

# AUXILIARY SERVICES

## ACTIVITIES

- \*Transient Room Tax Fund
- \*Debt Service Fund/Bancroft Fund
- \*Debt Service Fund/General Obligation Bonds
- \*Industrial & Downtown Loan Fund
- \*Community Development Block Grant Fund
- \*Environmental Waste Fees Fund
- \*Agency Fund

## DESCRIPTION

This program accounts for funds that are generated through non-traditional sources (grants) or special sources which require segregated accounting treatment. Funds are in many cases transferred from the activities in this program to activities where they will be expensed.

	ACTUAL FY'12 \$	ACTUAL FY'13 \$	BUDGET FY'14 \$	MANAGER RECOMMEND FY'15 \$	COMMITTEE APPROVED FY'15 \$	COUNCIL ADOPTED FY'15 \$	PROJECTED FY'16 \$
Program Generated Resources	<u>4,885,016</u>	<u>4,908,393</u>	<u>5,826,412</u>	<u>5,733,372</u>	<u>5,733,372</u>	<u>5,733,372</u>	<u>4,708,267</u>
<b>Total Resources</b>	<b><u>4,885,016</u></b>	<b><u>4,908,393</u></b>	<b><u>5,826,412</u></b>	<b><u>5,733,372</u></b>	<b><u>5,733,372</u></b>	<b><u>5,733,372</u></b>	<b><u>4,708,267</u></b>
Requirements							
Transient Room Tax Fund	973,893	1,084,773	1,010,500	1,384,000	1,384,000	1,384,000	1,275,400
Bancroft Bond Fund	347,869	332,611	797,239	935,574	935,574	935,574	677,574
General Obligation Bond Fund	1,086,203	1,120,720	1,088,200	1,121,200	1,121,200	1,121,200	1,151,600
Industrial Loan Fund	991,819	951,115	704,942	987,885	987,885	987,885	643,770
C D Block Grant Fund	1,025,944	960,320	1,719,080	845,844	845,844	845,844	508,554
Environmental Fees	250,941	255,845	244,000	251,000	251,000	251,000	259,000
Trust Fund	<u>208,347</u>	<u>203,009</u>	<u>262,451</u>	<u>207,869</u>	<u>207,869</u>	<u>207,869</u>	<u>192,369</u>
<b>Total Requirements</b>	<b><u>4,885,016</u></b>	<b><u>4,908,393</u></b>	<b><u>5,826,412</u></b>	<b><u>5,733,372</u></b>	<b><u>5,733,372</u></b>	<b><u>5,733,372</u></b>	<b><u>4,708,267</u></b>

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## **Program: Auxiliary Services – Transient Room Tax Fund**

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### **Mission Statement:**

This fund is overseen by the Finance Department where our mission is to “*Provide fiscal integrity and efficient service through communication, technology and teamwork.*”

### **Services Delivered:**

This activity accounts for revenues collected from the Transient Room Tax. Of the 7% base tax, sixty percent of the funds support the Economic Development, Tourism, and Downtown activities. The remaining forty percent is used to fund Park Maintenance and Public Safety programs that support tourism.

In December 2000 the Council revised the room tax ordinance, declaring a 1% increase effective January 1, 2001 and 2002 respectively, bringing the total tax to 9%. Revenues generated by the incremental increase are dedicated specifically, with 30% going to the Tourism program and 70% targeted to the development of parks.

### **FY'15 Anticipated Accomplishments & Corresponding Council Goal - Strategic Plan Item:**

#### **Provide Cooperative, Shared Leadership Involving Council, Staff and Community**

##### **Objective 4: Ensure efficiency and effectiveness in City Operations**

- Conduct annual room tax audit to ensure integrity of program.

### **Budget Highlights:**

It is difficult to predict the impact of nationwide economic activity on travel and tourism in our area. Tourism revenue locally declined in FY'09 through FY'11 then began to climb in FY'12. In the last two fiscal years the revenue locally has climbed an average of 10% per year. As FY'13 and estimated FY'14 revenues have already passed pre-recession levels, the FY'15 budget is prepared with a conservative growth estimate of 3%. The FY'15 Budget also reflects a contingency to allow flexibility in transferring to programs should the revenues come in higher than anticipated. Actual transfers to programs will be driven by actual receipts.

