

# APPENDIX

Appendix A

Summary of Resources by Fund & Source for Fiscal Year 2020 Projected								
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Funds	Total
Property Taxes	19,086,028	0	25,000	0	0	0	0	19,111,028
Taxes Other than Property	4,388,116	1,666,750	0	0	0	0	0	6,054,866
Licenses & Permits	427,240	12,500	0	0	0	0	0	439,740
Fines & Forfeitures	204,000	0	0	0	0	0	0	204,000
Revenue From Other Agencies	1,914,116	3,265,000	0	500,000	0	37,900	0	5,717,016
Use of Assets	162,000	23,700	500	45,100	34,300	86,600	27,300	379,500
Fees & Charges	401,927	2,933,994	0	424,100	15,164,250	66,500	0	18,990,771
Other Revenue	333,900	112,800	580,000	92,000	72,250	522,340	423,000	2,136,290
Direct Charges for Service	0	0	0	0	20,000	5,225,543	0	5,245,543
Administrative Charges	0	0	0	0	0	4,761,202	0	4,761,202
Transfers In	1,410,300	340,000	0	3,929,800	3,300,000	0	0	8,980,100
<b>Total Current Revenues</b>	<b>28,327,627</b>	<b>8,354,744</b>	<b>605,500</b>	<b>4,991,000</b>	<b>18,590,800</b>	<b>10,700,085</b>	<b>450,300</b>	<b>72,020,056</b>
Beginning Resources	8,757,896	1,927,823	12,000	3,095,457	4,585,529	5,469,691	185,800	24,034,196
<b>Total Resources</b>	<b>37,085,523</b>	<b>10,282,567</b>	<b>617,500</b>	<b>8,086,457</b>	<b>23,176,329</b>	<b>16,169,776</b>	<b>636,100</b>	<b>96,054,252</b>

Summary of Requirements by Fund & Major Object for Fiscal Year 2020 Projected								
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personnel Services	19,586,627	815,705	0	0	3,218,847	5,913,981	0	29,535,160
Materials and Supplies	741,834	166,995	0	0	1,078,597	516,730	0	2,504,156
Contractual Services	5,364,469	2,157,463	12,000	0	2,506,668	3,365,597	448,000	13,854,197
Direct Charges for Services	723,719	498,167	5,000	0	847,524	465,030	12,500	2,551,940
Capital Outlay	100,000	474,316	0	8,086,457	6,350,512	392,000	0	15,403,285
Indirect Charges	2,476,835	228,900	0	0	759,000	305,500	0	3,770,235
<b>Operating Expenditures</b>	<b>28,993,484</b>	<b>4,341,546</b>	<b>17,000</b>	<b>8,086,457</b>	<b>14,761,148</b>	<b>10,958,838</b>	<b>460,500</b>	<b>67,618,973</b>
Other Requirements								
Debt Service	510,000	0	75,000	0	2,223,913	0	0	2,808,913
Transfers Out	470,000	4,684,600	525,500	0	3,300,000	0	0	8,980,100
<b>Total Other Expenditures</b>	<b>980,000</b>	<b>4,684,600</b>	<b>600,500</b>	<b>0</b>	<b>5,523,913</b>	<b>0</b>	<b>0</b>	<b>11,789,013</b>
Contingencies	3,229,989	1,256,421	0	0	2,891,268	3,021,318	0	10,398,996
Ending Balance	3,882,050	0	0	0	0	2,189,620	175,600	6,247,270
<b>Total Requirements</b>	<b>37,085,523</b>	<b>10,282,567</b>	<b>617,500</b>	<b>8,086,457</b>	<b>23,176,329</b>	<b>16,169,776</b>	<b>636,100</b>	<b>96,054,252</b>

Summary of Resources by Fund & Source for Fiscal Year 2019 Adopted								
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Property Taxes	18,683,034	0	739,600	0	0	0	0	19,422,634
Taxes Other than Property	4,315,187	1,634,850	0	0	0	0	0	5,950,037
Licenses & Permits	427,240	12,500	0	0	0	0	0	439,740
Fines & Forfeitures	204,000	0	0	0	0	0	0	204,000
Revenue From Other Agencies	1,875,513	3,090,000	0	1,136,288	132,724	77,800	0	6,312,325
Use of Assets	162,000	28,700	1,200	494,600	34,300	91,600	27,300	839,700
Fees & Charges	401,927	1,903,994	0	438,100	14,534,250	66,500	0	17,344,771
Other Revenue	312,040	113,600	580,000	4,605,350	72,250	72,340	400,000	6,155,580
Direct Charges for Service	0	0	0	0	20,000	5,116,910	0	5,136,910
Administrative Charges	0	0	0	0	0	4,775,267	0	4,775,267
Transfers In	1,373,200	340,000	0	4,184,100	3,025,000	0	0	8,922,300
<b>Total Current Revenues</b>	<b>27,754,141</b>	<b>7,123,644</b>	<b>1,320,800</b>	<b>10,858,438</b>	<b>17,818,524</b>	<b>10,200,417</b>	<b>427,300</b>	<b>75,503,264</b>
Beginning Resources	10,458,773	3,839,900	72,000	9,698,946	26,505,637	10,563,778	196,000	61,335,034
<b>Total Resources</b>	<b>38,212,914</b>	<b>10,963,544</b>	<b>1,392,800</b>	<b>20,557,384</b>	<b>44,324,161</b>	<b>20,764,195</b>	<b>623,300</b>	<b>136,838,298</b>
Summary of Requirements by Fund & Major Object for Fiscal Year 2019 Adopted								
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personnel Services	19,042,820	795,982	0	0	3,152,700	5,350,764	0	28,342,266
Materials and Supplies	755,863	165,495	0	0	1,081,247	538,630	0	2,541,235
Contractual Services	5,339,702	2,247,644	12,000	0	2,460,989	7,747,698	425,000	18,233,033
Direct Charges for Services	704,920	486,350	5,000	0	829,852	457,860	12,500	2,496,482
Capital Outlay	413,400	1,260,616	0	20,387,384	27,993,083	1,075,000	0	51,129,483
Indirect Charges	2,453,313	224,800	0	0	747,000	309,500	0	3,734,613
<b>Operating Expenditures</b>	<b>28,710,018</b>	<b>5,180,887</b>	<b>17,000</b>	<b>20,387,384</b>	<b>36,264,871</b>	<b>15,479,452</b>	<b>437,500</b>	<b>106,477,112</b>
Other Requirements								
Debt Service	30,000	0	875,800	0	2,222,573	0	0	3,128,373
Transfers Out	715,000	4,220,800	500,000	170,000	3,300,000	16,500	0	8,922,300
<b>Total Other Expenditures</b>	<b>745,000</b>	<b>4,220,800</b>	<b>1,375,800</b>	<b>170,000</b>	<b>5,522,573</b>	<b>16,500</b>	<b>0</b>	<b>12,050,673</b>
Contingencies	3,351,270	1,561,857	0	0	2,536,717	3,523,544	0	10,973,388
Ending Balance	5,406,626	0	0	0	0	1,744,699	185,800	7,337,125
<b>Total Requirements</b>	<b>38,212,914</b>	<b>10,963,544</b>	<b>1,392,800</b>	<b>20,557,384</b>	<b>44,324,161</b>	<b>20,764,195</b>	<b>623,300</b>	<b>136,838,298</b>

