



2018-2019
ANNUAL BUDGET

Adopted

June 18, 2018



2018/2019 ANNUAL BUDGET

BUDGET COMMITTEE

Mayor and Council

Mayor Chris Luz
Council President Jim Snyder
Council Vice President Stuart Warren
Councilor Sarah Westover
Councilor Terry Baker
Councilor Cindy Cameron
Councilor Mike Shunk

Citizens

Robert Mumby
Dorothy Cotton
Carol Engle
Larry Dickson

CITY STAFF

Dave Kanner, Interim City Manager
J.C. Boothe, Finance/HR Director
Derek Bowker, Police Chief
Ray DiPasquale, Public Works Director
Evan Mackenzie, Planning Director
Kimberlyn Collins, City Recorder

**City of Phoenix
2018-2019 Annual Budget**

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2018-2019 Annual Budget
Section I
Introduction

BUDGET MESSAGE

Fiscal Year 2018-2019

MEMBERS OF THE BUDGET COMMITTEE AND CITIZENS OF PHOENIX:

We respectfully submit to you the proposed City of Phoenix budget for fiscal year 2018-19.

We are pleased to report to you that the City's fiscal condition remains very good. Revenues are steady and in one important stream – marijuana taxes – have significantly exceeded expectations. Expenditures are budgeted conservatively and fund balances remain healthy. The City was able to absorb a sharp increase in retirement benefit costs from the Public Employee Retirement System (PERS) FY 2018 and is well-positioned to absorb another increase in FY 2020. There is every expectation that the City will be able to continue offering the high levels of Police, Public Works and Planning services the citizens of Phoenix have come to expect.

In large measure, this budget is a “current service level budget,” in that no new FTE are proposed (except for one temporary employee) and departments are largely maintaining functions as they are in the current fiscal year. As was the case in FY 2018, our goal in preparing this budget was and is to protect core services in each fund and preserve the quality of these services. However, the budget proposes a significant transfer of General Fund dollars to the Capital Projects Fund, primarily from marijuana taxes, for the purpose of addressing Police Department and City Hall space needs. The proposed budget also assumes that the City will do a fairly large borrowing in FY 2019 for this purpose, and both the loan principal and the debt service are included in this budget. This loan, which may or may not be executed by the City, has the effect of significantly inflating the total budget. In addition, there is a General Fund transfer to the Capital Projects Fund for the purpose of acquiring property owned by the Phoenix Urban Renewal Agency for an expansion of Blue Heron Park.

Additionally, Street funds have been assigned to the Capital Projects Fund for the purpose of overlaying and re-striping Main Street through downtown Phoenix in the spring of 2019. This has been a priority project for the City Council and the subject of much discussion in the City.

THE STRATEGIC PLAN

On September 18, 2017, the City Council adopted Phoenix's first-ever strategic plan, the purpose of which, in the plan's words, is to create a prioritized list of goals and strategies to improve the lives of Phoenix citizens; and to build a strong foundation for a team whose effort would establish these priorities. This budget includes spending proposals to address a number of the priority goals in the strategic plan.

Goal 1: Provide safe, accessible, family-friendly parks and increase park use through organized activities.

This budget proposes transfers to the Capital Projects Fund from the Parks SDC fund and the General Fund totaling \$165,000 for the purpose of acquiring a parcel of land at the entrance to Blue Heron Park. This land will represent a notable expansion of Blue Heron Park and could potentially be the future location of a sand volleyball court or a skate park. The Capital Projects Fund also includes \$30,000 to carry out these or other park improvement projects.

Goal 3: Provide safe, productive and professional work spaces for employees.

In FY 2018, the City budgeted for and conducted a space needs analysis for the Police Department and a City Hall reconfiguration plan aimed at making better use of the available space in the current City Hall building. This proposed budget includes funds in the Capital projects fund to begin executing those plans. The budget provides appropriation authority for the City to borrow up to \$1.5 million for property acquisition and architectural design, and transfers marijuana tax money, as well as smaller amounts from the Street and Water Funds, to provide money for the initial debt service payment(s) on that loan.

Goal 13: Promote community events in public spaces, including the new Civic Center Plaza building. Make the Civic Center the best it can be.

This budget proposes an appropriation of \$23,000 to hire a temporary AmeriCorps employee specifically for the purpose of promoting and programming the Civic Center. The budget also includes an appropriation of \$55,000 for Civic Center operating costs.

Staff continues to work on other priority goals in the Strategic Plan, but the three goals listed above are the ones with budgetary implications.

FISCAL YEAR 2018/19 BUDGET HIGHLIGHTS

The total budget is \$12,516,576 an increase of \$253,016 or 2% over the amended FY 2017-18 budget. The increase is due primarily to the proposal to budget for a loan for the Police Station/City Hall project. The total proposed budget, net of the loan principal and transfer, is \$10,809,576, a decrease of \$1,453,984 or 13.45%.

The General Fund budget is \$3,151,743 as opposed to \$2,921,276 in FY 2017-18 an increase of 7.87%. This increase is largely attributable to much-higher-than-anticipated marijuana tax collections. It is noteworthy, however, that this budget does not propose to maintain the larger-than-necessary contingency and fund balance that was included in the current year budget and instead transfers funds to the Capital Projects fund, as explained above. Even with these transfers out, the combined contingency and ending fund balance in the General Fund is consistent with levels called for in the City's Fiscal Management Policies.

REVENUE PROJECTIONS

Property Taxes

Phoenix's permanent tax rate is \$3.6463 per \$1,000 of assessed value. No action of the local government can increase the permanent tax rate. The assessed value of Phoenix is \$322,135,392 and the value of each individual property can be increased by no more than 3% in any fiscal year. Based on information received from the County Assessor's office, the property tax levy for the new year is projected to be \$1,079,678, with a net collection of \$1,056,028 and delinquent collection of \$23,650. This is consistent with the modest increases in property tax collections the City has seen in recent years.

Franchise Fees

Franchise fees collected by the general fund from local electric, gas, telephone, cable TV, garbage hauling and sewer utilities are projected to remain flat in FY 2018-19. Total franchise fees projected are \$300,000.

State Revenues

Revenues received from the State are based on per capita distributions from several State collected taxes. For this budget cycle, the State is using a population figure of 4,605 for Phoenix. There are projected slight increases for the state revenues received. Total State revenues projected for the 2018/19 fiscal cycle are \$419,540.

Marijuana Taxes

Phoenix began collecting its local 3% tax on retail marijuana sales in the City (in addition to receiving its share of state marijuana tax) in FY 2018. Because of the uncertainty over how much tax would be generated, the current budget included what was essentially a placeholder figure of \$15,000. The actual figure is projected to be \$147,000. This proposed budget projects marijuana tax collections of \$125,000, which accounts for most of the increase in the General Fund.

Water Fund

The proposed budget includes a 3.1% increase in water rates approved by the Council on April 2, 2017 and, assuming City-wide water use remains flat, income from water sales increase by 3.1%. However, this increased revenue will simply offset a wholesale water rate increase of 11%.

EXPENDITURES

General Costs

To the extent practical, this budget holds the line on general cost increases. However, personnel services costs across all funds (budget to budget) are up 4.75% and materials & services costs are down 26.2%. To the degree M&S costs are flexible or discretionary, they have been cut or contained to the greatest practical extent.

About 17.75% of the City of Phoenix budget is for personnel. Overall personal services costs are up 4.75% due to a 2% cost-of-living adjustment, an estimated 6% increase in health benefits costs and step increases received by some staff.

General Fund – Proposed requirements in the General Fund are up about 5% from budgeted levels in FY 2018, however proposed operating expenditures are up 13.6%. This is due to the temporary FTE and operating costs of the new Civic Center, a vehicle purchase in the Police Department (using monies transferred in from the Capital Reserve Fund) and expenditures that had previously been budgeted in the Advertising and Promotion Fund, which staff proposes to close in FY 2019. There are two large transfers out proposed for the General Fund. One is a transfer of marijuana tax money to pay debt service on any borrowing done for a new police station. The other is to the Capital Projects Fund for property acquisition at Blue Heron Park.

Water Fund – This budget anticipates increased expenditures for wholesale water purchase from the Medford Water Commission due to the Commission's 11% increase in wholesale water rates. There's also an increased transfer out to the Capital Projects Fund, as the City continues to build the cash necessary for the backlog of AC pipe replacement projects.

Capital Projects Fund – Major expenditures are planned from the Capital Projects Fund for reconstruction of North Church Street, Furry Road construction, and Main Street overlay and restriping.

Conclusion

Budget preparation for the City is an arduous, time-consuming task that begins some four months prior to final budget adoption. It requires the talent and dedication of many City staff members, who take this on in addition to their regular day-to-day responsibilities. We thank them for their hard work and diligence. And on behalf of the citizens of the City of Phoenix, we extend our thanks to the members of the Budget Committee for their time and talent in the review of this proposed budget.

Respectfully submitted,

2018-2019 Annual Budget

Background

GENERAL HISTORY

Phoenix, Oregon is located three miles south of Medford, a commercial and shopping center; eight miles north of Ashland, a cultural and academic center; and only 24 miles north of the California border, in the mild climate of Southern Oregon. The city is just close enough to surrounding destinations to be convenient, yet still secluded enough to maintain the best of rural Oregon.

The town of Phoenix was one of the earliest pioneer settlements in Southern Oregon. Many vestiges of its rich past are still visible today.

The impressive Colver House was located on Highway 99 at the south end of town before it burned down in 2008. The Colver House was built in 1855 by one of the first settlers, Samuel Colver. Colver came west from Ohio in 1850, taking up a donation land claim of 640 acres on a site where Phoenix now stands. The town site of Phoenix was laid out on property he donated to the city in 1854.

Back in the 1850s, Phoenix was the hub of the Rogue Valley. The Rogue River and Modoc Indian Wars, the Northwest gold rush and the onset of the Civil War all played a part in the growth of this frontier town.

With the completion of the Oregon & California Railroad through Phoenix in 1887, travel and trade changed in the region forever. For the first time, agricultural products could reach markets across the country and world. Fruit orchards, particularly pears, grew to become one of the leading industries in Phoenix.

Today, the past and present can be found side by side in Phoenix. Quaint stores and historic homes dot the downtown area, while just outside of the city lie orchards, small farms and rolling hills covered with pines and hardwoods.

MAYORS OF PHOENIX

Walter Moore.....	1909-1910
Augustus Moore.....	1911
Andrew H. Fisher.....	1912-1913
Fred Furry.....	1914
E. G. Coleman.....	1915-1920
Dr. T. J. Malmgren.....	1921-1922
E. G. Coleman.....	1923-1928
W. D. Barnes.....	1929-1936
W. D. Steadman.....	1937-1940
James F. Hays.....	1941-1944
Lillian Coleman.....	1945-1946
Robert Frame.....	1947-1948
Clifford H. Wallace.....	1949-1951
E. R. Claflin.....	1951-1952
Kathryn Stancliffe.....	1953-1954
Dan H. Adams.....	1955-1956
Vincent Claflin.....	1957-1958
Arthur H. Macintosh.....	1959-1960
Faye Carver.....	1961-1962
Darrell Paxson.....	1963-1964
Cecil Claflin.....	1965-1968
Ben Skudlarek.....	1969-1972
George M. Dunford.....	1973-1974
Jack M. Workman.....	1975-1978
Otto Caster.....	1979-1992
Don Russell.....	1993-1994
Jerry Greer.....	1995-1996
Larry Parducci.....	1997-2004
Vicki Bear.....	2005-2006
Carlos DeBritto.....	2007-2012
Jeff Bellah.....	2012-2016
Chris Luz.....	2017-present

PROFILE OF THE CITY OF PHOENIX

Population: 4,585

Area within the City: 1.44 square miles

Government:

Incorporated to State of Oregon in 1908
Council-Manager form of Government

Mayor and six councilors, elected at large.

Mayor: Chris Luz

Council Members:

Jim Snyder

Terry Baker

Stuart Warren

Sarah Westover

Mike Shunk

Cindy Cameron

CITY SERVICE AREA:

Phoenix is located along Bear Creek, on the valley floor of the bowl-shaped Bear Creek Basin. The elevation is approximately 1,500 feet, with a hill rising about 1,690 feet. With the exception of this hill, the topography of the community is relatively flat, but slopes gradually toward the northeast and Bear Creek.

The city boundaries encompass 1.44 square miles. There are an estimated 11.5 miles of paved roads. The water collection and distribution system contains over 50,000 lineal feet of piping (17.5 miles). Water is supplied to the city by the City of Medford Water Commission.

Phoenix's estimated population is 4,585 with an additional population within the urban growth boundary area of approximately 494.

STRUCTURE OF THE MUNICIPAL GOVERNMENT

The City of Phoenix is a Constitutional Home Rule city, operating under the Council-Manager form of government. “Constitutional Home Rule” means that the voters of the city have taken from the Oregon Legislature and reserved to themselves the power to adopt and amend their own city charter.

Elective Officials

The City Council consists of six members, elected at-large. The Council serves as the legislative and basic policy-making body of the city government.

The mayor is elected at large and serves as the ceremonial head of the city and the presiding officer of the Council.

Appointive Officials

Appointive officers of the city include the city manager, the city attorney, the city recorder and the municipal judge. The Council reserves the right to create other appointive offices and to combine two or more appointive positions in a single office.

RESPONSIBILITIES:

Mayor: At each biennial general election, a mayor is elected for a term of two years. The mayor is chairman of the council and presides over its deliberations. He or she does not vote except in case of a tie vote of the members of the Council present at the meeting. The mayor has authority to preserve order, enforce the rules of the council, and determine the order of business under the rules of the council. The mayor appoints the committees provided for under the rules of council. He or she signs all approved records of proceedings of the council and countersign all orders on the treasurer. The mayor has no veto power and must sign all ordinances passed by the Council within three days after passage. With the consent of the Council, the mayor endorses all bonds of officers of the city and all bonds for licenses, contracts and proposals.

Council President: At the first meeting of every year, the Council appoints a president from its councilors. Except in voting on questions before the Council, the president functions as mayor when the mayor is absent from a council meeting, or unable to function as mayor.

Council Vice-President: At the first meeting of every year, the Council appoints a vice-president from its councilors. Except in voting on questions before the council, the vice-

president functions as mayor when the mayor and president are absent from a council meeting or unable to function as mayor.

Council: The City Council consists of six members, elected at large. This body acts as the legislative body of the city. It is the duty of the council to adopt ordinances and resolutions relating to municipal affairs and to regulate appropriate measures for the good of the city. The council sets rates for utilities, establishes various user fees and sets employee salaries. The Council adopts the annual budget for the city and monitors the revenues and expenditures. The council also performs any and all other functions required by ORS.

PERSONNEL

This budget proposes that the City of Phoenix employ 24.25 full-time equivalent (FTE) employees for fiscal year 2018/2019. These FTE are as follows: City Manager, Assistant to the City Manager/City Recorder, Finance/HR Director, Administrative Assistant, Court Clerk, Planning Director, Planning/Building Tech, Police Chief, Lieutenant, School Resource Officer, Code Enforcement Officer, Traffic Safety Officer, Police Records Clerk, five patrol officers, Public Works Director, Administrative Assistant and five Public Works laborers.

STAFF ALLOCATION

DEPARTMENT/FUNCTION

EXECUTIVE:

City Manager	.65
Assistant to the City Manager/City Recorder	<u>.65</u>
	1.30

ADMINISTRATION:

Finance Director	.500
Administrative Assistant	.200
Court Clerk	<u>.375</u>
	1.075

POLICE:

Chief	1.0
Lieutenant	1.0
Police Officers	7.0
Code Enforcement Officer	.75
Administrative Assistant	<u>1.0</u>
	10.75

PLANNING:

Planning Director	.70
Planning Assist/Building Tech	<u>.40</u>
	1.10

BUILDING:

Planning Director	.30
Planning Assist/Building Tech	<u>.60</u>
	.90

PUBLIC WORKS:

Street

City Manager	.15
Assistant to the City Manager/City Recorder	.15
Finance Director	.15
Director	.35
Laborer	1.63
Administrative Assistants	<u>.42</u>
	2.85

Water

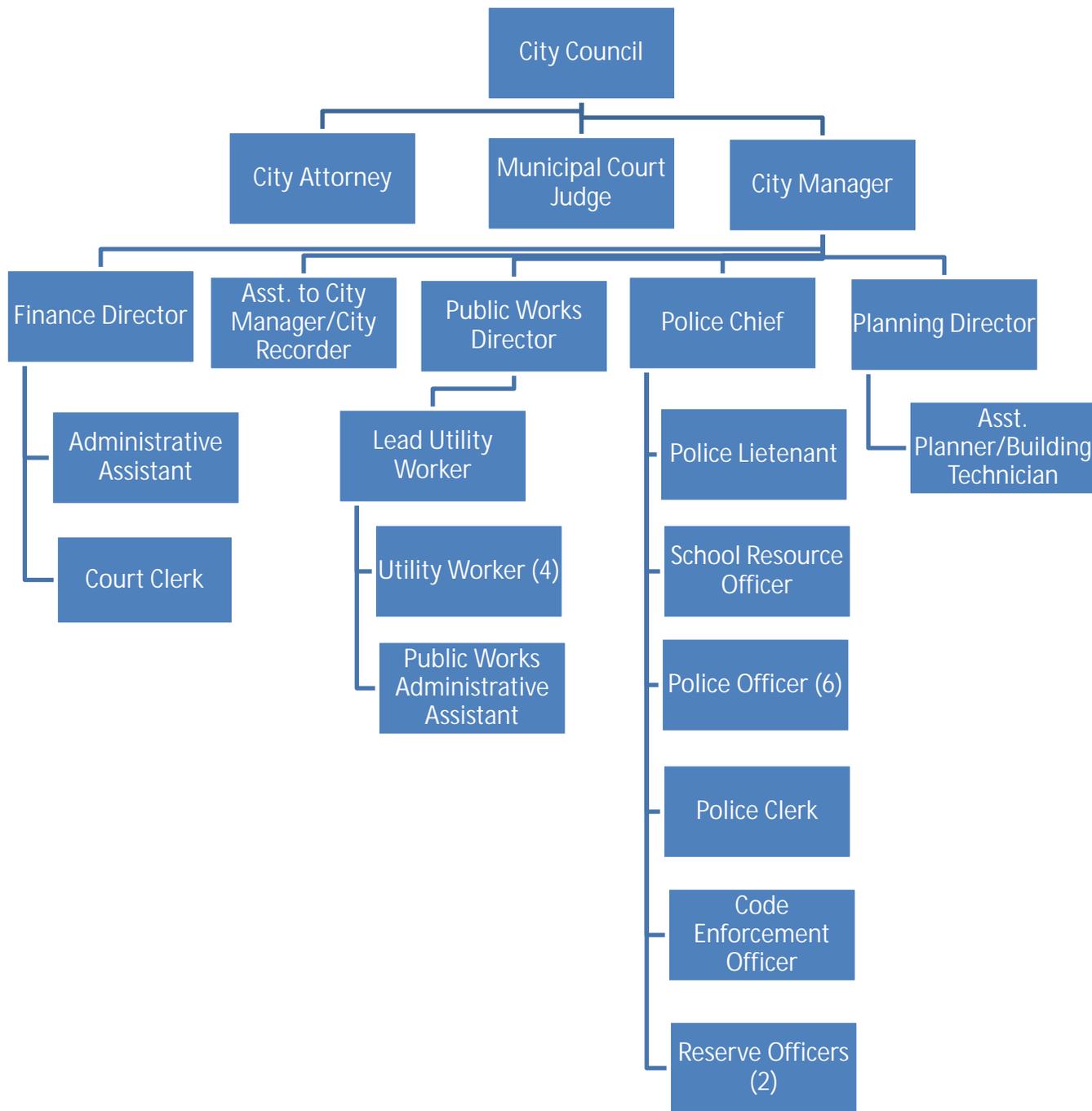
Laborers	2.37
Director	.60
City Manager	.20
Finance Director	.35
Assistant to the City Manager/City Recorder	.20
Administrative Assistants	<u>1.345</u>
	5.065

Parks

Laborers	1.00
Director	.05
Administrative Assistant	<u>.16</u>
	1.21

TOTAL

24.25 FTE





2018-2019 Annual Budget
Section II
Budget Process

2018-2019 Annual Budget

Budget Process

BUDGET CALENDAR

1. **Appoint Budget Officer** **Jan. 16, 2018**
2. **Prepare proposed budget** **Feb. 1 – April 27**
3. **Print 1st notice of budget committee meeting** **April 15, 2018**
4. **Publish 2nd notice of budget committee meeting on City’s website at least 10 days before the meeting** **April 23, 2018**
5. **First Budget Committee Meeting** **May 8, 2018**
6. **Final Budget Committee Meeting & Recommendation (if necessary)** **May 15, 2018**
7. **Hold Budget hearing (governing body) (publish not less than 5 days or more than 30 days before the hearing)** **June 4, 2018**
8. **Enact resolutions to:** **June 4, 2018**
 - Adopt budget**
 - Make appropriations**
 - Impose and categorize taxes**
9. **Submit tax certification documents to the Assessor by July 15th**

BUDGET OBJECTIVE

A budget is a financial plan that includes estimates of expenditures and revenues for a single fiscal year. The local budgeting process provides procedures for evaluating a local government's needs and identifying revenue sources to meet those needs. A completed budget provides a means of controlling expenditures and a justification for imposing property taxes.

Budgeting is an essential element of the financial planning, control, and evaluation processes of governments. The planning process involves determining the types and levels of services to be provided and allocating available resources among various departments, programs, or functions. Financial control and evaluation processes typically focus upon assuring that fixed expenditure limitations (appropriations) are not exceeded and on comparing estimated and actual revenues.

The budget authorizes and provides control of financial operations during the fiscal year. Upon adoption, the expenditure estimates in the fixed portion of the annual comprehensive budget, as modified by the legislative body, are enacted into law through the passage of an appropriations resolution. The appropriations constitute maximum expenditure authorizations during the fiscal year and cannot legally be exceeded unless subsequently amended by the legislative body. Expenditures should be monitored through the accounting system to assure budgetary compliance. Unexpended and/or unencumbered appropriations lapse at year-end.

A local government's budget is a public document. Anything connected with the budget is subject to public inspection. The budget is a guide to the financial management of the local government. It provides information that encourages public participation in government. The Budget Officer should temper the detail of the budget with common sense to make the document as informative and uncomplicated as possible.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Phoenix operates under the laws of the State of Oregon and the Phoenix Municipal Charter. The City operates under a Council-Manager form of government. A budget is prepared for all funds in accordance with the modified fund types, the budgetary basis of accounting is the same as generally accepted accounting principles. The following is a summary of the more significant policies, including identification of those policies.

A. REPORTING ENTITY

The City is a general-purpose government and provides public safety, street improvements, parks and recreation, and general administrative services. In addition, the city operates the water system.

B. BASIS OF PRESENTATION—FUND ACCOUNTING

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The City's resources are allocated to and accounted for in individual funds depending on what they are to be spent for and how they are controlled. The following are the fund types and account groups used by the City:

GOVERNMENTAL FUND TYPES:

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities on the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Governmental funds focus on measuring changes in financial position, rather than net income; they present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

GENERAL FUND

The purpose of the General Fund is to record financial transactions related to all activities for which specific types of funds are not required. It is the general operating fund for the local government. Most local governments have a General Fund. Many small local governments have only a General Fund. This fund accounts for all financial resources and expenditures, except those required to be accounted for in another fund. The principal revenue sources are property taxes, state revenue sharing, building permits, franchise fees, fines and forfeitures.

SPECIAL REVENUE FUNDS

These funds account for revenue derived from specific taxes or other earmarked revenue sources required by statute, charter provision, or the terms of a grant, including federal and state grant awards, which are legally restricted to finance particular functions or activities. The number of such funds depends upon the activities of the local government and how it is funded. Some city home rules charters provide for a general fund and several other special funds. The general requirement is that dedicated revenues must be used for the specific purpose authorized, and separate funds should be established for them.

SEPARATE FUNDS FOR LOCAL OPTION TAXES

A separate fund must be established for each local option tax providing money for a specific purpose. The money received must be retained and spent only for the purpose for which the tax was approved. This provides fiscal integrity for the local option tax and ensures that it is used to carry out the purpose described in its ballot measure. If expenditures from a specific purpose local option tax fund are no longer needed, the governing body may abolish the fund and transfer the balance and any future proceeds to the general fund. The tax imposed for the special fund then must be discontinued. Revenue from local option levies for operations may be budgeted in the general fund.

CAPITAL PROJECT FUNDS

A Capital Project Fund is used to record all resources and expenditures used to finance building or acquisition of capital facilities, which are nonrecurring major expenditure items. Resources can include the proceeds from the sale of general obligation bonds, tax revenue from purpose local option taxes, grants, transfers from other funds, or other

revenues authorized for financing capital projects. A separate fund is normally established when a capital project or series of projects is authorized. It is dissolved when the project is completed. Several related projects financed from one bond issue may be accounted for in one fund if there are no provisions to the contrary in the authorization to sell the bonds.

DEBT SERVICE FUNDS

These funds are used to budget for payment of principal and interest on all long-term debt, including that payable exclusively from revenue-producing enterprises [OAR 150-294.352(1)]. There may be several bond issues accounted for in one debt service fund, but you must establish separate funds for general obligation bonds and revenue bonds. Transactions to record the redemption of existing bonds with proceeds of refunding bonds are also recorded in debt service funds.

Resources dedicated to repay bonds cannot be diverted or used for any other purpose. Transfers from a Debt Service Fund are not allowed in most cases. There are two conditions under which a transfer may be made:

1. To repay an interfund loan that was made to the debt service fund from other moneys when collections of taxes levied for exempt bonded indebtedness were not sufficient. Such transfer should be budgeted as a requirement in the debt service fund called “Loan repayment to _____ Fund.”
2. If a surplus remains after all interest and principal of the bond are paid, the fund may be dissolved and the balance transferred to the General fund, unless other provisions were made when the fund was created.