### **FY'14 Activity Review:**

The FY'13 audit was completed during FY'14 with no material discoveries. FY'14 revenue is trending above original estimates.

## Program: Auxiliary Services – Transient Room Tax Fund

### Financial Summary

Resources	ACTUAL FY'12 \$	ACTUAL FY'13 \$	BUDGET FY'14 \$	MANAGER RECOMMEND FY'15 \$	COMMITTEE APPROVED FY'15 \$	COUNCIL ADOPTED FY'15 \$	PROJECTED FY'16 \$
Beginning Balance	<u>21,606</u>	<u>22,078</u>	<u>0</u>	<u>144,300</u>	<u>144,300</u>	<u>144,300</u>	<u>0</u>
Current Resources							
Activity Generated							
Transient Occupancy Tax	951,487	1,061,816	1,010,500	1,239,700	1,239,700	1,239,700	1,275,400
Interest	<u>800</u>	<u>879</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><i>Total Current Revenues</i></b>	<b><u>952,287</u></b>	<b><u>1,062,695</u></b>	<b><u>1,010,500</u></b>	<b><u>1,239,700</u></b>	<b><u>1,239,700</u></b>	<b><u>1,239,700</u></b>	<b><u>1,275,400</u></b>
<b>Total Resources</b>	<b><u>973,893</u></b>	<b><u>1,084,773</u></b>	<b><u>1,010,500</u></b>	<b><u>1,384,000</u></b>	<b><u>1,384,000</u></b>	<b><u>1,384,000</u></b>	<b><u>1,275,400</u></b>

Requirements	ACTUAL FY'12 \$	ACTUAL FY'13 \$	BUDGET FY'14 \$	MANAGER RECOMMEND FY'15 \$	COMMITTEE APPROVED FY'15 \$	COUNCIL ADOPTED FY'15 \$	PROJECTED FY'16 \$
Contractual/Prof Services	3,015	13,200	3,300	3,400	3,400	3,400	3,500
Direct Charges	13,501	7,500	7,500	7,500	7,500	7,500	7,500
Transfers Out	<u>935,299</u>	<u>1,063,999</u>	<u>999,700</u>	<u>1,323,100</u>	<u>1,323,100</u>	<u>1,323,100</u>	<u>1,214,400</u>
<b><i>Subtotal Expenditures</i></b>	<b><u>951,815</u></b>	<b><u>1,084,699</u></b>	<b><u>1,010,500</u></b>	<b><u>1,334,000</u></b>	<b><u>1,334,000</u></b>	<b><u>1,334,000</u></b>	<b><u>1,225,400</u></b>
Contingencies	0	0	0	50,000	50,000	50,000	50,000
Ending Balance	<u>22,078</u>	<u>74</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Requirements</b>	<b><u>973,893</u></b>	<b><u>1,084,773</u></b>	<b><u>1,010,500</u></b>	<b><u>1,384,000</u></b>	<b><u>1,384,000</u></b>	<b><u>1,384,000</u></b>	<b><u>1,275,400</u></b>

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## **Program: Auxiliary Services – Debt Service/Bancroft Fund**

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### **Mission Statement:**

This fund is overseen by the Finance Department where our mission is to “*Provide fiscal integrity and efficient service through communication, technology and teamwork.*”

### **Services Delivered:**

This activity accounts for funds received from property owners to satisfy assessments against their property for improvement projects such as street construction and water line installation. The activity also accounts for the payment of Assessment Bonds sold to finance those improvements.

The projects are often completed through Local Improvement Districts. These districts are formed, generally, at the request of the property owners who will benefit from the project. The City manages the construction of the improvement, usually funding the costs of construction with internal borrowings.

Once a project is complete, the property owners are assessed for the costs. Property assessments may be paid in full when the improvements are completed and billed; or the property owner may choose to have a lien placed on his/her property and pay the assessment in semi-annual installments. This process is known as Bancrofting.