Appendix C

Summary of Resources by Fund & Source for Fiscal Year 2019 Recommended								
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Property Taxes	18,683,034	0	739,600	0	0	0	0	19,422,634
Taxes Other than Property	4,315,187	1,634,850	0	0	0	0	0	5,950,037
Licenses & Permits	427,240	12,500	0	0	0	0	0	439,740
Fines & Forfeitures	204,000	0	0	0	0	0	0	204,000
Revenue From Other Agencies	1,875,513	3,090,000	0	1,136,288	132,724	77,800	0	6,312,325
Use of Assets	162,000	28,700	1,200	494,600	34,300	91,600	27,300	839,700
Fees & Charges	401,927	1,903,994	0	438,100	14,534,250	66,500	0	17,344,771
Other Revenue	312,040	113,600	580,000	4,605,350	72,250	72,340	400,000	6,155,580
Direct Charges for Service	0	0	0	0	20,000	5,116,910	0	5,136,910
Administrative Charges	0	0	0	0	0	4,775,267	0	4,775,267
Transfers In	1,373,200	340,000	0	4,184,100	3,025,000	0	0	8,922,300
<b>Total Current Revenues</b>	<b>27,754,141</b>	<b>7,123,644</b>	<b>1,320,800</b>	<b>10,858,438</b>	<b>17,818,524</b>	<b>10,200,417</b>	<b>427,300</b>	<b>75,503,264</b>
Beginning Resources	10,458,773	3,839,900	72,000	9,698,946	26,505,637	10,563,778	196,000	61,335,034
<b>Total Resources</b>	<b>38,212,914</b>	<b>10,963,544</b>	<b>1,392,800</b>	<b>20,557,384</b>	<b>44,324,161</b>	<b>20,764,195</b>	<b>623,300</b>	<b>136,838,298</b>

Summary of Requirements by Fund & Major Object for Fiscal Year 2019 Recommended								
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personnel Services	19,042,820	795,982	0	0	3,152,700	5,350,764	0	28,342,266
Materials and Supplies	755,863	165,495	0	0	1,081,247	538,630	0	2,541,235
Contractual Services	5,339,702	2,247,644	12,000	0	2,460,989	7,747,698	425,000	18,233,033
Direct Charges for Services	704,920	486,350	5,000	0	829,852	457,860	12,500	2,496,482
Capital Outlay	476,400	1,260,616	0	20,387,384	27,993,083	1,075,000	0	51,192,483
Indirect Charges	2,453,313	224,800	0	0	747,000	309,500	0	3,734,613
<b>Operating Expenditures</b>	<b>28,773,018</b>	<b>5,180,887</b>	<b>17,000</b>	<b>20,387,384</b>	<b>36,264,871</b>	<b>15,479,452</b>	<b>437,500</b>	<b>106,540,112</b>
Other Requirements								
Debt Service	30,000	0	875,800	0	2,222,573	0	0	3,128,373
Transfers Out	715,000	4,220,800	500,000	170,000	3,300,000	16,500	0	8,922,300
<b>Total Other Expenditures</b>	<b>745,000</b>	<b>4,220,800</b>	<b>1,375,800</b>	<b>170,000</b>	<b>5,522,573</b>	<b>16,500</b>	<b>0</b>	<b>12,050,673</b>
Contingencies	3,351,270	1,561,857	0	0	2,536,717	3,523,544	0	10,973,388
Ending Balance	5,343,626	0	0	0	0	1,744,699	185,800	7,274,125
<b>Total Requirements</b>	<b>38,212,914</b>	<b>10,963,544</b>	<b>1,392,800</b>	<b>20,557,384</b>	<b>44,324,161</b>	<b>20,764,195</b>	<b>623,300</b>	<b>136,838,298</b>