As stated above, attorney’s fees and other expenses related to the preparation, authorization, issuance and sale of the bonds cannot be paid from a debt service fund if the fund includes a property tax levy that is categorized as excluded from limitation.

RESERVE FUND

A local government may set up a Reserve Fund, a type of special revenue fund, to accumulate money for financing the cost of any service, project, property or equipment that the district can legally perform or acquire (ORS 294.346). Under Local Budget Law, a Reserve fund is the appropriate way to save money from year to year. Expenditures can be appropriated and made directly from a reserve fund.

Any local government by resolution or ordinance can set up a Reserve Fund. The governing body may specify a time limit in which the money can be added to the fund. At least every ten years after the establishment of a reserve fund, the governing body reviews the fund to decide if it should be continued or abolished. Any unexpended or unobligated balance left in the fund after it is abolished can be transferred to the General fund or any other fund designated by the governing body.

Money in the Reserve Fund can only be used for the purpose for which the fund was established. Expenditures for that purpose may be budgeted and appropriated directly from a reserve fund.

ENTERPRISE FUND

These funds are established to finance and account for acquiring, operating, and maintaining facilities and services which are primarily self-supporting from user charges and fees. A separate fund makes it possible to set up separate accounting data on the operations of the facility. This information can be used to determine what the service charges should be. It can also provide better control and information on the management of the resources and expenditures. Examples of enterprise funds are: water, gas and electrical utilities, swimming pools, airports, parking garages and transit systems operated by cities, and some school food service operations. Separate funds may be established for each utility or enterprise.

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Local governments are required to maintain accounting records by fund, using a cash, modified accrual, or accrual basis of accounting. The selection of the basis of accounting is up to each local government. The City of Phoenix operates on a modified accrual basis.

BUDGETS AND BUDGETARY ACCOUNTING

SCOPE OF THE BUDGET

Each local government must prepare estimates of expenditures and other budget requirements by line item for the upcoming fiscal year.

Local Budget Law requires that expenditures and other requirements be shown in the budget in certain ways. The budget is broken down into funds. The expenditure line items for each fund must be identified in one of two ways, either by organizational unit or program, depending on how the district is structured and the services it provides. Subdividing a fund into organizational units or programs can make the budget more understandable.

Organizational Unit

An organizational unit is an administrative subdivision of the local government, which is responsible for specific services, functions or activities. These are usually identified as departments, divisions, offices, etc. For example, a city may be structured in to organizational units such as Police Department, Public Works Department, Office of the City Manager, etc.

Program

A program is a group of related activities aimed at accomplishing a major service or function. Programs could include services and functions such as: fire protections, water, street maintenance, etc.

Whether a local government is structured by organizational units or programs the budget must contain the following:

1. The estimated expenditures of the General fund and all special revenue funds arranged by organizational unit or program and activity. They must be categorized by personal services, materials and services, and capital outlay.
2. In addition, separate estimates must be made in each fund for special payments, debt service, interfund transfers, operating expenses and general capital outlays that cannot be allocated to one particular unit or program.

3. **Personal Services** include salaries, benefits, workers compensation insurance, social security taxes, and other costs associated with having employees.
 - a. The estimated expenditures for personal services must include a listing of the salaries for each officer and employee, except hourly wage and part-time employees. Employees of like classification and salary range may be listed by the number of those employees, the limits of each salary range and the amount of their combined salaries. The number of employees may be stated in full time equivalents.
 - b. Personal Services estimates may include a separate schedule detailing the salaries of persons who perform services for two or more organizational units or programs. For example, one staff member may provide services to the administration office and the police department.
4. **Materials and Services** include a separate estimate for: (a) contractual services (attorney or accountant fees), (b) materials (such as office supplies, fuel or repair parts), and (c) other operating expenses (such as utilities, insurance or education and travel). Estimates should be detailed sufficiently to disclose all proposed expenditures, but may be combined into logical groupings such as office supplies, utilities, etc.
5. **Capital Outlay** is expenditures that result in the acquisition of, or addition to fixed assets. Fixed assets are defined as assets of a long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. Each local government may establish its own criteria or cost threshold for distinguishing capital outlay expenditures from other operating expenses.
6. **Debt Service** includes the repayment of any loan, bond, or other borrowing. Expenditures for repaying bond principal and interest for which a separate property tax levy is imposed should be in a debt service fund and should be separately shown for each bond issue, with separate amounts for principal and interest payments. Each bond issue should be identified by both the issue date and the exact payment date. Any unappropriated ending fund balance associated with the bond issue must be itemized by the payment date and amount, and separately identified by bond issue. Repayment of other loans or borrowings may be identified less specifically. A debt service payment not requiring a separate tax levy may be included in the general fund or another fund.

7. **General Operating Contingency** may be included in any operating fund. The estimate is based on the assumption that operations may necessitate spending during the year on items that cannot be specifically identified at the time the budget is being prepared. The contingency is not a separate fund. It is a line item within an operating fund; separate from any of the other major object classifications.

Each operating fund is allowed one appropriation for a general operating contingency. A non-operating fund cannot have an appropriation for a contingency. The expenditures in non-operating funds can usually be accurately estimated and are not subject to unexpected variations arising from operations. A debt service fund is an example of a non-operating fund that cannot contain an operating contingency.

The contingency estimate must be reasonable, based on past experience, and consistent with the purpose of the particular fund involved. It cannot be made in place of an estimate for expenditures which are known to be necessary and can be anticipated. It must not be used to cover up improper or loose budgeting practices. It must not be used as a "savings account" in which to sequester excess revenues.

During the Fiscal year, money budgeted and appropriated as contingency must be transferred to another appropriation category before it can be expended. A resolution or ordinance or a supplemental budget must be passed before any of the contingency can be transferred. If the expenditure is to be made from another existing appropriation category, a resolution or ordinance may often be used to authorize the transfer and expenditure. The operating contingency then is reduced and the receiving appropriation category increased by the same amount so the fund remains in balance. If there is no existing appropriation category suitable for the expenditure, then a supplemental budget is required to create the appropriation category and transfer the resources from contingency.

There is no statutory limit on the amount which may be budgeted and appropriated for general operating contingency. However, the amount which may be transferred from contingency by resolution over the course of a year is limited to 15 percent of the amount originally appropriated in the fund. Transfers which in total exceed 15 percent of the original appropriation may be made only after adopting a supplemental budget for that purpose.

For example, if the total appropriation in a fund is \$100,000, including \$20,000 for the general operating contingency, only 15 percent, or \$15,000, of the appropriation may be transferred from the contingency appropriation by resolution or ordinance. The remaining, \$5,000 can be transferred only through a supplemental budget.

8. **Unappropriated Ending Fund Balance** purpose is to provide the local government with a cash or working capital balance with which to begin the fiscal year following for which this budget is being prepared.

When calculating the amount of an unappropriated ending fund balance, determine your cash requirements between July 1 of the fiscal year following the one for which you are budgeting, and the time sufficient revenues will become available from other sources to meet cash flow needs. The maximum amount that should be budgeted in an unappropriated ending fund balance is the difference between the cash requirements and the other resources available during that period. Do not use an unappropriated ending fund balance as a "savings account" in which to sequester large amounts of excess funds.

Do not include an unappropriated ending fund balance in the resolution or ordinance making appropriations. No expenditures can be made from an unappropriated ending fund balance during the year in which it is budgeted. The only exception to this is in an emergency situation arising during the year by involuntary conversion (theft, vandalism, accident, etc.), civil disturbance or natural disaster. If such an emergency occurs and the revenue in the unappropriated ending fund balance is needed to replace the damaged property, it may be appropriated with a resolution or ordinance or through a supplemental budget after that event occurs.

Toward the end of the fiscal year in which an unappropriated ending fund balance is budgeted, the budget officer should monitor actual cash flow carefully. A revenue shortfall during the year may mean that spending may have to be reduced to have sufficient cash in the unappropriated ending fund balance. If expenses cannot be reduced, then the actual amount in the unappropriated ending fund balance may be less than planned. This is allowed as long as expenditures remain within the fund's budgeted appropriation authority and there has been a revenue shortfall.

LONG TERM DEBT

REVENUE BONDS

Advanced Refunding Bonds – Series 2015A

On June 30, 2015 the City issued \$1,815,000 of full faith and credit refunding obligation bonds, Series 2015A, the proceeds of which retired, in full, two Water Revenue Bonds (Phase I, Loan 91-03, in the principal amount paid of \$935,386 and Phase II, Loan 91-05, in the principal paid amount of \$921,921) totaling \$1,857,307 of principal owing as of the refunding issuance date. These water revenue refunding bonds were issued at a premium of \$114,452, and, carried issuance costs, underwriter discounts, and fees amounting to \$57,002. This advanced refunding was undertaken by the bonds, retiring existing debts carrying interest costs of about 4.75% to the City, along with taking advantage of net premiums, at refunding issuance, mentioned above. Differences in overall costs could amount to over \$625,000 in savings to the City comparing the total amortization schedules of the two defeased bonds to the advanced refunding bonds amortization schedule. Principal and interest payments will be made from the Water Fund.

Full Faith and Credit Obligation Bonds – Series 2015B and Series 2015C

On September 29, 2015 the City issued \$3,320,000 of full faith and credit obligation bonds, Series 2015B and 2015C, to finance projects in the City's urban renewal area and to pay for costs of issuance, sale and delivery of the bonds. In conjunction with the issuance of the bonds, the City and Phoenix Urban Renewal Agency (the Agency) entered into an intergovernmental agreement, where the Agency shall transfer tax increment revenues and proceeds to the City in amounts and times sufficient for the City to pay the Series 2015B and Series 2015C obligations under the terms of such obligations.

CONTRACTS PAYABLE

Water Contracts

Storage #1 - \$269,950 payable to the United States of America, for water storage in Lost Creek Lake, a U.S. Army Corps of Engineers owned facility. Annual payments of \$10,643, including interest of 3.253% are payable each July 25th through 2031. Principal and interest payments are made from the Utility Water Fund.

COMMERCIAL LOAN

Commercial Loan for PHURA

On October 16, 2017, the City of Phoenix adopted Resolution No. 1003, authorizing financing of Capital Projects described in the Urban Renewal Plan for the Phoenix Urban Renewal area. The City Council gave authority to enter into a financing agreement to obtain up to \$1,560,000. In conjunction with the issuance of the loan, the City and the Agency entered into an intergovernmental agreement, where the Agency shall transfer tax increment revenues and proceeds to the City in amounts and times sufficient for the City to pay the loan obligations under the terms of such obligations.

<u>FISCAL YEAR</u>	<u>WATER CONTRACTS</u>	<u>REFUNDING BONDS SERIES 2015A</u>	<u>REFUNDING BONDS SERIES 2015B & 2015C</u>	<u>COMM. LOAN</u>	<u>ANNUAL TOTAL</u>
2018-2019	10,643	123,000	234,980	123,946	368,623
2019-2020	10,643	121,700	237,105	123,946	369,448
2020-2021	10,643	120,400	238,790	123,946	369,833
2022-2026	53,214	606,825	1,176,800	619,730	1,836,839
2027-2031	53,215	608,900	1,181,800	619,730	1,843,915
2032-2036	10,642	603,500	942,200	185,919	1,556,342
2037-2038	-	122,400	-		122,400
Totals	\$ 159,642	\$ 2,425,975	\$ 4,248,967	\$ 1,797,217	\$ 6,834,584

THE BUDGET COMMITTEE AND APPROVING THE BUDGET

BUDGET COMMITTEE MEMBERS

The budget committee is a local government's fiscal planning advisory committee. The governing body of each local government must establish a budget committee. The budget committee is composed of the governing body and an equal number of electors appointed by the governing body. An elector is a qualified voter who, for example, has the right to vote for a ballot measure submitted by the local government.

If, after a good faith attempt, the governing body cannot find a sufficient number of registered voters who are willing to serve, those who are willing and the governing body become the budget committee. If no willing electors can be found, the governing body is the budget committee.

The appointive members of the budget committee cannot be officers, agents, or employees of the local government. An agent, generally, is someone who is authorized to act for the local government, or who can make commitments or sign contracts in the name of the local government. This is sometimes a grey area if an appointee candidate already serves on other advisory committees or commissions of a local government. If you are in doubt about whether a particular person is an agent, consult your legal counsel.

Spouses of officers, agents or employees of the local government may serve on the budget committee if they are qualified electors and not themselves officers, agents, or employees.

Appointive members of the budget committee are appointed for three-year terms. The terms must be staggered so that about one-third of the terms end each year. When a new local government is appointing its first budget committee, the terms may be for one year, two years and three years for each third of the appointive members. After the first two years, the local government will then be able to appoint all new members to three-year terms.

Appointed budget committee members may be reappointed for additional terms, at the discretion of the governing body.

If an appointive member of the budget committee is unable to complete the term, or resigns before the term is over, the governing body must appoint another elector to serve out the unexpired portion of the term.

There is no provision in budget law for “stand-by” or “alternate” appointed members.

All members of the budget committee have equal authority. Each member’s vote counts the same. Any member can be elected by the committee as its chair.

No member of the budget committee (including governing body members) may receive any compensation for their services as a member of the budget committee.

Budget committee members should develop a general understanding of the budget process, the departments or programs included in the budget document, and the legal constraints imposed on the local government’s tax levy after budget committee approval. “*Local Budgeting in Oregon*” is recommended as a good resource for budget committee members for information on the basics of taxation and budget law. This publication can be found at https://www.oregon.gov/DOR/forms/FormsPubs/local-budgeting-oregon_504-400.pdf.

You can also request copies of the booklet by calling the Finance and Taxation analysts at 503-945-8293.

DUTIES OF THE BUDGET COMMITTEE

The budget committee meets publicly to review the budget document as proposed by the budget officer. The committee receives the proposed budget and the budget message and holds at least one meeting in which the public may ask questions about and comment on the budget. Notice of the first meeting held for these purposes must be published in a specific way. The committee must eventually approve the budget and, if ad valorem property taxes are required, approve the amount of tax or the rate per \$1000 of assessed value for each levy that will be certified to the assessor.

The budget committee may meet from time to time throughout the year at the governing body’s discretion for purposes such as training. All of these meetings are open to the public and notice of the meeting must be given in the same manner as notice for meetings of the governing body, or through one of the local budget law publication methods. Take care not to discuss specifics of the ensuing year’s budget at these informal meetings until the notice requirements for the first budget committee meeting have been satisfied.

COPIES OF THE BUDGET

The budget officer may make the proposed budget available to the budget committee at any time before the first budget committee meeting advertised in the notice. Alternatively, the budget officer may choose to make the budget available at the first budget committee meeting. Immediately following the release of the proposed budget to the budget committee, the budget officer must file a copy of the budget in the office of the governing body. This copy becomes a public record. The governing body must provide copies of this budget, or a means of quickly duplicating it, to any interested person. A local government may charge a fee for the copy.

BUDGET COMMITTEE MEETINGS

The budget committee must have a quorum present to hold a meeting. A quorum is a majority, greater than fifty percent (50%), of the total membership of the committee. For example, if the budget committee has 10 members, six must be present to hold a meeting.

The committee elects a presiding officer from among the members at the first meeting. The budget committee also hears the budget message at its first meeting. One of the committee's most important duties is to hear and consider any testimony presented by the public about the budget.

The budget committee reviews and, if a majority of the committee feels it is necessary, revises the proposed budget submitted by the budget officer. The committee generally studies the budget by comparing the two previous years' actual data, the current budgeted data, and the figures proposed by the budget officer. The budget committee may reduce or increase the estimates of resources and requirements proposed by the budget officer. Among the most common items discussed are the questions of taxation (how much?) and allocating revenues and expenditures (where will the spending occur?). If the amount of tax revenue needed to balance the budget exceeds the local government's existing taxing authority, the committee may decide that the additional amount needed should be requested from the voters in the form of a local option tax. If the committee decides to stay within its existing taxing authority, and other resources cannot be found, then the committee must reduce budgeted requirements to balance the budget. The committee must ultimately balance each fund and approve the budget. Committee members may not discuss or deliberate on the budget outside of a public meeting.

The committee may ask questions of the executive officer or other staff, and request additional information. The committee is entitled to receive any information it needs to make decisions about the budget.

Any budget committee action requires the affirmative vote of a majority of the total budget committee membership. For example, if only six members of a 10-member committee are present, they have the quorum necessary to meet, but they all must vote in favor of any proposed action to achieve the required majority.

The budget committee may approve the budget at the first meeting. However, it could take several meetings to do so. When the budget officer prepares the budget calendar, several budget committee meetings can be scheduled. The public notice then can include the date, time and place of each of the meetings. If more meetings are needed than were scheduled, give notice of those meetings in the same manner as notice of meetings of the governing body or by one or more of the publication methods used for the initial budget committee meetings.

THE CITY OF PHOENIX BUDGET PROCESS

The budget for the City of Phoenix is implemented every year on the first working day in July. Preparation of the budget begins each year by mid-February. At that time the budget officer prepares the budget forms for each department. These forms give the two years, along with the budget and actuals to-date of the current year. The Finance Director estimates the expenditures for the remainder of the current year. The department heads then review this analysis and submit their requests for the coming year.

The department heads meet with the budget officer, as needed, to review, revise, and balance the budgets. Capital projects are analyzed to insure that they conform to the city's capital improvement plan and the city's goals.

The Budget Committee is composed of an equal number of qualified electors and the City Council. The Budget Committee meets publicly to review the budget document as proposed by the budget officer. At these meetings, any citizen may comment on programs and projects included in the budget. Meetings are publicized as required.

The Budget Message is presented by the budget officer at the first meeting of the Budget Committee. During this and following Budget Committee meetings, the Budget Committee reviews the revenues and expenditures for each fund, and either revises the budget figures or approves them as presented.

After the proposed budget is approved by the Budget Committee, it is published in a newspaper of general circulation in summary form. The full budget document is made available during regular business hours at the City Hall for anyone to review. Publications also notify the public of the dates of the Revenue Sharing hearing, and the date that the budget goes before the City Council for approval. These meetings are also open to the public for questions or comments.

Prior to June 30, the budget is legally enacted by the City Council through passage of a Resolution. The Council shall not increase the amount of estimated expenditures for any fund by more than 10%. The budgets for General, Special Revenue, Capital Projects, and Debt Services are adopted on a basis consistent with generally accepted accounting principles. Appropriations lapse at the end of each fiscal year.

There are two methods by which Oregon State Budget Law allows the city's budget to be updated in case of unforeseen circumstances. The City Council may authorize

supplemental appropriations during the year by adopting a supplemental budget. This procedure requires public hearings, newspaper publications, and approval by the City Council. In addition, if the estimated expenditures in the supplemental budget are 10% or more of the expenditures of the annual budget fund being adjusted, the Budget Committee must be reconvened.

The second alternative is to transfer budgeted amounts within a fund or from the General Fund to any other fund. Normally, these transfers are made between the contingency and a previously budgeted category that needs additional budget. Transfers from contingency are limited to 15% of the total appropriation to which it will be transferred; more than 15% would require a supplemental budget. These budget transfers must be adopted by resolution of the City Council.

CITY OF PHOENIX, OREGON

FINANCIAL POLICIES AND PROCEDURES

Section 1. GENERAL PURPOSE

- A. It is the expectation and the general understanding of the City Council and the citizens of Phoenix that the City conducts its financial affairs in a fiscally prudent manner. The following financial policies have been established to allow the City to fulfill its fiscal responsibilities.

Section 2. REVENUE POLICIES

- A. The City of Phoenix's revenue policies are meant to provide direction and guidelines for determining the revenues necessary to provide basic municipal services to the citizens and community. The primary goal of the City is to maintain a diversified and consistent revenue system. An important factor in the City's ability to preserve a strong, uniform revenue flow is the diversity and growth of its tax base, which is largely dependent on the vitality of the area's economy.

1. General Revenue Policies

- a. A diversified revenue system will be employed to protect the City from possible short-term fluctuations in any of its revenue sources.
- b. A continuous effort will be made to research and obtain new revenue sources in order to maintain a balanced budget and to reduce the reliance on property tax as a major source of funding.
- c. Through community and economic development, a broader tax base will be pursued to increase tax revenue.
- d. Revenue receipts will be monitored monthly to ensure that revenue projections are being met.
- e. One-time revenues will be used only for one-time expenditures. The City will avoid using temporary or one-time revenues to fund ongoing services or for balancing operating budgets.

2. Property Taxes

- a. The City's revenue and expenditures should be reviewed quarterly by the City Council and evaluated using the underlying conditions, economic conditions, and service level changes. State or Federal mandates or any other changes that affect the City's ability to provide basic City services or maintain sufficient cash reserves shall be quantified and documented.

3. Municipal Enterprises

- a. User charges and fees will be established at a minimum level sufficient to cover all costs of providing an enterprise service, including operating, debt service and capital and replacement expenses. Where the cost of providing quality service exceeds a reasonable level of user fee or charge, the Council will determine the appropriate level and source of subsidy.
- b. User fees should be evaluated and re-calculated, if necessary, annually to reflect cost of service and to guarantee that they remain appropriate and equitable.
- c. All utilities should be fully self-supported through user fees or charges.

4. Park Fees

- a. User charges and fees will be established at a minimum level sufficient to cover all costs of providing the service.

5. Federal & State Assistance

- a. All available funding from federal and state sources will be pursued to finance appropriate programs, services and capital improvement projects, including those mandated by statute.

SECTION 3. OPERATING EXPENDITURE POLICIES:

A. Operating expenditures must meet the City's requirements to provide services within the framework of available resources. Fiscal control and long range financial planning is necessary to guarantee that the City's current and future finances will remain sound. The following operating expenditures policies guide the evaluation and control of the City's' appropriations and expenditures.

1. General Policies

- a. Expenditure projections for a two-year period will be developed on an annual basis. Projections should include estimates of anticipated operating costs for programmed capital improvement projects, equipment and capital facilities replacement and maintenance schedules.
- b. Current expenditures should be paid with current revenues or excess cash reserves.
- c. Current expenditures should not be balanced by postponing needed expenditures, accruing future revenues, issuing short term debt, or paying for routine operating costs out of minimum cash reserves.
- d. The operating budget should provide for adequate maintenance of fixed assets and equipment and provide for their orderly replacement.

- e. The City will encourage the provision of services through the private sector and other public agencies whenever and wherever greater efficiency and effectiveness can be achieved.
- f. The City will maintain risk management and safety programs to reduce costs and minimize losses.

SECTION 4. RESERVES AND CONTINGENCIES

A. The establishment and maintenance of adequate cash balances and reserves allow the City financial flexibility and security. This is recognized as an important factor considered by bond rating agencies and underwriters when reviewing City debt issuance. Along with maintaining the City's credit worthiness, such cash balances and reserves provide the means to handle economic uncertainties, local disasters and other unanticipated financial hardships, as well as meeting cash flow requirements. In addition to the designations noted below, fund balance levels will be sufficient to meet funding requirements for projects approved in prior years that are carried forward into the next fiscal year; debt service reserve requirements; reserves for encumbrances; and other reserves or designations required by contractual obligations or generally accepted accounting principles.

1. General Policies

- a. A positive cash balance should be shown in the general fund at the end of each fiscal year. At a minimum, the balance should be 20% of general fund appropriations for the succeeding fiscal year in order to provide adequate cash flow and emergency cash funding.
- b. Restricted cash reserves should not be used to finance routine operating expenses that exceed budgeted levels.
- c. Cash reserves should not be used to finance capital projects, unless those reserves were specifically earmarked for a project.
- d. Revenues will equal or exceed expenditures for each budget year unless there are funds available in excess of the cash reserves requirements of this policy. Excess cash reserves may be used to balance revenues and expenditures as long as the minimum cash reserve requirements of this policy are met.
- e. Short term borrowing such as Tax Anticipation Notes, in order to meet the requirements in a. through d. of this section, is prohibited.
- f. The City's annual budget is considered balanced if the cash reserve requirements, the working capital requirements and the revenue and expenditure requirements of this policy have been met. (Sections 2-4).

2. Working Capital

- a. The City will assemble sufficient cash reserves in operating funds for working capital so that short-term cash flow financing is not required.

The cash reserve will be no less than 10% of the next year's operating budget, a lower level than required for the general fund.

- b. Short-term borrowing, such as Tax Anticipation Notes, in order to meet the preceding working capital requirements is prohibited.

3. Equipment Replacement

- a. The City will establish and maintain equipment replacement reserve funds in the Capital Reserve Fund to provide for the scheduled purchase of vehicles and equipment, and will annually appropriate funds to it to provide for the timely upgrading and replacement of vehicles and equipment. The amount added to this fund by annual appropriation will be the amount required to maintain the fund at the approved level after credit for the sale of surplus equipment interest earned by the fund. It is the City's intent that the reserve fund replaces the city's need to borrow, through capital lease purchase agreements, for vehicle and equipment acquisitions, and other improvements.

4. Capital Project Reserve Fund

- a. The City will establish and maintain capital project funds in the Capital Reserve Fund. The Budget Committee may designate specific fund balance for future development of capital projects that individually do not exceed \$500,000 in total project costs and that do not require bond financing. In order to help maintain the fund at approved levels, the Budget Committee may annually transfer to the fund any balance from operating funds in excess of the cash reserve requirements with this policy.

SECTION 5. CAPITAL IMPROVEMENT PLANNING

- A. Policies for the capital improvements program are intended to encourage planning for future growth and infrastructure repair within the framework of the City's financial policies.

