b>	<b>458,869</b>	<b>114,268,520</b>

### Summary of Requirements by Fund & Major Object for Fiscal Year 2015 Budget

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personnel Services	15,495,349	710,025	0	0	2,773,336	4,791,488	0	23,770,198
Materials and Supplies	593,536	72,182	0	0	856,057	551,340	0	2,073,115
Contractual Services	4,993,152	1,818,212	8,000	0	2,311,486	3,185,390	276,000	12,592,240
Direct Charges for Services	800,344	426,990	10,000	0	842,868	662,412	12,500	2,755,114
Capital Outlay	63,800	1,512,976	0	23,487,942	9,409,680	952,300	0	35,426,698
Indirect Charges	2,047,504	189,830	0	0	715,820	271,521	0	3,224,675
<b>Operating Expenditures</b>	<b>23,993,685</b>	<b>4,730,215</b>	<b>18,000</b>	<b>23,487,942</b>	<b>16,909,247</b>	<b>10,414,451</b>	<b>288,500</b>	<b>79,842,040</b>
Other Requirements								
Debt Service	0	146,205	1,221,200	1,460,000	1,446,733	0	0	4,274,138
Transfers Out	2,034,700	2,809,052	750,000	112,000	4,006,569	1,170,000	0	10,882,321
<b>Total Other Expenditures</b>	<b>2,034,700</b>	<b>2,955,257</b>	<b>1,971,200</b>	<b>1,572,000</b>	<b>5,453,302</b>	<b>1,170,000</b>	<b>0</b>	<b>15,156,459</b>
Contingencies	2,299,242	1,536,769	17,574	0	2,372,243	2,419,968	0	8,645,796
Ending Balance	6,159,687	0	50,000	0	0	4,244,169	170,369	10,624,225
<b>Total Requirements</b>	<b>34,487,314</b>	<b>9,222,241</b>	<b>2,056,774</b>	<b>25,059,942</b>	<b>24,734,792</b>	<b>18,248,588</b>	<b>458,869</b>	<b>114,268,520</b>

Appendix E

Summary of Resources by Fund & Source for Fiscal Year 2014 Actual								
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Property Taxes	15,100,860	0	985,031	0	0	0	0	16,085,891
Taxes Other than Property	3,809,691	1,110,907	0	0	0	0	0	4,920,598
Licenses & Permits	364,797	11,435	0	0	0	0	0	376,232
Fines & Forfeitures	223,923	0	0	0	0	0	0	223,923
Revenue From Other Agencies	1,534,926	2,084,418	0	792,485	0	(4,285)	0	4,407,544
Use of Assets	82,721	32,675	3,249	148,019	105,817	64,146	8,811	445,438
Fees & Charges	510,746	981,482	0	369,252	12,047,976	24,908	0	13,934,364
Other Revenue	161,710	144,435	78,853	82,619	103,317	188,742	269,403	1,029,079
Direct Charges for Service	0	0	0	0	23,102	4,788,594	0	4,811,696
Administrative Charges	0	0	0	0	0	3,676,662	0	3,676,662
Transfers In	884,182	5,000	0	3,130,286	2,377,205	5,000	0	6,401,673
<b>Total Current Revenues</b>	<b>22,673,556</b>	<b>4,370,352</b>	<b>1,067,133</b>	<b>4,522,661</b>	<b>14,657,417</b>	<b>8,743,767</b>	<b>278,214</b>	<b>56,313,100</b>
Beginning Resources	12,401,350	4,008,410	227,942	12,912,862	12,463,393	8,917,218	190,509	51,121,684
<b>Total Resources</b>	<b>35,074,906</b>	<b>8,378,762</b>	<b>1,295,075</b>	<b>17,435,523</b>	<b>27,120,810</b>	<b>17,660,985</b>	<b>468,723</b>	<b>107,434,784</b>