Summary of Resources by Fund & Source for Fiscal Year 2018 Budget								
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Property Taxes	17,491,290	0	1,162,600	0	0	0	0	18,653,890
Taxes Other than Property	4,089,214	1,511,650	0	0	0	0	0	5,600,864
Licenses & Permits	396,250	12,500	0	0	0	0	0	408,750
Fines & Forfeitures	190,000	0	0	0	0	0	0	190,000
Revenue From Other Agencies	1,786,382	2,515,748	0	4,007,500	0	75,400	0	8,385,030
Use of Assets	101,500	28,700	3,000	1,123,509	43,000	71,800	27,300	1,398,809
Fees & Charges	1,337,370	1,224,425	0	364,000	13,806,850	53,500	0	16,786,145
Other Revenue	1,811,800	113,600	585,000	3,112,000	14,052,187	84,832	361,000	20,120,419
Direct Charges for Service	0	0	0	0	20,000	4,687,137	0	4,707,137
Administrative Charges	0	0	0	0	0	4,796,606	0	4,796,606
Transfers In	1,316,700	340,000	0	4,902,800	4,755,000	25,000	0	11,339,500
<b>Total Current Revenues</b>	<b>28,520,506</b>	<b>5,746,623</b>	<b>1,750,600</b>	<b>13,509,809</b>	<b>32,677,037</b>	<b>9,794,275</b>	<b>388,300</b>	<b>92,387,150</b>
Beginning Resources	10,863,477	3,658,887	144,826	8,628,687	19,171,458	9,964,028	205,065	52,636,428
<b>Total Resources</b>	<b>39,383,983</b>	<b>9,405,510</b>	<b>1,895,426</b>	<b>22,138,496</b>	<b>51,848,495</b>	<b>19,758,303</b>	<b>593,365</b>	<b>145,023,578</b>
Summary of Requirements by Fund & Major Object for Fiscal Year 2018 Budget								
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personnel Services	18,285,610	797,147	0	0	3,071,901	5,476,417	0	27,631,075
Materials and Supplies	714,700	104,120	0	0	1,048,247	532,442	0	2,399,509
Contractual Services	6,039,351	2,160,426	8,000	0	2,355,215	7,364,000	386,000	18,312,992
Direct Charges for Services	822,299	383,770	5,000	0	908,693	530,208	12,500	2,662,470
Capital Outlay	176,500	1,309,973	0	20,678,496	35,910,400	861,000	0	58,936,369
Indirect Charges	2,449,206	193,000	0	0	758,600	316,000	0	3,716,806
<b>Operating Expenditures</b>	<b>28,487,666</b>	<b>4,948,436</b>	<b>13,000</b>	<b>20,678,496</b>	<b>44,053,056</b>	<b>15,080,067</b>	<b>398,500</b>	<b>113,659,221</b>
Other Requirements								
Debt Service	0	0	1,319,600	1,460,000	992,583	0	0	3,772,183
Transfers Out	3,355,600	2,813,900	500,000	0	4,480,000	190,000	0	11,339,500
<b>Total Other Expenditures</b>	<b>3,355,600</b>	<b>2,813,900</b>	<b>1,819,600</b>	<b>1,460,000</b>	<b>5,472,583</b>	<b>190,000</b>	<b>0</b>	<b>15,111,683</b>
Contingencies	4,006,533	1,643,174	12,826	0	2,322,856	2,911,006	0	10,896,395
Ending Balance	3,534,184	0	50,000	0	0	1,577,230	194,865	5,356,279
<b>Total Requirements</b>	<b>39,383,983</b>	<b>9,405,510</b>	<b>1,895,426</b>	<b>22,138,496</b>	<b>51,848,495</b>	<b>19,758,303</b>	<b>593,365</b>	<b>145,023,578</b>

Appendix E

Summary of Resources by Fund & Source for Fiscal Year 2017 Actual								
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Property Taxes	17,384,754	0	1,135,224	0	0	0	0	18,519,978
Taxes Other than Property	4,202,597	1,457,608	0	0	0	0	0	5,660,205
Licenses & Permits	556,672	11,756	0	0	0	0	0	568,428
Fines & Forfeitures	209,456	0	0	0	0	0	0	209,456
Revenue From Other Agencies	1,710,123	2,368,442	0	872,519	11,736	11,588	0	4,974,408
Use of Assets	161,081	41,899	7,144	120,895	202,376	104,210	18,695	656,299
Fees & Charges	1,456,404	1,100,047	0	701,004	13,739,181	64,079	0	17,060,714
Other Revenue	298,632	211,593	99,934	215,009	60,522	132,906	359,285	1,377,882
Direct Charges for Service	0	0	0	0	14,043	4,878,346	0	4,892,389
Administrative Charges	0	0	0	0	0	4,224,244	0	4,224,244
Transfers In	1,356,298	318,126	0	5,957,360	6,903,300	0	0	14,535,084
<b>Total Current Revenues</b>	<b>27,336,015</b>	<b>5,509,472</b>	<b>1,242,302</b>	<b>7,866,787</b>	<b>20,931,158</b>	<b>9,415,373</b>	<b>377,980</b>	<b>72,679,087</b>
Beginning Resources	13,339,334	4,022,732	166,547	9,550,469	19,277,844	11,072,888	253,424	57,683,238
<b>Total Resources</b>	<b>40,675,349</b>	<b>9,532,204</b>	<b>1,408,849</b>	<b>17,417,256</b>	<b>40,209,002</b>	<b>20,488,261</b>	<b>631,404</b>	<b>130,362,325</b>

Summary of Requirements by Fund & Major Object for Fiscal Year 2017 Actual								
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personnel Services	16,039,270	597,919	0	0	2,722,827	4,801,660	0	24,161,676
Materials and Supplies	545,396	88,440	0	0	805,401	394,191	0	1,833,428
Contractual Services	5,111,580	1,111,050	9,057	0	1,938,789	2,599,505	403,050	11,173,032
Direct Charges for Services	752,035	347,975	8,943	0	826,270	555,900	12,500	2,503,623
Capital Outlay	91,880	58,477	0	8,578,596	4,643,166	551,091	0	13,923,209
Indirect Charges	2,105,052	167,253	0	0	657,340	275,449	0	3,205,094
<b>Operating Expenditures</b>	<b>24,645,212</b>	<b>2,371,114</b>	<b>18,000</b>	<b>8,578,596</b>	<b>11,593,793</b>	<b>9,177,797</b>	<b>415,550</b>	<b>56,800,062</b>
Other Requirements								
Debt Service	0	0	1,230,100	0	993,646	0	0	2,223,746
Transfers Out	4,435,984	3,265,800	0	30,000	6,703,300	100,000	0	14,535,084
<b>Total Other Expenditures</b>	<b>4,435,984</b>	<b>3,265,800</b>	<b>1,230,100</b>	<b>30,000</b>	<b>7,696,946</b>	<b>100,000</b>	<b>0</b>	<b>16,758,830</b>
Contingencies	0	0	0	0	0	0	0	0
Ending Balance	11,594,153	3,895,290	160,749	8,808,660	20,918,263	11,210,464	215,854	56,803,433
<b>Total Requirements</b>	<b>40,675,349</b>	<b>9,532,204</b>	<b>1,408,849</b>	<b>17,417,256</b>	<b>40,209,002</b>	<b>20,488,261</b>	<b>631,404</b>	<b>130,362,325</b>