1. General Policies

- a. The City should prepare and annually update a five-year Capital Improvements Program (CIP). This program should identify future capital project expenditures made necessary by anticipated changes in population, infrastructure replacement and extension, economic base and/or land use.
- b. The City shall, as a rule, determine and use the least costly funding method for its capital projects.

- c. The operating and maintenance cost of a proposed capital improvement shall be calculated to determine a "true cost" of each improvement and assist in programming of future overall revenue requirements of the City.
- d. The Capital Improvement Plan will include the costs, timing and sources of funding and the estimated impact of future revenue requirements for each project.
- e. The Capital Improvement Plan should maintain the City's assets at a level adequate to protect the City's capital investments, minimize future maintenance and replacement costs, and provide for an adequate level of service.
- f. The City's annual capital improvements budget should be based on the five-year CIP. The budget will include final calculations of revenue sources and related impacts on future availability of revenue for additional projects.
- g. The annual expenditures identified in the CIP should be fully funded from financial resources that are anticipated to be current and available.
- h. Grants and similar forms of intergovernmental assistance should be used to finance only those projects identified in the CIP or other planning documents as the community needs.
- i. A fiscal impact analysis should be performed on all projects for which City financial participation is requested by the private sector. This analysis should identify anticipated direct and indirect public costs and revenues associated with the proposed project.

SECTION 6. DEBT MANAGEMENT POLICIES

- A. The issuance of debt is a necessity for the financing of many major capital improvements. Determining the method and timing for financing is subject to numerous considerations. The City's debt policies are intended to encourage conservative debt management while maintaining the flexibility to use the various financing mechanisms that are available to the City.
- B. The City's overall tax levy must be reflective of the impact of debt issuance. Alternative revenue sources will be used when practicable to maintain an overall tax rate consistent with the general philosophy of municipal service determined by the city Council.
- C. The cost of financing through the issuance of debt is also affected by the strength of the City's financial position. Bond ratings and investor's bids are influenced by the City's debt management policies as well as the overall financial policies of the City. It is the city's goal to maintain debt management policies that keep outstanding debt within manageable levels and which maintain the City's flexibility to issue debt in the case of unusual circumstances beyond the City's control.

1. General policies

- a. Long-term borrowing shall be limited to capital improvements projects that cannot be financed from current revenues and to capital equipment with a useful life of 20 years or greater and a purchase cost of \$250,000 or greater. Long term debt shall not be used for current operations.
- b. Any capital improvement projects or capital equipment financed through bonds should be financed for a period not to exceed the expected useful life of the project or equipment.
- c. Total debt outstanding, including overlapping debt, will be considered when planning additional debt issuance.
- d. The City's share of paving projects, including City cost of over-width or over-depth paving of major streets, should be financed with Street Funds or other revenue sources when funds are appropriate and available.
- e. The City's share of utility projects, including City cost of over-sizing water mains, should be financed with utility funds and other revenue sources when funds are appropriate and available.
- f. The use of general obligations bonds for projects does not dismiss the potential of pro rata payment for debt service by specifically benefited funds such as water or road use.
- g. Financing requirements will be reviewed annually. The timing for financing will be based upon the City's need for funds, market conditions and debt management policies.
- h. The City will maintain good communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus.

2. Debt Limitations

- a. The average maturity of general obligation debt should not exceed twenty years or thirty years for land and buildings.
- b. Bond issues should be scheduled so that the City's total debt service schedule has relatively level payments each year.
- c. The City will comply with all statutory debt limits imposed by Oregon law.
- e. Mindful of the need to adequately program and fund necessary capital improvements, the City will attempt to maintain G.O. bond principal per capita debt levels at rates reflective of infrastructure needs, population growth, and bond rating standards.
- f. All self-imposed debt limitations will not take into account debt issued as a consequence of voter approved bond referendums.

Section 7. FINANCAL REPORTING AND ACCOUNTING

1. General Policies

- a. The City should establish and maintain a high standard of accounting practices. To that end, the City will continue to use the latest edition of Governmental Accounting, Auditing, and Financial Reporting as its source of generally accepted accounting principles (GAAP).
- b. The City's relationship with its independent public accounting firm will be reviewed every three years.
- c. The City will maintain its budget and accounting system on an accrual basis which will be the basis for all interim, internal, and state reporting with the exception of the comprehensive Annual Financial Report which will be produced in accordance with GAAP.
- d. The City will adhere to a policy of full and open public disclosure of all financial activity and information.

2. Reports

- a. The City will produce a Comprehensive Financial Report in accordance with GAAP.
- b. The City will maintain a budgetary control system and will produce interim financial reports that measure actual revenues and expenditures compared to budgeted revenues and expenditures.
- c. Each year, the City will employ an independent public accounting firm to perform the annual audit and will make the audit available to all interested parties.
- d. The City will comply with all federal and state audit regulations.



2018-2019 Annual Budget
Section III
General Fund

2018-2019 Annual Budget

General Fund

GENERAL FUND

The General Fund is the City's repository for revenues that are not dedicated to a specific purpose and that provide for the general government services that do not generate their own revenues. Departments in the General Fund are Police, Administration, Executive, Planning, Building and Parks & Recreation. Interdepartmental expenditures for items such as utilities, IT maintenance and janitorial services are also budgeted in the General Fund. Property taxes are the primary revenue source for the General Fund, along with franchise fees and state shared revenue. Beginning in the prior fiscal year, this budget includes revenue from a 3% tax on retail marijuana sales approved by the voters in November 2016. Since the City has not experienced a full year's worth of revenue, a conservative number (\$125,000) is included in this budget. In addition, this proposed budget includes a very healthy beginning net working capital, created in large measure by marijuana tax collections that were much higher than budgeted.

Resources

The beginning fund balance is \$1,154,921 and projected total resources for fiscal year 2018-19 are \$3,151,743. Revenues come from five primary sources:

1. *Property taxes* make up more than half of the general fund revenues. Property taxes are based on a permanent tax rate that was established for the City following the passage of Ballot Measure 50 in 1997. The City cannot levy more than the permanent tax rate (although the Budget Committee must, under state law, nonetheless vote annually to set the City's tax rate for the next year). Based on information received from the Jackson County Assessor's office this year's levy is projected to generate about 3% (\$35,778) more than what was budgeted in FY 2016-17, for a total of \$1,056,028.
2. *Franchise Fees* are those fees paid by utilities for use of the public right-of-way and are based on a percentage of revenues. Pacificorp is the largest share of franchise

fees followed by Avista, Century Link, Rogue Disposal, and Charter Communications. These revenues are projected to stay flat in the coming year.

3. *Intergovernmental Revenues* are those dollars that come to the City from other governments, the largest of which are the state shared revenues, the liquor tax; marijuana tax; State allocated revenue, and cigarette tax. The City also receives a payment from the Phoenix School District as a reimbursement for half of the school resource officer's time spent on campus.
4. *Licenses and Permits* include business licenses fees, building permits and land use application fees. Estimated building permit fee revenue in FY 2017-2018 was higher than budgeted, but in the interest of conservative budgeting, no increase over current year budgeted revenue is proposed.
5. *Fines and Forfeitures* suffered a significant decrease in FY 2017-2018, primarily due to changing the accrual accounting for these funds. Additionally, the Traffic Safety Officer was not part of the Police Department for nine months out of the fiscal year. The proposed budget is in line with the trend that has been happening over the past few years which is likely increase in the coming year.

Requirements

Proposed General Fund requirements for FY 2018-19, excluding contingency, are \$2,527,951. In the FY 2017-18 adopted budget, total requirements were \$2,051,164. Total requirements have increased, largely due to the addition of a new position in the Executive Department (temporary employee for the Civic Center), a proposed increase in city manager compensation and a significant increase in operating costs, due to the Civic Center. However, the single biggest reason for the increase in expenditures is due to transfers out to the Capital Projects Fund. This budget proposes to increase the General Fund transfer to the Capital Projects Fund for Police Department/City Hall construction and decrease the contingency from \$280,000 to \$100,000. This budget also proposes a decrease in the unappropriated fund balance. Doing so allows the Council the ability to address unanticipated needs during the fiscal year while still leaving an unappropriated fund balance equal to nearly 20% of total requirements. While total General Fund requirements (including contingency) grew from adopted budget to proposed budget, much

of the increase is absorbed by an increase in total resources (revenues and beginning net working capital).

Fund Balance

The Fund Balance can be divided into five categories. They are:

Unappropriated – These are funds that cannot be spent during the fiscal year except in specific and extremely rare emergency situations. This fund balance is intended to carry forward to the following fiscal year to provide for cash flow.

Non-Spendable – Resources that are not spendable because they are not in a spendable form, i.e. prepays, inventory, long term receivables and notes receivable, and property held for sale. They are legally or contractually to be retained intact, like the principal amount in a permanent fund. There is no non-spendable fund balance in the proposed General Fund budget.

Restricted – Restrictions imposed by state or federal law, or third parties such as creditors, grantors, contributors, and regulators. A third party could legally compel the City to honor the restriction. There is no restricted fund balance in the proposed General Fund.

Committed – Resources committed by the City Council via ordinance or resolution. The commitment remains in effect unless similar action is undertaken to affect a change. These amounts are not deemed to be legally enforceable as is the case for the restricted funds.

Assigned – Resources dedicated to a specific purpose based on the intent of the organization. These funds are neither committed or restricted and have generally been assigned by the city manager or others in the organization to whom the authority to make such assignment has been delegated.

Budget-to-budget, the unappropriated ending fund balance, is decreased by about \$68,420, due in large measure to increasing the appropriation of funds, rather than leaving them in contingency or the fund balance.

**RESOURCES & REQUIREMENTS
GENERAL FUND**

	<u>2nd Preceding Year 2015/2016</u>	<u>1st Preceding Year 2016/2017</u>	<u>Adopted Budget Current Year 2017/2018</u>	<u>Estimated Actual Current Year 2017/2018</u>	<u>Adopted by Governing Body 2018/2019</u>
REVENUES					
Working Capital	\$ 925,846	\$ 1,023,957	\$ 1,020,029	\$ 1,139,075	\$ 1,154,921
Revenues	<u>1,976,009</u>	<u>2,019,578</u>	<u>1,901,247</u>	<u>2,078,422</u>	<u>1,996,822</u>
Total Resources	<u>2,901,855</u>	<u>3,043,535</u>	<u>2,921,276</u>	<u>3,217,497</u>	<u>3,151,743</u>
REQUIREMENTS					
Personal Services	1,285,800	1,248,465	1,429,038	1,420,032	1,577,671
Materials and Services	494,615	580,955	579,181	565,599	620,435
Capital Outlay	73,341	-	-	-	60,000
Debt Services	22,142	22,555	21,945	21,945	21,945
Transfers Out	2,000	52,485	55,000	55,000	250,000
Contingency	<u>-</u>	<u>-</u>	<u>246,000</u>	<u>-</u>	<u>100,000</u>
Total Requirements	1,877,898	1,904,460	2,331,164	2,062,576	2,630,051
Unappropriated Fund Balance	<u>\$ 1,023,957</u>	<u>\$ 1,139,075</u>	<u>\$ 590,112</u>	<u>\$ 1,154,921</u>	<u>\$ 521,692</u>

EXECUTIVE DEPARTMENT

The Executive Department, consisting of the City Council, the City Manager and the City Recorder (Assistant to the City Manager), provides the policy-making and executive leadership for the City of Phoenix. This department is, in essence, the heart and soul of the organization; what citizens think of when they think of “city government.”

The City Council, consisting of a Mayor and six Councilors, is the communication and political link between the citizens of Phoenix and the City government. The Council’s duties include legislative and quasi-judicial authority over policy matters of citywide concern. Adoption of the city’s budget is also one of the Council’s responsibilities.

To implement policy and oversee all aspects of the organization, the Council appoints a city manager. The Council also contracts with outside legal counsel to serve as the City Attorney.

The City Manager provides general oversight and direction to the city organization as a whole, both in terms of planning for the city’s long-term financial health and managing the day-to-day operation. The City Manager implements and communicates to employees the policies, goals and objectives of the Council and works with the Council to formulate those policies and goals. The City Manager evaluates program effectiveness, and provides communication and support for all city programs and services through administrative policy. The City Manager also prepares the Council agendas and keeps the Council informed of issues and trends that may affect the City and of organizational initiatives that may rise to the Council’s level of attention.

This budget proposes to add a new, temporary position to the City staff to manage, program and market the new Phoenix Plaza Civic Center building. This would be a non-represented Americorp employee provided to the City through the Rural Assistance for Rural Environments program. In addition, operating costs of the Civic Center are budgeted in the Executive Department. These two additions have the effect of significantly increasing the Department’s budget. Also included in the Executive Department budget is \$10,000 for a new community grant program.

Significant accomplishments in the past year

The past year saw the adoption of what is believed to be Phoenix’s first strategic plan, the purpose of which, in the plan’s words, is to create a prioritized list of goals and strategies to improve the lives of Phoenix citizens; and to build a strong foundation for a team whose effort would establish these priorities. Many of the discretionary expenditure proposals in this budget are offered for the purpose of helping to meet the Council’s priority goals. One of the Council’s priority goals is “Open, transparent, consistent governance,” and to that

end, the City began live-streaming Council meetings on YouTube, where videos of past meetings are now archived as well.

The governance and administration of the Phoenix Urban Renewal Agency was merged into the City government structure in the past year. Although the urban renewal agency is a separate governmental entity, this merger has the effect of streamlining the governance and operation of the agency.

The Executive Department in FY 2018 completed a space needs analysis for the Police Department and a City Hall reconfiguration plan. These plans are the first steps in addressing the City's crying need for a new police station and more functional space for City Hall staff.

Also in the past year, the City hired Kimberlyn Collins as the City Recorder/Assistant to the City Manager and she has been a very welcome addition to the staff.

Lastly, the Executive Department has been recruiting for a new city manager, after the manager recruited and hired by the City earlier in FY 2018 resigned after just four months on the job in order to pursue an opportunity in the private sector.

Challenges and opportunities

The City once again faces the challenge of integrating a new city manager into its operation. This individual will be the sixth city manager to serve the City since the 2016-17 budget was presented to the Budget Committee. The turnover in this critically important position impairs the City's ability to achieve its objectives and is harmful to organizational morale, so it's crucial that the new manager will stay in Phoenix in the long-term.

The other singular opportunity for the City is the new Phoenix Plaza Civic Center. As noted above, funds are budgeted for a temporary employee and operating costs to program and market the Civic Center. In some respects, the success of the Civic Center will define the success of downtown Phoenix as a whole.

The City must also continue to look for new ways to share information with the public and engage the community in civic affairs. This is particularly challenging in a small community with no local newspaper.

**REQUIREMENTS
EXECUTIVE DEPARTMENT**

	2nd Preceding Year	1st Preceding Year	Adopted Budget Current Year	Estimated Actual Current Year	Adopted by Governing Body
	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2017/2018</u>	<u>2018/2019</u>
REQUIREMENTS					
Personal Services	97,904	82,470	132,000	131,962	181,000
Materials and Services	<u>26,988</u>	<u>32,202</u>	<u>44,758</u>	<u>41,824</u>	<u>101,500</u>
Total Requirements	<u><u>124,892</u></u>	<u><u>124,892</u></u>	<u><u>176,758</u></u>	<u><u>173,786</u></u>	<u><u>282,500</u></u>

ADMINISTRATIVE DEPARTMENT

The Administrative Department, also known as the Finance Department, provides the foundation for all City services and operations by delivering disbursement and collection of funds from all sources. Without the services of the Administrative Department, the City would not be capable of functioning.

The Finance Department is responsible for providing accounting and financial management services for the City. The Finance Department serves other city departments and the public by processing all accounts payable, payroll, utility billing, cash receipting, accounts receivable and general ledger activity. Primary functions include overseeing the annual audit and preparation of the Annual Financial Report, preparation of the annual budget, and ongoing monitoring of the budget throughout the year.

The Administrative Assistant greets everyone at the front desk at City Hall and serves as the Utility Clerk. Utility water billings and inquiries are the responsibility of the Clerk. The Administrative Assistant is instrumental in assisting the Finance Director in accounts receivable functions and related utilities accounts. Additionally, the Administrative Assistant reviews the time sheets for all departments and investigates any discrepancies before preparing the payroll semi-monthly. The Administrative Assistant also processes the payroll-related benefit invoices as well as all other invoice payments for the City.

The Municipal Court Clerk is responsible for the municipal court records for the city and all court-related matters. The Court Clerk performs a wide variety of responsible and complex administrative support duties for the Finance Department, in addition to serving as the secretary for the Phoenix Municipal Court Judge.

Significant accomplishments in the past year

During the past year, the Finance Department has experienced the challenge of completing everything in a timely manner with a staff reorganization. However, the department has been very successful in overcoming this challenge, in addition to implementing important new strategies for the City to address administrative duties in a proficient manner.

New strategies implemented in FY 2017/18 in the Administrative Department:

- Completed the setup for online access to utility billing accounts.

- Updated billing format to postcards.
- Enrolled the Finance Director in the Professional Finance Officer Certification Program.
- Removed the grace period for utility bill payment to encourage on time payments.
- Removed debit/credit card fee for utility bill payments to allow ease of payments for customers.
- Enabled a credit card swipe machine for increased customer service.
- Re-designated the duties of the Utility/Court Clerk position and filled the Court Clerk position with a part-time employee.
- Re-assigned business license processing to planning/building department, allowing better customer service with shorter processing time.
- Developed an employee handbook for successful onboarding of a new employee.
- Created terms and conditions of employment document for non-represented employees.

Additionally, to maintain the segregation of duties regarding payroll, the City trains a staff member to review the timesheets and process payroll entries for approval. The additional benefit to training another staff member is to have cross training in the office to keep the City running smoothly, should there be need to complete payroll while the Finance Director is unavailable.

The City has been working diligently to provide the best possible customer service to our utility users. With that in mind, we have been continuously updating our website, providing more information than we have in the past, and addressed the ability to pay utility bills directly from water user's bank account or with online access. Online access enables customers to stay informed and be proactive with their accounts.

The Finance Department has also dedicated time to formulate written documentation regarding the City's fiscal policies the City adopted on July 7, 2017. This documentation provides the City with guidelines to ensure the City is held to specific standards on a consistent basis.

Challenges and opportunities

The most significant challenge in the Finance Department is establishing sufficient staffing, training, and equipment to provide the community with the same level of service

it has experienced with seasoned staff members. However, the City is poised to provide better customer satisfaction in the upcoming fiscal year due to the staff reorganization in the current fiscal year.

The Finance Director no longer serves as the City of Phoenix City Recorder. This transition will continue to allow the Finance Director the opportunity to benefit from additional training available in the certification program. The transfer of duties with the addition of the City Recorder/Assistant to the City Manager has similarly allowed for better defined roles for the rest of City staff in the Finance Department. The addition also afforded the City to staff the Court Clerk position at twenty (20) hours a week, assisting the City in being more fiscally responsible while offering dedicated attention to the Court Clerk position. The Finance Department will continue to strive for outstanding customer service with attention to fiscal awareness.

**REQUIREMENTS DETAIL
ADMINISTRATIVE DEPARTMENT**

	2nd Preceding Year	1st Preceding Year	Adopted Budget Current Year	Estimated Actual Current Year	Adopted by Governing Body
	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2017/2018</u>	<u>2018/2019</u>
REQUIREMENTS					
Personal Services	93,365	97,621	92,504	91,824	88,111
Materials and Services	<u>35,488</u>	<u>24,304</u>	<u>32,650</u>	<u>28,735</u>	<u>30,185</u>
Total Requirements	<u><u>128,853</u></u>	<u><u>121,925</u></u>	<u><u>125,154</u></u>	<u><u>120,559</u></u>	<u><u>118,296</u></u>

POLICE DEPARTMENT

DEPARTMENT OVERVIEW

The mission of the Phoenix Police Department is to enhance community livability by working in partnership with community members to promote public safety, public order, and crime prevention while providing professional and courteous service.

The Phoenix Police Department strives to work with all residents and business owners to make our community of the safest in the state. The men and women at the Phoenix Police Department take great pride in the service provided to the citizens and visitors to our city.

This is accomplished by following the established Phoenix Police Department Guiding Principles.

1. The department will serve the entire populace of Phoenix and will provide continuous protections at the highest possible level of service.
2. All laws and ordinances relating to the control of crime and regulation of conduct shall be enforced in a responsible and prudent manner with emphasis on violations that present a substantial threat to life and community peace.
3. All persons shall be treated equally and with fairness, dignity, and respect, regardless of age social status, ethnic group, race, or creed. Constitutional provisions defined by judicial decisions concerning individual civil liberties and civil rights shall be observed.
4. The department will seek support and cooperation from the community while developing community awareness of the nature, role, purpose, and scope of law enforcement and securing community cooperation and involvement in the department's programs
5. The department shall act in a manner that assures citizens that orderly and legal community activities may proceed without disruption from criminal elements and that freedom will not be curtailed by improper police action.
6. The department recognizes in its efforts to achieve excellence that the right to peaceful dissent is an indispensable ingredient of a free and healthy society. Responsibility and community interest are essential to effective law enforcement.
7. The department will actively cooperate with the citizens, organizations, and units of government in addressing criminal problems and other community concerns.
8. The department will be flexible and innovative in its attempts to find superior methods to serve the populace and to alleviate the problems of the community. When the need for new approaches becomes apparent, this department will not hesitate to experiment with new police roles, programs, and procedures, nor will it feel compelled to adhere strictly to historical definitions of police work.

The majority of the Police Department is funded by the General Fund. The Police Department raises a small amount of revenue for some services for which is allowed, by law, to charge. This revenue is received from fingerprinting services and administrative fees on impounded vehicles and citations.

SIGNIFICANT ACCOMPLISHMENTS IN THE PAST YEAR

- First department in Jackson County to fully implement body worn cameras
 - Significantly reduced and/or cleared officer complaints

- Significantly increased trust with the public
- Allows the public to see what actually happens during police contacts
- Hired and trained two new Police Officers and two new Reserve Officers
- The School Resource Officer made a significant impact in our schools
- Implemented greenway security plan for Phoenix's section
 - Reduced illegal camping along the greenway
 - Reduced harassment calls for service on the greenway
- 28 bicycles donated to the Boys and Girls club of the Rogue Valley
- Successfully implemented a bicycle program manned by the Reserve Officers
 - All monies for equipment and uniforms were donated by the public

CHALLENGES AND OPPORTUNITIES

The Phoenix Police Department faces some new challenges and some old challenges ahead. A lack of jail space and little or no sanctions for some commonly seen criminal and disorderly behavior continue to be a problem for both PXPd and all agencies in Jackson County. Many of the problems facing the Police Department are beyond its control and relate primarily to reduced funding for services to support local law enforcement at the Federal, State, and County level.

Other issues facing the Department include:

- Successfully hiring and retaining 1 – 2 new Reserve Police Officers
 - Difficult to find qualified applicants
 - Difficult to retain reserves as most desire to become full-time officers
- Meeting state unfunded mandates for training
- Increased rate of violence in Jackson County as a whole
- Increased prescription drug abuse in Jackson County
- Increased dangerous drug use in Jackson County
- Pressure from residents, visitors and business owners to continue to address the negative behavior by transients in the downtown and greenway areas
- Function in a building not suited for our size and operational needs
- Retaining current officers as the larger agencies in the area actively recruit trained officers

Meanwhile, the Police Department has several goals for the upcoming year.

- Begin construction or have final plans in place for a new police station
- Reduce response times for priority 1 calls to under three minutes
- Reduce response times for priority 2 calls to under four minutes
- Reduce response times for Priority 3 calls to under five minutes
- Bolster the Reserve Officer Program with new officers
- Acquire traffic safety grants for seatbelt and DUII enforcement
- Maintain increased coverage on and around the greenway
 - Increased Code Enforcement Hours would help with this tremendously
- Develop and implement a volunteer Community Service Officer Program
- Continue proactive and problem solving efforts to reduce complaints of crime and disorder citywide
- Continue with Community Policing philosophy
- Maintain staffing levels as close to budget levels as possible
- Continue use of LEXIPOL policies and procedures which represent best practices in the law enforcement profession

- Increase number and use of volunteers in the Department
- Change duty schedule to enhance two-officer coverage

NEW & DIFFERENT IN THIS BUDGET

The Phoenix Police Department Reserve Officer have asked that the city reestablish the “Designated Reserve/K-9 Program” line item. This item was previously used by the K-9 Officer and Reserve Officers to obtain equipment and training, not provided by the city, using funds donated to the programs via citizens and local businesses. The City of Phoenix only purchases two sets of uniforms and a ballistic vest for reserve officers. The officers must purchase all other equipment themselves or through this fund.

There is a \$66,460 or 6.9%, increase in the overall Personal Services portion of the requested budget. This portion of the budget is controlled mostly by the collective bargaining agreement and increases in Medical Insurance, PERS, and SSAN. We are requesting the budget committee approve an increase in hours for the Code Enforcement Officer. He currently works 15 hours per week and we are finding that he is unable to complete all of his assigned duties in this minimal amount of time. His current case load exceeds the case load of a patrol officer. This proposed budget includes a request to have him work 30 hours per week.

There is a \$31,032 or 13.5%, increase in the overall Materials and Services portion of the requested budget, about half of which is due a conversion to AXON body cameras and tasers. This will save money in the long-term, as AXON offers cloud storage services that our previous vendor did not.

