



PROPOSED BUDGET

Fiscal Year 2020-21

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To: City of Phoenix Budget Committee, City Council, and Citizens of Phoenix

From: Eric Swanson, Interim City Manager

Date: May 1, 2020

Subject: FY 2020-2021 Budget Message

I am pleased to present you with the proposed Fiscal Year July 1, 2020-June 30, 2021 budget.

After the resignation of former Phoenix City Manager Aaron Prunty on April 17th, I was appointed to serve as the Interim City Manager until a permanent City Manager is selected. The City Council will need to agree on a recruitment process, advertise the position and make the selection of the new City Manager. Having served as the City Manager in 2017/18, I have seen firsthand the significant progress made recently by city officials on keeping Phoenix as the “Heart of the Rogue Valley.”

As we all know, the US economy has been on lockdown since March 2020 due to the COVID-19 pandemic. We owe a great deal of gratitude to our city departments that continue to provide essential services during this crisis. None of our employees were impacted by the virus and we are thankful that the measures taken have mitigated the chances of this occurring. Our city employees are our greatest assets, and their safety is our biggest priority.

We will remain diligent in our efforts to comply with the social distancing requirements enacted by Oregon Governor Kate Brown, and we will continue to monitor the situation.

We will most likely be conducting the Budget Committee hearing scheduled and noticed for May 13 on the “GoToMeeting” conference call platform. There will be more to come as to how we can effectively provide for the presentation and consideration of the proposed budget in this manner.

It is important that we anticipate this major change in communications by asking questions of city staff well ahead of the May 13 budget hearing by submitting those questions to eric.swanson@phoenixoregon.gov. City Staff will also make ourselves available for your questions as required through social distancing measures and look forward responding to your inquiries and feedback on the proposed FY 2020-2021 budget.

The effect of the pandemic on the local economy has been significant. Many of our residents have lost employment due to the impacts. We have reduced projected revenues for property tax collections, state shared gas taxes and will continually monitor other local fees and state shared revenues to ensure that we live within our means. We anticipate no employee layoffs and to maintain the current service levels.

City Finance Director JC Boothe will be presenting format changes to the FY 2020-2021 budget that are outlined in the proposed Budget Process and Philosophy section (pages 2-3) of the budget document. The creation of this budget management system will impact the General Fund and link specific revenue sources, carry over savings and management of contingency accounts similar to the way we operate our utility funds.

Structuring the budget in this manner will bring greater accountability and transparency in the Executive, Finance, Police, Planning/Building, Parks and Street departments that are funded through property taxes, fees and other miscellaneous revenues that are collected by the city for operations and capital projects.

Major Essential City Facilities, Transportation and Long-Term Planning Capital Projects

The need to replace the current Phoenix Police Station is obvious. The Phoenix Police Department is currently housed in a 1,792-square foot manufactured building that was intended to be temporary when the department moved into it in 2006. The building does not meet Federal Emergency Management Agency (FEMA) essential facility standards, it lacks adequate office, interview, evidence storage, break room and locker room space, in addition to having no street frontage, which is highly desirable for a police station.

As noted, it has always been intended as a temporary police station. The City budgeted funding for a Police Department space needs analysis in the current fiscal year. In June 2017, the City solicited competitive quotes from architectural firms to conduct a space needs analysis and selected ORW Architecture of Medford.

ORW completed its analysis, which concluded that the Phoenix Police Department needs about 9,500 square feet for its basic operations, as well as an 820 square foot vehicle/storage building, along with public parking areas and secure parking for staff and patrol vehicles. The analysis assumes that staff size – especially patrol staff size – will grow concurrent with the growth in population. The estimated cost of a new police facility, inflated to assume a mid-2019 construction start, is \$4,950,000.

A space needs analysis is the first step in designing a replacement facility. With this information in hand, the City can identify (and presumably acquire) a site large enough to accommodate a new police station and then hire an architectural firm to design the new facility.

The 2020/21 Budget will establish a reserve fund for the purpose of setting aside funds for future development of a new police station.

The City of Phoenix has also been working on the redesign of Main Street. On January 21, 2020 RH2 provided three options for moving from one southbound lane to two southbound lanes on Main St. Council requested options for transitioning back to two southbound lanes, from approximately 6th St. to Oak St. The proposed project has limitations and constraints based on right-of-way and current sidewalk/landscape features. RH2 was able to come up with three alternatives having the least impact to current sidewalk/landscape features. In addition to the lane configuration, the project would include two rectangular rapid flashing beacons (RRFB), at 4th St. and possibly 2nd or 1st St. (tbd) and ADA compliant wheelchair accessible ramps.