**Summary of Resources by Fund & Source for Fiscal Year 2016 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	16,849,481	0	1,110,208	0	0	0	0	17,959,690
Taxes Other than Property	4,046,430	1,419,998	0	0	0	0	0	5,466,427
Licenses & Permits	635,341	11,581	0	0	0	0	0	646,922
Fines & Forfeitures	204,658	0	0	0	0	0	0	204,658
Revenue From Other Agencies	1,563,493	2,172,777	0	107,552	206,995	10,896	0	4,061,712
Use of Assets	112,464	34,547	5,315	112,069	148,774	84,206	17,466	514,841
Fees & Charges	1,280,064	1,070,485	0	438,216	13,753,832	54,583	0	16,597,181
Other Revenue	172,605	126,887	72,212	618,800	134,927	132,515	331,846	1,589,792
Direct Charges for Service	0	0	0	0	11,733	4,975,877	0	4,987,610
Administrative Charges	0	0	0	0	0	3,922,455	0	3,922,455
Transfers In	1,041,929	312,558	0	3,642,154	5,287,000	0	0	10,283,641
<b>Total Current Revenues</b>	<b>25,906,465</b>	<b>5,148,833</b>	<b>1,187,735</b>	<b>4,918,791</b>	<b>19,543,262</b>	<b>9,180,532</b>	<b>349,312</b>	<b>66,234,929</b>
Beginning Resources	12,620,673	4,019,926	171,244	10,012,789	16,230,778	10,973,493	196,570	54,225,473
<b>Total Resources</b>	<b>38,527,138</b>	<b>9,168,759</b>	<b>1,358,979</b>	<b>14,931,580</b>	<b>35,774,040</b>	<b>20,154,025</b>	<b>545,882</b>	<b>120,460,403</b>

**Summary of Requirements by Fund & Major Object for Fiscal Year 2016 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	15,137,779	657,338	0	0	2,602,134	4,571,895	0	22,969,146
Materials and Supplies	465,528	93,485	0	0	730,705	419,645	0	1,709,363
Contractual Services	4,818,240	1,014,856	5,832	0	2,051,114	2,409,512	281,000	10,580,554
Direct Charges for Services	688,130	405,189	10,000	0	815,247	487,494	11,458	2,417,518
Capital Outlay	26,038	58,652	0	5,291,111	3,072,923	704,993	0	9,153,718
Indirect Charges	1,959,546	183,409	0	0	654,038	251,598	0	3,048,591
<b>Operating Expenditures</b>	<b>23,095,260</b>	<b>2,412,930</b>	<b>15,832</b>	<b>5,291,111</b>	<b>9,926,161</b>	<b>8,845,137</b>	<b>292,458</b>	<b>49,878,890</b>
Other Requirements								
Debt Service	0	0	1,176,600	0	1,438,035	0	0	2,614,635
Transfers Out	2,092,544	2,733,097	0	90,000	5,132,000	236,000	0	10,283,641
<b>Total Other Expenditures</b>	<b>2,092,544</b>	<b>2,733,097</b>	<b>1,176,600</b>	<b>90,000</b>	<b>6,570,035</b>	<b>236,000</b>	<b>0</b>	<b>12,898,276</b>
Contingencies	0	0	0	0	0	0	0	0
Ending Balance	13,339,334	4,022,732	166,547	9,550,469	19,277,844	11,072,888	253,424	57,683,238
<b>Total Requirements</b>	<b>38,527,138</b>	<b>9,168,759</b>	<b>1,358,979</b>	<b>14,931,580</b>	<b>35,774,040</b>	<b>20,154,025</b>	<b>545,882</b>	<b>120,460,403</b>

## OVERVIEW OF FUND BALANCES

Governmental Type Funds				
Fund Name	FY'18 Actual Beginning Fund Balance	FY'19 Estimated Beginning Fund Balance *	FY'19 Estimated Ending Fund Balance *	Brief Explanation for Change Within Fiscal Year '19 If greater than 10%
<b>General Fund</b>				
General - unrestricted	\$ 10,153,456	\$8,886,030	\$ 5,335,811	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	1,440,698	1,572,743	11,415	**See contingency footnote
<b>Special Revenue Funds</b>				
Lodging Tax	93,037	18,100	0	All proceeds are distributed each year. Estimated beginning balance for FY'19 is the result of FY18 revenues trending slightly above estimates.
Industrial and Downtown Loans	959,334	895,000	0	**See contingency footnote
Solid Waste	244,602	261,488	0	**See contingency footnote
Transportation Operations	1,188,557	1,368,196	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				
Fund Name	FY'18 Beginning Fund Balance	FY'19 Estimated Beginning Fund Balance **	FY'19 Estimated Ending Fund Balance **	Brief Explanation for Change Within Fiscal Year '19 If greater than 10%
<b>Enterprise Funds</b>				
Water Operations	\$ 1,036,209	\$ 1,307,727	0	**See contingency footnote
Wastewater Operations	1,999,104	1,364,251	0	**See contingency footnote
<b>Internal Service Funds</b>				
Administrative Services	1,046,262	1,209,000	0	**See contingency footnote
CD Management	148,674	204,674	0	**See contingency footnote
Engineering	853,720	552,950	0	**See contingency footnote
Property Management	375,800	300,484	0	**See contingency footnote
Equipment Replacement	3,880,869	3,695,778	1,744,699	Planned vehicle & equipment replacements reduced balance.
Garage Operations	413,172	92,080	0	**See contingency footnote
General Insurance	237,101	472,380	0	**See contingency footnote
Information Technology	208,247	251,000	0	**See contingency footnote
Insurance/Benefits Administration	3,687,966	3,534,000	0	Estimated ending balance is appropriated in contingency for potential PERS liability payment.
Workers' Compensation Insurance	318,756	251,432	0	**See contingency footnote

*\*\*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

### Budget FY'19

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.