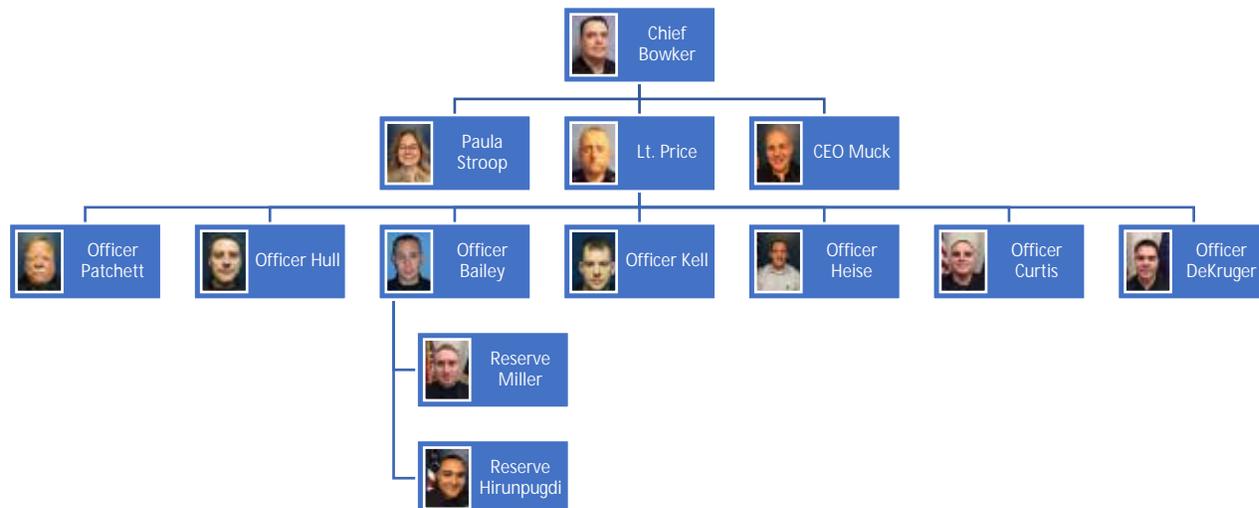
**REQUIREMENTS
POLICE DEPARTMENT**

	2nd Preceding Year	1st Preceding Year	Adopted Budget Current Year	Estimated Actual Current Year	Adopted by Governing Body
	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2017/2018</u>	<u>2018/2019</u>

REQUIREMENTS

Personal Services	883,491	876,946	928,835	927,387	1,030,149
Materials and Services	201,922	212,596	211,550	211,354	257,182
Debt Service		22,555	21,945	21,945	21,945
Capital Outlay	73,341				60,000
Total Requirements	<u>1,158,754</u>	<u>1,112,097</u>	<u>1,162,330</u>	<u>1,160,686</u>	<u>1,369,276</u>

Phoenix Police Department 10.75 FTE



PLANNING AND BUILDING DEPARTMENT

The Planning and Building Department develops the City's long-range land use and other plans, administers its Land Development Code (zoning), provides building permit services, and works collaboratively with a broad range of partners to improve the quality of life and opportunity for Phoenix's residents, visitors, and businesses. The Department is the primary point of contact for information concerning development and construction projects. We process all land use and development permits, implementing the policies that address a complex and diverse set of issues—including Comprehensive Plan and Development Code amendments, land divisions, conditional uses and variances, and site plan review.

In addition to its regulatory responsibilities, the Department directly supports community development efforts by identifying and applying for grants and seeking out other funding sources for community development initiatives. We are also closely involved in economic development initiatives. The department provides assistance to other departments including Public Works, Police and Administration. Department staff assist City residents, businesses and property owners with development-related questions.

The Planning Department facilitates the orderly, efficient, and beneficial development of land within the City through comprehensive, long-range planning. Most importantly, Department staff is responsible for working with State and regional partners to expand the City's Urban Growth Boundary in a way that responsibly invests the City's limited fiscal resources, conserves land, and ensures that Phoenix will be an attractive place to live, work, and play for decades to come. This includes developing Comprehensive Plan elements that support expansion and drafting and implementing Land Development Code standards that show the City is efficiently using land within the existing urban growth boundary and will continue to do so upon expansion. Much of this work involves extensive research into current trends and best practices, including extensive review of codes in other jurisdictions in Oregon and around the country.

The department is currently staffed by a full time Planning Director and Assistant Planner/Permit Technician. Thirty percent of the Planning Director's salary is paid through the Building Department; 60% of the Assistant Planner/Permit Tech salary comes from Building. While the Planning side does generate fees for land use actions, applications fees cover a portion of the City's costs but are not a generator of revenue. Building permit fees are a small source of cost-recovery revenue to the City, accounting for gross receipts of \$28,574.71 (including the 12% State surcharge) through February of FY2017-18. Total payments to NW Code Professionals, the City's contract Building Official and inspection provider, were \$23,611.25 through February of FY 2017-18.

SIGNIFICANT ACCOMPLISHMENTS IN THE PAST YEAR

- The Department has entirely new staff: Planning Director Evan MacKenzie started with the City in April of 2017 (FY16-17); Assistant Planner Jon Anderson started in August of 2017.
- Adopted Parks Master Plan update and new Housing Element into Comprehensive Plan;
- Adopted amendments to the Land Development Code (LDC) to implement the TSP update; currently working with the Planning Commission to draft amendments to residential zones for compliance with State law and regional partner agreements. This work will demonstrate to local, regional and State partners that the City of Phoenix is making efficient use of the lands inside the existing UGB and will continue to do so in expansion areas.
- Processed 231 building permits in calendar year 2017;
- Re-established the Citizen Public Advisory Committee (CPAC) to support Urban Growth Boundary Amendment activities;

- Conducted public outreach for Church Street reconstruction, provided input in collaboration with Public Works staff on Main Street configuration;
- Worked with PHURA to finalize property boundary issues in and around Phoenix Plaza;
- Updated the City's GIS files to create new Comprehensive Plan and Zoning maps, and provided mapping services for Police and Public Works;
- Developed new application forms for all land use permits; currently working on a new fee schedule and forms for Building permits.

CHALLENGES AND OPPORTUNITIES

The Department continues to work on Comprehensive Plan updates, focusing now on the Economic and Land Use Elements. This work, combined with the Housing Element that was adopted in November of 2017, will set the stage for the City applying for an urban growth boundary expansion into parts of PH-5 and PH-10. This will be probably the largest expansion of the City of Phoenix in its history.

Planning staff continues to work with Public Works staff on a possible reconfiguration of Main Street back to two lanes. This will require working with local and regional partners to determine the best way to match local desires with State law and the needs of ODOT in transition areas.

As the City will bring forward new building fees for formal adoption by ordinance near the end of FY17-18, this will necessitate creation of entirely new building permit forms. Staff has already created new forms based on the existing fee schedule but will delay implementation until the new fees are adopted. While the City is not yet moving toward online permit applications, the new forms will be fillable and enable applicants to submit more complete materials to staff. The new fee schedule will also allow staff to utilize a reliable formula for calculation of building fees, which staff is unable to do currently.

The City was caught by surprise when HB4086 threatened to strip the ability of local jurisdictions to hire a private contractor for Building Official duties. The bill has since died, but the threat of a revised attempt still looms. Several jurisdictions in the Rogue Valley use NW Code Professionals for all or some of their Building Department services. Staff will continue to monitor this effort at the State level and work to proactively address it should the need arise.

Staff is investigating the purchase of software to transition the City's existing paper and electronic (Excel) files into a proper searchable database. This will enable staff to locate files faster and easier, email electronic copies of records, and also allow staff to dispose of a lot of paper files that waste office space. There are seven four-drawer file cabinets in the Planning and Building Department that will be scanned for electronic retrieval, plus old building permit files. Staff will also work to bring the City's GIS files up to date, which will enable the production of better maps.

**REQUIREMENTS
PLANNING DEPARTMENT**

	2nd Preceding Year	1st Preceding Year	Adopted Budget Current Year	Estimated Actual Current Year	Adopted by Governing Body
	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2017/2018</u>	<u>2018/2019</u>
REQUIREMENTS					
Personal Services	100,222	82,987	93,958	91,033	107,931
Materials and Services	<u>22,191</u>	<u>110,608</u>	<u>38,155</u>	<u>36,231</u>	<u>37,550</u>
Total Requirements	<u>122,413</u>	<u>193,595</u>	<u>132,113</u>	<u>127,264</u>	<u>145,481</u>

**REQUIREMENTS
BUILDING DEPARTMENT**

	2nd Preceding Year	1st Preceding Year	Adopted Budget Current Year	Estimated Actual Current Year	Adopted by Governing Body
	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2017/2018</u>	<u>2018/2019</u>
REQUIREMENTS					
Personal Services	65,475	41,666	70,697	69,810	77,141
Materials and Services	<u>56,506</u>	<u>76,266</u>	<u>63,944</u>	<u>59,840</u>	<u>58,000</u>
Total Requirements	<u>121,981</u>	<u>117,932</u>	<u>134,641</u>	<u>129,650</u>	<u>135,141</u>

INTER-DEPARTMENTAL

The City uses this department for expenditures that either apply to all departments in the General Fund or that do not belong in a specific department or function but facilitate the General Fund as a whole. Such expenditures are utilities, building maintenance, IT maintenance, postage, dues/subscriptions/fees, employee recognition, and community events. Additionally, materials and services include supporting the Food and Friends program through Rogue Valley Council of Governments (RVCOG) for \$3,000.

The total proposed budget for FY 2018-2019 is \$78,598, an 75% (\$58,793) decrease from 2017-2018.

The budget is lower than that of the prior budget primarily due to IT maintenance, as increased funds were necessary for the upgrade that took place due to the Civic Center project in the amount of \$69,421 in FY 2017/18. No other significant changes made or increases requested.

REQUIREMENTS INTER-DEPARTMENTAL

	<u>2nd Preceding Year</u> 2015/2016	<u>1st Preceding Year</u> 2016/2017	<u>Adopted Budget Current Year</u> 2017/2018	<u>Estimated Actual Current Year</u> 2017/2018	<u>Adopted by Governing Body</u> 2018/2019
REQUIREMENTS					
Materials and Services	<u>101,191</u>	<u>74,650</u>	<u>137,391</u>	<u>136,882</u>	<u>78,698</u>
Total Requirements	<u>101,191</u>	<u>74,650</u>	<u>137,391</u>	<u>136,882</u>	<u>78,698</u>

PARKS DEPARTMENT

Parks and open space systems play a key role in community development programs and have a direct effect on residents' quality of life. They provide critical social, physical and aesthetic opportunities to promote neighborhood activities and healthy lifestyles. While serving both the residents of Phoenix as well as a more regional visitor base, the Parks Department helps define the character of the community and provides for an enhanced living environment for all users.

The Parks Department is responsible for the maintenance and operations of existing public parks and City-owned open space properties, along with the development of improvements to those facilities. The Department is staffed through the Public Works Department under the direction of the Public Works Director. Guidance and visioning for the Department activities are generally provided through the Phoenix Parks Master Plan and the Parks and Recreation Element of the City's Comprehensive Land Use Plan. The following parks and open spaces fall under the responsibility of the Parks Department:

- Otto Caster Park
- Blue Heron Park including:
 - Bee City Pollinator Garden
 - Monarch Waystations
 - Community Gardens
 - Carlos DeBritto Community Stage
- Colver Road Park
- Bear Creek Greenway
- Phoenix Plaza and Wetlands Park

Each of the above facilities are managed in a manner that provides for an effective and efficient utilization of available funding resources, and opportunities for improvement are continuously evaluated by City staff. Services provided by the Department include lawn mowing, leaf collection, cleaning/maintaining restroom facilities and garbage collection. In addition, the Department provides event coordination, repair of pathways and parking facilities, irrigation system improvements, signage improvements, fence maintenance and installation, structure enhancements and landscape material installation. The addition of the Wetlands Park and Community Center properties will present a unique opportunity to provide services to newly constructed environmental enhancement areas, which require

specialized treatment in order to maintain the facilities in a properly functioning manner.

The total Department budget for Fiscal Year (FY) 2018-19 is \$150,659, which represents a 5.8% increase from 2017-18, and is funded through the General Fund.

Full Time Equivalent Employees:	Utility Worker	1.00 FTE
	Administrative Assistants	.16 FTE
	Public Work Director	<u>.05 FTE</u>
	Total	1.21 FTE

Significant Accomplishments in the Past Year

Over the past fiscal year, a variety of improvements to the Parks and Open Spaces have been accomplished:

- Improvement of picnic area around the Colver Park Snack Shack
- Addition of outdoor solar area lights to Blue Heron Park
- Reconstruction of the failing retaining wall around the restroom facilities at Colver Road Park
- Repair and maintenance of paved path at Colver Road Park
- Constructed a regulation sand volleyball court at Blue Heron Park in accordance with the Parks Master Plan
- Installed new irrigation services specifically designated for control by Bee City representatives for maintenance of the Pollinator Garden
- Reconstruction of the horseshoe pits at Colver Park to create a tournament ready facility
- Removal of deadfalls and invasive plant species at Blue Heron Park
- Installation of new restroom equipment at Colver Park
- Regrading and surfacing of the baseball field infield at Colver Park
- Installation of two new picnic tables with shade trees at Blue Heron Park (Eagle Scout Project)
- Installation of two new picnic tables at Colver Road Park
- Developed punch list and final obligations with ODOT prior to accepting jurisdiction over the landscaping areas associated with the Fern Valley Interchange improvements

- Established maintenance programs and Greenway improvements in conjunction with Jackson County Parks Department personnel through the Bear Creek Greenway Joint Powers Agreement
- Re-established mulched planting beds at the entrances and parking areas in Colver Park and Blue Heron Park
- Restoration of the wetland area along the west side of Bear Creek Drive.

Challenges and Opportunities

The Public Works Department is pursuing grant funding for potential improvements to all park facilities, including, but not limited to lot, landscaping, drainage and ADA accessibility improvements. The Department is also exploring a coordinated effort between Bee City USA-Phoenix, the Southern Oregon Monarch Advocates and Rogue Valley Council of Governments for the expansion of the Monarch Garden facilities.

In order to better serve our constituents, we are exploring the opportunities available to utilize staff resources to support an Events Coordinator to help promote activities in the parks and make use of available City resources. Future endeavors should include increased community outreach activities to improve awareness of all facilities available at the City parks. Additional advertising of special events and activities will lead to better overall usage and private/public partnerships can be enhanced to expand the sense of “ownership” commonly experienced by volunteers and sponsors of park activities.

In FY 2019, we anticipate completing the following projects:

- Removal of large blackberry patches along the Greenway to open view sheds to Bear Creek
- Replanting riparian areas as clearing activities allow, primarily in the area of Blue Heron Park
- Expansion of services to include the landscaped areas around the new Phoenix Plaza Civic Center building
- Reconstruction and regrading of the bioswale adjacent to the Plaza parking lot, including native species plantings
- Improvement of the existing storm water management facility near the intersection of First Street and Bear Creek Drive.
- Creation of a Wetlands Park adjacent to the Plaza site as an extension of and an enhancement to the recently restored wetland area

- Improvement to the wetlands and riparian area along the Blue Heron Park entrance drive in conjunction with RVSS support
- Regrading and landscaping of the Colver Park driveway and parking lot areas
- Addition of solar area lighting at locations at different sites most in need of additional service
- Parking lot and sidewalk repairs at Blue Heron Park.
- Signage and striping improvements as required at all City owned park facilities

Other larger projects, such as the acquisition of the PHURA property at the Blue Heron Park entrance drive, parking lot expansion at Blue Heron Park and a sand volleyball court at Colver Park are part of the Capital Project Fund activities, rather than this Parks operations fund. While those projects will require support from the Public Works Department staff to be completed, the bulk of the funding will be included in the Capital Projects Fund – Governmental Activities.

As the Bear Creek Greenway ages, the maintenance of both the paved surface of the path and the surrounding vegetative cover has become increasingly difficult to manage. In coordination with the Jackson County Parks Department, the City and several other jurisdictions along the Greenway continue to consolidate annual financial commitments to provide funding for common maintenance through the County Parks Department. This arrangement has allowed for a more efficient use of repairs and maintenance activities and gives us access to the larger pieces of equipment owned by the County as they operate along the entirety of the Greenway. This approach allows the City to minimize expenditures on commercial grade landscaping equipment, and maximizes contractual efficiencies when a specialized contractor is needed for system-wide repairs or improvements.

Safety, security and cleanliness are hallmarks of successfully operated public spaces and Phoenix has encountered an increase in illegal camp sites, particularly along the Bear Creek Greenway. Additional man-hour expenditures can be expected in the coming year in order to facilitate a better understanding of public area use rules and regulations, along with the need for increased attention to these activities. The City continues to participate in the Bear Creek Clean-up program to improve conditions along the Greenway and this biannual volunteer effort, combined with City resources to raise awareness of man-made and natural impacts to the Greenway.

Other future activities will include increased community outreach activities to improve awareness of opportunities available at the City parks. Additional

advertising of special events and activities will lead to better facility usage and private/public partnerships can be enhanced to expand the sense of “ownership” commonly experienced by volunteers and sponsors of park activities.

REQUIREMENTS PARKS

	2nd Preceeding Year	1st Preceeding Year	Adopted Budget Current Year	Estimated Actual Current Year	Adopted by Governing Body
	<u>2015/2016</u>	<u>2017/2018</u>	<u>2017/2018</u>	<u>2017/2018</u>	<u>2018/2019</u>
REQUIREMENTS					
Personal Services	45,343	66,775	111,044	108,016	93,539
Materials and Services	<u>50,329</u>	<u>50,329</u>	<u>50,733</u>	<u>50,733</u>	<u>57,120</u>
Total Requirements	<u>95,672</u>	<u>117,104</u>	<u>161,777</u>	<u>158,749</u>	<u>150,659</u>



2018-2019 Annual Budget
Section IV
Public Works

2018-2019 Annual Budget

Public Works Funds

STREET FUND

The Street Fund, which is managed by the Public Works Department, provides for the design, construction and maintenance of the multi-modal facilities associated with transportation programs in the City. The safe and effective movement of goods, services and all end users within and through the community is an essential service of the street network system, providing access and mobility for automobile, mass transit, bicycle, pedestrian and freight modes of travel. The street system also provides a right-of-way for utility services, as a wide variety of system facilities are present within the roadway network, including improvements owned by the City as well as those operated by other utilities. Guidance and visioning for the Street System maintenance, operations and improvement strategies are generally provided through the City's Transportation System Plan, the Public Works Strategic Plan, and the Public Facilities Element of the Comprehensive Land Use Plan.

The City has been operating under the recently updated (2016) Transportation System Plan. The plan summarizes projects and policies affecting transportation challenges throughout the community. A significant number of long and short term improvements have been identified, and these projects are inclusive of many potential maintenance activities. However, there still remains a large volume of work associated with maintaining the streets and rights-of-way throughout Phoenix which are addressed as part of the overall facility maintenance plan.

Although not specifically addressed in the Fund description, the storm water management and drainage facilities in the City of Phoenix are maintained primarily through the Street Fund. In addition to cleaning the inlet and manhole structures, regular maintenance activities include the removal of brush and obstructions in drainage ditches, erosion control measures along watercourses and culvert discharge points, pipe network flushing or repairs, and vegetation maintenance in naturalized drainage control features. In addition, all street sweeping services, street sweeper equipment maintenance, pavement markings, signage, vegetation control and pavement repairs are all items and activities that are supported by the Street Fund. As with the other Public Works funds, the financial obligations also cover the

necessary utilities, insurances, equipment, and vehicle costs typically associated with tasks performed under a street maintenance program.

The Street System and right-of-way elements of the City’s infrastructure network are perhaps the most used and readily visible assets maintained by the City. As such, there is a significant appreciation for resident concerns regarding the condition of the roadways, sidewalks, and street frontages. These are not just practical and safety issues, but also an aesthetic projection of a community’s character, especially for visitors to the area. The Public Works Department is very active in developing unique and creative alternatives to right of way improvement challenges, from pursuing grant funding opportunities and maintaining current best management practices for designs, to coordinating activities with private and public partners in order to minimize costs where applicable.

The total Street Fund budget for FY 2019 is \$1,549,611, representing a 0.7% decrease from FY 2018, due primarily to a small decrease in beginning net working capital. Total requirements in the fund are up 36% thanks to a significant increase in the transfer out to the Capital Projects Fund. The Street Fund revenues are derived from street user fees, a stormwater utility fee, franchise fees and State gas taxes.

Full Time Equivalent Employees:	Utility Worker	1.63 FTE
	Administrative Assistants	.42 FTE
	Public Work Director	.35 FTE
	City Manager	.15 FTE
	Finance Director	.15 FTE
	City Recorder	<u>.15 FTE</u>
	Total	2.85 FTE

SIGNIFICANT ACCOMPLISHMENTS IN THE PAST YEAR

- Coordination with ODOT and Jackson County to set right of way monumentation and establish firm commitments on limits of maintenance responsibilities at several locations throughout the City.

- Installation of new drainage facilities, sidewalk, curb, bike lane striping and drainage improvements on Hilsinger Drive between Colver Road and Coral Drive as part of the Chelsea subdivision project.
- Replacement of signs and support structures where necessary for retroreflective façade and clearance compliance
- Sidewalk and ADA ramp improvements through an ODOT FixIt Grant for the area around the South Couplet at Oak Street
- Removal of concrete blockages in the storm drain system in Phoenix Hills Drive including removal and replacement of affected sections of the storm sewer network
- Restriping, signage installation and replacement of pavement markings on several roadways around the City utilizing a combination of Department staff efforts and services from the Medford Public Works Department
- Sidewalk and ADA ramp improvements installations on Oak Street and Main Street as part of the South Main Place project
- Shoulder and subgrade restoration along the City owned portions of Colver Road
- Striping, signage and gravel base regrading on Pear Tree Lane south of the Grove Road intersection
- Installation of a speed hump in the alleyway between First Street and Maple Street

As a means of remaining current with the needs and expectations of the surrounding communities in the Rogue Valley that directly or indirectly interact with Phoenix, the Street Fund supports activities associated with participation in a number of organizations tasked with providing transportation, roadway, facility maintenance and drainage system solutions in the region. This has become increasingly more critical as the urban growth boundaries of several municipalities – including Phoenix – are being expanded to the point where incorporation boundaries will coincide. In order to facilitate the appropriate measures of supporting these adjacencies, along with managing projected growth from other users who travel through Phoenix, the Public Works Department is active in several organizations supporting regional transportation initiatives, as follows:

- Rogue Valley Metropolitan Planning Organization Technical Advisory Committee
- Medford Transportation System Plan Update Technical Advisory Committee

- Rogue Valley Transportation District Master Plan Technical Advisory Committee
- Jackson County Recycling Partnership
- Rogue Valley Sewer Services Stormwater Advisory Team
- Jackson County Hazard Mitigation Plan Work Group
- Rogue Valley Active Transportation Plan Technical Advisory Committee

CHALLENGES AND OPPORTUNITIES

There are many aspects of Phoenix's future transportation system that will be essential to the future growth and viability of the urban growth area and the City as a whole. The nature of the roadway infrastructure component of the system will drive the accessibility of development and will also define the character of the already developed portions of the community. Given the bisected nature of the City boundaries associated with the I-5 corridor, there is a tendency to view the eastern and western portions of the City as individual entities, but the Transportation System is the primary means of linking these two distinct areas in a manner that will support all modes of transportation. This connectivity will enhance the attractiveness of the available land designated for development and will also provide for a well-crafted, progressive approach to system management. In that sense, the Transportation System is arguably the single most important factor in the near- and long-term viability of the community.

The Public Works Department has documented street conditions throughout the City and has coordinated that with the Capital Improvement Plan. Along with daily observations and continual changes to the regulatory requirements regarding modern Transportation Systems, a program for prioritizing improvements can be developed to support right-of-way maintenance and improvements. Although fiscal limitation and end user comfort levels preclude the construction of all facility improvements the short term, a combination of forward-looking fiscal approaches, such as long-term grant procurement, annual budget allocations, and creative public and private partnerships, the challenges can be addressed over a period of time that works with prioritized needs in the community.

In FY 2019, we will continue to pursue all of the noted maintenance activities and address the regulatory requirements associated with street operations and storm water discharge permits, along with the following specific improvements:

- Finalize removal of debris and concrete blockages in the Phoenix Hills storm drain system
- Modify the receiving waterway for the storm water management facility located along the Breckenridge Drive frontage
- Install a new culvert crossing of Hilsinger Road in order to alleviate drainage overflow conditions along the east side of the roadway
- Reconstruct non-compliant ADA accessible ramps and sidewalk conditions
- Several smaller areas of root heave and sidewalk/curb and cutter degradation will be replaced as time and materials are available
- Reconstruct and/or extend several drainage lines and outfalls, with a focus on discharge points that feed directly into Bear Creek as part of our MS4 permit obligations
- Reconstruct Second Street between Main Street and North Church Street, including apron improvements for the fire department access
- Slurry seal and crack seal portions of the Phoenix Hills subdivision street to rectify persistent loose stone and cracking conditions

While most of the larger scale Transportation System improvement projects will be accommodated under the Capital Reserve Fund program, it is also apparent that new facilities installed under projects like the access points surrounding the Fern Valley Interchange and the Main Street/Bear Creek Drive couplet will require additional attention as well. New facilities surrounding the Phoenix Plaza have been constructed, and the improvements will be operated and maintained by the Public Works Department. It is anticipated that the urban growth boundary expansion will necessitate research, design, and input considerations from an operational and system adequacy perspective to plan for future system growth patterns. The FY 2018-19 improvement plans will include reconstructing a significant portion of existing substandard facilities, and we would look to pursue the noted improvements on Second Street once the improvements to North Church Street and Main Street are completed.

The Public Works Department will continue to provide the most cost effective and efficient means of maintaining the transportation system, consistent with the City's goals and expectations.