The user signed Bancroft liens are used as collateral to issue bonds and retire the short term debt. The long-term, bonded debt is paid through the payments made by the property owners in the various local improvement districts.

### **FY’15 Anticipated Accomplishments & Corresponding Council Goal - Strategic Plan Item:**

#### **Provide Cooperative, Shared Leadership Involving Council, Staff and Community**

##### **Objective 4: Ensure efficiency and effectiveness in City Operations**

- Make timely debt service payments to avoid late fees or penalties and ensuring City’s credit rating and ability to borrow in the future.

Dependent upon LID activity, largely the result of street and water infrastructure improvements, funding through the sale of bonds or a bank loan may be financially sought during FY’15.

### **Budget Highlights:**

Recent LID activities have not been large enough in dollar volume to warrant the issuing of bonded debt. Financing costs coupled with the relatively small size of the potential bond issue has made it more practical to self-finance or potentially seek a bank loan. Since LID projects are consumer initiated and cannot be fully anticipated, an appropriation for bond sales is budgeted so as not to preclude citizen initiated action.

### **FY’14 Activity Review:**

All bond debt was extinguished in FY’03 and the remaining debt has been self-financed via internal borrowings.

## Program: Auxiliary Services – Debt Service/Bancroft Fund

### Financial Summary

Resources	ACTUAL	ACTUAL	BUDGET	MANAGER RECOMMEND	COMMITTEE APPROVED	COUNCIL ADOPTED	PROJECTED
	FY'12	FY'13	FY'14	FY'15	FY'15	FY'15	FY'16
	\$	\$	\$	\$	\$	\$	\$
Beginning Balance	<u>229,486</u>	<u>226,498</u>	<u>137,239</u>	<u>25,574</u>	<u>25,574</u>	<u>25,574</u>	<u>17,574</u>
Current Resources							
Activity Generated							
Interest	1,274	1,070	0	0	0	0	0
Assessment Principal	66,178	58,868	130,000	130,000	130,000	130,000	130,000
Assessment Interest	50,931	46,175	30,000	30,000	30,000	30,000	30,000
Bond & Loan Proceeds	<u>0</u>	<u>0</u>	<u>500,000</u>	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>	<u>500,000</u>
<b>Total Current Revenues</b>	<b><u>118,383</u></b>	<b><u>106,113</u></b>	<b><u>660,000</u></b>	<b><u>910,000</u></b>	<b><u>910,000</u></b>	<b><u>910,000</u></b>	<b><u>660,000</u></b>
<b>Total Resources</b>	<b><u>347,869</u></b>	<b><u>332,611</u></b>	<b><u>797,239</u></b>	<b><u>935,574</u></b>	<b><u>935,574</u></b>	<b><u>935,574</u></b>	<b><u>677,574</u></b>

Requirements	ACTUAL	ACTUAL	BUDGET	MANAGER RECOMMEND	COMMITTEE APPROVED	COUNCIL ADOPTED	PROJECTED
	FY'12	FY'13	FY'14	FY'15	FY'15	FY'15	FY'16
	\$	\$	\$	\$	\$	\$	\$
Contractual/Prof Services	7,571	7,589	8,000	8,000	8,000	8,000	8,000
Direct Charges	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Debt Service	103,800	200,000	200,000	150,000	150,000	150,000	150,000
Transfers Out	<u>0</u>	<u>0</u>	<u>500,000</u>	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>	<u>500,000</u>
<b>Subtotal Expenditures</b>	<b><u>121,371</u></b>	<b><u>217,589</u></b>	<b><u>718,000</u></b>	<b><u>918,000</u></b>	<b><u>918,000</u></b>	<b><u>918,000</u></b>	<b><u>668,000</u></b>
Contingencies	0	0	79,239	17,574	17,574	17,574	9,574
Ending Balance	<u>226,498</u>	<u>115,022</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Requirements</b>	<b><u>347,869</u></b>	<b><u>332,611</u></b>	<b><u>797,239</u></b>	<b><u>935,574</u></b>	<b><u>935,574</u></b>	<b><u>935,574</u></b>	<b><u>677,574</u></b>