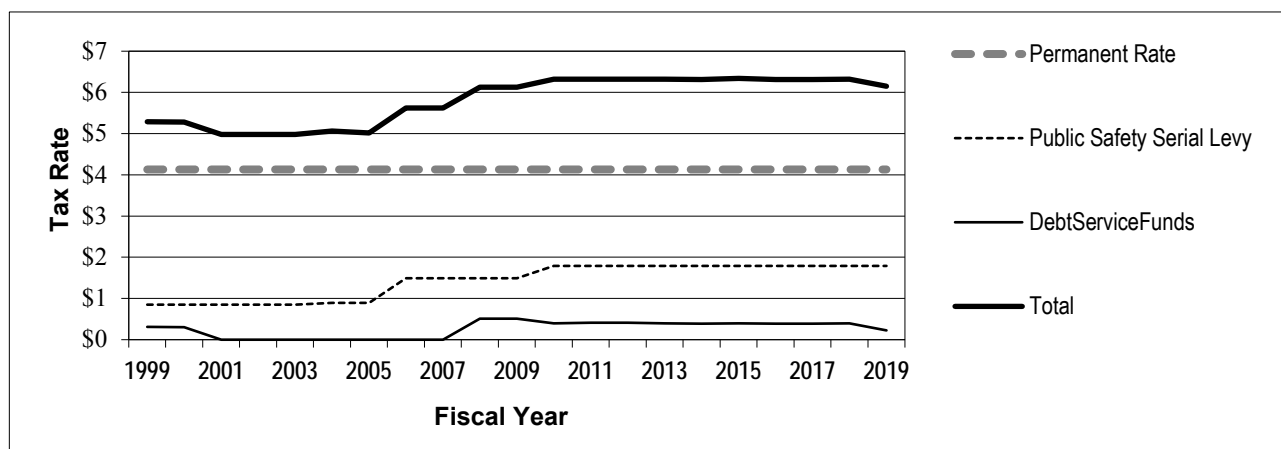
### Summary of Un-appropriated Ending Fund Balances

	ACTUAL FY'16	ACTUAL FY'17	BUDGET FY'18	ADOPTED BUDGET FY'19	PROJECTED FY'120
General Fund	13,339,335	11,594,154	3,534,184	5,406,626	3,882,050
Street Utility Fund	1,333,201	1,188,557	0	0	0
Community Development Block Grant Fund	13,440	113,492	0	0	0
Housing & Economic Development Fund	944,600	959,334	0	0	0
Lodging Tax Fund	216,958	216,958	0	0	0
General Obligation Bond Fund	69,537	76,114	50,000	0	0
Bancroft Bond Fund	97,010	84,635	0	0	0
Storm Water Utility Fund	0	0	0	0	0
Wastewater Fund	2,773,126	1,999,104	0	0	0
Solid Waste Fund	230,665	244,602	0	0	0
Water Fund	2,386,840	1,036,209	0	0	0
Fleet Operations Fund	4,170,245	4,117,970	898,340	1,744,699	2,189,620
Support Services Fund	1,673,443	1,586,441	0	0	0
Insurance Services Fund	4,099,922	4,459,792	678,890	0	0
Administrative Services Fund	1,129,278	1,046,262	0	0	0
Trust Funds	190,298	196,493	194,865	185,800	175,600
<b>Total Un-appropriated Balances</b>	<b>32,667,898</b>	<b>28,920,117</b>	<b>5,356,279</b>	<b>7,337,125</b>	<b>6,247,270</b>

## HISTORY OF PROPERTY TAX RATES

<i>Fiscal Year Ended June 30,</i>	<i>Permanent Rate</i>	<i>Public Safety Serial Levy</i>	<i>Debt Service Funds</i>	<i>Total</i>
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	0.39	6.31
2017	4.13	1.79	0.39	6.31
2018	4.13	1.79	0.39	6.31
2019	4.13	1.79 est.	0.23 est.	6.15 est.
2020	4.13	1.79 est.	0.00 est.	5.92 est.

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



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**HISTORY OF LEVIES AND ASSESSED VALUES**


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<i>Fiscal Year Ended June 30</i>	<i>Real Property Assessed Value*</i>	<i>Permanent Tax Rate Certification</i>	<i>Public Safety Levy</i>	<i>Public Safety Bonded Debt</i>
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	2,901,485,719	11,995,936	5,193,661	1,131,580
2017	3,008,335,565	12,440,924	5,384,921	1,163,023
2018	3,151,138,925	12,787,082	5,640,540	1,205,941
2019 <sub>est.</sub>	3,310,460,000	13,362,014	5,925,723	748,342
2020 <sub>est.</sub>	3,395,117,000	13,641,488	6,077,259	0

\* Real Property Assessed Value excludes increment assessed value in Urban Renewal Agency.

## HISTORY OF GENERAL SUPPORT RESOURCES

	<i>ACTUAL</i> <u>FY'16</u>	<i>ACTUAL</i> <u>FY'17</u>	<i>BUDGET</i> <u>FY'18</u>	<i>BUDGET</i> <u>FY'19</u>	<i>PROJECTED</i> <u>FY'20</u>
Beg. Fund Balance	\$11,722,740	\$12,127,852	\$9,586,493	\$9,586,493	\$8,886,030
Business Taxes	293,333	293,863	290,000	290,000	295,000
Franchise Taxes:					
PP&L	1,783,096	1,806,026	1,747,434	1,747,434	1,914,387
Century Link	86,567	76,500	76,982	76,982	64,800
Charter	443,084	471,710	446,000	446,000	470,000
Avista	421,867	483,794	453,798	453,798	460,000
Republic	220,708	245,127	240,000	240,000	252,000
So. Or. Sanitation	109,873	125,158	120,000	120,000	127,000
Solid Waste Transfer	28,588	28,924	29,000	29,000	30,000
Other Telecom.	52,205	63,063	51,000	51,000	61,500
Fees in Lieu of Franchise	607,109	608,432	610,000	610,000	640,500
Licenses	10,060	7,425	8,750	8,750	5,500
State Rev. Sharing	331,986	368,085	374,553	374,553	386,489
State Cigarette Tax	48,071	46,549	44,040	44,040	45,000
State Liquor Tax	523,444	562,330	559,035	559,035	590,446
Jail Services Utility Fee	770,651	920,836	972,000	972,000	0
Other Misc.	10,294	18,293	1,465,000	1,465,000	5,000
Investment Interest	<u>105,846</u>	<u>147,164</u>	<u>90,000</u>	<u>90,000</u>	<u>144,000</u>
<b>TOTAL</b>	<b><u>\$17,569,522</u></b>	<b><u>\$18,401,131</u></b>	<b><u>\$17,164,085</u></b>	<b><u>\$17,164,085</u></b>	<b><u>\$14,377,652</u></b>