**RESOURCES & REQUIREMENTS
STREET FUND**

	2nd Preceding Year <u>2015/2016</u>	1st Preceding Year <u>2016/2017</u>	Adopted Budget Current Year <u>2017/2018</u>	Estimated Actual Current Year <u>2017/2018</u>	Adopted by Governing Body <u>2018/2019</u>
REVENUES					
Working Capital Revenues	\$ 611,941 <u>690,070</u>	\$ 738,248 <u>640,236</u>	\$ 916,231 <u>644,370</u>	\$ 1,003,661 <u>678,636</u>	\$ 906,051 <u>661,215</u>
Total Resources	<u>1,302,011</u>	<u>1,378,484</u>	<u>1,560,601</u>	<u>1,682,297</u>	<u>1,567,266</u>
REQUIREMENTS					
Personal Services	158,147	156,699	251,539	241,153	256,428
Materials and Services	270,892	175,209	244,220	192,245	259,220
Capital Outlay	10,838	-	-	-	-
Debt Services	-	-	-	-	-
Transfers Out	123,886	42,915	342,848	342,848	300,000
Contingency	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Total Requirements	563,763	374,823	938,607	776,246	915,648
Unappropriated Fund Balance	<u>\$ 738,248</u>	<u>\$ 1,003,661</u>	<u>\$ 621,994</u>	<u>\$ 906,051</u>	<u>\$ 651,618</u>

WATER FUND

Like air and food, water is a basic essential of life itself, and the City of Phoenix is proud to be a water supplier to its citizens. The Water Fund supports a variety of operational and administrative services associated with providing end users with a clean, safe, high-quality water supply that meets current demands and plans for the future anticipated demands of the City. It is imperative that citizens enjoy a high confidence level in the infrastructure, maintenance and operations of the City's water system. Activities supported by the Water Fund are carried out by the staff of the Public Works Department under the direction of the Public Works Director. Guidance and visioning for the water system maintenance, operations and improvement strategies are generally provided through the City's Water System Master Plan, the Public Works Strategic Plan, and the Public Facilities Element of the Comprehensive Land Use Plan.

The City of Phoenix does not operate a water treatment facility, and instead purchases potable water in bulk from the Medford Water Commission (MWC) under the MWC Water Intertie Agreement. The two sources of inflow to the city include a transmission main from the Experiment Station Road Pump Station and the shared transmission line from the Talent-Ashland-Phoenix (TAP) Regional Booster Pump Station. While a portion of the flows from the Regional Pump Station are shared with Talent and Ashland, the entire flow volumes from the Experiment Station Pump Station flow directly into Phoenix reservoirs. As such, maintenance and operational costs of the Regional pump station are shared with Talent and Ashland under the TAP Agreement, while all of the operational and maintenance costs of the Experiment Station Road Pump Station are borne by the City of Phoenix. The following items represent the more critical large-scale components of the Water System that are supported by the Water Fund:

- Experiment Station Road booster pump station
- Regional booster pump station (shared costs with Talent and Ashland through the TAP Agreement)
- Public Works shop water distribution pump station
- Skyline booster pump station
- Public Works shop water reservoirs
- East side water reservoir

All of the above are managed so as to provide for an effective and efficient use of funding resources. Opportunities for improvement are continuously evaluated by

City staff. In addition, the City is responsible for maintaining and operating all of the below ground transmission piping, system controls, service lines and meters, and all of the necessary testing or reporting data required to maintain compliance with regulatory directives.

Total Water Fund budget for FY 2019 is \$1,982,838, a 2.5% increase from FY 2018. Water Fund revenues are derived from water sales, connection fees, service and installation fees, and system development charges. Total requirements in the Water Fund are up 10.3%, due to an increase in the wholesale cost of water purchased from the Medford Water Commission (offset by a 3.1% increase in water rates that became effective May 1, 2018) and an increase in transfers out to the Capital Projects Fund.

Full Time Equivalent Employees:	Utility Worker	2.37 FTE
	Administrative Assistants	1.345 FTE
	Public Work Director	.60 FTE
	City Manager	.20 FTE
	Finance Director	.35 FTE
	City Recorder	<u>.20 FTE</u>
	Total	5.065 FTE

Since the City is working with an aging-in-place infrastructure system, it is crucially important to recognize the strengths and weaknesses inherent in the water system, and the Public Works Department is continually pursuing means of maximizing operational efficiencies while using cost effective approaches to get the best possible service life out of its facilities. In the constantly evolving regulatory arena, it is also necessary to remain current on proposed permitting requirements to ensure that Department practices and methods of installation are responsive to anticipated water supply and service conditions. This is especially true for a municipal system that is dependent upon an independent water supplier for bulk water purchases. As such, the City maintains close communication with the Medford Water Commission and the other cities (most particularly Ashland and Talent, with whom we share a common supply line) that purchase bulk water from MWC.

SIGNIFICANT ACCOMPLISHMENTS IN THE PAST YEAR

- Improvements to the interconnectivity of the SCADA system with the Talent operating system, along with built-in redundancies for reliable service
- Installation of a new antenna tower at the Regional Booster Pump Station to eliminate continual communication failures between the pump station and the City operating facilities
- Reconstruction and/or rehabilitation repairs for both pumps at the Public Works Shop pump station
- Continuous replacement of malfunctioning or unreliable water meters with new meters, including the larger commercial and school facility meters
- Repairs to the pressure control valves at the Skyline pump station and the Amerman Road pressure control station
- Installation of numerous water services for new development projects throughout the City
- Repair and replacement of generator equipment at the Experimentation Road pump station
- Replacement of older style fire hydrants with new hydrants and replacement of reflective markers
- Installation of new irrigation lines and replacement of older failing installations
- Expanded operation of remote water meter readers and data collection units through new purchases and equipment upgrades
- Coordinate improved operational procedures with Talent and Ashland for the TAP facilities, including financial obligation modifications and directives to create a TAP Master Plan
- Repair and replacements for failing water service lines, control valves and other system components
- Coordination of a public water main extension through the South Main Place project to allow for a future looped network to service potential development opportunities on adjacent properties

CHALLENGES AND OPPORTUNITIES

The City will develop an updated Water System Master Plan in the coming fiscal year, and the Public Works Department will play a significant role in this important endeavor. In addition to reviewing the current practices and physical plant conditions, the Water System Master Plan will take a forward-looking view of

addressing the aging-in-place infrastructure and identify growth opportunities. As with all service expansion programs, the ability to provide an extended water system supply to new areas in and around the existing system boundaries will require significant physical improvements along with the associated maintenance activities to operate those improvements. The Master Plan will also identify critical elements within the existing system that require replacement, along with a strategy for addressing prioritized facility improvements.

Although the Public Works Department has expended significant resources on maintenance activities throughout the water system, additional attention is warranted as the equipment and installations continue to show signs of reaching the end of their life cycles. Of particular importance are the pump stations, which contain numerous critical components, and minor failures can create major cost impacts if maintenance programs are limited. The Public Works Department is committed to improving maintenance activities to extend large equipment life spans to the extent practicable before replacement is warranted.

Anticipated Water System improvement in the FY 2019 budget will be somewhat dependent on the Water System Master Plan Update. However, we anticipate completion of the following smaller scale non-capital improvement projects in the Water Fund operating budget:

- Reconstruction and replacement of Cla-Valve water pressure control devices as needed
- Improvement of security measure and site controls at all remote facilities as well as the City Shop area in accordance with regulatory requirements
- Replacement of older water meters with new radio read devices on a meter reading route basis
- Replacement of non-functional water main control valves
- Reconstruction of existing water sampling locations, and installation of new sample locations at strategic locations throughout the system
- Expansion of SCADA system control capabilities and regeneration of the Talent system device reads on the main SCADA dashboard
- Replacement of pressure control switches at the Skyline and City Shop pump stations
- Replacement and repair of faulty fire hydrants in accordance with the Fire Department recommendations associated with the hydrant flushing program.

- Modifications to services off of the Maple Street main in order to pursue abandoning the aging cast iron line that also traverses the Medford Irrigation District ditch

While most of the larger scale water system improvement projects will be accommodated under the Capital Projects Fund, new facilities installed under current or proposed development projects will need attention as well. New irrigation service areas on City maintained properties will be maintained by the Public Works Department, and any new development projects in the area will once again require support to develop their services through the Department. In addition, the urban reserve area expansion requires research, design and input considerations from an operational and system adequacy perspective to plan for future system growth patterns. It is anticipated that the Department will play a significant role in these endeavors in the coming year.

A significant effort will be undertaken to continue the replacement of older Asbestos Cement Pipe (ACP) throughout the water distribution system, with replacements planned for the pipe run from Colver Road under the railroad tracks to the service main near the Skyline pump station. As other opportunities arise, other older line replacements will be undertaken. While this work is accomplished under the Capital Improvement Program, the Operating budget supports these endeavors with planning, design, construction management, and operational support while the work is being conducted.

**RESOURCES & REQUIREMENTS
WATER FUND**

	2nd Preceding Year <u>2015/2016</u>	1st Preceding Year <u>2016/2017</u>	Adopted Budget Current Year <u>2017/2018</u>	Estimate d Actual Current Year <u>2017/2018</u>	Adopted by Governing Body <u>2018/2019</u>
REVENUES					
Working Capital	\$ 242,442	\$ 518,404	\$ 621,233	\$ 632,310	\$ 618,182
Revenues	<u>1,461,461</u>	<u>1,329,322</u>	<u>1,312,482</u>	<u>1,370,328</u>	<u>1,375,294</u>
Total Resources	<u>1,703,903</u>	<u>1,847,726</u>	<u>1,933,715</u>	<u>2,002,638</u>	<u>1,993,476</u>
REQUIREMENTS					
Personal Services	398,666	378,545	455,307	435,520	460,320
Materials and Services	510,763	521,147	551,310	519,043	586,750
Capital Outlay	10,837	1,640	-	-	-
Debt Services	131,054	130,788	129,893	129,893	133,643
Transfers Out	134,179	183,296	300,000	300,000	400,000
Contingency	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Total Requirements	1,185,499	1,215,416	1,536,510	1,384,456	1,680,713
Unappropriated Fund Balance	<u>\$ 518,404</u>	<u>\$ 632,310</u>	<u>\$ 397,205</u>	<u>\$ 618,182</u>	<u>\$ 312,763</u>



2018-2019 Annual Budget
Section V
SDC Funds

2018-2019 Annual Budget

SDC Funds

STREET SDC FUND

System Development Charges (SDCs), also known as “impact fees,” are charged to new development to help pay for infrastructure required to support that development and to reimburse local governments for the impact of new development on existing infrastructure. The SDCs are paid when building permits are approved. The charges are based on parameters established by City ordinances, pursuant to adopted capital improvement plans. In this way, the City accumulates a funding stream for projects that add facilities or capacity to the existing street and right-of-way network. Because the use of SDCs is restricted by state law, the City maintains the Street SDC Fund as a mechanism for accounting for the SDC monies collected throughout the year. Expenditures from this Fund typically take the form of capital outlay for street system projects identified in the Capital Reserve Fund or the Street Fund. Guidance for allocation of these resources are generally derived from the Transportation System Master Plan and the Public Facilities Element of the City’s Comprehensive Land Use Plan.

**RESOURCES & REQUIREMENTS
STREET SDC FUND**

	<u>2nd Preceding Year 2015/2016</u>	<u>1st Preceding Year 2016/2017</u>	<u>Adopted Budget Current Year 2017/2018</u>	<u>Estimated Actual Current Year 2017/2018</u>	<u>Adopted by Governing Body 2018/2019</u>
REVENUES					
Working Capital	\$ 697,287	\$ 326,456	\$ 488,320	\$ 358,630	\$ 268,750
Revenues	<u>9,942</u>	<u>237,916</u>	<u>70,015</u>	<u>67,955</u>	<u>14,700</u>
Total Resources	<u>707,229</u>	<u>564,372</u>	<u>558,335</u>	<u>426,585</u>	<u>283,450</u>
REQUIREMENTS					
Materials and Services	1,450	-			
Capital Outlay	204,562	179,342	165,000	7,835	4,700
Transfers Out	<u>174,761</u>	<u>26,400</u>	<u>150,000</u>	<u>150,000</u>	<u>250,000</u>
Total Requirements	380,773	205,742	315,000	157,835	254,700
Unappropriated Fund Balance	<u>\$ 326,456</u>	<u>\$ 358,630</u>	<u>\$ 243,335</u>	<u>\$ 268,750</u>	<u>\$ 28,750</u>

WATER SDC FUND

System Development Charges (SDCs), also known as “impact fees,” are charged to new development to help pay for infrastructure required to support that development and to reimburse local governments for the impact of new development on existing infrastructure. The SDCs are paid when building permits are approved. The charges are based on parameters established by City ordinances, pursuant to adopted capital improvement plans. In this way, the City accumulates a funding stream for projects that add facilities or capacity to the existing water distribution system. Because the use of SDCs is restricted by state law, the City maintains the Water SDC Fund as a mechanism for accounting for the SDC monies collected throughout the year. Expenditures from this Fund typically take the form of capital outlay for water system projects identified in the Capital Reserve Fund or the Water Fund. Guidance for allocation of these resources is generally derived from the Water System Master Plan and the Public Facilities Element of the City’s Comprehensive Land Use Plan.

RESOURCES & REQUIREMENTS WATER SDC FUND

	2nd Preceding Year 2015/2016	1st Preceding Year 2016/2017	Adopted Budget Current Year 2017/2018	Estimated Actual Current Year 2017/2018	Adopted by Governing Body 2018/2019
REVENUES					
Working Capital	\$ 120,688	\$ 129,673	\$ 145,748	\$ 156,139	\$ 160,414
Revenues	39,089	52,191	35,000	130,000	34,975
Total Resources	159,777	181,864	180,748	286,139	195,389
REQUIREMENTS					
Capital Outlay	-	-	100,000	100,000	135,000
Transfers Out	30,104	25,725	25,725	25,725	25,725
Total Requirements	30,104	25,725	125,725	125,725	160,725
Unappropriated Fund Balance	\$ 129,673	\$ 156,139	\$ 55,023	\$ 160,414	\$ 34,664

STORM WATER SDC FUND

System Development Charges (SDCs), also known as “impact fees,” are charged to new development to help pay for infrastructure required to support that development and to reimburse local governments for the impact of new development on existing infrastructure. The SDCs are paid when building permits are approved. The charges are based on parameters established by City ordinances, pursuant to adopted capital improvement plans. In this way, the City accumulates a funding stream for projects that add facilities or capacity to the existing storm water collection and drainage network. Because the use of SDCs is restricted by state law, the City maintains the Storm Water SDC Fund as a mechanism for accounting for the SDC monies collected throughout the year. Expenditures from this Fund typically take the form of capital outlay for storm water projects identified in the Capital Reserve Fund or the Street Fund. Guidance for allocation of these resources are generally derived from the Capital Improvements Plan, the NPDES permit requirements and the Public Facilities Element of the City’s Comprehensive Land Use Plan.

RESOURCES & REQUIREMENTS STORMWATER SDC FUND

	<u>2nd Preceding Year 2015/2016</u>	<u>1st Preceding Year 2016/2017</u>	<u>Budget Current Year 2017/2018</u>	<u>Estimated Actual Current Year 2017/2018</u>	<u>Adopted by Governing Body 2018/2019</u>
REVENUES					
Working Capital	\$ 7,883	\$ 6,547	\$ 25,862	\$ 35,621	\$ 53,678
Revenues	<u>1,664</u>	<u>44,759</u>	<u>8,000</u>	<u>18,057</u>	<u>8,000</u>
Total Resources	<u>9,547</u>	<u>51,306</u>	<u>33,862</u>	<u>53,678</u>	<u>61,678</u>
REQUIREMENTS					
Transfers Out	<u>3,000</u>	<u>15,685</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Total Requirements	3,000	15,685	-	-	50,000
Unappropriated Fund Balance	<u>\$ 6,547</u>	<u>\$ 35,621</u>	<u>\$ 33,862</u>	<u>\$ 53,678</u>	<u>\$ 11,678</u>

PARKS AND RECREATION SDC FUND

System Development Charges (SDCs), also known as “impact fees,” are charged to new development to help pay for infrastructure required to support that development and to reimburse local governments for the impact of new development on existing infrastructure. The SDCs are paid when building permits are approved. The charges are based on parameters established by City ordinances, pursuant to adopted capital improvement plans. In this way, the City accumulates a funding stream for projects that add facilities or capacity to the existing parks and recreation system. Because the use of SDCs is restricted by state law, the City maintains the Parks and Recreation SDC Fund as a mechanism for accounting for the SDC monies collected throughout the year. If the City is successful in obtaining grants for Parks & Rec projects, those funds are also deposited in this fund. Expenditures from this Fund typically take the form of materials and services for professional service contracts and capital outlay for parks and recreation projects. Guidance for allocation of these resources is generally derived from the Phoenix Parks Master Plan and the Parks and Recreation Element of the City’s Comprehensive Land Use Plan.

RESOURCES & REQUIREMENTS PARKS & RECREATION SDC FUND

	<u>2nd Preceding Year</u> 2015/2016	<u>1st Preceding Year</u> 2016/2017	<u>Adopted Budget Current Year</u> 2017/2018	<u>Estimated Actual Current Year</u> 2017/2018	<u>Adopted by Governing Body</u> 2018/2019
REVENUES					
Working Capital	\$ 105,178	\$ 94,521	\$ 79,381	\$ 92,926	\$ 63,625
Revenues	3,943	5,865	5,010	9,850	5,000
Total Resources	<u>109,121</u>	<u>100,386</u>	<u>84,391</u>	<u>102,776</u>	<u>68,625</u>
REQUIREMENTS					
Capital Outlay	14,600	7,460	80,000	39,151	65,000
Transfers Out	-	-	-	-	-
Total Requirements	14,600	7,460	80,000	39,151	65,000
Unappropriated Fund Balance	<u>\$ 94,521</u>	<u>\$ 92,926</u>	<u>\$ 4,391</u>	<u>\$ 63,625</u>	<u>\$ 3,625</u>



2018-2019 Annual Budget
Section VI
Capital Project Funds

2018-2019 Annual Budget

Capital Project Funds

CAPITAL PROJECTS FUND

The City Council, at its January 21, 2014, meeting, approved Resolution 886, creating a Capital Improvement Plan and project ranking. ORS 294.346 and 280.050 provide that reserve funds can be established to accumulate money from fiscal year to fiscal year for a specific purpose, such as infrastructure improvements or new equipment purchases. The Capital Reserve Fund was created with Council approval of Resolution 892 at its April 7, 2014, meeting.

Revenues for the Capital Reserve Fund are typically budgeted as transfers in from other budget funds; principally the Water Fund, the Street Fund, and the Water, Street, and Storm Water SDC Funds. As the Capital Reserve Fund accumulates revenue over time, appropriations towards designated Capital Improvements and/or large-scale equipment purchases are made to accomplish projects in accordance with Council directives. Guidance for the resource expenditures is generally taken from the Capital Improvement Plan, the Transportation System Plan or the Public Facilities Element of the Comprehensive Plan. Most of the fund expenditures are managed through the Public Works Department under the oversight of the Public Works Director, however other project allocations may be directed towards facilities or programs administered by other department managers and/or the City Manager.

For clarity purposes, the Capital Project Fund expenditures have been categorized as either a governmental activity or a business activity. In general terms, the governmental activities are those that pertain to the general operations of the City and are a function of typical capital projects associated with supporting the community and the operations of the city services. The business activities are associated with city activities that are more business operations related, and in Phoenix's case, pertain to water system projects.

Based upon the above, the proposed FY 2018-19 Budget includes the following projects that have been designated for funding through the Capital Project Fund:

Governmental Activities

- Capital Improvement Plan Update (50% Split with Business Activities)
- City Hall and Police Department building
- Main Street/Bear Creek Drive overlay and construction
- North Church Street construction (to completion)
- Furry Road reconstruction project
- Property acquisition at entrance to Blue Heron Park
- Park improvement projects (parking expansion at Blue Heron, volleyball court at Colver)

Business Activities

- Water System Master Plan update (to completion)
- Fern Valley interchange water main system (pending ODOT finalization)
- AC pipe replacement (Colver Road to Skyline Pump Station Network)
- Capital Improvement Plan update (50% Split with Governmental Activities)
- Water meter replacement and radio read installations

Upon completion of these projects, a future needs assessment will guide project selection for following fiscal year budget appropriations.

RESOURCES & REQUIREMENTS
CAPITAL PROJECTS FUND - GOVERNMENTAL ACTIVITIES

	<u>2nd Preceding Year 2015/2016</u>	<u>1st Preceding Year 2016/2017</u>	<u>Adopted Budget Current Year 2017/218</u>	<u>Estimated Actual Current Year 2017/2018</u>	<u>Adopted by Governing Body 2018/2019</u>
REVENUES					
Unassigned Working Capital	\$ 30,758	\$ 3,121	\$ 9,050	\$ 9,050	\$ 3,408
Assigned Working Capital	399,494	652,288	627,510	627,510	1,151,000
Borrowing Proceeds					1,500,000
Transfers In	<u>298,647</u>	<u>119,315</u>	<u>547,848</u>	<u>547,848</u>	<u>854,000</u>
Total Resources	728,899	774,724	1,184,408	1,184,408	3,508,408
REQUIREMENTS					
Materials and Services			50,000	25,000	10,000
Capital Outlay					
Street Improvements	73,490	138,164	957,848	5,000	1,390,000
Park Improvements					195,000
Building Improvements					1,500,000
Transfers					<u>185,000</u>
Total Requirements	73,490	138,164	1,007,848	30,000	3,280,000
Unappropriated Fund Balance	<u>\$ 655,409</u>	<u>\$ 636,560</u>	<u>\$ 176,560</u>	<u>\$ 1,154,408</u>	<u>\$ 228,408</u>

**RESOURCES & REQUIREMENTS
CAPITAL PROJECTS FUND - BUSINESS ACTIVITIES**

	2nd Preceding Year	1st Preceding Year	Adopted Budget Current Year	Estimated Actual Current Year	Adopted by Governing Body
	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2017/2018</u>	<u>2018/2019</u>
REVENUES					
Unassigned Working Capital	\$ 1,278	\$ 58,194	\$ 158,574	\$ 158,574	\$ 208,574
Assigned Working Capital	\$ 411,413	511,484	\$ 390,000	\$ 390,000	\$ 315,000
ODOT Reimbursement	\$ 86,269				
Transfers In	<u>141,858</u>	<u>198,981</u>	<u>400,000</u>	<u>400,000</u>	<u>574,000</u>
Total Resources	640,818	768,659	948,574	948,574	1,097,574
REQUIREMENTS					
Materials and Services	29,875	-	100,000	45,000	90,500
Capital Outlay					
Storm Improvements	5,774	87,897	-	-	
Water Improvements	<u>35,491</u>	<u>132,188</u>	<u>395,000</u>	<u>380,000</u>	<u>615,000</u>
Total Requirements	71,140	220,085	495,000	425,000	705,500
Unappropriated Fund Balance	<u>\$ 569,678</u>	<u>\$ 548,574</u>	<u>\$ 453,574</u>	<u>\$ 523,574</u>	<u>\$ 392,074</u>



2018-2019 Annual Budget
Section VII
Nonmajor Governmental Funds

2018-2019 Annual Budget

Nonmajor Funds

TOURIST USAGE FUND

The Tourist Usage Fund was created by ordinance in 1990. This fund is the repository for transient lodging tax revenues whose use is restricted by state law. In order to comply with this law, the City must budget 70% of the revenue collected from lodging tax on RV parks (first imposed by ordinance in 2014) for tourism promotion and tourism related facilities.

This budget proposes new revenues of \$11,000 in this fund, consistent with collections in the current year, and expenditures for contracted services, as well as grants to the Chamber of Commerce and Phoenix Historical Society for tourism promotion.

RESOURCES & REQUIREMENTS TOURIST USAGE FUND

	2nd Preceding Year <u>2015/2016</u>	1st Preceding Year <u>2016/2017</u>	Adopted Budget Current Year <u>2017/2018</u>	Estimated Actual Current Year <u>2017/2018</u>	Adopted by Governing Body <u>2018/2019</u>
REVENUES					
Working Capital	\$ 5,983	\$ 2,967	\$ 7,712	\$ 10,642	\$ 8,142
Revenues	9,711	19,811	18,050	11,000	11,000
Total Resources	15,694	22,778	25,762	21,642	19,142
REQUIREMENTS					
Materials and Services	12,727	12,136	20,500	13,500	17,500
Total Requirements	12,727	12,136	20,500	13,500	17,500
Unappropriated Fund Balance	\$ 2,967	\$ 10,642	\$ 5,262	\$ 8,142	\$ 1,642

ADVERTISING PROMOTION FUND

Phoenix has, per an ordinance adopted in 1990, distributed a portion of its transient lodging Tax to the Advertising Promotion Fund, which pays for the Mayor’s newsletter and miscellaneous community events, such as the Easter egg hunt and the high school parade. Over time and through the adoption of various resolutions, the City Council has changed the allocation of TLT that goes to this fund. Until this budget, it is 25% of total collections.

Given changes to state law regarding allowable uses of transient lodging tax, it is no longer necessary to segregate funds in this way. The Advertising Promotion Fund has become a pass-through for what are essentially General Fund dollars. The Budget Officer and the City Manager recommend that this fund be closed and that expenditures currently supported by this fund be paid directly from the General Fund. However, action to close the fund was not initiated in time for this budget.

The proposed Advertising Promotion Fund budget has a transfer out of remaining funds to the General Fund for Fiscal Year 2018-2019.