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## **Program: Auxiliary Services – Debt Service/General Obligation Bonds**

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### **Mission Statement:**

This fund is overseen by the Finance Department where our mission is to “*Provide fiscal integrity and efficient service through communication, technology and teamwork.*”

### **Services Delivered:**

This activity accounts for property tax collections levied and used to retire debt for bonds sold to construct two new fire and police facilities. These funds have been used to pay capital construction and improvement costs for a new fire/police station located on land owned by the City on East Park Street, a new fire/police station on land the City acquired on Leonard Road, a replacement for the condemned multi-story tower used for fire/police training at the Hillcrest Fire Station, three fire trucks, road, water, and site improvements for the fire/police stations, and bond issuing costs. The voter approved bond was issued in a principal amount of \$9,875,000 and the annual levy is not expected to exceed .51/\$1000 assessed value.

### **FY’15 Anticipated Accomplishments & Corresponding Council Goal - Strategic Plan Item:**

#### **Provide Cooperative, Shared Leadership Involving Council, Staff and Community**

##### **Objective 4: Ensure efficiency and effectiveness in City Operations**

- Make timely debt service payments to avoid late fees or penalties and ensuring City’s credit rating and ability to borrow in the future.

The payments are to be made in June and December of each year with the expiration of payments in 2019. The levy rate for **FY’14 was 0.3857/\$1000** assessed value and a similar rate is expected for FY’15.

### **Budget Highlights:**

Debt repayments have been budgeted based upon an estimated debt schedule of twelve years. See the Appendix debt tables for a detailed schedule.

### **FY’14 Activity Review:**

Tax collections and debt service payments followed the long-term schedule during the year.

## Program: Auxiliary Services – Debt Service/General Obligation Bonds

### Financial Summary

Resources	ACTUAL FY'12 \$	ACTUAL FY'13 \$	BUDGET FY'14 \$	MANAGER RECOMMEND FY'15 \$	COMMITTEE APPROVED FY'15 \$	COUNCIL ADOPTED FY'15 \$	PROJECTED FY'16 \$
Beginning Balance	<u>92,265</u>	<u>106,003</u>	<u>108,300</u>	<u>55,400</u>	<u>55,400</u>	<u>55,400</u>	<u>50,000</u>
Current Resources							
Activity Generated							
Property Taxes	979,775	1,012,267	978,900	1,064,800	1,064,800	1,064,800	1,100,600
Interest	63	2,450	1,000	1,000	1,000	1,000	1,000
Other Revenue	<u>14,100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Current Revenues</i>	<u><b>993,938</b></u>	<u><b>1,014,717</b></u>	<u><b>979,900</b></u>	<u><b>1,065,800</b></u>	<u><b>1,065,800</b></u>	<u><b>1,065,800</b></u>	<u><b>1,101,600</b></u>
<b>Total Resources</b>	<u><b>1,086,203</b></u>	<u><b>1,120,720</b></u>	<u><b>1,088,200</b></u>	<u><b>1,121,200</b></u>	<u><b>1,121,200</b></u>	<u><b>1,121,200</b></u>	<u><b>1,151,600</b></u>

Requirements	ACTUAL FY'12 \$	ACTUAL FY'13 \$	BUDGET FY'14 \$	MANAGER RECOMMEND FY'15 \$	COMMITTEE APPROVED FY'15 \$	COUNCIL ADOPTED FY'15 \$	PROJECTED FY'16 \$
Debt Service	<u>980,200</u>	<u>1,007,800</u>	<u>1,038,200</u>	<u>1,071,200</u>	<u>1,071,200</u>	<u>1,071,200</u>	<u>1,101,600</u>
<i>Subtotal Expenditures</i>	<u><b>980,200</b></u>	<u><b>1,007,800</b></u>	<u><b>1,038,200</b></u>	<u><b>1,071,200</b></u>	<u><b>1,071,200</b></u>	<u><b>1,071,200</b></u>	<u><b>1,101,600</b></u>
Ending Balance	<u>106,003</u>	<u>112,920</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
<b>Total Requirements</b>	<u><b>1,086,203</b></u>	<u><b>1,120,720</b></u>	<u><b>1,088,200</b></u>	<u><b>1,121,200</b></u>	<u><b>1,121,200</b></u>	<u><b>1,121,200</b></u>	<u><b>1,151,600</b></u>