## MONTHLY SALARY SCHEDULE

<b><u>Positions</u></b>	<small>(Salary as of January 1, 2018 and may be subject to change pending labor negotiations.)</small>	<b><u>Entry</u></b>	<b><u>Top</u></b>
Reserve Police Officer (Volunteer), Fire Interns		N/A	N/A
Office Assistant		\$2,666	\$3,374
Accounting Technician		\$2,838	\$3,592
Municipal Services Worker (Parks, Streets, Maintenance) Utility Worker I		\$2,938	\$3,718
Personnel Assistant		\$2,957	\$3,741
Prevention Program Office Assistant		\$3,022	\$3,858
Department Support Technician , Accounts Payable Specialist		\$3,107	\$3,932
Municipal Services Specialist (Parks, Streets, Maintenance, Utility Worker II)		\$3,159	\$3,997
Webmaster/Admin Support Specialist		\$3,253	\$4,116
Treatment Plant Specialist I		\$3,272	\$4,141
Finance Support Specialist		\$3,324	\$4,206
Public Safety Clerk		\$3,343	\$4,268
Database Tech		\$3,410	\$4,315
Utility Worker III		\$3,443	\$4,356
Community Service Officer		\$3,455	\$4,410
Property Specialist		\$3,491	\$4,455
Treatment Plant Specialist II		\$3,517	\$4,451
Public Safety Executive Assistant		\$3,520	\$4,454
Mechanic		\$3,529	\$4,466
Computer Svc's Tech., Public Works Project Specialist/Assist. Planner/Eng. Tech.		\$3,719	\$4,705
Personnel Technician		\$3,798	\$4,806
Treatment Plant Specialist III		\$3,835	\$4,852
Public Safety Dispatcher		\$3,854	\$5,264
Grants Specialist		\$4,006	\$5,069
Lead Public Safety Dispatcher		\$4,047	\$5,523
Accountant		\$4,227	\$5,348
GIS Coordinator		\$4,292	\$5,430
Building Inspector/Plans Examiner, Land Acquisition Specialist, Urban Forester		\$4,374	\$5,535
Crime Analyst		\$4,389	\$5,601
Civilian Public Safety Records Supervisor		\$4,424	\$5,599
Firefighter		\$4,431	\$5,656
Business Advocate, H R Analyst		\$4,438	\$5,616
Property Management Coordinator		\$4,483	\$5,672
Associate Planner		\$4,506	\$5,701
City Surveyor, Network Administrator, Systems Administrator		\$4,581	\$5,796
Police Officer		\$4,630	\$6,305
Business Operations Supervisor/City Recorder/Engineering Project Supervisor		\$4,660	\$5,897

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**MONTHLY SALARY SCHEDULE**


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<b><u>Positions</u></b>	(Salary as of January 1, 2018 and may be subject to change pending labor negotiations.)	<b><u>Entry</u></b>	<b><u>Top</u></b>
Fire Engineer		\$4,819	\$6,151
Fire Inspector		\$4,836	\$6,172
Police Corporal		\$4,877	\$6,636
Customer Service Supervisor		\$4,942	\$6,254
Fire Lieutenant		\$5,047	\$6,442
Civilian Public Safety Communications Supervisor		\$5,095	\$6,447
Senior Planner/Superintendent of Fleet, Parks and Streets		\$5,138	\$6,501
Utility Engineer		\$5,176	\$6,549
Accounting Services Supervisor		\$5,292	\$6,696
Superintendent (D&C, Wastewater, Water)		\$5,449	\$6,894
Battalion Chief, Fire Marshal, Public Safety Sergeant		\$5,957	\$7,538
Information Technology Manager, Principal Planner		\$6,213	\$7,861
Public Safety Detective Sergeant		\$6,255	\$7,915
Building Official		\$6,368	\$8,058
Assistant Parks and Community Development Director		\$6,690	\$8,465
Public Safety Lieutenant		\$6,783	\$8,583
City Engineer /Assistant PW Director		\$6,824	\$8,635
Department Director (Human Resources)		\$7,226	\$9,143
Deputy Chief		\$7,548	\$9,551
Department Director (Finance)		\$7,851	\$9,934
Department Director (Parks & Comm. Dev.)		\$8,147	\$10,309
Department Director (Public Works)		\$8,233	\$10,417
Department Director (Public Safety)		\$8,639	\$10,931