RESOURCES & REQUIREMENTS ADVERTISING PROMOTION FUND

	2nd Preceding Year <u>2015/2016</u>	1st Preceding Year <u>2016/2017</u>	Adopted Budget Current Year <u>2017/2018</u>	Estimated Actual Current Year <u>2017/2018</u>	Adopted by Governing Body <u>2018/2019</u>
REVENUES					
Working Capital Revenues	\$ 1,661 3,076	\$ 972 10,943	\$ 6,134 2,540	\$ 7,471 2,228	\$ 2,699
Total Resources	<u>4,737</u>	<u>11,915</u>	<u>8,674</u>	<u>9,699</u>	<u>2,699</u>
REQUIREMENTS					
Materials and Services Transfers	3,765	4,444	7,000	7,000	<u>2,699</u>
Total Requirements	3,765	4,444	7,000	7,000	2,699
Unappropriated Fund Balance	<u>\$ 972</u>	<u>\$ 7,471</u>	<u>\$ 1,674</u>	<u>\$ 2,699</u>	<u>\$ -</u>



2018-2019 Annual Budget
Section IX
Debt Service Funds

2018-2019 Annual Budget

Debt Service Funds

PHURA BOND FUND

At its August 3, 2015, meeting, the City Council adopted Resolution 931, approving the issuance and negotiated sale of full faith and credit obligations to finance projects in the City's urban renewal area. In conjunction with the issuance of the bonds, the City and Phoenix Urban Renewal Agency (the Agency) entered into an intergovernmental agreement under which the Agency must transfer tax increment revenues and proceeds to the City in amounts sufficient for the City to pay the debt service obligations. This fund was originated to record the receipt of the bond proceeds, amounts loaned to the Agency, receipt of tax increment revenue from the Agency and debt service payments.

In addition to the 2015 bond, on October 16, 2017, the City Council adopted Resolution No. 1003, authorizing financing of capital projects described in the Urban Renewal Plan for the Phoenix Urban Renewal area. The City Council gave authority to enter into a financing agreement to obtain up to \$1,560,000. In conjunction with the issuance of the loan, the City and the Agency entered into another intergovernmental agreement under which the Agency must transfer tax increment revenues and proceeds to the City in amounts sufficient for the City to pay the loan obligations. The net amount received, \$1,504,700, was immediately transferred to Phoenix Urban Renewal Agency.

**RESOURCES & REQUIREMENTS
PHURA BOND FUND**

	<u>2nd Preceding Year 2015/2016</u>	<u>1st Preceding Year 2016/2017</u>	<u>Adopted Budget Current Year 2017/2018</u>	<u>Estimated Actual Current Year 2017/2018</u>	<u>Adopted by Governing Body 2018/2019</u>
REVENUES					
Working Capital	\$ -	\$ 1,269,248	\$ 1,019,248	\$ 1,019,248	
Revenues	<u>3,800,322</u>	<u>235,284</u>	<u>1,803,966</u>	<u>1,803,966</u>	<u>360,126</u>
Total Resources	3,800,322	1,504,532	2,823,214	2,823,214	360,126
REQUIREMENTS					
Materials and Services	2,296,682	251,200	2,523,948	2,523,948	1,200
Debt Services	<u>234,392</u>	<u>234,084</u>	<u>299,266</u>	<u>299,266</u>	<u>358,926</u>
Total Requirements	2,531,074	485,284	2,823,214	2,823,214	360,126
Unappropriated Fund Balance	<u>\$ 1,269,248</u>	<u>\$ 1,019,248</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEBT SERVICE FUND

This is a newly created fund to account for payment of principal and interest on all long-term debt, including that payable exclusively from revenue producing enterprises [OAR 150-294.352(1)]. This fund is in the budget as a placeholder for the proposal to budget for a loan for the Police Station/City Hall Project.

RESOURCES & REQUIREMENTS POLICE STATION/CITY HALL DEBT SERVICE FUND

	2nd Preceding Year <u>2015/2016</u>	1st Preceding Year <u>2016/2017</u>	Adopted Budget Current Year <u>2017/2018</u>	Estimated Actual Current Year <u>2017/2018</u>	Adopted by Governing Body <u>2018/2019</u>
REVENUES					
Working Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In					207,000
Total Resources	-	-	-	-	207,000
REQUIREMENTS					
Materials and Services					27,000
Debt Services					180,000
Total Requirements	-	-	-	-	207,000
Unappropriated Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



2018-2019 Annual Budget
Section IX
Resources and Requirement
Detail

**RESOURCES & REQUIREMENTS
GENERAL FUND**

	Historical Data				RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018	Estimated Actual This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017							
					RESOURCES				
1	925,846	1,023,957	1,020,029	1,139,075	WORKING CAPITAL (ACCRUAL BASIS)	1,195,204	1,195,204	1,154,921	1
2					TAXES				2
3	22,635	21,380	24,000	20,700	DELINQUENT TAXES	22,700	22,700	22,700	3
4	523	1,209	950	987	DELINQUENT TAX INTEREST	950	950	950	4
5	19,797	17,309	12,500	31,700	MOTEL TAX	17,000	17,000	29,750	5
6		2,093	2,000	4,020	RV PARK TAX	4,000	4,000	4,000	6
7	-	9,554	-	54,550	DELINQUENT MOTEL PENALTY				7
8					CHARGES FOR SERVICES				8
9	2,149	13,262	1,000	6,300	ADMINISTRATION FEES	6,000	6,000	6,000	9
10	805	810	640	720	LIEN SEARCH	700	700	700	10
11	6,985	5,585	7,000	3,105	FINGERPRINTS	3,000	3,000	3,000	11
12	28,134	14,094	5,300	41,942	PLAN CHECK	9,000	9,000	9,000	12
13					BANNER FEES	600	600	600	13
14					CIVIC CENTER RENTAL FEES	5,000	5,000	5,000	14
15					LICENSES & PERMITS				15
16	26,359	25,581	25,200	25,200	BUSINESS LICENSES	25,200	25,200	25,200	16
17	490	575	750	1,000	LIQUOR LICENSES	750	750	750	17
18	27,990	29,369	13,800	6,450	LAND USE APPLICATIONS	6,000	6,000	6,000	18
19	26,136	71,048	34,725	59,741	BUILDING PERMITS	25,000	25,000	25,000	19
20	-	150	200	250	FENCE PERMITS	200	200	200	20
21	4,175	8,967	4,175	4,305	ELECTRICAL PERMITS	4,000	4,000	4,000	21
22					FINES AND FORFEITS				22
23	244,675	154,930	225,000	139,052	FINES AND FORFEITS	123,000	123,000	168,000	23
24	9,250	8,291	8,280	8,500	DELINQUENT INTEREST	8,500	8,500	8,500	24
25	17,070	7,795	13,800	7,253	DESIGNATED FINES & FORFEITS	7,500	7,500	7,500	25
26	10,984	8,375	6,200	6,400	DESIGNATED MUNICIPAL TRAFFIC VIOL	6,500	6,500	6,500	26
27	935	810	660	225	TEMP TRAFFIC SURCHARGE	400	400	400	27
28					FRANCHISE FEE REVENUES				28
29	304,677	309,993	304,550	292,193	FRANCHISE FEES	300,000	300,000	300,000	29
30	13,040	11,231	9,800	8,376	COURT FEES	8,500	8,500	8,500	30
31	7,872	3,625	5,000	2,000	VEHICLE RELEASE	2,000	2,000	2,000	31
32	1,825	2,563	1,150	1,300	PARK FEES	1,200	1,200	1,200	32
33	200	290	200	85	NSF	100	100	100	33
34					INTERGOVERNMENTAL REVENUE				34
35	38,004	51,383	39,500	37,500	STATE REVENUE	38,500	38,500	38,500	35
36	71,104	63,714	73,131	68,653	STATE LIQUOR TAXES	69,000	69,000	69,000	36
37	6,542	5,827	5,561	5,475	STATE CIGARETTE TAXES	5,500	5,500	5,500	37
38		32,506	15,000	147,487	STATE MARIJUANA TAXES	125,000	125,000	125,000	38
39	28,918	26,756	25,920	25,920	LOCAL CONTRIBUTIONS - PHS	26,540	26,540	26,540	39
40					GRANTS/CONTRIBUTIONS				40
43	-	-	-		POLICE DEPART - RESTRICTED				43
44	2,535	-			PARKS - RESTRICTED				44
45	-	22,727			PARKS MASTER PLAN GRANT				45
46					MISCELLANEOUS REVENUES				46
47	68,557	67,094	2,500	13,040	MISCELLANEOUS REVENUES	2,500	2,500	2,500	47
48	3	8	5	4	COPIES	5	5	5	48
50	615	750	500	495	POLICE REPORTS	500	500	500	50
51					TRANSFERS IN				51
52					TRANSFERS IN - ADVERTISING/PROMO	2,699	2,699	2,699	52
53					EARNINGS ON INVESTMENTS				53
54	10,163	20,791	12,000	28,224	INVESTMENT INTEREST	25,000	25,000	25,000	54
58									58
59	1,928,993	2,044,402	1,901,026	2,192,227	TOTAL RESOURICES EXCEPT TAXES T	2,078,248	2,078,248	2,095,715	59
60	-		1,020,250	1,025,270	TAXES ESTIMATED TO BE RECEIVED	1,056,028	1,056,028	1,056,028	60
61	972,862	999,133			TAXES NECESSARY TO BALANCE				61
62	2,901,855	3,043,535	2,921,276	3,217,497	TOTAL RESOURCES	3,134,276	3,134,276	3,151,743	62

**RESOURCES & REQUIREMENTS
GENERAL FUND**

	Historical Data				RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018	Estimated Actual This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017							
63									63
64					REQUIREMENTS BY DEPARTMENT				64
65	124,892	114,672	176,758	173,786	EXECUTIVE	282,500	282,500	282,500	65
66	128,853	121,925	125,154	120,559	ADMINISTRATION	118,296	118,296	118,296	66
67	1,180,896	1,112,097	1,162,330	1,160,686	POLICE	1,369,276	1,369,276	1,369,276	67
68	122,413	193,595	132,113	127,264	PLANNING	145,481	145,481	145,481	68
69	121,981	117,932	134,641	129,650	BUILDING	135,141	135,141	135,141	69
70	95,672	117,104	161,777	158,749	PARKS	150,659	150,659	150,659	70
71	101,191	74,650	137,391	136,882	INTER-DEPARTMENTAL	76,598	78,698	78,698	71
72									72
73	1,875,898	1,851,975	2,030,164	2,007,576	TOTAL REQUIREMENTS BY DEPART	2,277,951	2,280,051	2,280,051	73
74									74
75					TRANSFERS				75
76	-	50,000	55,000	55,000	TRANSFER OUT TO CAPITAL PROJECT	250,000	250,000	250,000	76
77	2,000	2,485			TRANSFER OUT TO GREENWAY MAINT	-	-	-	77
79	2,000	52,485	55,000	55,000	TOTAL TRANSFERS	250,000	250,000	250,000	79
80									80
81			246,000		OPERATING CONTINGENCY	100,000	100,000	100,000	81
82	1,877,898	1,904,460	2,331,164	2,062,576	TOTAL REQUIREMENTS	2,627,951	2,630,051	2,630,051	82
83		32,506	47,506	179,993	RESTRICT - MARIJUANA TAX	54,993	54,993	54,993	83
84	17,070	23,389	28,797	25,134	COMMITTED- CNTY FINES	25,134	25,134	25,134	84
85	10,984	17,785	16,250	22,185	COMMITTED - TRAFFIC CRT	16,250	16,250	16,250	85
86	37,142	30,000	45,000	45,000	ASSIGNED - POLICE VEHICLE				86
87	-	1,829	1,829	1,829	ASSIGNED - RES. OFFICER	1,829	1,829	1,829	87
88	958,761	1,033,566	450,730	880,780	UNAPPROPRIATED ENDING FUND BALANCE	408,119	406,019	423,486	88
89	2,901,855	3,043,535	2,921,276	3,217,497	TOTAL GENERAL FUND	3,134,276	3,134,276	3,151,743	89

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
EXECUTIVE DEPARTMENT - GENERAL FUND

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018	Estimated Actual This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017							
					PERSONAL SERVICES				
1	74,040	65,588	64,150	74,785	CITY MANAGER	68,250	68,250	68,250	1
2			23,842	23,125	ASSIST CM/CITY RECORDER	39,585	39,585	39,585	2
3					TEMPORARY PERSONNEL - RARE	23,500	23,500	23,500	3
4	2,473	2,354	3,625	3,591	HOLIDAY	3,800	3,800	3,800	4
5	5,819	4,926	7,757	7,765	SOCIAL SECURITY	9,382	9,382	9,382	5
6	61	46	89	80	WORKERS COMP	150	150	150	6
7	1,389	1,790	1,200	1,389	UNEMPLOYMENT	1,200	1,200	1,200	7
8	8,586	6,029	18,247	13,352	MEDICAL/DENTAL INSURANCE	22,227	22,227	22,227	8
9	756	504	1,560	685	HRA VEBA	1,560	1,560	1,560	9
10	85	34	143	90	LIFE INSURANCE	143	143	143	10
11	4,695	1,199	11,387	7,100	PERS	11,203	11,203	11,203	11
12									12
13	97,904	82,470	132,000	131,962	TOTAL PERSONAL SERVICES	181,000	181,000	181,000	13
14					MATERIALS AND SERVICES				14
15	984	4,694	4,308	3,808	SUPPLIES	2,000	2,000	2,000	15
16	2,139	2,368	4,400	4,473	DUES/SUBSCRIPTIONS/FEES	4,500	4,500	4,500	16
17	-	512	-	1,505	PRINTING				17
18	3,790	5,424	12,000	12,500	PROFESSIONAL SERVICES	5,500	5,500	5,500	18
19	15,894	14,915	15,000	14,475	CITY ATTORNEY	15,000	15,000	15,000	19
20	2,167	659	3,500	567	TRAVEL/TRAINING	2,500	2,500	2,500	20
21	-	-	300	325	TRAVEL/TRAINING-LEGISLATIVE	1,500	1,500	1,500	21
22	1,200	1,200	1,200	1,200	MAYORS EXPENSES	1,200	1,200	1,200	22
23	214	506	3,450	1,800	INSURANCE	2,500	2,500	2,500	23
24	-	1,295	-		IT MAINTENANCE				24
25	600	629	600	1,171	CELL PHONE	1,200	1,200	1,200	25
26					COMMUNITY GRANTS	10,000	10,000	10,000	26
27					CIVIC CENTER COSTS	55,600	55,600	55,600	27
28	26,988	32,202	44,758	41,824	TOTAL MATERIALS AND SERVICES	101,500	101,500	101,500	28
29									29
30	124,892	114,672	176,758	173,786	TOTAL REQUIREMENTS	282,500	282,500	282,500	30

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
ADMINISTRATIVE DEPARTMENT - GENERAL FUND

	Historical Data			Estimated Actual This Year 2017-2018	REQUIREMENTS DESCRIPTION	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017							
					PERSONAL SERVICES				
1	39,834	35,517	36,156	36,051	FINANCE DIRECTOR	38,824	38,824	38,824	1
2	17,483	6,633	13,801	13,944	COURT CLERK	13,983	13,983	13,983	2
3	5,611	9,865	9,650	9,990	ADMINISTRATIVE ASSISTANT	8,270	8,270	8,270	3
4	790	15,761			TEMPORARY PERSONNEL				4
5	-	-	-		OVERTIME				5
6	2,538	2,655	1,900	2,430	HOLIDAY	1,970	1,970	1,970	6
7	4,954	4,734	4,635	3,576	SOCIAL SECURITY	4,775	4,775	4,775	7
8	115	153	82	57	WORKERS COMP	100	100	100	8
9	2,757	2,281	1,107	2,667	UNEMPLOYMENT	1,370	1,370	1,370	9
10	12,947	15,248	16,843	16,834	MEDICAL/DENTAL INSURANCE	12,374	12,374	12,374	10
11	1,143	1,265	1,440	1,210	HRA VEBA	980	980	980	11
12	111	46	86	69	LIFE INSURANCE	86	86	86	12
13	5,082	3,463	6,804	4,996	PERS	5,379	5,379	5,379	13
14									14
15	93,365	97,621	92,504	91,824	TOTAL PERSONAL SERVICES	88,111	88,111	88,111	15
16					MATERIALS AND SERVICES				16
17	-	183	1,000	775	SUPPLIES	1,000	1,000	1,000	17
18	340	400	700	449	DUES/SUBSCRIPTIONS/FEES	500	500	500	18
19	4,628	719	1,300	775	PUBLICATIONS/ELECTIONS	1,000	1,000	1,000	19
20	1,161	1,270	850	1,625	CODIFICATION	1,350	1,350	1,350	20
21	250	-			FEES				21
22	4,375	4,089	3,700	4,770	BANK FEES	4,700	4,700	4,700	22
23	-	-			MISC. PROF. & FINANCE SERVICES				23
24	4,800	4,800	4,800	4,800	PROF. SERV.-JUDGE	4,800	4,800	4,800	24
25	6,647	8,092	7,500	8,800	PROF. SERV.-AUDITOR	9,000	9,000	9,000	25
26	2,274	1,093	5,500	-	PROF. SERV.-CITY ATTORNEY				26
27	6,032	2,761	6,000	5,285	TRAVEL/TRAINING	6,500	6,500	6,500	27
28	399	438	450	385	MILEAGE REIMBURSEMENT	435	435	435	28
29	879	459	850	869	INSURANCE	900	900	900	29
30	3,703	-		202	IT MAINTENANCE				30
31									31
32	35,488	24,304	32,650	28,735	TOTAL MATERIALS AND SERVICES	30,185	30,185	30,185	32
37									37
38	128,853	121,925	125,154	120,559	TOTAL REQUIREMENTS	118,296	118,296	118,296	38

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
POLICE DEPARTMENT - GENERAL FUND

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018	Estimated Actual This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017							
	PERSONAL SERVICES								
1	75,747	77,263	83,035	83,000	POLICE CHIEF	85,920	85,920	85,920	1
2	70,269	72,138	77,213	77,000	LIEUTENANT	79,370	79,370	79,370	2
3	54,093	55,408	48,700	48,991	POLICE OFFICER - SRO	56,661	56,661	56,661	3
4	27,703	47,550	48,000	48,451	POLICE OFFICER 1	50,793	50,793	50,793	4
5	57,456	63,862	50,272	49,772	POLICE OFFICER 2	51,323	51,323	51,323	5
6	54,566	17,598	61,300	62,038	POLICE OFFICER 3	61,272	61,272	61,272	6
7	58,387	48,283	52,800	59,774	POLICE OFFICER 4	58,315	58,315	58,315	7
8	55,239	45,487	48,800	48,057	POLICE OFFICER 5	48,303	48,303	48,303	8
9	58,431	60,138	45,800	29,936	TRAFFIC SAFETY OFFICER	61,800	61,800	61,800	9
10	5,846	14,783	14,400	13,051	CODE ENFORCEMENT OFFICER	32,317	32,317	32,317	10
11	38,256	41,224	44,200	43,278	POLICE CLERK	43,888	43,888	43,888	11
12	22,201	35,176	25,000	27,887	OVERTIME	25,000	25,000	25,000	12
13	35,210	36,908	35,000	36,495	HOLIDAY PAY	35,000	35,000	35,000	13
14	46,191	45,949	48,000	48,457	SOCIAL SECURITY	51,551	51,551	51,551	14
15	611	603	715	623	WORKERS COMP	715	715	715	15
16	9,034	8,930	9,550	10,659	UNEMPLOYMENT	10,405	10,405	10,405	16
17	133,524	134,541	141,355	142,070	MEDICAL/DENTAL INSURANCE	163,999	163,999	163,999	17
18	11,500	11,300	12,000	12,000	HRA VEBA	12,000	12,000	12,000	18
19	862	915	895	969	LIFE INSURANCE	1,210	1,210	1,210	19
20	68,365	58,890	81,800	84,879	PERS	100,307	100,307	100,307	20
21									21
22	883,491	876,946	928,835	927,387	TOTAL PERSONAL SERVICES	1,030,149	1,030,149	1,030,149	22

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
POLICE DEPARTMENT - GENERAL FUND

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018	Estimated Actual This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017							
23					MATERIALS AND SERVICES				23
24	8,331	10,371	10,000	9,785	SUPPLIES	10,000	10,000	10,000	24
25	6	71	100	76	POSTAGE	100	100	100	25
26	925	813	1,500	1,000	DUES/SUBSCRIPTIONS/FEES	1,500	1,500	1,500	26
27	1,854	1,188	1,500	1,200	PRINTING/COPIER	2,500	2,500	2,500	27
28	61	3	250	27	SUSPENSION PACKET	250	250	250	28
29	7,545	9,878	10,000	9,670	PROFESSIONAL SERVICES	7,500	7,500	7,500	29
30	1,260	1,477	1,500	1,450	INVESTIGATIONS	1,500	1,500	1,500	30
31	65,529	67,881	69,500	69,401	DISPATCH	71,500	71,500	71,500	31
32	8,964	7,871	9,000	9,376	TRAVEL/TRAINING	12,000	12,000	12,000	32
33	9,469	9,476	8,000	8,657	UNIFORMS	8,000	8,000	8,000	33
34	1,797	1,525	2,700	2,451	BODY ARMOR	2,700	2,700	2,700	34
35	47,874	54,515	44,300	47,895	INSURANCE	50,750	50,750	50,750	35
36	7,443	7,067	6,200	5,750	CELL PHONES & AIR CARDS	7,200	7,200	7,200	36
38					LEXIPOL	4,182	4,182	4,182	38
39					AXON BODY CAMERAS	15,000	15,000	15,000	39
40	2,292	3,885	2,500	2,240	SMALL TOOLS & EQUIPMENT	2,500	2,500	2,500	40
41	4,276	1,476	5,500	5,508	DESIGNATED EQUIPMENT & SUPPLIE	7,500	7,500	7,500	41
42	4,500	1,574	2,500	2,000	DESIGNATED TRAFFIC ENFORCEMEN	12,000	12,000	12,000	42
43	-	-	-		DESIGNATED RESERVE OFFICERS				43
44	2,509	5,936	2,000	1,000	COMPUTER EQUIPMENT	2,000	2,000	2,000	44
45	843	739	1,000	1,036	EQUIPMENT/BUILDING MAINT.	1,000	1,000	1,000	45
46	6,070	8,689	9,500	9,411	VEHICLE MAINTENANCE	12,500	12,500	12,500	46
47	20,374	18,161	24,000	23,421	FUEL PURCHASES	25,000	25,000	25,000	47
48									48
49	201,922	212,596	211,550	211,354	TOTAL MATERIALS AND SERVICES	257,182	257,182	257,182	49
50					CAPITAL OUTLAY				50
51	73,341				PATROL VEHICLES	60,000	60,000	60,000	51
52									52
53	73,341				TOTAL CAPITAL OUTLAY	60,000	60,000	60,000	53
54					DEBT SERVICE				54
55	22,142	22,555	21,945	21,945	VEHICLE PRINCIPAL LEASE	21,945	21,945	21,945	55
56									56
57	22,142	22,555	21,945	21,945	TOTAL DEBT SERVICE	21,945	21,945	21,945	57
58									58
59	1,180,895	1,112,097	1,162,330	1,160,686	TOTAL REQUIREMENTS	1,369,276	1,369,276	1,369,276	59

REQUIREMENTS DETAIL
PLANNING DEPARTMENT - GENERAL FUND

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018	Estimated Actual This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017							
					PERSONAL SERVICES				
1	39,411	21,181	48,750	48,015	PLANNING DIRECTOR	54,353	54,353	54,353	1
2	27,283	28,823	11,890	9,480	BUILDING/PLANNING AIDE	15,900	15,900	15,900	2
3		4,657			TEMPORARY PERSONNEL				3
4	3,177	2,554	2,650	2,575	HOLIDAY	2,850	2,850	2,850	4
5	5,267	4,516	6,322	4,515	SOCIAL SECURITY	5,374	5,374	5,374	5
6	69	74	89	74	WORKERS COMP	76	76	76	6
7	1,571	1,136	1,200	1,520	UNEMPLOYMENT	1,515	1,515	1,515	7
8	15,892	14,424	12,247	14,366	MEDICAL/DENTAL INSURANCE	17,098	17,098	17,098	8
9	1,392	988	1,440	1,200	HRA VEBA	1,400	1,400	1,400	9
10	70	40	90	90	LIFE INSURANCE	85	85	85	10
11	6,090	4,594	9,280	9,198	PERS	9,080	9,080	9,080	11
12									12
13	100,222	82,987	93,958	91,033	TOTAL PERSONAL SERVICES	107,731	107,731	107,731	13
14					MATERIALS AND SERVICES				14
15	1,056	1,205	1,200	1,200	SUPPLIES	1,200	1,200	1,200	15
16	1,393	966	1,400	1,200	DUES/PUBLICATIONS/ELECTIONS	1,200	1,200	1,200	16
17	938	247	1,500	1,000	PRINTING	1,000	1,000	1,000	17
18	6,768	55,623	5,000	4,500	PROF. SERVICES - PLANNING	20,000	20,000	20,000	18
19	6,215	1,869	2,000	5,000	PROF. SERVICES - ATTORNEY	5,000	5,000	5,000	19
20	-	47,877	20,000	20,000	COMP PLAN UPDATE	5,000	5,000	5,000	20
21	2,190	1,117	5,000	2,600	TRAVEL/TRAINING	2,000	2,000	2,000	21
22	54		240		MILEAGE REIMBURSEMENT	200	200	200	22
23	696	484	435	452	INSURANCE	450	450	450	23
24	1,548	199	500		COMPUTER EQUIPMENT	500	500	500	24
25	1,069	860	880	180	SOFTWARE	1,000	1,000	1,000	25
26	264	161		99	OTHER MISC. EXPENDITURES	200	200	200	26
27				-					27
28	22,191	110,608	38,155	36,231	TOTAL MATERIALS AND SERVICES	37,750	37,750	37,750	28
29									29
30	122,413	193,595	132,113	127,264	TOTAL REQUIREMENTS	145,481	145,481	145,481	30