RH2 presented 3 alternatives:

Alternate #1: 8' parking, 11' travel lanes, 12' combined parking/bike lane.

Alternate #2: 8' parking, 10.5 travel lanes, 5' dedicated bike lane, 8' parking

Alternate #3: 8' parking, 12' travel lane, 14' vehicle/bicycle lane (sharrow), 8' parking

City Council approved **Alternative #2**, supporting the council goal to maintain and enhance safe and well-lit walkability and multi-modal transportation options. The estimated project cost is \$571,550 with additional engineering and project management costs including the RFP process. We anticipate this project moving forward with an RFP bid award in August and construction during the months of September and October.

Phoenix is signatory to the Regional Problem-Solving Plan (Regional Plan), which has been adopted as an element of its own Comprehensive Plan. The Regional Plan identified Urban Reserve Areas, which are effectively first priority lands into which the City may expand its Urban Growth Boundary. The City of Phoenix was allocated several Urban Reserve Areas: PH-1, PH-1a, PH-3, PH-5, and PH-10. (Note, some documents will reference PH-2 which was not in fact included in the URAs adopted by City into its comprehensive plan).

As is true for any city in Oregon, Phoenix is required to periodically assess its need for additional urban land in order to accommodate population growth, economic development, and the provision of urban infrastructure and amenities. If needs are identified through this process, the City has a statutory obligation to accommodate those needs.

Phoenix began its analysis of the adequacy of urban land within its current Urban Growth Boundary in late 2014, and has made substantial progress toward a comprehensive assessment of its needs with the completion of the following studies and Comprehensive Plan amendments:

- Transportation System Plan update, completed by David Evans Associates, Joshan Rohani principal investigator. The plan includes identifies proposed a “conceptual” higher order street network for PH-5 and PH-10 in its project list.
- Residential and Employment Buildable Lands Inventories, completed by the City planning staff.
- Housing Needs Assessment, completed by EcoNorthwest, Beth Goodman principal investigator. This study identified significant need for additional urban land for residential development.
- The Comprehensive Plan Housing Element was updated based on the findings of the Housing Needs Analysis.
- Regional Economic Opportunity Study (REOS) and Local Economic Opportunity Analysis (LEOA), both completed by ED Hovee Associates. The REOS was required to satisfy a particular performance measure imposed on the City by the Regional Plan, and related to the allocation of the “South Valley Employment Area” to PH-5. The LEOA identified “local” need for employment land.
- The Comprehensive Plan Economic Element was updated based on the findings of the REOS and LEOA.
- Parks and Recreation Comprehensive Plan Element update, completed by the Community Planning Workshop, Robert Parker principal investigator
- Conceptual Land Use and Transportation Plan for PH-5 and 10, completed by RVCOG, ODOT TPAU, and City. This plan was completed to meet Regional Plan requirements.

- The Comprehensive Plan Land Use Element has been updated.
- An update of the Comprehensive Plan Urbanization Element is underway and preliminary findings and draft of the updated element will be reviewed by City Council at a Study Session on May 4, 2020.

Expansion of the UGB is vitally important to the future of the City of Phoenix. We are currently lacking any significant amount of available UGB expansion lands for development, which will directly impact future budgets and ensuing expansion of the city limits.

I want to thank the Budget Committee, City Council, and City Staff for your service and in particular the citizens, businesses and others who financially support the City of Phoenix.

VR,

Eric Swanson, Interim City Manager



City of Phoenix
112 W 2nd (P.O. Box 330)
Phoenix, OR 97535
541-535-1955 ext. 317
eric.swanson@phoenixoregon.gov
Be safe, Be Diligent, Be Kind.