Summary of Requirements by Fund & Major Object for Fiscal Year 2014 Actual								
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personnel Services	14,656,383	571,722	0	0	2,443,831	4,274,861	0	21,946,797
Materials and Supplies	482,872	67,500	0	0	804,792	456,414	0	1,811,578
Contractual Services	4,391,605	585,612	6,230	0	2,145,322	1,895,468	269,405	9,293,642
Direct Charges for Services	659,478	405,935	10,000	0	819,564	576,240	12,500	2,483,717
Capital Outlay	13,489	81,175	0	3,647,239	4,454,909	500,584	0	8,697,396
Indirect Charges	1,884,930	161,951	0	0	654,641	122,851	0	2,824,373
<b>Operating Expenditures</b>	<b>22,088,757</b>	<b>1,873,895</b>	<b>16,230</b>	<b>3,647,239</b>	<b>11,323,059</b>	<b>7,826,418</b>	<b>281,905</b>	<b>47,057,503</b>
Other Requirements								
Debt Service	0	801	1,140,200	0	1,445,986	0	0	2,586,987
Transfers Out	1,186,339	2,702,138	0	80,990	2,367,000	65,000	0	6,401,467
<b>Total Other Expenditures</b>	<b>1,186,339</b>	<b>2,702,939</b>	<b>1,140,200</b>	<b>80,990</b>	<b>3,812,986</b>	<b>65,000</b>	<b>0</b>	<b>8,988,454</b>
Contingencies	0	0	0	0	0	0	0	0
Ending Balance	11,799,810	3,801,928	138,645	13,707,294	11,984,765	9,769,567	186,818	51,388,827
<b>Total Requirements</b>	<b>35,074,906</b>	<b>8,378,762</b>	<b>1,295,075</b>	<b>17,435,523</b>	<b>27,120,810</b>	<b>17,660,985</b>	<b>468,723</b>	<b>107,434,784</b>

**Summary of Resources by Fund & Source for Fiscal Year 2013 Actual**

	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Capital Construction Funds</b>	<b>Enterprise Funds</b>	<b>Intergov. Service Funds</b>	<b>Trust Fund</b>	<b>Total</b>
Property Taxes	14,969,837	0	1,012,267	0	0	0	0	15,982,104
Taxes Other than Property	3,603,505	1,061,817	0	0	0	0	0	4,665,322
Licenses & Permits	373,689	16,254	0	0	0	0	0	389,943
Fines & Forfeitures	260,283	0	0	0	0	0	0	260,283
Revenue From Other Agencies	1,697,195	1,993,677	0	1,081,562	244,638	115,056	0	5,132,128
Use of Assets	82,006	32,001	3,520	268,950	69,329	52,135	7,859	515,800
Fees & Charges	496,118	956,564	0	814,403	10,186,544	22,745	0	12,476,374
Other Revenue	500,743	243,443	105,043	64,377	5,137,410	106,707	243,565	6,401,288
Direct Charges for Service	0	0	0	0	33,675	4,697,433	0	4,731,108
Administrative Charges	0	0	0	0	0	3,554,225	0	3,554,225
Transfers In	1,406,708	5,000	0	2,744,283	1,496,077	21,101	0	5,673,169
<b>Total Current Revenues</b>	<b>23,390,084</b>	<b>4,308,756</b>	<b>1,120,830</b>	<b>4,973,575</b>	<b>17,167,673</b>	<b>8,569,402</b>	<b>251,424</b>	<b>59,781,744</b>
Beginning Resources	10,924,226	3,879,221	332,501	12,977,556	8,317,782	7,994,734	207,430	44,633,450
<b>Total Resources</b>	<b>34,314,310</b>	<b>8,187,977</b>	<b>1,453,331</b>	<b>17,951,131</b>	<b>25,485,455</b>	<b>16,564,136</b>	<b>458,854</b>	<b>104,415,194</b>

**Summary of Requirements by Fund & Major Object for Fiscal Year 2013 Actual**

	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Capital Construction Funds</b>	<b>Enterprise Funds</b>	<b>Intergov. Service Funds</b>	<b>Trust Fund</b>	<b>Total</b>
Personnel Services	14,423,256	550,109	0	0	2,609,656	4,134,049	0	21,717,070
Materials and Supplies	515,172	56,994	0	0	769,198	474,219	0	1,815,583
Contractual Services	3,453,680	596,804	7,589	0	1,934,261	1,907,522	243,564	8,143,420
Direct Charges for Services	630,213	300,267	10,000	0	775,799	656,528	12,500	2,385,307
Capital Outlay	20,219	89,982	0	4,221,050	4,289,612	341,495	0	8,962,358
Indirect Charges	1,820,495	145,708	0	0	627,938	133,106	0	2,727,247
<b>Operating Expenditures</b>	<b>20,863,035</b>	<b>1,739,864</b>	<b>17,589</b>	<b>4,221,050</b>	<b>11,006,464</b>	<b>7,646,919</b>	<b>256,064</b>	<b>45,750,985</b>
Other Requirements								
Debt Service	0	856	1,207,800	120,000	528,419	0	0	1,857,075
Transfers Out	1,049,925	2,438,847	0	697,219	1,487,179	0	0	5,673,170
<b>Total Other Expenditures</b>	<b>1,049,925</b>	<b>2,439,703</b>	<b>1,207,800</b>	<b>817,219</b>	<b>2,015,598</b>	<b>0</b>	<b>0</b>	<b>7,530,245</b>
Contingencies	0	0	0	0	0	0	0	0
Ending Balance	12,401,350	4,008,410	227,942	12,912,862	12,463,393	8,917,217	202,790	51,133,964
<b>Total Requirements</b>	<b>34,314,310</b>	<b>8,187,977</b>	<b>1,453,331</b>	<b>17,951,131</b>	<b>25,485,455</b>	<b>16,564,136</b>	<b>458,854</b>	<b>104,415,194</b>