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
BUILDING DEPARTMENT - GENERAL FUND

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018	Estimated Actual This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017							
					PERSONAL SERVICES				
1	26,274	8,977	21,750	21,622	PLANNING DIRECTOR	21,245	21,245	21,245	1
2	18,189	19,215	20,205	21,743	BUILDING/PLANNING AIDE	23,850	23,850	23,850	2
3	1,887	1,146	1,150	1,920	HOLIDAY	2,090	2,090	2,090	3
4	3,494	2,190	3,290	3,301	SOCIAL SECURITY	3,607	3,607	3,607	4
5	27	-	48	48	WORKERS COMP	62	62	62	5
6	7	-	650	802	UNEMPLOYMENT	890	890	890	6
7	10,563	7,153	17,859	15,331	MEDICAL/DENTAL INSURANCE	17,098	17,098	17,098	7
8	928	542	840	1,060	HRA VEBA	1,200	1,200	1,200	8
9	47	21	75	51	LIFE INSURANCE	65	65	65	9
10	4,059	2,422	4,830	3,932	PERS	7,034	7,034	7,034	10
11									11
12	65,475	41,666	70,697	69,810	TOTAL PERSONAL SERVICES	77,141	77,141	77,141	12
13					MATERIALS AND SERVICES				13
14	91	124	400	200	SUPPLIES	500	500	500	14
15	46,081	49,799	30,044	30,584	PROF. SERV.-BUILDING INSPECTION	35,000	35,000	35,000	15
16	6,327	9,135	8,500	8,240	PROF. SERV.-PLUMBING/MECHAN INS	8,000	8,000	8,000	16
17	3,230	7,113	4,000	3,970	PROF. SERV.-ELECTRIC INSPECTION	4,000	4,000	4,000	17
18		9,247	20,000	15,916	PLAN CHECKING	9,000	9,000	9,000	18
19	777		-	430	TRAVEL/TRAINING	500	500	500	19
20		848	1,000	500	OTHER MISC EXPENDITURES	1,000	1,000	1,000	20
21									21
22	56,506	76,266	63,944	59,840	TOTAL MATERIALS AND SERVICES	58,000	58,000	58,000	22
23									23
24	121,981	117,932	134,641	129,650	TOTAL REQUIREMENTS	135,141	135,141	135,141	24

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
INTER-DEPARTMENTAL - GENERAL FUND

	Historical Data			Estimated Actual This Year 2017-2018	REQUIREMENTS DESCRIPTION	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017							
					MATERIALS AND SERVICES				
1	5,057	4,994	6,000	5,610	SUPPLIES	6,000	6,000	6,000	1
2	2,875	2,766	3,200	2,510	POSTAGE	3,000	3,000	3,000	2
3	3,163	4,329	3,800	3,260	DUES/SUBSCRIPTIONS/FEES	3,800	3,800	3,800	3
4	-	2,580	2,795	2,798	JANITORIAL SERVICES	2,798	2,798	2,798	4
5		-	5,000	5,165	CITY ATTORNEY	5,000	5,000	5,000	5
6	9,004	10,197			PROFESSIONAL SERVICES				6
7	6,868	6,227	6,000	6,830	TELEPHONE	7,000	7,000	7,000	7
8	9,722	9,447	10,000	8,991	UTILITIES	10,000	10,000	10,000	8
9	4,932	5,928	6,000	5,976	EQUIPMENT LEASE RENTAL	6,500	6,500	6,500	9
11	-	-	1,000	1,000	SOFTWARE MAINTENANCE	1,000	1,000	1,000	11
12	2,732	276	1,500	250	BUILDING MAINTENANCE	1,000	1,000	1,000	12
13	21,147	23,144	87,096	89,159	IT MAINTENANCE	25,000	25,000	25,000	13
14	-	3,000	3,000	3,000	CONTRIBUTION - R/COG FOOD	3,000	3,000	3,000	14
15	33,529	414		379	OTHER MISCELLANEOUS	500	500	500	15
16	2,162	1,348	2,000	1,954	EMPLOYEE RECOGNITION	2,000	2,000	2,000	16
17					CONTRIB - CONTINUUM OF CARE	2,100	2,100	2,100	#
18									18
19	101,191	74,650	137,391	136,882	TOTAL MATERIALS AND SERVICES	78,698	78,698	78,698	19

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
PARKS DEPARTMENT - GENERAL FUND

	Historical Data			Estimated Actual This Year 2017-2018	REQUIREMENTS DESCRIPTION	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017							
					PERSONAL SERVICES				
1	2,578	2,965	4,613	4,579	PUBLIC WORKS DIRECTOR	4,720	4,720	4,720	1
2	21,322	30,624	56,274	56,796	LABORER	42,604	42,604	42,604	2
3	-	6,365	6,815	6,728	ADMINISTRATIVE COORDINATOR	7,356	7,356	7,356	3
4		171	-		OVERTIME	-	-	-	4
5	363	437	650	570	HOLIDAY	650	650	650	5
6	10,048	6,741	9,371	10,556	TEMP PERSONNEL	9,600	9,600	9,600	6
7	1,830	3,090	4,067	3,278	SOCIAL SECURITY	4,183	4,183	4,183	7
8	9	-	83	80	WORKERS COMP	80	80	80	8
9	-	-	1,000	1,000	UNEMPLOYMENT	1,150	1,150	1,150	9
10	6,168	12,685	17,983	16,673	MEDICAL/DENTAL INSURANCE	15,048	15,048	15,048	10
11	580	1,067	1,452	1,030	HRA VEBA	1,200	1,200	1,200	11
12	30	149	258	200	LIFE INSURANCE	258	258	258	12
13	2,415	2,481	8,478	6,526	PERS	6,690	6,690	6,690	13
14									14
15	45,343	66,775	111,044	108,016	TOTAL PERSONAL SERVICES	93,539	93,539	93,539	15
16					MATERIALS AND SERVICES				16
17	6,305	7,865	9,200	9,000	SUPPLIES	10,200	10,200	10,200	17
18	8,462	22,501	7,945	8,000	CONTRACTED SERVICES	1,000	1,000	1,000	18
19	1,647	2,239	1,535	2,000	INSURANCE	3,500	3,500	3,500	19
20	9,397	7,340	10,170	10,000	UTILITIES	12,620	12,620	12,620	20
21	507	342	500	500	SMALL TOOLS & MINOR EQUIPMENT	600	600	600	21
22	7,452	118	5,850	5,500	BLDG. REPAIRS/MAINTENANCE	6,850	6,850	6,850	22
23	3,674	3,622	1,000	600	PARK SIGNS	700	700	700	23
24	3,576	5,709	3,500	3,500	PARKS MAINTENANCE	5,500	5,500	5,500	24
25	477	561	500	400	EQUIPMENT MAINTENANCE	500	500	500	25
26	118	32	200	200	FUEL	300	300	300	26
27			10,333	10,333	GREENWAY MAINTENANCE	10,350	10,350	10,350	27
28				700	COMMUNITY EVENTS	5,000	5,000	5,000	28
29									29
30	41,615	50,329	50,733	50,733	TOTAL MATERIALS AND SERVICES	57,120	57,120	57,120	30
31	86,958	117,104	161,777	158,749	TOTAL REQUIREMENTS	150,659	150,659	150,659	31

**RESOURCES & REQUIREMENTS
STREET FUND**

	Historical Data		Adopted Budget This Year 2017-2018	Estimated Actual This Year 2017-2018	RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2018-2019			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017							
					RESOURCES				
1	611,941	738,248	916,231	1,003,661	WORKING CAPITAL (ACCRUAL BASIS)	921,051	921,051	906,051	1
2	8,704	17,476	4,450	27,866	INVESTMENT INTEREST	20,015	20,015	20,015	2
3					CHARGES FOR SERVICES				3
4	148,575	149,103	152,055	153,188	STREET USER FEES	157,500	157,500	157,500	4
5	32,655	32,261	32,990	32,865	DEDICATED STREET USER FEE	33,000	33,000	33,000	5
6	50,438	50,087	49,175	52,740	STORMWATER UTILITY FEE	51,500	51,500	51,500	6
7	3,125				STREET SWEEPING				7
8									8
9	-	135	-	405	ENCHROACHMENT PERMITS	100	100	100	9
10					FRANCHISE FEE REVENUE				10
11	67,726	19,828	16,200	16,470	RV SEWER FRANCHISE FEE	16,500	16,500	16,500	11
12					INTERGOVERNMENTAL REVENUE				12
13	279,042	274,289	285,000	277,337	STATE GAS TAXES	280,000	280,000	280,000	13
14					TAX REVENUE				14
15	54,955	96,997	86,500	100,235	DIESEL MOTOR FUEL TAX	102,500	102,500	102,500	15
16					GRANTS/CONTRIBUTIONS				16
17	44,850		17,500	17,500	ADA RAMP IMPROVEMENT GRANT				17
18					MISCELLANEOUS REVENUE				18
19	-	60	500	30	MISCELLANEOUS REVENUE	100	100	100	19
20									20
21	1,302,011	1,378,484	1,560,601	1,682,297	TOTAL RESOURCES	1,582,266	1,582,266	1,567,266	21
22									22
23					REQUIREMENTS BY PROGRAM				23
24	158,147	156,699	251,539	241,153	PERSONAL SERVICES	256,428	256,428	256,428	24
25	270,892	175,209	244,220	192,245	MATERIALS & SERVICES	252,720	252,720	259,220	25
26	10,838		-		CAPITAL OUTLAY	-	-	-	26
27	123,886	42,915	342,848	342,848	TRANSFER TO CAPITAL PROJECT FU	289,000	289,000	289,000	27
28					TRANSFER TO PD/CH DEBT SERVICE	11,000	11,000	11,000	28
29									29
30	563,763	374,823	838,607	776,246	TOTAL REQUIREMENTS BY PROGRAM	809,148	809,148	815,648	30
31			100,000		OPERATING CONTINGENCY	100,000	100,000	100,000	31
32	178,066	210,327	-	344	COMMITTED - MAIN ST/BEAR CREEK MAINTENANCE	33,344	33,344	33,344	32
33	54,955	96,997	227,955	197,232	RESTRICTED - DIESEL MOTOR FUEL TAX UNAPPROPRIATED	299,732	299,732	299,732	33
34	505,227	696,337	394,039	708,475	ENDING FUND BALANCE	340,042	340,042	318,542	34
35	1,302,011	1,378,484	1,560,601	1,682,297	TOTAL STREET FUND	1,582,266	1,582,266	1,567,266	35

REQUIREMENTS DETAIL

STREET FUND

Historical Data					REQUIREMENTS DESCRIPTION	Budget For Next Year 2018-2019			
						Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Actual		Adopted Budget This Year 2017-2018	Estimated Actual This Year 2017-2018						
2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017								
PERSONAL SERVICES									
1	15,866	13,628	15,150	9,075	CITY MANAGER	15,750	15,750	15,750	1
2			8,750	5,237	CITY RECORDER/ASSIST TO CM	9,135	9,135	9,135	2
3	23,202	26,688	31,775	40,755	PUBLIC WORKS DIRECTOR	35,033	35,033	35,033	3
4	24,734	37,937	76,650	72,010	LABORERS	72,500	72,500	72,500	4
5	13,805	10,741	11,965	11,969	ADMINISTRATIVE COORDINATOR	12,425	12,425	12,425	5
6	11,950	10,655	11,150	10,502	FINANCE DIRECTOR	12,275	12,275	12,275	6
7	11,655	3,503	7,608	8,496	ADMINISTRATIVE ASSISTANT - CH	5,350	5,350	5,350	7
8	7,581	1,780	-	667	TEMPORARY PERSONNEL	-	-	-	8
9	819	2,164	2,397	352	OVERTIME	2,500	2,500	2,500	9
10	5,030	5,270	5,665	7,067	HOLIDAY	5,755	5,755	5,755	10
11	8,081	8,264	12,618	12,027	SOCIAL SECURITY	12,650	12,650	12,650	11
12	87	70	206	65	WORKERS COMP	200	200	200	12
13	928	759	2,075	1,937	UNEMPLOYMENT	2,675	2,675	2,675	13
14	23,681	25,052	42,108	42,814	MEDICAL/DENTAL INSURANCE	49,655	49,655	49,655	14
15	2,009	2,001	3,240	3,200	HRA VEBA	3,500	3,500	3,500	15
16	126	105	275	250	LIFE INSURANCE	275	275	275	16
17	8,593	8,082	19,907	14,730	PERS	16,750	16,750	16,750	17
18									18
19	158,147	156,699	251,539	241,153	TOTAL PERSONAL SERVICES	256,428	256,428	256,428	19

REQUIREMENTS DETAIL

STREET FUND

	Historical Data					Budget For Next Year 2018-2019				
	Actual		Adopted Budget This Year 2017-2018	Estimated Actual This Year 2017-2018		REQUIREMENTS DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee		Adopted By Governing Body
	2nd Preceding Year 2015-2016	1st Preceding Year 2016- 2017								
1						MATERIALS AND SERVICES			1	
2	5,461	6,405	6,200	6,200	SUPPLIES			6,500	2	
3	1,124	1,123	1,000	1,100	POSTAGE	1,100	1,100	1,100	3	
4	3,676	1,428	1,550	1,461	DUES/SUBSCRIPTIONS	1,800	1,800	1,800	4	
5	-	412			PRINTING				5	
6	60	60	45	15	BANK FEES	45	45	45	6	
7	45,062	3,244	10,000	5,000	PROF. SERVICES - ENGINEERING	7,000	7,000	7,000	7	
8	10,332	5,877	6,500	3,000	PROF. SERVICES - ATTORNEY	6,500	6,500	6,500	8	
9	2,431	4,046	3,500	4,400	AUDITOR	5,000	5,000	5,000	9	
10	23,885	17,848	13,000	12,334	CONTRACTED SERVICES	15,000	15,000	15,000	10	
11	14,187	21,135	22,200	19,029	INSURANCE	22,200	22,200	22,200	11	
12	46,096	48,591	46,700	54,125	UTILITIES	58,000	58,000	58,000	12	
13	825	784	825	800	TELEPHONE	825	825	825	13	
14	2,405	4,666	7,000	4,000	SMALL TOOLS & MINOR EQUIPMENT	5,500	5,500	5,500	14	
15	257	260	750	300	EQUIPMENT LEASE/RENTALS	500	500	500	15	
16	6,434	3,725	5,000	4,000	BLDG. REPAIRS/MAINTENANCE	6,000	6,000	6,000	16	
17	8,842	2,897	8,000	6,000	STORM SEWER MAINTENANCE	5,000	5,000	5,000	17	
18	65,215	21,305	75,000	50,000	STREET MAINTENANCE	75,000	75,000	75,000	18	
19	11,965	5,568	7,000	3,500	STREET SIGNS	7,000	7,000	7,000	19	
20	2,328	6,568	5,500	2,500	TRAFFIC MARKINGS	5,500	5,500	5,500	20	
21	2,304	431	2,500	2,500	VEHICLE MAINTENACE	2,500	2,500	2,500	21	
22	2,751	2,443	2,000	2,815	IT MAINTENANCE	7,500	7,500	7,500	22	
23	949	1,454	1,500	1,415	EQUIPMENT MAINTENANCE	2,000	2,000	2,000	23	
24	3,078	3,113	4,000	4,114	FUEL	4,300	4,300	4,300	24	
25	8,055	9,739	10,000	1,200	SWEEPER MAINTENANCE	10,000	10,000	10,000	25	
26	1,630	2,087	1,650	1,687	MISCELLANEOUS	1,650	1,650	1,650	26	
27	1,540	-	2,800	750	STREET TREES	2,800	2,800	2,800	27	
28									28	
29	270,892	175,209	244,220	192,245	TOTAL MATERIALS AND SERVICES	252,720	252,720	259,220	29	
30						CAPITAL OUTLAY			30	
31	10,837	-	-	-	VEHICLE PURCHASE	-	-	-	31	
32									32	
33	10,837	-	-	-	TOTAL CAPITAL OUTLAY	-	-	-	33	
34						TRANSFERS			34	
35	123,886	42,915	342,848	342,848	CAPITAL PROJECT FUND	289,000	289,000	289,000	35	
36					PD/CH DEBT SERVICE FUND	11,000	11,000	11,000	36	
37									37	
38	123,886	42,915	342,848	342,848	TOTAL TRANSFERS	300,000	300,000	300,000	38	
39									39	
40	563,762	374,823	838,607	776,246	TOTAL REQUIREMENTS	809,148	809,148	815,648	40	

RESOURCES & REQUIREMENTS WATER FUND

	Historical Data				RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2018-2019			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017	Adopted Budget This Year 2017-2018	Estimated Actual This Year 2017-2018					
					RESOURCES				
1	242,442	518,404	621,233	632,310	WORKING CAPITAL (ACCRUAL BASIS)	607,542	607,542	618,182	1
2					CHARGES FOR SERVICES				2
3	1,240,868	1,234,619	1,257,950	1,269,373	WATER SALES	1,307,454	1,307,454	1,307,454	3
4	4,499	4,530	4,785	4,707	PUMP MAINT FEE REVENUE	4,915	4,915	4,915	4
5	3,367	7,299	3,000	34,059	INSTALLATIONS	3,000	3,000	3,000	5
6	5,520	6,060	6,000	7,280	CROSS CONNECTION	7,200	7,200	7,200	6
7					FRANCHISE FEE REVENUES				7
8	9,982	9,303	9,950	21,578	LATE FEES	22,000	22,000	22,000	8
9	5,255	1,640	2,500	3,080	RECONNECT FEES	2,500	2,500	2,500	9
10					MISCELLANEOUS REVENUES				10
11	14,672	40,082	2,500	4,526	MISCELLANEOUS REVENUES	2,500	2,500	2,500	11
12					EARNINGS ON INVESTMENTS				12
13	58	64	72	-	INVESTMENT INTEREST				13
14					TRANSFERS IN				14
15	151,515		-		TRANSFERS IN - INTERTIE DEBT SERV				15
16	25,725	25,725	25,725	25,725	TRANSFERS IN - WATER SDC'S	25,725	25,725	25,725	16
17									17
18	1,703,903	1,847,726	1,933,715	2,002,638	TOTAL RESOURCES	1,982,836	1,982,836	1,993,476	18
19									19
20					REQUIREMENTS BY PROGRAM				20
21	398,666	378,545	455,307	435,520	PERSONNEL	460,320	460,320	460,320	21
22	510,763	521,147	551,310	519,043	MATERIALS & SERVICES	595,705	595,705	586,750	22
23	10,837	1,640	-		CAPITAL OUTLAY	-	-	-	23
24	134,179	183,296	300,000	300,000	TRANSFERS OUT - CAPITAL PROJECT	389,000	389,000	389,000	24
25					TRANSFERS OUT - POLICE/CITY HALL	11,000	11,000	11,000	25
26	131,054	130,788	129,893	129,893	DEBT SERVICE	133,643	133,643	133,643	26
27									27
28	1,185,499	1,215,416	1,436,510	1,384,456	TOTAL REQUIREMENTS BY PROGRAM	1,589,668	1,589,668	1,580,713	28
29			100,000		OPERATING CONTINGENCY	100,000	100,000	100,000	29
30	38,288	32,839	37,624	39,831	RESTRICTED - SKYLINE PUMP UNAPPROPRIATED	42,246	42,246	42,246	30
31	480,116	599,471	359,581	578,351	ENDING FUND BALANCE	250,922	250,922	270,517	31
32	1,703,903	1,847,726	1,933,715	2,002,638	TOTAL WATER FUND	1,982,836	1,982,836	1,993,476	32

**REQUIREMENTS DETAIL
WATER FUND**

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018	Estimated Actual This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017							
					PERSONAL SERVICES				
1	15,866	14,777	20,200	10,500	CITY MANAGER	17,200	17,200	17,200	1
2	23,840	3,134	10,000	7,250	CITY RECORDER/ASSIST TO CM	10,185	10,185	10,185	2
3	25,781	29,654	55,350	44,570	PUBLIC WORKS DIRECTOR	48,630	48,630	48,630	3
4	102,751	110,002	117,885	107,208	LABORER	109,900	109,900	109,900	4
5	22,636	22,675	25,250	23,726	ADMIN. COORDINATOR	26,200	26,200	26,200	5
6	27,884	24,862	26,000	25,536	FINANCE DIRECTOR	27,540	27,540	27,540	6
7	23,243	21,663	24,040	23,083	ADMIN, ASSISTANT - CITY HALL	23,170	23,170	23,170	7
8	10,115	2,941	-	1,256	TEMPORARY PERSONNEL	-	-	-	8
9	10,163	10,039	10,060	9,576	STANDBY	11,250	11,250	11,250	9
10	6,036	9,578	7,000	14,425	OVERTIME	12,000	12,000	12,000	10
11	10,228	12,316	12,500	13,095	HOLIDAY	14,000	14,000	14,000	11
12	20,192	19,415	22,030	34,700	SOCIAL SECURITY	33,075	33,075	33,075	12
13	343	268	440	120	WORKERS COMP	375	375	375	13
14	3,771	4,490	4,560	4,726	UNEMPLOYMENT	4,795	4,795	4,795	14
15	65,163	63,807	74,250	73,260	MEDICAL/DENTAL INSURANCE	78,655	78,655	78,655	15
16	5,492	5,432	6,348	6,176	HRA VEBA	6,240	6,240	6,240	16
17	370	319	530	510	LIFE INSURANCE	530	530	530	17
18	24,792	23,173	38,864	35,803	PERS	36,575	36,575	36,575	18
19									19
20	398,666	378,545	455,307	435,520	TOTAL PERSONAL SERVICES	460,320	460,320	460,320	20

**REQUIREMENTS DETAIL
WATER FUND**

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018	Estimated Actual This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017							
					MATERIALS AND SERVICES				
1	29,157	64,188	50,000	40,000	SUPPLIES	50,000	50,000	50,000	1
2	975	1,240	1,000	1,000	SAFETY EQUIPMENT	1,200	1,200	1,200	2
3	7,468	7,216	7,400	9,033	POSTAGE	9,000	9,000	9,000	3
4	3,863	3,921	4,000	3,781	DUES/SUBSCRIPTIONS/FEES	7,500	7,500	7,500	4
5	912	399	-	293	PUBLICATIONS/ELECTIONS	350	350	350	5
6	29,955	17,463	16,000	10,000	PROF. SERVICES - ENGINEERING	10,000	10,000	10,000	6
7	13,218	7,855	14,210	4,600	PROF.SERVICES - ATTORNEY	9,000	9,000	9,000	7
8	8,096	8,092	8,100	8,800	AUDITOR	9,000	9,000	9,000	8
9	21,330	8,426	15,000	15,000	CONTRACTED SERVICES	15,000	15,000	15,000	9
10	2,758	3,324	3,600	3,425	SAMPLE/TESTING	3,600	3,600	3,600	10
11	4,156	7,343	8,000	7,500	TRAVEL/TRAINING	8,000	8,000	8,000	11
12	2,193	1,861	3,200	2,200	UNIFORMS	3,200	3,200	3,200	12
13	55,190	58,857	61,800	58,250	INSURANCE	65,000	65,000	65,000	13
14	43,884	31,747	42,000	36,961	UTILITIES	42,000	42,000	42,000	14
15	4,990	5,993	6,200	6,146	TELEPHONE	6,200	6,200	6,200	15
16	7,090	5,297	9,000	5,000	EQUIPMENT & SMALL TOOLS	9,000	9,000	9,000	16
17	998	746	900	800	EQUIPMENT LEASE/RENTALS	1,900	1,900	1,900	17
18	2,417	412	1,500	330	COMPUTER EQUIPMENT	1,500	1,500	1,500	18
19	2,117	200	3,500	2,520	SOFTWARE MAINTENANCE	3,500	3,500	3,500	19
20	6,031	857	5,000	2,913	BLDG REPAIR/MAINTENANCE	5,000	5,000	5,000	20
21	340	9,979	-	2,500	SKYLINE PUMP MAINTENANCE	2,500	2,500	2,500	21
22	18,406	20,986	21,000	19,315	LOST CREEK RESERVOIR O&M	29,955	29,955	21,000	22
23	2,087	3,302	3,000	3,146	GROUNDS REPAIR MAINTENANCE	4,500	4,500	4,500	23
24	16,077	22,509	12,200	13,700	IT MAINTENANCE	15,500	15,500	15,500	24
25	3,989	4,470	4,800	3,800	VEHICLE MAINTENANCE	4,800	4,800	4,800	25
26	1,766	616	1,300	1,300	TIRES	1,300	1,300	1,300	26
27	14,476	12,122	9,400	7,130	EQUIPMENT MAINTENANCE	13,000	13,000	13,000	27
28	3,094	4,511	7,200	5,567	FUEL	7,200	7,200	7,200	28
29	182,536	181,332	205,000	190,481	WATER TRANSMISSION	225,000	225,000	225,000	29
30	21,157	22,222	25,000	22,000	TAP - WATER TREATMENT	25,000	25,000	25,000	30
31				30,952	METERS - NEW CONNECTIONS				31
32	37	3,661	2,000	600	OTHER PURCHASED SERVICES	2,000	2,000	2,000	32
33					DONATION- ST. VINCENT DE PAUL	5,000	5,000	5,000	33
34									34
35	510,763	521,147	551,310	519,043	TOTAL MATERIALS AND SERVICES	595,705	595,705	586,750	35