BUDGET PROCESS AND PHILOSOPHY

The City of Phoenix has developed policies and procedures directly related to compiling a budget. As part of the budget process, the following guidelines are adhered to throughout the document:

- ❖ *Revenue Policies* – A continuous effort will be made to research and obtain new revenue sources in order to maintain a balanced budget and to reduce reliance on property tax as a major source of funding. Through community and economic development, a broader tax base will be pursued to increase tax revenue. 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.
- ❖ *Operating Expenditure Policies* – The current expenditures are paid with current revenues or excess cash reserves. The operating budget provides for adequate maintenance of fixed assets and equipment and for their orderly replacement. The City maintains risk management and safety programs to reduce costs and minimize losses.
- ❖ *Reserve and Contingency Policies* – The City will maintain the reserves, contingencies, and ending fund balances of the various operating funds at levels sufficient to protect the City's credit as well as its financial position from emergencies. A positive cash balance in the General Fund is maintained at a minimum of 20% of appropriations. The City maintains a Capital Project and Capital Reserve Fund for current and future capital projects.
- ❖ *Capital Improvement Planning Policies* – The City will perform an annual review and continuous monitoring of the state of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.
- ❖ *Debt Management Policies* – Long-term borrowing is limited to capital improvement 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.
- ❖ *Financial Reporting and Accounting Policies* – The City performs in compliance with Oregon local budget law.

Process Changes for FY 2020/21

Beginning with the 2020-21 fiscal year, we created a budget management system that gives the managers of the general fund departments the same budget authority and responsibility as the managers of the water and street funds. In the case of water or street funds, the manager is challenged with preparing a balanced budget. Expenditures cannot exceed available resources, and the manager has to be creative in finding increases in revenue and decreases in costs. The number and level of positions and the cost of the positions in each fund are important factors in managing the budget. There is not a *spend it or lose it* incentive, because spending in one fiscal year directly impacts the beginning balance for the following fiscal year.

To enlist the managers of the general fund departments in a similar role in managing the city's financial resources, we made the following changes:

1. Allocation of General Revenues to Departments – While each general fund department generate some revenue (Other Taxes, Charges for Services, Licenses and Permits, Fines and Forfeits, Utility Fees), they are also dependent on general revenue (Property Taxes, Franchise Fees, Intergovernmental, and Earnings on Investments). However, typically it is difficult to demonstrate the level of support from general revenue that is needed to fund each department. City of Phoenix's budget now shows definitively the dollar amount allocated to each department.

The allocations of general revenue were calculated using the data from the prior three year's actual expense per department in relation to the total fund expense.

2. Carryover Savings – As described above, managers of street and water funds have a strong incentive to reduce expenses, since any saving during the fiscal year adds to the following year's beginning balance, providing more flexibility to fund one-time expenses such as equipment or capital improvements.

Beginning with this proposed budget, we created a similar incentive for general fund department managers, by allowing them to carry over savings (and department revenues that exceed projections) as a beginning balance for the department in the following budget. These balances must be used in ways consistent with Council priorities and cannot be used for ongoing commitments such as staff costs.

3. Departmental Contingency Accounts – The general fund in every city includes contingency amounts; however, they are often hidden in padded line items. In this budget, we are providing transparency and have encouraged department managers to set aside some portion of their beginning balance in a contingency budget. They cannot spend out of this account without Council adopting a resolution to transfer appropriations from this account. However, this account serves as a buffer in the event that expenses outlined in Personnel Services and Materials & Services are higher than expected. Additionally, if the contingency account is not used in the current fiscal year, it carries forward to the next year.

Well-managed cities that have combined a carryover savings program with departmental contingency accounts have discovered they are more resilient to unexpected events in the

financial environment. For example, planning and building departments are better equipped to weather the inevitable cycles in construction activity.

These changes affect how the budget is drafted and shown; however, the final appropriations set by the City Council will appear the same as in past years, consisting of a spending limit for each department in the general fund, and appropriations by categories of expense in other funds.

The importance is in how the budgets are managed. Street and water fund managers have always had to manage the bottom line, meaning actual spending cannot exceed total available resources. The same is now true for general fund department managers. If carryover savings are less than projected, or if departmental revenues received are less than projected, the manager will have to balance this on the expense side.

Operating Budgets and Fund Balance

A financial policy that has served many cities well is to avoid using one-time resources, such as beginning fund balance, to fund ongoing costs, such as staff salaries.

In the general fund, this policy requires two balancing processes. The allocation of general revenues, noted above, uses only ongoing revenues such as property taxes and franchise fees. This source, along with ongoing departmental revenues, fully funds the ongoing costs of general fund services.

The second balancing process involves the allocation of the beginning general fund balance. A large part of it is set aside first as the city's operating reserve; by policy, 20% of general fund operating costs. The remainder is either set aside in other reserves, such as the Police Station Reserve fund, or appropriated for one-time expenses. The amounts involved can be sizeable, and the final allocation is one of the most critical decisions for the Budget Committee and City Council.