## OVERVIEW OF FUND BALANCES

Governmental Type Funds				
<i>Fund Name</i>	<i>FY'15 Actual Beginning Fund Balance</i>	<i>FY'16 Estimated Beginning Fund Balance *</i>	<i>FY'16 Estimated Ending Fund Balance *</i>	<i>Brief Explanation for Change Within Fiscal Year '16 If greater than 10%</i>
<b>General Fund</b>				
General - unrestricted	\$ 11,380,150	\$10,109,254	\$ 5,859,338	Estimated Ending Fund Balance does not include the contingency of \$2,000,000 which is appropriated as an expenditure. Additionally, Departments historically have expenditure savings that provide for higher than budgeted balances.
General - restricted	419,661	589,972	0	**See contingency footnote
<b>Special Revenue Funds</b>				
Community Development Block Grant	440,146	206,718	0	**See contingency footnote
Industrial and Downtown Loans	928,851	930,599	0	**See contingency footnote
Solid Waste	136,980	208,823	0	**See contingency footnote
Transportation Operations	890,671	662,426	0	**See contingency footnote

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

## OVERVIEW OF FUND BALANCES

Proprietary Type Funds				
<i>Fund Name</i>	<i>FY'15 Beginning Fund Balance</i>	<i>FY'16 Estimated Beginning Fund Balance **</i>	<i>FY'16 Estimated Ending Fund Balance **</i>	<i>Brief Explanation for Change Within Fiscal Year '16 If greater than 10%</i>
<b>Enterprise Funds</b>				
Water Operations	\$ 2,978,470	\$ 2,136,390	0	**See contingency footnote
Wastewater Operations	2,234,575	1,738,431	0	**See contingency footnote
<b>Internal Service Funds</b>				
Administrative Services	868,099	770,508	0	**See contingency footnote
CD Management	141,779	141,325	0	**See contingency footnote
Engineering	215,208	286,558	0	**See contingency footnote
Property Management	237,775	248,164	0	**See contingency footnote
Equipment Replacement	3,900,810	3,248,463	2,086,083	Planned vehicle & equipment replacements reduced balance.
Garage Operations	378,787	368,691	0	**See contingency footnote
General Insurance	565,941	505,110	0	**See contingency footnote
Information Technology	183,042	132,564	0	**See contingency footnote
Insurance/Benefits Administration	2,461,763	2,943,200	3,261,124	Change due to planned PERS reserve
Workers' Compensation Insurance	816,364	743,108	85,464	Anticipated claim settlements reduced balance along with \$500,000 contingency **

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

## UN-APPROPRIATED ENDING FUND BALANCES

### Adopted FY'16

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

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

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

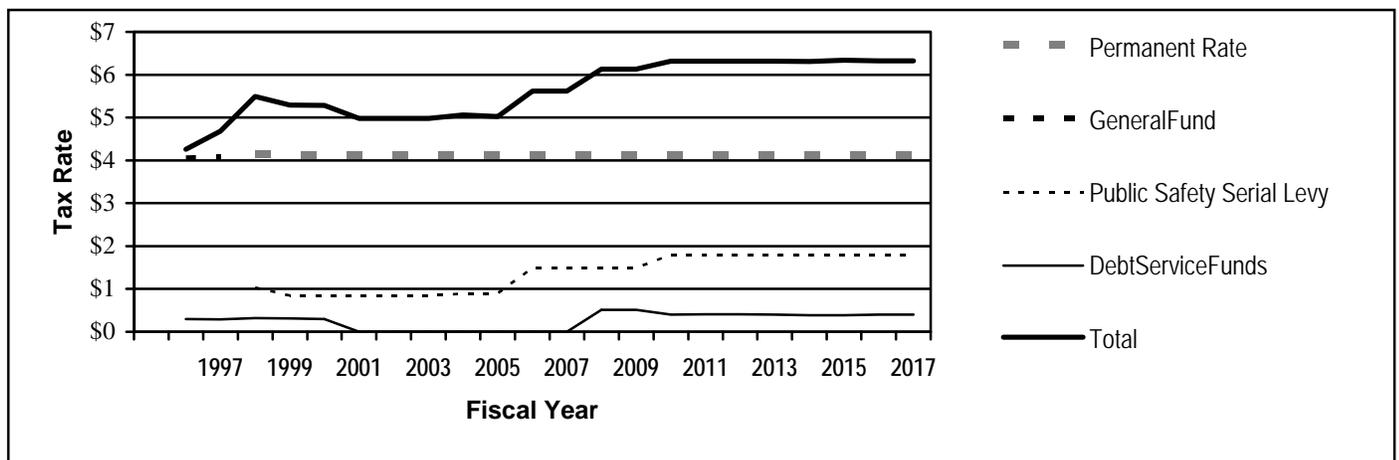
### Summary of Un-appropriated Ending Fund Balances