**REQUIREMENTS DETAIL
WATER FUND**

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2017-2018			
	Actual		Adopted Budget This Year 2017-2018	Estimated Actual This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017							
					CAPITAL OUTLAY				
1	10,837	1,640	-		EQUIPMENT	-	-	-	1
2	-	-	-	-	IMPROVEMENTS	-	-	-	2
3									3
4	10,837	1,640	-	-	TOTAL CAPITAL OUTLAY	-	-	-	4
5					TRANSFERS				5
6	134,179	183,296	300,000	300,000	TRANSFER TO CAPITAL PROJECTS	389,000	389,000	389,000	6
7					TRANSFER TO PD/CH DEBT SERVICE	11,000	11,000	11,000	7
8									8
9	134,179	183,296	300,000	300,000	TOTAL TRANSFERS	400,000	400,000	400,000	9
10					DEBT SERVICE				10
11	6,176	6,377	6,587	6,587	CONTRACT 1 - PRINCIPAL	6,799	6,799	6,799	11
12	4,467	4,266	4,056	4,056	CONTRACT 1 - INTEREST	3,844	3,844	3,844	12
13									13
14					REFUNDED BONDS				14
15	60,411	60,145	59,250	59,250	DEBT INTEREST	58,000	58,000	58,000	15
16	60,000	60,000	60,000	60,000	DEBT PRINCIPAL	65,000	65,000	65,000	16
17									17
18	131,054	130,788	129,893	129,893	TOTAL DEBT SERVICE	133,643	133,643	133,643	18
19						-	-	-	19
20	1,185,499	1,215,416	1,436,510	1,384,456	TOTAL REQUIREMENTS	1,589,668	1,589,668	1,580,713	20

**RESOURCES & REQUIREMENTS
STREET SDC FUND**

	Historical Data				RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018	Estimated Actual This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017							
					RESOURCES				
1	697,287	326,456	488,320	358,630	WORKING CAPITAL (ACCRUAL BASIS)	268,750	268,750	268,750	1
2	56	13	15		INVESTMENT INTEREST				2
3					CHARGES FOR SERVICES				3
4	4,700	76,981	15,000	7,835	INTERCHANGE SDC'S	4,700	4,700	4,700	4
5	5,186	160,922	55,000	60,120	SYSTEM DEVELOPMENT CHARGE	10,000	10,000	10,000	5
6									6
7	707,229	564,372	558,335	426,585	TOTAL RESOURCES	283,450	283,450	283,450	7
8					MATERIALS AND SERVICES				8
9	1,450		-		PROFESSIONAL SERVICES	-	-	-	9
10									10
11	1,450	-	-	-	TOTAL MATERIALS AND SERVICES	-	-	-	11
12					CAPITAL OUTLAY				12
13	200,000		150,000	-	IMPROVEMENTS				13
14	4,562	179,342	15,000	7,835	INTERCHANGE IMPROVEMENTS	4,700	4,700	4,700	14
15									15
16	204,562	179,342	165,000	7,835	TOTAL CAPITAL OUTLAY	4,700	4,700	4,700	16
17					TRANSFERS				17
18	174,761	26,400	150,000	150,000	CAPITAL PROJECT FUND	250,000	250,000	250,000	18
19									19
20	174,761	26,400	150,000	150,000	TOTAL TRANSFERS	250,000	250,000	250,000	20
21									21
22									22
23	380,773	205,742	315,000	157,835	TOTAL REQUIREMENTS	254,700	254,700	254,700	23
24	102,361	-	-	-	RESTRICTED - INTERCHANGE	-			24
25	224,095	358,630	243,335	268,750	UNAPPROPRIATED ENDING FUND BALANCE	28,750	28,750	28,750	25
26	707,229	564,372	558,335	426,585	TOTAL STREET SDC	283,450	283,450	283,450	26

**RESOURCES & REQUIREMENTS
WATER SDC FUND**

	Historical Data				RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018	Estimated Actual This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017							
					RESOURCES				
1	120,688	129,673	145,748	156,139	WORKING CAPITAL (ACCRUAL BASIS)	160,414	160,414	160,414	1
2	17	23	25		INVESTMENT INTEREST	25	25		2
3					OTHER RESOURCES				3
4	39,072	52,168	34,975	130,000	SYSTEM DEVELOPMENT CHARGES	34,975	34,975	34,975	4
5									5
6	159,777	181,864	180,748	286,139	TOTAL RESOURCES	195,414	195,414	195,389	6
13					TRANSFERS				13
14	4,379	-	100,000	100,000	CAPITAL PROJECT FUND	135,000	135,000	135,000	14
15	25,725	25,725	25,725	25,725	WATER FUND	25,725	25,725	25,725	15
16									16
17	30,104	25,725	125,725	125,725	TOTAL TRANSFERS	160,725	160,725	160,725	17
18									18
19						-	-	-	19
20	30,104	25,725	125,725	125,725	TOTAL REQUIREMENTS UNAPPROPRIATED	160,725	160,725	160,725	20
21	129,673	156,139	55,023	160,414	ENDING FUND BALANCE	34,689	34,689	34,664	21
22	159,777	181,864	180,748	286,139	TOTAL WATER SDC	195,414	195,414	195,389	22

**RESOURCES & REQUIREMENTS
STORMWATER SDC FUND**

	Historical Data				RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018	Estimated Actual This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017							
					RESOURCES				
1	7,883	6,547	25,862	35,621	WORKING CAPITAL (ACCRUAL BASIS)	53,678	53,678	53,678	1
2	2	1	-		INVESTMENT INTEREST	-	-	-	2
3					OTHER RESOURCES				3
4	1,662	44,758	8,000	18,057	SYSTEM DEVELOPMENT CHARGE	8,000	8,000	8,000	4
5									5
6	9,547	51,306	33,862	53,678	TOTAL RESOURCES	61,678	61,678	61,678	6
7					MATERIALS AND SERVICES				7
8	-	-	-	-	TOTAL MATERIALS AND SERVICES	-	-	-	8
9					CAPITAL OUTLAY				9
10	-	-	-	-	TOTAL CAPITAL OUTLAY	-	-	-	10
11					TRANSFERS				11
12	3,000	15,685	-		CAPITAL PROJECT FUND	50,000	50,000	50,000	12
13									13
14	3,000	15,685	-	-	TOTAL TRANSFERS	50,000	50,000	50,000	14
15									15
16	3,000	15,685	-	-	TOTAL REQUIREMENTS	50,000	50,000	50,000	16
					UNAPPROPRIATED				
17	6,547	35,621	33,862	53,678	ENDING FUND BALANCE	11,678	11,678	11,678	17
18	9,547	51,306	33,862	53,678	TOTAL STORMWATER SDC	61,678	61,678	61,678	18

**RESOURCES & REQUIREMENTS
PARKS & RECREATION SDC FUND**

	Historical Data				RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018	Estimated Actual This Year 2017-18		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017							
					RESOURCES				
1	105,178	94,521	79,381	92,926	WORKING CAPITAL (ACCRUAL BASIS)	88,625	88,625	63,625	1
2	12	7	10		INVESTMENT INTEREST				2
3					CHARGES FOR SERVICES				3
4	3,931	5,858	5,000	9,850	SYSTEM DEVELOPMENT CHARGE	5,000	5,000	5,000	4
8									8
9	109,121	100,386	84,391	102,776	TOTAL RESOURCES	93,625	93,625	68,625	9
10					MATERIALS AND SERVICES				10
11	-	-	-	-	PROFESSIONAL SERVICES	-		-	11
12									12
13	-	-	-	-	TOTAL MATERIALS AND SERVICES	-	-	-	13
14									14
15					CAPITAL OUTLAY				15
16	14,600	7,460	80,000	39,151	CAPITAL OUTLAY-IMPROVEMENTS				16
17									17
18	14,600	7,460	80,000	39,151	TOTAL CAPITAL OUTLAY	-	-	-	18
17					TRANSFERS				17
18					CAPITAL PROJECT FUND	90,000	90,000	65,000	18
19									19
20					TOTAL TRANSFERS	90,000	90,000	65,000	20
21									21
20									20
21	14,600	7,460	80,000	39,151	TOTAL REQUIREMENTS	90,000	90,000	65,000	21
					UNAPPROPRIATED				
22	94,521	92,926	4,391	63,625	ENDING FUND BALANCE	3,625	3,625	3,625	22
23	109,121	100,386	84,391	102,776	TOTAL PARKS & REC SDC	93,625	93,625	68,625	23

RESOURCES DETAIL
CAPITAL PROJECTS FUND - GOVERNMENTAL ACTIVITIES

	Historical Data				RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018	Estimated Actual This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017							
					RESOURCES				
1	30,758	3,121	9,050	9,050	UNASSIGNED WORKING CAPITAL	3,408	3,408	3,408	1
2			50,000	50,000	ASSIGNED - CITY HALL/POLICE DEPT	65,000	65,000	65,000	2
3	378,777	44,425			ASSIGNED - HILSINGER ROAD	156,000	156,000	156,000	3
4	20,717	107,965			ASSIGNED - W. 1ST STREET				4
5		230,000	215,000	215,000	ASSIGNED - PINE STREET	215,000	215,000	215,000	5
6		269,898	362,510	362,510	ASSIGNED - N. CHURCH STREET	715,000	715,000	715,000	6
7	430,252	655,409	636,560	636,560	TOTAL WORKING CAPITAL	1,154,408	1,154,408	1,154,408	7
8									8
9					BORROWING PROCEEDS FOR POLICE	1,500,000	1,500,000	1,500,000	9
10									10
11									11
12					TRANSFERS				12
13	-	50,000	55,000	55,000	TRANSFERS IN - GENERAL FUND	250,000	250,000	250,000	13
14					TRANSFERS IN - PARK SDC FUND	90,000	90,000	65,000	14
15	123,886	42,915	100,000	100,000	TRANSFERS IN - STREET FUND	289,000	289,000	289,000	15
16	174,761	26,400	150,000	150,000	TRANSFERS IN - STREET SDC FUND	250,000	250,000	250,000	16
17			242,848	242,848	TRANSFERS IN - MAIN ST/BEAR CRK				17
18	728,899	774,724	1,184,408	1,184,408	TOTAL RESOURCES	3,533,408	3,533,408	3,508,408	18

REQUIREMENTS DETAIL
CAPITAL PROJECTS FUND - GOVERNMENTAL ACTIVITIES

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018	Estimated Actual This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017							
					REQUIREMENTS				
1									1
2					MATERIALS & SERVICES				2
3			40,000	25,000	POLICE DEPT SPACE ANALYSIS				3
4	-	-	10,000	-	CAPITAL IMPROVEMENT PLAN	10,000	10,000	10,000	4
5	-	-	50,000	25,000	TOTAL MATERIALS & SERVICES	10,000	10,000	10,000	5
6									6
7					CAPITAL OUTLAY				7
8					STREET IMPROVEMENTS				8
9	66,562	-	-	-	LOCKE LANE & CORAL CIRCLE	-	-	-	9
10	6,928	138,164	-	-	WEST 1ST STREET				10
11	-	-		-	FURRY RD CONSTRUCTION	200,000	200,000	200,000	11
12			715,000	5,000	N. CHURCH STREET	715,000	715,000	715,000	12
13			242,848	-	MAIN ST/BEAR CREEK CONST.	475,000	475,000	475,000	13
14	73,490	138,164	957,848	5,000	TOTAL STREET IMPROVEMENTS	1,390,000	1,390,000	1,390,000	14
15									15
16					PARK IMPROVEMENTS				16
17					PROPERTY ACQUISITION	165,000	165,000	165,000	17
18					PARK IMPROVEMENTS	55,000	55,000	30,000	18
19					TOTAL PARK IMPROVEMENTS	220,000	220,000	195,000	19
20									20
21					BUILDING IMPROVEMENTS				21
22					CITY HALL/POLICE DEPT	1,500,000	1,500,000	1,500,000	22
23					TOTAL BUILDING IMPROVEMENTS	1,500,000	1,500,000	1,500,000	23
24									24
25									25
26	73,490	138,164	957,848	5,000	TOTAL CAPITAL OUTLAY	3,110,000	3,110,000	3,085,000	26
27									27
28					TRANSFERS				28
29					TRANSFER TO PD/CH DEBT SERVICE	185,000	185,000	185,000	29
30									30
31					TOTAL TRANSFERS	185,000	185,000	185,000	31
32									32
33	73,490	138,164	1,007,848	30,000	TOTAL REQUIREMENTS	3,305,000	3,305,000	3,280,000	33
34									34
35		50,000	65,000	65,000	ASSIGNED - C HALL/POLICE DEPT	-	-	-	35
36	-	44,425	-	156,000	ASSIGNED - HILSINGER ROAD	90,000	90,000	90,000	36
37	107,965	-	-	-	ASSIGNED - W. 1ST STREET	-	-	-	37
38	230,000	215,000	100,000	215,000	ASSIGNED - PINE STREET	105,000	105,000	105,000	38
39	314,323	318,085		715,000	ASSIGNED - N. CHURCH STREET				39
40					ASSIGNED - 4TH ST IMPROVE	30,000	30,000	30,000	40
41	3,121	9,050	11,560	3,408	UNAPPROPRIATED ENDING FUND BALANCE	3,408	3,408	3,408	41
42									42
43	728,899	774,724	1,184,408	1,184,408	TOTAL CAP PROJECT FUND	3,533,408	3,533,408	3,508,408	43

RESOURCES DETAIL
CAPITAL PROJECTS FUND - BUSINESS ACTIVITIES

	Historical Data				RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018	Estimated Actual This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
					RESOURCES				
1	1,278	58,194	158,574	158,574	UNASSIGNED WORKING CAPITAL	208,574	208,574	208,574	1
2	34,782				ASSIGNED - OAK ST STORM DRAIN				2
3	44,864	-	-	-	ASSIGNED - N. ROSE CON TO TAP				3
4	50,000	60,000	-	-	ASSIGNED - SCADA UPGRADE				4
5	75,000	300,000	300,000	300,000	ASSIGNED - AC PIPE REPLACEMENT	300,000	300,000	300,000	5
6	206,767	151,484	15,000	15,000	ASSIGNED - FV INTERCHANGE WTR	15,000	15,000	15,000	6
7			75,000	75,000	ASSIGNED - S. CHURCH ST WTR				7
8	412,691	569,678	548,574	548,574	TOTAL WORKING CAPITAL	523,574	523,574	523,574	8
9									9
10	86,269	-			ODOT REIMBURSEMENT - S. PHOENIX	-			10
11									11
12					TRANSFERS				12
13	134,179	183,296	300,000	300,000	TRANSFERS IN- WATER FUND	389,000	389,000	389,000	13
14	4,679	-	100,000	100,000	TRANSFERS IN - WATER SDC FUND	135,000	135,000	135,000	14
15	3,000	15,685			TRANSFERS IN - STORMWATER SDC	50,000	50,000	50,000	15
16									16
17	640,818	768,659	948,574	948,574	TOTAL RESOURCES	1,097,574	1,097,574	1,097,574	17

**REQUIREMENTS DETAIL
CAPITAL PROJECTS FUND - BUSINESS ACTIVITIES**

	Historical Data		Adopted Budget This Year 2017-2018	Estimated Actual This Year 2017-2018	REQUIREMENTS DESCRIPTION	Budget For Next Year 2018-2019			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017							
					REQUIREMENTS				
1									1
2					MATERIALS & SERVICES				2
3	29,875		15,000	15,000	METER REPLACEMENT	15,000	15,000	15,000	3
4			75,000	30,000	WATER SYSTEM MASTER PLAN	65,500	65,500	65,500	4
5		-	10,000	-	CAPITAL IMPROVEMENT PLAN	10,000	10,000	10,000	5
6	29,875	-	100,000	45,000	TOTAL MATERIALS & SERVICES	90,500	90,500	90,500	6
7									7
8					CAPITAL OUTLAY				8
9					STORM IMPROVEMENTS				9
10	-	48,959	-		WEST 1ST STREET				10
11	5,774	38,938	-		CHURCH STREET STORM DRAIN				11
12	5,774	87,897	-	-	TOTAL STORM IMPROVEMENTS	-	-	-	12
13									13
14					WATER IMPROVEMENTS				14
15	1,080	-	15,000	-	FV INTERCHANGE WATERLINE	15,000	15,000	15,000	15
16		72,025	-		N. ROSE CONNECTION TO TAP LINE				16
17	34,411	60,163	-		SCADA UPGRADE				17
18	-	-	-		AC PIPE REPLACE (SKYLINE TO COLV	600,000	600,000	600,000	18
19			80,000	80,000	SOUTH CHURCH WATERLINE				19
20			300,000	300,000	AC PIPE REPLACE (LUMAN TO I-5)				20
21	35,491	132,188	395,000	380,000	TOTAL WATER IMPROVEMENTS	615,000	615,000	615,000	21
22									22
28	41,265	220,085	395,000	380,000	TOTAL CAPITAL OUTLAY	615,000	615,000	615,000	28
29									29
30	71,140	220,085	495,000	425,000	TOTAL REQUIREMENTS	705,500	705,500	705,500	30
31									31
32									32
33	275,000	300,000	300,000	300,000	ASSIGNED - AC PIPE REPLACEMENT	389,500	389,500	389,500	33
34	151,484	15,000	15,000	15,000	ASSIGNED - FV INTER. WATERLINE	-	-	-	34
35	-	75,000	-	-	ASSIGNED - SOUTH CHURCH WATER	-	-	-	35
36	143,194	158,574	138,574	208,574	UNAPPROPRIATED ENDING FUND BALANCE	2,574	2,574	2,574	36
37									37
38	640,818	768,659	948,574	948,574	TOTAL CAP PROJECT FUND	1,097,574	1,097,574	1,097,574	38

RESOURCES & REQUIREMENTS ADVERTISING PROMOTION FUND

	Historical Data				RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2017-18			
	Actual		Adopted Budget This Year 2017-2018	Estimated Actual This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017							
					RESOURCES				
1	1,661	972	6,134	7,471	WORKING CAPITAL (ACCRUAL BASIS)	2,699	2,699	2,699	1
2	-	-	-	-	INVESTMENT INTEREST	-			2
3		670	540	270	BANNER INSTALLATION/REMOVAL FEES				3
4					TAX REVENUE				4
5	3,076	10,273	2,000	1,958	MOTEL TAX				5
6									6
7	4,737	11,915	8,674	9,699	TOTAL RESOURCES	2,699	2,699	2,699	7
8					MATERIALS AND SERVICES				8
9	-	47			SUPPLIES				9
10	-	-	-	-	PROFESSIONAL SERVICES	-	-	-	10
11	2,508	3,481	1,000	1,500	CONTRACTED SERVICES				11
12	1,257	916	6,000	5,500	MAYOR'S NEWSLETTER				12
13									13
14	3,765	4,444	7,000	7,000	TOTAL MATERIALS AND SERVICES	-	-	-	14
15									15
16					TRANSFERS				16
17					GENERAL FUND	2,699	2,699	2,699	17
18									18
19					TOTAL TRANSFERS	2,699	2,699	2,699	19
20									20
21									21
22					TOTAL REQUIREMENTS	2,699	2,699	2,699	22
23	972	7,471	1,674	2,699	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	23
24	4,737	11,915	8,674	9,699	TOTAL AD PROMO FUND	2,699	2,699	2,699	24

**RESOURCES & REQUIREMENTS
TOURIST USAGE FUND**

	Historical Data				RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018	Estimated Actual This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017							
					RESOURCES				
1	5,983	2,967	7,712	10,642	WORKING CAPITAL (ACCRUAL BASIS)	8,142	8,142	8,142	1
2	-	-	-	-	INVESTMENT INTEREST				2
3					TAX REVENUE				3
4	9,711	14,927	9,800		MOTEL TAX - RESTRICTED				4
5		4,884		11,000	RV PARK TAX	11,000	11,000	11,000	5
6			8,250		MOTEL TAX - UNRESTRICTED				6
7									7
8	15,694	22,778	25,762	21,642	TOTAL RESOURCES	19,142	19,142	19,142	8
9					MATERIALS AND SERVICES				9
10	1,500	1,500	3,500	3,500	CONTRIBUTE - HISTORICAL SOCIETY	3,500	3,500	3,500	10
11	5,000	3,000	3,000	3,000	CHAMBER OF COMMERCE	3,000	3,000	3,000	11
12	6,227	7,636	14,000	7,000	CONTRACTED SERVICES	9,000	7,000	7,000	12
					PHOENIX CEMETARY		4,000	4,000	
13									13
14	12,727	12,136	20,500	13,500	TOTAL MATERIALS AND SERVICES	15,500	17,500	17,500	14
15									15
16									16
17	12,727	12,136	20,500	13,500	TOTAL REQUIREMENTS UNAPPROPRIATED	15,500	17,500	17,500	17
18	2,967	10,642	5,262	8,142	ENDING FUND BALANCE	3,642	1,642	1,642	18
19	15,694	22,778	25,762	21,642	TOTAL TOURIST USAGE FUND	19,142	19,142	19,142	19

**RESOURCES & REQUIREMENTS
PHURA BOND FUND**

	Historical Data				RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018	Estimated Actual This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017							
					RESOURCES				
1	-	1,269,248	1,019,248	1,019,248	WORKING CAPITAL (ACCRUAL BASIS)	-	-	-	1
2									2
3	3,565,812	-			BOND PROCEEDS	-	-	-	3
4	118				INVESTMENT INTEREST				4
5	234,392	235,284	299,266	299,266	LOAN PAYMENTS FROM PHURA	360,126	360,126	360,126	5
6			1,504,700	1,504,700	COMMERCIAL LOAN PROCEEDS				6
7									7
8	3,800,322	1,504,532	2,823,214	2,823,214	TOTAL RESOURCES	360,126	360,126	360,126	8
9									9
10					MATERIALS AND SERVICES				10
11	62,290	1,200	1,200	1,200	PROF SERVICES - BOND FEE	1,200	1,200	1,200	11
12	2,234,392	250,000	2,522,748	2,522,748	TO PHURA				12
13	2,296,682	251,200	2,523,948	2,523,948	TOTAL MATERIALS AND SERVICES	1,200	1,200	1,200	13
14									14
15					DEBT SERVICE				15
16	195,000	120,000	165,298	165,298	DEBT PRINCIPAL	207,351	207,351	207,351	16
17	39,392	114,084	133,968	133,968	DEBT INTEREST	151,575	151,575	151,575	17
18	234,392	234,084	299,266	299,266	TOTAL DEBT SERVICE	358,926	358,926	358,926	18
19									19
20	2,531,074	485,284	2,823,214	2,823,214	TOTAL REQUIREMENTS	360,126	360,126	360,126	20
21									21
22									22
23	1,269,248	1,019,248	-	-	RESTRICTED - PHURA PROJ	-	-	-	23
24									24
25	3,800,322	1,504,532	2,823,214	2,823,214	TOTAL PHURA BOND FUND	360,126	360,126	360,126	25

**RESOURCES & REQUIREMENTS
POLICE DEPARTMENT/CITY HALL DEBT SERVICE**

	Historical Data		Adopted Budget This Year 2017-2018	Estimated Actual This Year 2017-2018	REQUIREMENTS DESCRIPTION	Budget For Next Year 2018-2019			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017							
					RESOURCES				
1									1
2					TRANSFERS				2
3					TRANSFERS IN - CAPITAL PROJECTS	185,000	185,000	185,000	3
4					TRANSFERS IN - STREET FUND	11,000	11,000	11,000	4
5					TRANSFERS IN - WATER FUND	11,000	11,000	11,000	5
6					TOTAL RESOURCES	207,000	207,000	207,000	6
7									7
8					REQUIREMENTS				8
9					MATERIALS AND SERVICES				9
10					PROFESSIONAL SERVICES	27,000	27,000	27,000	10
11									11
12					TOTAL MATERIALS AND SERVICES	27,000	27,000	27,000	12
13									13
14					DEBT SERVICE				14
15					DEBT SERVICE	180,000	180,000	180,000	15
16									16
17					TOTAL DEBT SERVICE	180,000	180,000	180,000	17
18									18
19					TOTAL REQUIREMENTS	207,000	207,000	207,000	19
20									20
21					TOTAL POLICE/CITY HALL DEBT SERVICE FUND	207,000	207,000	207,000	21

**RESOURCES & REQUIREMENTS
GREENWAY MAINTENANCE RESERVE FUND**

CLOSED

		Historical Data			RESOURCE AND REQUIREMENTS DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
		Actual		Adopted Budget This Year 2017-2018					
		2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017						
					RESOURCES				
1	1	715	115		NET WORKING CAPITAL (ACCRUAL BASIS)				1
2	2	-	-		INVESTMENT INTEREST				2
3	3				TRANSFERS				3
4	4	2,000	2,485		TRANSFER IN FROM GENERAL FUND				4
5	5								5
6	6	2,715	2,600		TOTAL RESOURCES				6
7	7				MATERIALS AND SERVICES				7
8	8	2,600	2,600		PROF SERVICES-JACKSON COUNTY .				8
9	9								9
10	10	2,600	2,600		TOTAL MATERIALS AND SERVICES				10
11	11								11
12	12								12
13	13	115	-		UNAPPROPRIATED ENDING FUND BALANCE				13
14	14	2,715	2,600		TOTAL GREENWAY MAINT RESERVE FUND				14

**RESOURCES & REQUIREMENTS
INTERTIE DEBT RESERVE FUND**

	Historical Data			RESOURCE AND REQUIREMENTS DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Actual		Adopted Budget This Year 2017-2018					
	2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017						
				RESOURCES				
1	151,504	151,515		WORKING CAPITAL (ACCRUAL BASIS)	-			1
2	11	-		INVESTMENT INTEREST	-	-	-	2
3								3
4	151,515	151,515	-	TOTAL RESOURCES	-	-	-	4
5				TRANSFERS				5
6	-	151,515	-	WATER FUND				6
7								7
8				TOTAL REQUIREMENTS	-	-	-	8
9	151,515	-	-	TOTAL INTERTIE DEBT RES	-	-	-	9