Budgeting in the State of Oregon

According to Oregon State Law [Oregon Revised Statutes (ORS)], a budget is a financial plan containing estimates of revenues and expenditures for a single fiscal year or biennial budget period. The 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. Local governments in Oregon operate on a fiscal year that begins July 1 and ends the following June 30.

Oregon's local governments are regulated and controlled by ORS. The state's local budget law is defined in ORS 294.305 to 294.520, and 294.555 and 294.565. These statutes provide legal standards for preparing, presenting, adopting, implementing, and monitoring the budget. Oregon local budget law has several important objectives (ORS 294.321):

- ❖ Establish standard procedures
- ❖ Outline programs and services and the fiscal policy to carry them out
- ❖ Provide methods of estimating revenue, expenditures, and proposed taxes
- ❖ Provide specific methods for obtaining public views in the preparation of fiscal policy

- ❖ Provide control of revenues and expenditures for the promotion of efficiency and economy in expenditure of public funds
- ❖ Enable the public, taxpayers and investors to be apprised of the financial policies and administration of the municipal corporation

BUDGETING IN PHOENIX

Budget Adoption

The City of Phoenix prepares and adopts a budget in accordance with the City of Phoenix Charter and Oregon State Budget Law. The budget is presented by fund and department categories.

The City Manager possesses the responsibility for managing the overall City budget and maintaining budgetary control at the approved appropriation level. Ongoing review and monitoring of revenue and expenditures is performed on a monthly basis by the Finance Director and appropriate operating departments. Once the budget is adopted, the City cannot exceed the final appropriation.

Budget Amendments

Following adoption of the budget, unforeseen expenditures and/ or unanticipated funds can arise requiring an amendment by way of resolution or adoption of a supplemental budget by the City Council. The budget may be amended during the fiscal year to authorize expenditures and/or appropriate additional revenues in the current fiscal year.

Budgeting by Fund

Governmental funds finance the majority of the City's functions and include the General Fund and Special Revenue Funds. Proprietary funds are used to account for Enterprise Funds.

Governmental Funds

- ❖ General Fund
 - Executive, Finance, Police, Planning/Building, Parks
- ❖ Special Revenue Funds
 - Street, Capital Project, Police Station Reserve Fund, Street SDC, Parks SDC, PHURA Bond Fund, Tourist Usage Fund

Proprietary Funds

- ❖ Enterprise Funds
 - Water Fund, Capital Reserve Fund, Water SDC Fund, Stormwater SDC Fund

Fund Descriptions

The following describes the different funds and the departments/categories within each fund:

General Fund

The General Fund is the City's repository for revenues that provide for general government services that do not generate their own revenue.

Resources

The General Fund revenue reflects sources that are department specific, as well as general revenue that is allocated to each of the five departments. General revenues come from four sources:

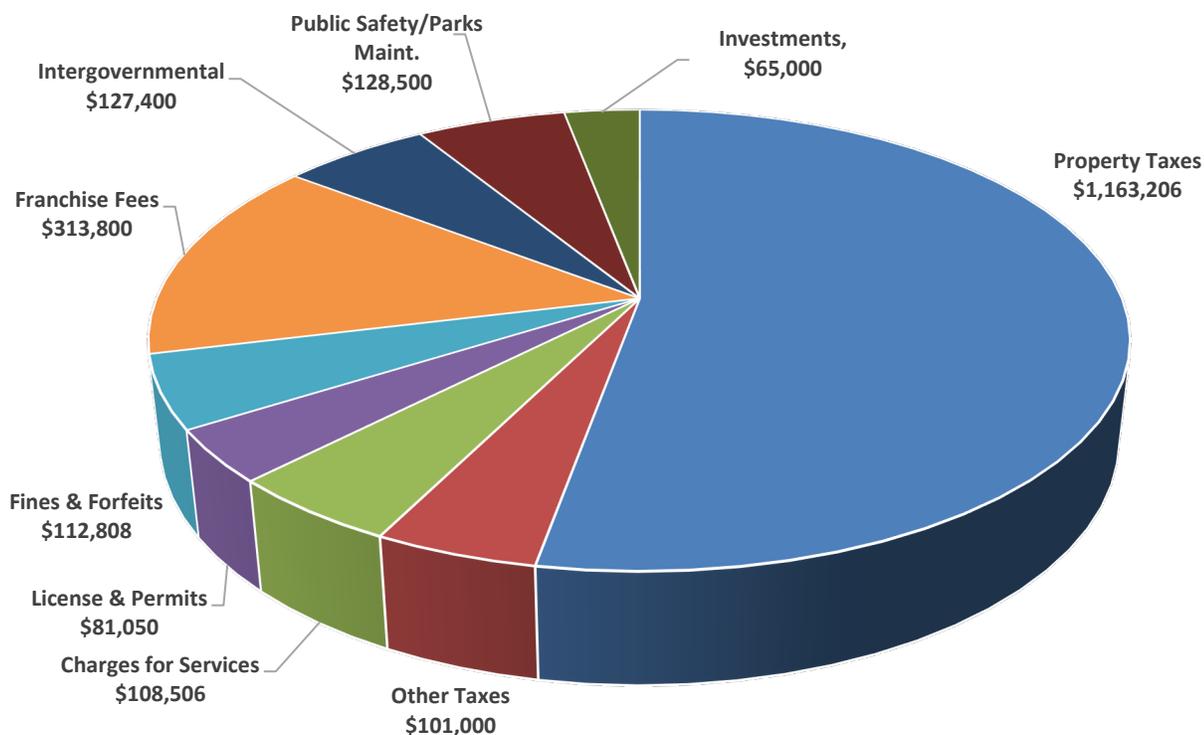
1. *Property Taxes* are based on a permanent tax rate that was established for the City following the passage of Ballot Measure 50 in 1997. The City cannot levy more than the permanent tax rate (although the Budget Committee must, under state law, nonetheless vote annually to set the City's tax rate for the next year).
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 pays 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—liquor tax, state allocated revenue, and cigarette tax.
4. *Earnings on Investments* are generated from the invested dollars in the Local Government Investment Pool (LGIP). The interest rate earnings are primarily from intergovernmental revenue. Interest is accrued on the LGIP account based on the end of day balance of the account times the rate for that day, divided by the number of days in the year. Accrued interest is distributed on the last day of the month and includes interest accrued for the last day of the month.

Departmental revenue consists of sources derived from fees that are department specific and fall into five categories:

1. *Other Taxes* include motel, RV and marijuana tax. Total revenue derived from motel tax and thirty percent (30%) of RV taxes are allocated to the Executive department. Total revenue generated from marijuana tax is allocated to the Police department.
2. *Charges for Services* are allocated to the five departments as follows:
 - a. Executive – Banner fees and civic center rental revenue.

- b. Finance – NSF fees, lien search, copies, and staff reimbursement from PHURA.
 - c. Police – Fingerprints, Public Safety fee, police reports, and SRO Officer reimbursement from Phoenix High School.
 - d. Planning/Building – Permit administration fees and plan checking.
 - e. Parks – Parks Maintenance fee and park facility reservations.
3. *License & Permits* include liquor and business license revenue, in addition to land use application and building, fence, and electrical permits. With the exception of liquor license that is allocated to the Finance department, the revenue generated in this category is assigned to the Planning/Building department.
 4. *Fines & Forfeitures* consist of fifty percent (50%) of all new citation proceeds, in addition to the citation balances owed prior to October 2018 that have been turned over to Southern Oregon Credit for collection.
 5. *Miscellaneous Revenues* are revenues received that are not anticipated and are often classified as one-time revenue.