## REPRESENTATIVE ANNUAL SALARY AND FRINGE BENEFITS

*As of January 1, 2018*

	<i>Office Assistant II</i>	<i>Municipal Services Worker</i>	<i>Utility Worker</i>	<i>Treatment Plant Specialist</i>	<i>Fire Engineer</i>	<i>Police Officer</i>
Salary (top step)	40,290	44,395	52,020	57,932	73,819	74,196
<u>Certification +</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,810</u>	<u>3,640</u>	<u>8,970</u>
<b>Sub-Total Salary</b>	<b>40,290</b>	<b>44,395</b>	<b>52,020</b>	<b>59,742</b>	<b>77,459</b>	<b>83,166</b>
<u>Legislated Benefits:</u>						
Workers Comp	137	2,206	2,211	2,945	3,091	3,576
City Portion PERS/OPSRP	6,197	7,392	8,661	9,947	19,915	21,382
<u>City Portion FICA Tax 7.65%</u>	<u>3,082</u>	<u>3,396</u>	<u>3,980</u>	<u>4,570</u>	<u>5,926</u>	<u>6,362</u>
<i>Subtotal Legislated Benefits</i>	<i>9,416</i>	<i>12,994</i>	<i>14,852</i>	<i>17,462</i>	<i>28,932</i>	<i>31,320</i>
<u>Negotiated Benefits:</u>						
Employee 6% PERS/OPSRP	2,417	2,664	3,121	3,585	4,648	4,990
Health/Dental Insurance	19,176	17,316	17,316	17,316	19,176	19,176
Wellness Program	180	180	180	180	180	180
Life Ins.	68	75	88	101	129	146
<u>Long Term Dis. Ins.</u>	<u>136</u>	<u>150</u>	<u>176</u>	<u>202</u>	<u>261</u>	<u>294</u>
<i>Subtotal Negotiated Benefits</i>	<i>21,977</i>	<i>20,385</i>	<i>20,881</i>	<i>21,384</i>	<i>24,394</i>	<i>24,786</i>
<b>Sub-Total Benefits</b>	<b>31,393</b>	<b>33,379</b>	<b>35,733</b>	<b>38,846</b>	<b>53,326</b>	<b>56,106</b>
<b><u>Total Salary &amp; Benefits</u></b>	<b><u>71,683</u></b>	<b><u>77,774</u></b>	<b><u>87,753</u></b>	<b><u>98,588</u></b>	<b><u>130,785</u></b>	<b><u>139,272</u></b>
% Ratio of Benefits/Salary	78%	75%	69%	65%	69%	67%



## BENEFITS 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'16 Actual</b>	<b>FY'17 Actual</b>	<b>FY'18 Budget</b>	<b>FY'19 Budget</b>	<b>FY'20 Projected</b>
FICA/Medicare	1,067,634	1,116,972	1,232,847	1,249,857	1,249,016
Workers Comp*	273,933	369,659	528,012	567,210	582,595
Insurance (Health & Life)	3,741,216	4,073,358	4,595,791	4,621,189	4,621,231
Retiree Insurance	273,709	225,384	180,630	177,060	212,375
PERS/OPSRP-Employee 6%	795,892	842,979	989,227	998,312	1,027,287
PERS/OPSRP-Employer	2,517,001	2,614,868	3,166,244	3,527,890	4,314,001

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

**Workers Compensation:** The City participates in the City County Insurance Services self-insured pool for workers compensation claims. Charges to departments fluctuate with changing worker’s comp rates and employer experience modification.

**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'16 Actual</b>	<b>FY'17 Actual</b>	<b>FY'18 Budget</b>	<b>FY'19 Budget</b>	<b>FY'20 Projected</b>
Public Safety	2,121,308	2,253,042	2,557,879	2,750,974	2,992,508
Parks	71,709	70,610	85,246	91,334	99,134
Development	103,263	102,061	158,589	190,497	209,141
Transportation	71,060	65,960	88,221	80,796	88,713
Storm Water/Open Space	539	763	0	14,767	16,622
Water	194,408	161,338	200,376	220,829	239,650
Wastewater	175,518	180,913	194,722	209,843	226,020
Solid Waste	2,853	3,148	3,803	4,066	4,557
Administrative Services	260,755	285,937	310,425	314,337	343,302
Support Services	310,896	333,203	556,210	648,759	1,121,641
Lands & Building	584	872	0	0	0
<b>TOTAL</b>	<b>3,312,894</b>	<b>3,457,847</b>	<b>4,155,471</b>	<b>4,526,202</b>	<b>5,341,288</b>

<b>Total Insurance Expenditures by Program Area</b>					
	<b>FY'16 Actual</b>	<b>FY'17 Actual</b>	<b>FY'18 Budget</b>	<b>FY'19 Budget</b>	<b>FY'20 Projected</b>
Public Safety	2,026,018	2,272,539	2,495,756	2,496,588	2,496,600
Parks	106,053	112,547	141,733	147,336	147,339
Development	159,857	146,039	233,125	255,709	255,724
Transportation	116,116	107,826	136,692	125,709	123,673
Storm Water/Open Space	895	1,181	0	26,414	26,414
Water	229,575	274,281	298,645	309,387	310,406
Wastewater	228,150	249,792	281,456	290,836	291,853
Solid Waste	3,664	3,943	4,285	4,309	4,309
Administrative Services	408,147	414,072	461,268	446,091	446,091
Support Services	461,527	490,065	542,831	518,810	518,822
Lands & Building	1,214	1,072	0	0	0
<b>TOTAL</b>	<b>3,741,216</b>	<b>4,073,358</b>	<b>4,595,791</b>	<b>4,621,189</b>	<b>4,621,231</b>

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## COMPUTATION OF LEGAL DEBT MARGIN

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**As of June 30, 2018**

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, 2018 <i>est.</i>		\$ 3,310,460,000
Less Non-Profit Housing	**Total	- 2,155,620
	Total	<u>\$ 3,312,615,620</u>
Debt limit, 3% of total real market value - ORS 287.004(2)		\$ 99,378,469

Amount of debt applicable to debt limit

Total bonded debt, including special assessments bond and public safety general obligation bonds	\$ 22,640,000
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Less:

Assets in debt service funds available for payment of principal	\$ 0
Other deduction allowed by law	0
Special assessment and revenue bonds	<u>\$ 21,870,000</u>

Total Deductions	<u>\$ 21,870,000</u>
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Total amount of debt applicable to debt limit	<u>\$ 770,000</u>
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Legal debt margin	<u>\$ 98,608,469</u>
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\* Total Real Market Value as defined in ORS 308.207