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## **Program: Auxiliary Services – Industrial and Downtown Loan Fund**

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### **Services Delivered:**

This activity accounts for the industrial development and downtown building renovation loans made by the City and the repayment of those loans. The City utilizes a three-member loan review committee to provide professional loan review expertise and advisory services. This activity responds to the needs expressed through the application process and utilizes the loan funds to assist small businesses.

### **Performance Measurements:**

A target for loan management is to have 100% loan repayment. Grant and capital expenditure use is measured by the benefit provided by the individual project.

### **FY'15 Anticipated Accomplishments & Corresponding Council Goal - Strategic Plan Item:**

#### **Encourage Economic Prosperity**

##### **Objective 1: Facilitate an environment to encourage business prosperity and economic opportunities**

- Develop business loan program incorporating a job creation forgiveness element.
- Other loans assist business with façade improvements and with approved infrastructure. Loan repayments become available for new downtown and/or industrial loans, grants for job creation, or other capital expenditures related to economic development.

### **Budget Highlights:**

The anticipated loan repayments are budgeted to be available for new loans in FY'15. This year \$50,000 has been budgeted for Downtown Loan(s), \$150,000 for Industrial Loan(s), \$50,000 for Micro-enterprise loans and \$50,000 for Job Creation Grants. There is also a \$25,000 Oregon Business Development Department Brownfields grant that will be accounted for in this fund.

### **FY'14 Activity Review:**

No new loans were processed in FY'14. Grants were given to design and assist with two downtown façade projects.

**Program: Auxiliary Services – Industrial and Downtown Loan Fund**

***Financial Summary***

Resources	ACTUAL FY'12 \$	ACTUAL FY'13 \$	BUDGET FY'14 \$	MANAGER RECOMMEND FY'15 \$	COMMITTEE APPROVED FY'15 \$	COUNCIL ADOPTED FY'15 \$	PROJECTED FY'16 \$
Beginning Balance	<u>978,695</u>	<u>938,972</u>	<u>694,057</u>	<u>927,000</u>	<u>927,000</u>	<u>927,000</u>	<u>632,885</u>
Current Resources							
Activity Generated							
Interest	7,237	5,959	6,735	6,735	6,735	6,735	6,735
Loan Repayments	5,887	6,184	4,000	4,000	4,000	4,000	4,000
Revenues other Agencies	0	0	0	50,000	50,000	50,000	0
Other Revenue	<u>0</u>	<u>0</u>	<u>150</u>	<u>150</u>	<u>150</u>	<u>150</u>	<u>150</u>
<b><i>Total Current Revenues</i></b>	<b><u>13,124</u></b>	<b><u>12,143</u></b>	<b><u>10,885</u></b>	<b><u>60,885</u></b>	<b><u>60,885</u></b>	<b><u>60,885</u></b>	<b><u>10,885</u></b>
<b>Total Resources</b>	<b><u>991,819</u></b>	<b><u>951,115</u></b>	<b><u>704,942</u></b>	<b><u>987,885</u></b>	<b><u>987,885</u></b>	<b><u>987,885</u></b>	<b><u>643,770</u></b>