General Fund Revenues

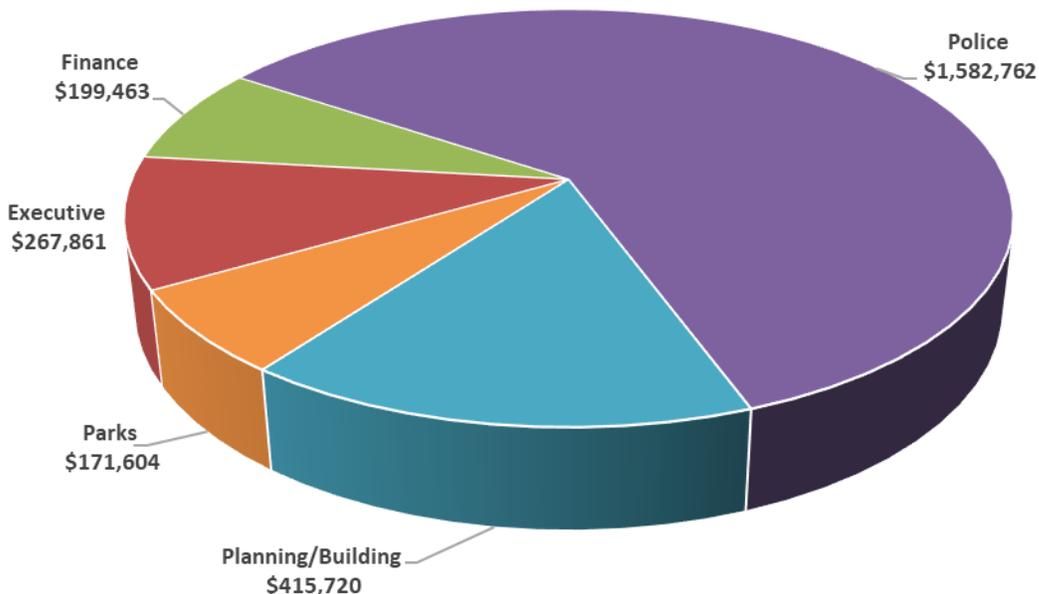


Requirements

Requirements are separated into five departments:

1. *Executive* (1.30 FTE) consists of the City Council, City Manager, and City Recorder expenses for the City. Additionally, Civic Center costs have been allocated to this department.
2. *Finance* (.70 FTE) consists of the Finance/HR Director and Administrative Assistant personnel costs and associated expenses.
3. *Police* (10.75 FTE) consists of the Police Chief, Lieutenant, Patrol Officers, School Resource Officer, Code Enforcement Officer, and the Records Clerk. In addition to materials and services, capital outlay and debt service for Pvehicles are allocated to this department.
4. *Planning/Building* (1 FTE) consists of the Building/Planning Aide personnel costs and all planning related costs – including Comprehensive Plan and Development Code amendments. Additionally, this department includes the City’s contracted Building, Plumbing, Mechanical, and Electrical inspectors’ expense.
5. *Parks* (.70 FTE) consists of the Public Works Superintendent, Administrative Assistant, Utility Workers, and seasonal personnel costs. In addition to various park-related expenses, community event costs are assigned to this department.

Requirements by Department



Special Revenue Funds

These funds account for revenue derived from specific taxes or other earmarked revenue sources, including federal and state grant awards, which are legally restricted to finance particular functions or activities. The following funds are included in this category:

1. *Street Fund* (2.47 FTE) revenue consists of state and local fuel taxes and service charges of street user fees, storm water, and franchise fees. Personnel costs include City Manager, City Recorder, Finance/HR Director, PW Superintendent, PW Administrative Assistant, Utility Workers, and the Administrative Assistant. Operating expenditures are comprised of street maintenance and rehabilitation. Funds are transferred to the Capital Project Fund to fund current and future capital outlay projects.
2. *Street System Development Charge (SDC) Fund* accounts for funds derived from new development within the City for street improvements. Revenues accrued in this fund are transferred to the Capital Projects Fund for current or future street projects.
3. *Parks System Development Charge (SDC) Fund* accounts for funds derived from new residential development within the City for park improvements. Funds accrued in this fund are transferred to the Capital Projects Fund for current or future park improvements.
4. *Capital Project Fund* is used to record the resources and expenditures needed to finance the building or acquisition of capital facilities that are nonrecurring major expenditure items. Resources include transfers from the General, Street, Street SDC, and Park SDC funds. All Governmental projects are facilitated through this fund.
5. *Police Station Reserve* is set up for a reserve fund for the purpose of funding a new police station. The existing Police Station is in a small modular building that is not built to Essential Facility standards and difficult to secure. The current station lacks many basic elements necessary for a fully-functioning Police Department including an Emergency Operations Center, interview rooms, adequate locker and changing facilities, adequate evidence processing and storage, and secure parking for police cruisers.
6. *Phoenix Urban Renewal Agency (PHURA) Bond Fund* accounts for the bond issuances on behalf of PHURA. The proceeds of the issuances were recorded in this fund and the proceeds were transferred to PHURA for capital projects. PHURA transfers annual tax increment revenues back to the City to service debt obligations.
7. *Tourist Usage Fund* is the repository for transient lodging tax revenues whose use is restricted by state law. To comply with state law, the City must budget 70% of the revenue collected from lodging tax on RV parks for tourism promotion and tourism-related facilities.