	ACTUAL FY'13	ACTUAL FY'14	BUDGET FY'15	COUNCIL ADOPTED FY'16	PROJECTED FY'17
General Fund	12,401,350	11,799,810	6,159,687	5,884,388	4,916,692
Street Utility Fund	891,013	890,671	0	0	0
Community Development Block Grant Fund	795,312	440,147	0	0	0
Housing & Economic Development Fund	921,115	928,851	0	0	0
Transient Room Tax Fund	74	101,289	0	0	0
General Obligation Bond Fund	112,920	62,495	50,000	50,000	50,000
Bancroft Bond Fund	115,022	76,150	0	0	0
Storm Water Utility Fund	10,563	10,563	0	0	0
Wastewater Fund	1,836,455	2,234,575	0	0	0
Solid Waste Fund	125,860	149,259	0	0	0
Water Fund	2,465,633	2,978,470	0	0	0
Fleet Operations Fund	3,903,067	4,279,597	1,258,500	2,086,083	2,078,203
Support Services Fund	754,934	777,804	0	0	0
Insurance Services Fund	3,543,830	3,844,068	2,985,669	3,346,588	3,610,656
Administrative Services Fund	715,386	868,098	0	0	0
Trust Funds	190,509	186,818	170,369	166,818	151,318
<b>Total Un-appropriated Balances</b>	<b>28,783,043</b>	<b>29,628,665</b>	<b>10,624,225</b>	<b>11,533,877</b>	<b>10,806,869</b>

## HISTORY OF PROPERTY TAX RATES

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

<u>Fiscal Year</u> <u>Ended</u> <u>June 30,</u>	<u>Permanent</u> <u>Rate</u>	<u>General</u> <u>Fund</u>	<u>Public Safety</u> <u>Serial Levy</u>	<u>Debt</u> <u>Service</u> <u>Funds</u>	<u>Total</u>
1996		4.06		0.30	4.26
1997		4.09		0.29	4.38
1998	4.14		1.03	0.32	5.49
1999	4.13		0.85	0.31	5.29
2000	4.13		0.85	0.30	5.28
2001	4.13		0.85	0.00	4.98
2002	4.13		0.85	0.00	4.98
2003	4.13		0.85	0.00	4.98
2004	4.13		0.89	0.00	5.02
2005	4.13		0.89	0.00	5.02
2006	4.13		1.49	0.00	5.62
2007	4.13		1.49	0.00	5.62
2008	4.13		1.49	0.51	6.13
2009	4.13		1.49	0.50	6.12
2010	4.13		1.79	0.40	6.32
2011	4.13		1.79	0.41	6.33
2012	4.13		1.79	0.41	6.33
2013	4.13		1.79	0.40	6.32
2014	4.13		1.79	0.39	6.31
2015	4.13		1.79	0.40	6.32
2016	4.13		1.79 est.	0.40 est.	6.32 est.
2017	4.13		1.79 est.	0.40 est.	6.32 est.



---

## HISTORY OF LEVIES AND ASSESSED VALUES

---

<i>Fiscal Year Ended June 30</i>	<i>Real Property Assessed Value</i>	<i>Permanent Tax Rate Certification</i>	<i>Public Safety Levy</i>	<i>Public Safety Bonded Debt</i>
2006	1,728,922,043	6,592,207	2,576,094	0
2007	2,065,307,699	7,931,607	3,077,307	0
2008	2,207,029,376	8,478,617	3,288,475	1,124,923
2009	2,318,499,838	9,583,520	3,454,566	1,159,947
2010	2,409,615,099	9,960,144	4,313,211	961,436
2011	2,478,664,959	10,245,487	4,436,778	1,007,818
2012	2,508,735,657	10,369,859	4,490,637	1,016,791
2013	2,560,620,153	10,584,705	4,583,512	1,028,089
2014	2,624,936,968	10,852,957	4,698,638	1,012,439
2015	2,720,898,957	11,246,836	4,870,411	1,087,544
2016 <sup>est.</sup>	2,889,958,000	11,945,639	5,173,024	1,131,658
2017 <sup>est.</sup>	2,943,857,000	12,168,433	5,269,504	1,171,123