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

## SCHEDULE OF FUTURE DEBT SERVICE

Fiscal Year	General Obligation Bond Public Safety Facilities General Fund		Full Faith and Credit Obligation Bonds Wastewater Fund		Full Faith and Credit Obligation Bonds Water Fund	
	Principal	Interest	Principal	Interest	Principal	Interest
2018-2019	\$ 770,000	\$ 30,800	\$ 400,000	\$ 85,663	\$ 410,000	\$ 96,360
2019-2020			415,000	69,663	425,000	81,700
2020-2021			430,000	53,400	440,000	65,100
2021-2022			445,000	36,200	455,000	47,900
2022-2023			460,000	18,400	475,000	29,300
2023-2024					495,000	9,900
Totals	<u>\$ 770,000</u>	<u>\$ 30,800</u>	<u>\$ 2,150,000</u>	<u>\$ 263,326</u>	<u>\$ 2,700,000</u>	<u>\$ 330,260</u>

Fiscal Year	2017 Revenue Bonds Wastewater Fund		2018 Revenue Bonds Wastewater Fund	
	Principal	Interest	Principal	Interest
2018-2019		\$ 361,400	\$ 590,000	\$ 279,150
2019-2020		361,400	610,000	261,150
2020-2021		361,400	630,000	242,550
2021-2022		361,400	645,000	223,425
2022-2023		361,400	665,000	203,775
2023-2024		361,400	690,000	180,000
2024-2025		361,400	720,000	151,800
2025-2026		361,400	750,000	122,400
2026-2027		361,400	780,000	91,800
2027-2028		361,400	810,000	60,000
2028-2029		361,400	845,000	26,900
2029-2030	625,000	348,900	250,000	5,000
2030-2031	900,000	318,400		
2031-2032	950,000	281,400		
2032-2033	985,000	242,700		
2033-2038	5,575,000	575,500		
Totals	<u>\$ 9,035,000</u>	<u>\$ 5,742,300</u>	<u>\$ 7,985,000</u>	<u>\$ 1,847,950</u>

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## INTERFUND LOANS

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*As of June 30, 2018 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:

From	To	Balance	Last Payment	Scheduled Payment
Solid Waste Fund <sup>1</sup>	Bancroft Bond Fund	\$ 724,200	May 2017	June 2018

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<sup>1</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. Loan is annually reaffirmed by Council resolutions.

## 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	\$ 31,579,700	1.00%
S-H Forty-Nine Properties	Commercial	25,364,950	0.80%
Masterbrand Cabinets Inc.	Industrial	24,290,320	0.77%
Auerbach Grants Pass & Freeman Grants Pass LLC	Commercial	21,826,570	0.69%
Avista Corp. dba Avista Utilities	Utility	19,638,000	0.62%
PacifiCorp (PP&L)	Utility	15,107,000	0.48%
Johnson Trust, Carl D	Commercial	15,591,950	0.49%
Fred Meyer Stores Inc.	Commercial	14,411,420	0.46%
Lynn-Ann Development LLC	Developer	13,409,379	0.42%
Home Depot	Commercial	12,482,770	0.40%
Sub-total of top taxpayers:		<u>\$ 193,702,059</u>	<u>6.13%</u>
Other taxpayers:		<u>\$2,963,257,046</u>	<u>93.87%</u>
Total all taxpayers:		<u>\$3,156,959,105</u>	<u>100.00%</u>

Source: Josephine County Assessor - October 2017

## SYSTEM DEVELOPMENT CHARGE REVENUES

### FY'19 System Development Charge Revenues

<i>Capital Improvement Type</i>	<i>SDC Fund Number</i>	<i>Est. Balance July 1, 2018</i>	<i>FY'19 SDC Revenue Budget</i>	<i>FY'19 Allocations</i>	<i>Est. Balance June 30, 2019</i>
Parks Land Acquisition	692	97,823	48,800	127,000	21,823
Parks Development	694	53,056	37,000	72,000	18,256
Storm Water & Open Space	642	349,433	106,900	175,000	281,333
Transportation	614	577,432	233,600	300,000	511,032
Water	752	1,042,189	487,000	700,000	829,189
Wastewater	722	992,961	452,700	700,000	745,661

### FY'19 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	100,000
LB6343	Parks Acquisition	Park land acquisition	27,000
		<b>Total</b>	<b><u>\$127,000</u></b>
<b><u>Parks Land Development SDC to Capital Projects</u></b>			
LB6316	Riverside Park Pavilion	New pavilion at the park	32,000
LB6342	Riverside Spray Park	Develop spray park for Riverside Park	40,000
		<b>Total</b>	<b><u>\$72,000</u></b>
<b><u>Storm Water and Open Space SDC to Capital Projects</u></b>			
DO6337	Schroeder Lane North SD	Extend storm drain line from Schroeder Lane & Leonard Road North	175,000
		<b>Total</b>	<b><u>\$175,000</u></b>
<b><u>Transportation SDC to Capital Projects</u></b>			
TR6325	Willow Lane Reconstruction	Include 2 travel lanes, curb & gutter, sidewalk and bike lanes	300,000
		<b>Total</b>	<b><u>\$300,000</u></b>
<b><u>Water SDC to Capital Projects</u></b>			
WA6207	WTP Upgrade	Water Treatment Plant upgrade	700,000
		<b>Total</b>	<b><u>\$700,000</u></b>
<b><u>Wastewater SDC to Capital Projects</u></b>			
SE4964	WRP Phase 2 Expansion	Expand aeration basin capacity, etc.	700,000
		<b>Total</b>	<b><u>\$700,000</u></b>

## GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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



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## GLOSSARY

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

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

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

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

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

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

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

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

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

**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.

## GLOSSARY

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**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.

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

**FOG**: Fats, Oils and Grease education/enforcement program.

**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.

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## GLOSSARY

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### Fund Balance:

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

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

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

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

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

## GLOSSARY

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

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

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

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

**Major fund:** 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 non-major.) 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 non-major 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.

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## GLOSSARY

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

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

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

**PAVE:** Performance Audit, Visioning & Enhancement Committee.

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

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

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

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

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

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

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

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

**Resources:** Total funds available, which 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.

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

## GLOSSARY

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**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.

**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.

**URA**: Urban Renewal Agency. A separate legal agency considered a component unit of the City of Grants Pass formed to improve specific areas of the City which are blighted or underdeveloped.

**WERT**: Water Emergency Response Trailer.