Enterprise Funds

These funds account for the acquisition, operation and maintenance of facilities and services, which are entirely or predominantly self-supporting through service charges to customers. The following funds are included in this category:

1. *Water Fund* (4.82 FTE) accounts for the maintenance, operation, and construction of the City's water intake, purification, and delivery systems, as well as the City's wastewater collection and treatment system. Principal sources of revenue include fees from customer water bills and new meter installations. Personnel costs include City Manager, City Recorder, Finance/HR Director, PW Superintendent, PW Administrative Assistant, Utility Workers, and the Administrative Assistant.
2. *Water System Development Charges (SDC) Fund* resources include system development charges. Funds accrued in this fund are transferred to the Capital Reserve Fund for current and future capital outlay items.
3. *Storm Water System Development Charges (SDC) Fund* resources include system development charges. Funds accrued in this fund are transferred to the Capital Reserve Fund for current and future capital outlay items.
4. *Capital Reserve Fund* was set up to accumulate money from year to year for capital improvements in infrastructure and/or the purchase of new equipment. Revenues consist of budgeted transfers from the Water, Water SDC and Storm Water SDC funds. Expenditures budgeted are in line with projects designated for completion during the fiscal year that are included in the approved Capital Project Plan.

BUDGET CALENDAR

October through December

- ❖ City Manager and Finance Director develop budget goals and guidelines
- ❖ Present goals and guidelines to department heads

January and February

- ❖ Preliminary budget drafts are prepared by Finance Director
- ❖ Finance Director distributes budget drafts to department heads to complete

March and April

- ❖ Finance Director performs final review and reconciliations and prints proposed budgets
- ❖ City Manager and department heads prepare their department presentations

May

- ❖ City Manager and department heads present the budget at the Budget Committee meeting
- ❖ Budget Committee discusses, deliberates, and approves the budget
- ❖ Budget is updated to reflect any approved changes