## HISTORY OF GENERAL SUPPORT RESOURCES

<i>Description</i>	<i>ACTUAL FY'13</i>	<i>ACTUAL FY'14</i>	<i>BUDGET FY'15</i>	<i>ADOPTED FY'16</i>	<i>PROJECTED FY'17</i>
Beg. Fund Balance	\$ 10,446,858	\$ 11,807,366	\$ 9,885,764	\$ 10,109,254	\$ 7,859,338
Business Taxes	285,867	279,291	275,000	277,300	277,300
Franchise Taxes:					
PP&L	1,619,964	1,688,673	1,671,100	1,796,748	1,832,683
Century Link	116,688	103,241	95,700	88,700	82,700
Charter	370,878	404,915	339,500	372,400	372,400
Avista	398,448	424,178	440,700	466,596	475,927
Republic	168,089	207,747	183,200	207,000	207,000
So. Or. Sanitation	64,827	75,583	64,600	75,000	75,000
Solid Waste Transfer	20,095	21,211	20,300	20,400	20,400
Other Telecom.	37,524	45,461	24,800	46,800	46,800
Fees in Lieu of Franchise	520,488	558,902	568,500	573,444	584,913
Licenses	7,238	8,915	6,940	6,940	6,940
State Rev. Sharing	315,257	333,087	335,600	358,573	365,745
State Cigarette Tax	49,296	46,823	39,000	42,524	39,253
State Liquor Tax	462,448	487,519	490,100	524,822	535,318
Jail Services Utility Fee	0	0	891,000	772,000	0
Other Misc.	458,321	5,830	10,600	5,600	5,600
Investment Interest	78,857	79,438	71,500	70,500	70,500
<b>TOTAL</b>	<b><u>\$15,421,143</u></b>	<b><u>\$16,578,180</u></b>	<b><u>\$15,413,904</u></b>	<b><u>\$15,814,601</u></b>	<b><u>\$12,857,817</u></b>

## MONTHLY SALARY SCHEDULE

<u>Positions</u>	(Salary as of January 1, 2015 and may be subject to change pending labor negotiations.)	<u>Entry</u>	<u>Top</u>
Reserve Police Officer (Volunteer), Fire Interns		N/A	N/A
Office Assistant		\$2,208	\$2,981
Accounting Technician		\$2,390	\$3,227
Lead Accounting Technician		\$2,390	\$3,645
Technician, (Database, Department Support), Webmaster		\$2,657	\$3,719
Specialist (Administrative, Finance Support), Mechanic		\$2,832	\$3,965
Engineering Technician, GIS Coordinator		\$2,832	\$4,532
Prevention Program Office Assistant		\$2,891	\$3,690
Municipal Services Worker (Parks, Streets, Maintenance) Utility Worker I		\$2,892	\$3,659
Computer Services Technician		\$3,007	\$4,211
Public Safety Clerk		\$3,016	\$3,849
Municipal Services Specialist (Parks, Streets, Maintenance, Utility Worker II)		\$3,109	\$3,934
Community Service Officer		\$3,116	\$3,977
Treatment Plant Specialist I		\$3,221	\$4,075
Public Safety Executive Assistant		\$3,330	\$4,213
Property Specialist		\$3,338	\$4,261
Utility Worker III		\$3,389	\$4,288
Treatment Plant Specialist II		\$3,462	\$4,381
Personnel Technician		\$3,475	\$4,396
Public Safety Dispatcher		\$3,476	\$4,758
Assistant Planner, Building Inspector/Plans Examiner		\$3,491	\$4,888
Grants Specialist		\$3,583	\$5,196
Lead Public Safety Dispatcher		\$3,650	\$4,991
Business Operations Supervisor		\$3,718	\$4,704
Associate Planner, Land Acquisition Specialist, Urban Forester		\$3,753	\$5,442
Treatment Plant Specialist III		\$3,774	\$4,775
City Surveyor, Utility Engineer		\$3,923	\$5,688
Accountant		\$4,099	\$5,187
Civilian Public Safety Records Supervisor		\$4,166	\$5,271
Crime Analyst		\$4,197	\$5,357
Firefighter		\$4,246	\$5,790
Engineering Supervisor, Business Advocate, Mechanic Lead, H R Analyst, Property Mgmt Coordinator		\$4,304	\$5,446
Police Officer		\$4,428	\$6,034
City Recorder		\$4,519	\$5,718
Police Corporal		\$4,664	\$6,350
Senior Planner, Supervisor (Customer Service, Accounting Services)		\$4,745	\$6,004
Fire Inspector		\$4,788	\$6,110
Fire Corporal		\$4,818	\$6,558
Civilian Public Safety Communications Supervisor		\$4,941	\$6,252
Superintendent (Parks & Streets)		\$4,982	\$6,304
Superintendent (D&C, Wastewater, Water)		\$5,232	\$6,620
Battalion Chief, Fire Marshal, Public Safety Sergeant		\$5,720	\$7,238
Building Official		\$5,878	\$7,437
Information Technology Manager, Assistant Parks & Community Dev. Director		\$6,025	\$7,623
City Engineer		\$6,175	\$7,814
Public Safety Lieutenant		\$6,578	\$8,323
Department Director (Human Resources)		\$7,007	\$8,866
Deputy Chief		\$7,038	\$8,906
Department Director (Finance)		\$7,182	\$9,088
Department Director (Parks & Comm. Dev.)		\$7,454	\$9,431
Department Director (Public Works)		\$7,640	\$9,667
Department Director (Public Safety)		\$8,094	\$10,242
Assistant City Manager		\$8,301	\$10,503