Requirements	ACTUAL FY'12 \$	ACTUAL FY'13 \$	BUDGET FY'14 \$	MANAGER RECOMMEND FY'15 \$	COMMITTEE APPROVED FY'15 \$	COUNCIL ADOPTED FY'15 \$	PROJECTED FY'16 \$
Contractual/Prof Services	47,847	25,000	300,000	350,000	350,000	350,000	300,000
Transfers Out	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
<b><i>Subtotal Expenditures</i></b>	<b><u>52,847</u></b>	<b><u>30,000</u></b>	<b><u>305,000</u></b>	<b><u>355,000</u></b>	<b><u>355,000</u></b>	<b><u>355,000</u></b>	<b><u>305,000</u></b>
Contingencies	0	0	399,942	632,885	632,885	632,885	338,770
Ending Balance	<u>938,972</u>	<u>921,115</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Requirements</b>	<b><u>991,819</u></b>	<b><u>951,115</u></b>	<b><u>704,942</u></b>	<b><u>987,885</u></b>	<b><u>987,885</u></b>	<b><u>987,885</u></b>	<b><u>643,770</u></b>

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## **Program: Auxiliary Services – Community Development Block Grant Fund**

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### **Services Delivered:**

This activity accounts for the receipt and disbursement of funds received through the Community Development Block Grant Program. Several of the City's prior grants were for the purpose of making low or no interest housing rehabilitation loans. The repayments from these loans are also accounted for in this fund.

### **FY'15 Anticipated Accomplishments & Corresponding Council Goal - Strategic Plan Item:**

#### **Encourage Economic Prosperity**

##### **Objective 1: Facilitate an environment to encourage business prosperity and economic opportunities**

- Prepare a funding package to resolve sewer issues in Spalding Park.
- Find solutions for business development and remodeling.
- Continue work on Community Block Grant project for LB6041 Food Bank Warehouse.

### **Budget Highlights:**

The FY'15 budget reflects the loan activity on the low or no interest housing rehabilitation loans. The City budgets for the maximum potential resources from traditional CDBG resources and the potential to use those resources. The City has been authorized to be recognized as an "Entitlement City". Annual resources will be dedicated directly to the City, and the responsibility for appropriate use and management of those resources will be the City's.

### **FY'14 Activity Review:**

The City issued a façade grant for work in the Downtown core. Additionally, this program provided \$111,000 in funding for small business and non-profit transportation SDC incentives as well as \$16,000 for the Food Bank Warehouse project.

This year the fund provided \$250,000 for the new Downtown Fire Life Safety Grant program.

## Program: Auxiliary Services – Community Development Block Grant Fund

### Financial Summary

Resources	ACTUAL FY'12 \$	ACTUAL FY'13 \$	BUDGET FY'14 \$	MANAGER RECOMMEND FY'15 \$	COMMITTEE APPROVED FY'15 \$	COUNCIL ADOPTED FY'15 \$	PROJECTED FY'16 \$
Beginning Balance	<u>934,187</u>	<u>941,986</u>	<u>800,620</u>	<u>452,134</u>	<u>452,134</u>	<u>452,134</u>	<u>189,844</u>
Current Resources							
Activity Generated							
CD Block Grant	71,973	0	900,000	375,000	375,000	375,000	300,000
Interest	9,294	7,565	7,460	7,460	7,460	7,460	7,460
Loan Repayments	<u>10,490</u>	<u>10,769</u>	<u>11,000</u>	<u>11,250</u>	<u>11,250</u>	<u>11,250</u>	<u>11,250</u>
<i>Total Current Revenues</i>	<u><i>91,757</i></u>	<u><i>18,334</i></u>	<u><i>918,460</i></u>	<u><i>393,710</i></u>	<u><i>393,710</i></u>	<u><i>393,710</i></u>	<u><i>318,710</i></u>
<b>Total Resources</b>	<b><u>1,025,944</u></b>	<b><u>960,320</u></b>	<b><u>1,719,080</u></b>	<b><u>845,844</u></b>	<b><u>845,844</u></b>	<b><u>845,844</u></b>	<b><u>508,554</u></b>