## REPRESENTATIVE ANNUAL SALARY AND FRINGE BENEFITS

*As of January 1, 2015*

	<i>Office Assistant</i>	<i>Municipal Services Worker</i>	<i>Utility Specialist</i>	<i>Treatment Plant Specialist</i>	<i>Fire Fighter</i>	<i>Police Officer</i>
Salary (top step)	38,720	40,728	42,756	45,324	68,340	71,215
Certification +	<u>0</u>	<u>499</u>	<u>2,933</u>	<u>3,931</u>	<u>5,678</u>	<u>4,060</u>
<b>Sub-Total Salary</b>	<b>38,720</b>	<b>41,227</b>	<b>45,689</b>	<b>49,255</b>	<b>74,018</b>	<b>75,275</b>
<b><u>Legislated Benefits:</u></b>						
Workers Comp	58	1,142	1,206	1,359	2,265	2,085
City Portion PERS/OPSRP	5,955	6,864	7,607	8,201	19,030	19,353
<u>City Portion FICA Tax 7.65%</u>	<u>2,962</u>	<u>3,154</u>	<u>3,495</u>	<u>3,768</u>	<u>5,662</u>	<u>5,759</u>
<i>Subtotal Legislated Benefits</i>	<i>8,975</i>	<i>11,160</i>	<i>12,308</i>	<i>13,328</i>	<i>26,957</i>	<i>27,197</i>
<b><u>Negotiated Benefits:</u></b>						
Employee 6% PERS/OPSRP	2,323	2,474	2,741	2,955	4,441	4,517
Health/Dental Insurance	18,032	14,671	14,671	14,671	18,032	18,032
Wellness Program	180	180	180	180	180	180
Life Ins.	70	76	76	90	144	151
<u>Long Term Dis. Ins.</u>	<u>122</u>	<u>130</u>	<u>131</u>	<u>155</u>	<u>226</u>	<u>237</u>
<i>Subtotal Negotiated Benefits</i>	<i>20,727</i>	<i>17,531</i>	<i>17,799</i>	<i>18,051</i>	<i>23,023</i>	<i>23,117</i>
<b>Sub-Total Benefits</b>	<b>29,702</b>	<b>28,691</b>	<b>30,107</b>	<b>31,379</b>	<b>49,980</b>	<b>50,314</b>
<b><u>Total Salary &amp; Benefits</u></b>	<b><u>68,422</u></b>	<b><u>69,918</u></b>	<b><u>75,796</u></b>	<b><u>80,634</u></b>	<b><u>123,998</u></b>	<b><u>125,589</u></b>
% Ratio of Benefits/Salary	77%	70%	66%	64%	68%	67%

+ Varies with the individual.

## BENEFIT DETAILS

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

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

	<b>FY'13 Actual</b>	<b>FY'14 Actual</b>	<b>FY'15 Budget</b>	<b>FY'16 Adopted</b>	<b>FY'17 Projected</b>
FICA/Medicare	1,010,664	1,011,109	1,068,304	1,121,029	1,145,680
Workers Comp	266,196	268,751	301,980	302,247	307,771
Insurance (Health & Life)	3,323,143	3,431,809	3,881,046	4,265,858	4,265,859
Retiree Insurance	109,429	208,728	290,527	300,499	330,984
PERS/OPSRP-Employee 6%	778,916	771,419	843,670	878,405	903,135
PERS/OPSRP-Employer	2,354,459	2,452,920	2,618,591	2,691,863	2,764,024