Requirements	ACTUAL FY'12 \$	ACTUAL FY'13 \$	BUDGET FY'14 \$	MANAGER RECOMMEND FY'15 \$	COMMITTEE APPROVED FY'15 \$	COUNCIL ADOPTED FY'15 \$	PROJECTED FY'16 \$
Contractual/Prof Services	8,958	15,008	116,850	406,000	406,000	406,000	336,000
Capital Outlay	0	0	825,000	0	0	0	0
Transfers Out	<u>75,000</u>	<u>150,000</u>	<u>361,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>0</u>
<i>Subtotal Expenditures</i>	<u><i>83,958</i></u>	<u><i>165,008</i></u>	<u><i>1,302,850</i></u>	<u><i>656,000</i></u>	<u><i>656,000</i></u>	<u><i>656,000</i></u>	<u><i>336,000</i></u>
Contingencies	0	0	416,230	189,844	189,844	189,844	172,554
Ending Balance	<u>941,986</u>	<u>795,312</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Requirements</b>	<b><u>1,025,944</u></b>	<b><u>960,320</u></b>	<b><u>1,719,080</u></b>	<b><u>845,844</u></b>	<b><u>845,844</u></b>	<b><u>845,844</u></b>	<b><u>508,554</u></b>

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## **Program: Auxiliary Services – Environmental Waste Fees Fund**

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### **Services Delivered:**

The Solid Waste Franchise Agreements with Republic Services, Inc. (formerly Allied Waste) and Southern Oregon Sanitation provide for an Environmental Program Fee (EPF) to be charged for each ton of refuse collected by the haulers and at the Transfer Station and paid to the City. This EPF is held in a separate account and must be used for environmental cleanups at solid waste sites and other solid waste program activities. Josephine County has implemented a similar EPF paid by the haulers, to the County.

The City and County formed an intergovernmental Solid Waste Agency in order to coordinate the expenditures of the EPF funds for cleanup sites and other solid waste programs throughout the City and County. The monies recorded by the City are passed through to the Josephine County/City of Grants Pass Solid Waste Agency.

### **FY'15 Anticipated Accomplishments & Corresponding Council Goal - Strategic Plan Item:**

#### **Provide Cooperative, Shared Leadership Involving Council, Staff and Community**

##### **Objective 4: Ensure efficiency and effectiveness in City Operations**

- Provide timely and accurate disbursement of solid waste fees to the Solid Waste Agency.

### **Budget Highlights:**

Expenditures represent an estimated \$251,000 in EPF fees to be passed through to the Solid Waste Agency.

### **FY'14 Activity Review:**

All EPF fees received due at June 30, 2014 and received by August 31, 2014 will be transferred to the Solid Waste Agency.

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## Program: Auxiliary Services – Environmental Waste Fees Fund

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### Financial Summary

Resources	ACTUAL FY'12 \$	ACTUAL FY'13 \$	BUDGET FY'14 \$	MANAGER RECOMMEND FY'15 \$	COMMITTEE APPROVED FY'15 \$	COUNCIL ADOPTED FY'15 \$	PROJECTED FY'16 \$
Beginning Balance	<u>12,280</u>	<u>12,280</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Current Resources Activity Generated							
Landfill Fees	<u>238,661</u>	<u>243,565</u>	<u>244,000</u>	<u>251,000</u>	<u>251,000</u>	<u>251,000</u>	<u>259,000</u>
<i>Total Current Revenues</i>	<u>238,661</u>	<u>243,565</u>	<u>244,000</u>	<u>251,000</u>	<u>251,000</u>	<u>251,000</u>	<u>259,000</u>
<b>Total Resources</b>	<b><u>250,941</u></b>	<b><u>255,845</u></b>	<b><u>244,000</u></b>	<b><u>251,000</u></b>	<b><u>251,000</u></b>	<b><u>251,000</u></b>	<b><u>259,000</u></b>