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

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

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

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

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

## BENEFIT DETAILS

<b>Total PERS Expenditures by Program Area</b>					
	<b>FY'13 Actual</b>	<b>FY'14 Actual</b>	<b>FY'15 Budget</b>	<b>FY'16 Adopted</b>	<b>FY'17 Projected</b>
Policy & Legislation	19,640	0	0	0	0
Public Safety	2,038,681	2,131,211	2,215,435	2,312,946	2,378,085
Parks	65,305	71,044	75,066	77,992	79,357
Development	120,335	108,461	124,180	125,480	128,121
Transportation	62,601	65,703	85,577	80,062	82,377
Storm Water/Open Space	693	728	0	0	0
Water	153,870	153,603	180,822	188,639	193,479
Wastewater	165,908	159,812	170,245	172,673	177,840
Solid Waste	1,474	1,614	2,577	2,598	2,723
Administrative Services	252,483	260,074	290,798	285,783	294,240
Support Services	252,384	272,085	317,561	323,818	330,937
Lands & Building	0	4	0	0	0
<b>TOTAL</b>	<b>3,133,375</b>	<b>3,224,339</b>	<b>3,462,261</b>	<b>3,569,991</b>	<b>3,667,159</b>

<b>Total Insurance Expenditures by Program Area</b>					
	<b>FY'13 Actual</b>	<b>FY'14 Actual</b>	<b>FY'15 Budget</b>	<b>FY'16 Adopted</b>	<b>FY'17 Projected</b>
Policy & Legislation	11,813	0	0	0	0
Public Safety	1,745,881	1,855,654	2,110,863	2,369,047	2,369,047
Parks	108,598	106,097	114,493	116,062	116,062
Development	157,919	160,041	163,682	181,003	181,004
Transportation	104,332	101,449	130,864	133,346	133,346
Water	227,897	222,403	255,970	260,179	260,179
Wastewater	254,202	228,981	237,584	255,315	255,315
Solid Waste	1,672	1,800	3,090	3,289	3,289
Administrative Services	339,118	359,470	417,671	444,903	444,903
Support Services	371,711	395,914	446,829	502,714	502,714
Lands & Building	0	0	0	0	0
<b>TOTAL</b>	<b>3,323,143</b>	<b>3,431,809</b>	<b>3,881,046</b>	<b>4,265,858</b>	<b>4,265,859</b>

---

## COMPUTATION OF LEGAL DEBT MARGIN

---

*As of June 30, 2015*

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

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

*Total Real Market Value as of June 30, 2015 <i>est.</i>	\$ 2,889,958,000
Less Non-Profit Housing	<u>          - 2,001,870</u>
**Total	<u>\$ 2,887,956,130</u>
Debt limit, 3% of total real market value - ORS 287.004(2)	\$ 86,638,684

Amount of debt applicable to debt limit

Total bonded debt, including special assessments bond and public safety general obligation bonds	\$ 11,380,000
---	---------------

Less:

Assets in debt service funds available for payment of principal	\$	0
Other deduction allowed by law		0
Special assessment and revenue bonds		<u>7,575,000</u>

Total Deductions	\$ <u>7,575,000</u>
------------------	---------------------

Total amount of debt applicable to debt limit	\$ <u>3,805,000</u>
---	---------------------

Legal debt margin	\$ <u>82,833,684</u>
-------------------	----------------------

\* Total Real Market Value as defined in ORS 308.207

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

---

## SCHEDULE OF FUTURE DEBT SERVICE

---

### Bonded Debt

<i>Fiscal Year</i>	<b>General Obligation Bonds Public Safety Facilities</b>		<b>Full Faith and Credit Obligation Bonds Wastewater Fund</b>		<b>Full Faith and Credit Obligation Bonds Water Fund</b>	
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2015-2016	930,000	171,600	790,000	143,713	385,000	122,170
2016-2017	1,010,000	125,100	375,000	116,063	390,000	114,420
2017-2018	1,095,000	74,600	385,000	101,063	400,000	106,520
2018-2019	770,000	30,800	400,000	85,663	410,000	96,360
2019-2020	0	0	415,000	69,663	425,000	81,700
2020-2021	0	0	430,000	53,400	440,000	65,100
2021-2022	0	0	445,000	36,200	455,000	47,900
2022-2023	0	0	460,000	18,400	475,000	29,300
2023-2024	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>495,000</u>	<u>9,900</u>
<b>Totals</b>	<b><u>\$3,805,000</u></b>	<b><u>\$402,100</u></b>	<b><u>\$3,700,000</u></b>	<b><u>\$624,165</u></b>	<b><u>\$3,875,000</u></b>	<b><u>\$673,370</u></b>

---

## INTERFUND LOANS

---

*As of June 30, 2015 est.*

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

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

Currently the City has the following interfund loans outstanding:

<b>From</b>	<b>To</b>	<b>Balance</b>	<b>Last Payment</b>	<b>Scheduled Payment</b>
General Fund <sup>1</sup>	Lands & Buildings Capital Projects	\$1,460,000	N/A	June 2015
Solid Waste Fund <sup>2</sup>	Bancroft Bond Fund	\$1,044,200	June 2014	June 2015

---

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

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

---

**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>
Charter Communications	Utility	\$25,257,000	0.93%
S-H Forty-Nine Properties	Commercial	24,543,070	0.90%
Masterbrand Cabinets Inc.	Industrial	23,026,160	0.85%
Auerbach Grants Pass & Freeman Grants Pass LLC	Commercial	18,713,470	0.69%
PacifiCorp (PP&L)	Utility	14,197,000	0.52%
Grants Pass FMS LLC	Commercial	13,769,300	0.51%
Lynn-Ann Development LLC	Developer	13,554,108	0.50%
Johnson Trust, Carl D	Commercial	13,132,790	0.48%
Nunn, Ron	Commercial	12,891,440	0.47%
Avista Corp. dba Avista Utilities	Utility	12,855,000	0.47%
Sub-total of top taxpayers:		<u>\$ 171,939,338</u>	<u>6.32%</u>
Other taxpayers:		<u>\$2,548,959,619</u>	<u>93.68%</u>
Total all taxpayers:		<u>\$2,720,898,957</u>	<u>100.00%</u>

Source: Josephine County Assessor - October 2014

## SYSTEM DEVELOPMENT CHARGE REVENUES

### FY'16 System Development Charge Revenues

<i>Capital Improvement Type</i>	<i>SDC Fund Number</i>	<i>Est. Balance July 1, 2015</i>	<i>FY'16 SDC Revenue Budget</i>	<i>FY'16 Allocations</i>	<i>Est. Balance June 30, 2016</i>
Parks Land Acquisition	692	9,434	40,000	1,200	48,234
Parks Development	694	627	35,000	0	35,627
Storm Water & Open Space	642	58,313	25,500	5,000	78,813
Transportation	614	151,257	150,000	200,000	101,257
Water	752	327,585	154,000	200,000	281,585
Wastewater	722	265,264	200,000	200,000	265,264

### FY'16 Budgeted Allocation of System Development Charge Revenues To Capital Projects

<i>Project #</i>	<i>Project Name</i>	<i>Description</i>	<i>\$ Allocated</i>
<b><u>Parks Land Acquisition SDC to Capital Projects</u></b>			
LB4710	Overland Park Reserve	Park land acquisition	1,200
		<b>Total</b>	<b><u>\$1,200</u></b>
<b><u>Parks Land Development SDC to Capital Projects</u></b>			
LB5076	Allenwood Park Development	Parks Development	(10,000)
LB6146	Riverside Playground	Parks Development	(15,000)
LB6281	Fruitdale Park Restroom	Parks Development	25,000
		<b>Total</b>	<b><u>\$0</u></b>
<b><u>Storm Water and Open Space SDC to Capital Projects</u></b>			
DO6169	Storm Water Master Plan Update	Update capital improvement plan & resources	5,000
		<b>Total</b>	<b><u>\$5,000</u></b>
<b><u>Transportation SDC to Capital Projects</u></b>			
TR6075	Lincoln Rd Sidewlk:Lwr Riv.Rd>Bridge St.	Install sidewalks & bikeways along road	50,000
TR6203	Redwood Ave Phase 3 Pansy Ln>RDWD	Traffic, bicycle lanes and sidewalks	150,000
		<b>Total</b>	<b><u>\$200,000</u></b>
<b><u>Water SDC to Capital Projects</u></b>			
WA6207	WTP Upgrade	Water Treatment Plant upgrade	200,000
		<b>Total</b>	<b><u>\$200,000</u></b>
<b><u>Wastewater SDC to Capital Projects</u></b>			
SE4964	WRP Phase 2 Expansion	Expand aeration basin capacity, etc.	200,000
		<b>Total</b>	<b><u>\$200,000</u></b>

---

## GLOSSARY

---

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## GLOSSARY

---

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

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

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

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

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

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

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

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

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

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

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

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

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

---

## GLOSSARY

---

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

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

**DEQ:** Department of Environmental Quality.

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

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

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

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

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

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

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

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

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

**FTE:** Full Time Equivalent.

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

**Fund Balance:**

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

## GLOSSARY

---

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

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

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

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

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

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

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

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

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

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

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

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

---

## GLOSSARY

---

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

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

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

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

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

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

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

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

**OMEP**: Oregon Manufacturing Extension Partnership.

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

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

## GLOSSARY

---

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

---

## GLOSSARY

---

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

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

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

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

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

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

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

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

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

UAPC: Urban Area Planning Commission.

UGB: Urban Growth Boundary.

**WHERE THE ROGUE RIVER RUNS**



© City of Grants Pass