Requirements	ACTUAL FY'12 \$	ACTUAL FY'13 \$	BUDGET FY'14 \$	MANAGER RECOMMEND FY'15 \$	COMMITTEE APPROVED FY'15 \$	COUNCIL ADOPTED FY'15 \$	PROJECTED FY'16 \$
Contractual/Prof Services	<u>238,661</u>	<u>243,564</u>	<u>244,000</u>	<u>251,000</u>	<u>251,000</u>	<u>251,000</u>	<u>259,000</u>
<i>Subtotal Expenditures</i>	<u>238,661</u>	<u>243,564</u>	<u>244,000</u>	<u>251,000</u>	<u>251,000</u>	<u>251,000</u>	<u>259,000</u>
Ending Balance	<u>12,280</u>	<u>12,281</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Requirements</b>	<b><u>250,941</u></b>	<b><u>255,845</u></b>	<b><u>244,000</u></b>	<b><u>251,000</u></b>	<b><u>251,000</u></b>	<b><u>251,000</u></b>	<b><u>259,000</u></b>

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## **Program: Auxiliary Services – Agency Fund**

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### **Mission Statement:**

This fund is overseen by the Finance Department where our mission is to *“Provide fiscal integrity and efficient service through communication, technology and teamwork.”*

### **Services Delivered:**

This activity accounts for funds on deposit with the City for future application, and includes prepayments and general deposits. Receipts for this activity are dependent entirely on the amount of funds placed into trust from various City operations. All funds on deposit are held in liability accounts in the Agency Fund. Investment interest, investment expenditures on deferred development agreement deposits, and direct charges remain as budgeted items in the Agency Fund.

### **FY’15 Anticipated Accomplishments & Corresponding Council Goal - Strategic Plan Item:**

#### **Provide Cooperative, Shared Leadership Involving Council, Staff and Community**

##### **Objective 4: Ensure efficiency and effectiveness in City Operations**

- Account for and reconcile all funds entrusted to the City of Grants Pass.
- Provide timely reimbursements for advanced finance funds received.

### **Budget Highlights:**

Primary expenditures in this fund provide for payout of interest when refunding trust deposits and the payment of direct charges to Finance for oversight of the fund.

### **FY’14 Activity Review:**

All funds were accounted for during the FY’13 audit and there were no outstanding refunds due.

## Program: Auxiliary Services – Agency Fund

### Financial Summary

Resources	ACTUAL FY'12 \$	ACTUAL FY'13 \$	BUDGET FY'14 \$	MANAGER RECOMMEND FY'15 \$	COMMITTEE APPROVED FY'15 \$	COUNCIL ADOPTED FY'15 \$	PROJECTED FY'16 \$
Beginning Balance	<u>191,160</u>	<u>195,150</u>	<u>240,451</u>	<u>185,869</u>	<u>185,869</u>	<u>185,869</u>	<u>170,369</u>
Current Resources							
Activity Generated							
Interest	<u>17,187</u>	<u>7,859</u>	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>
<i>Total Current Revenues</i>	<u>17,187</u>	<u>7,859</u>	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>
<b>Total Resources</b>	<b><u>208,347</u></b>	<b><u>203,009</u></b>	<b><u>262,451</u></b>	<b><u>207,869</u></b>	<b><u>207,869</u></b>	<b><u>207,869</u></b>	<b><u>192,369</u></b>

Requirements	ACTUAL FY'12 \$	ACTUAL FY'13 \$	BUDGET FY'14 \$	MANAGER RECOMMEND FY'15 \$	COMMITTEE APPROVED FY'15 \$	COUNCIL ADOPTED FY'15 \$	PROJECTED FY'16 \$
Contractual/Prof Services	7,097	0	25,000	25,000	25,000	25,000	25,000
Direct Charges	<u>6,100</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>
<i>Subtotal Expenditures</i>	<u>13,197</u>	<u>12,500</u>	<u>37,500</u>	<u>37,500</u>	<u>37,500</u>	<u>37,500</u>	<u>37,500</u>
Ending Balance	<u>195,150</u>	<u>190,509</u>	<u>224,951</u>	<u>170,369</u>	<u>170,369</u>	<u>170,369</u>	<u>154,869</u>
<b>Total Requirements</b>	<b><u>208,347</u></b>	<b><u>203,009</u></b>	<b><u>262,451</u></b>	<b><u>207,869</u></b>	<b><u>207,869</u></b>	<b><u>207,869</u></b>	<b><u>192,369</u></b>

**WHERE THE ROGUE RIVER RUNS**



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