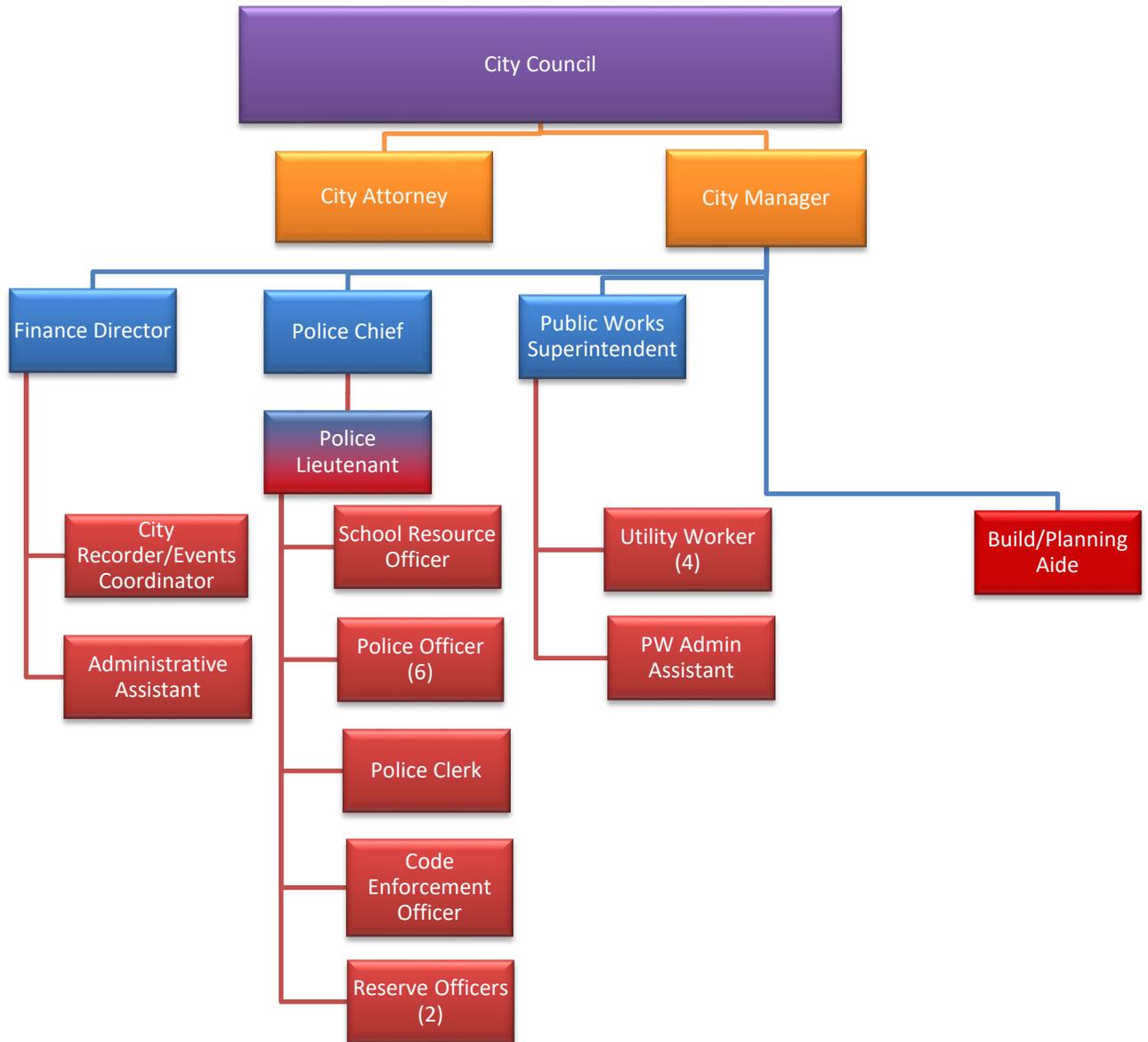
June

- ❖ Prepare and publish financial summary and Notice of Budget Hearing for adoption of budget
- ❖ Council passes resolutions for state revenue sharing eligibility and proposed uses
- ❖ Council holds public hearing to allow citizen comment on the approved budget and adopts the budget, makes appropriations, and sets and classifies tax levies

July

- ❖ The adopted budget takes effect
- ❖ Submit budget packet to Jackson County Assessor

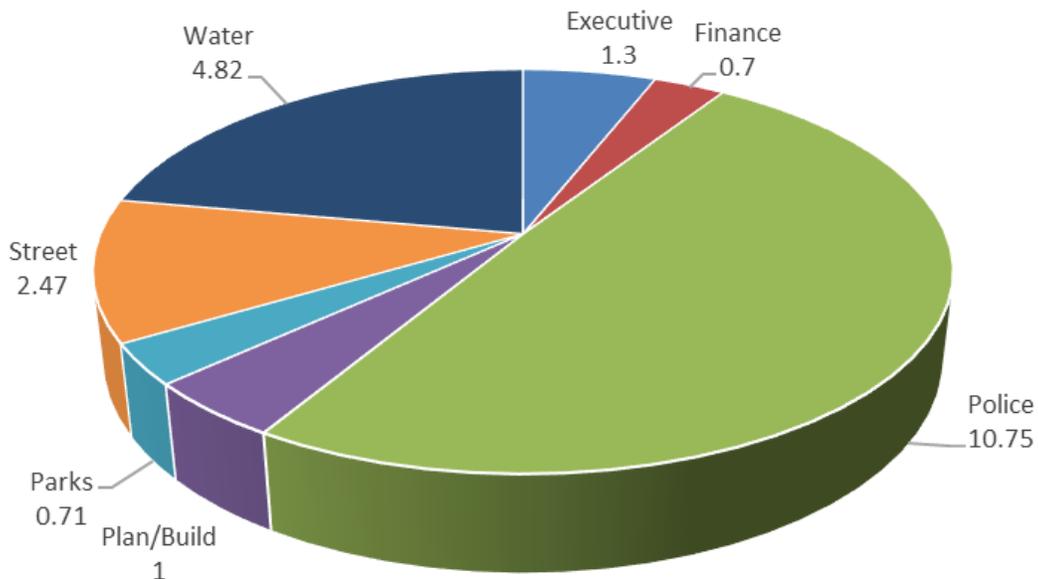
ORGANIZATIONAL CHART



FULL-TIME EQUIVALENT PROGRAM ALLOCATION

FY 2020-21 Budget

	<u>Exec</u>	<u>Finance</u>	<u>Police</u>	<u>Plan/ Build</u>	<u>Parks</u>	<u>Street</u>	<u>Water</u>	<u>Total FTE Per Job Classification</u>
City Manager	0.65					0.15	0.2	1.00
Finance/HR Director		0.5				0.15	0.35	1.00
City Recorder	0.65					0.15	0.2	1.00
Admin. Assistant		0.2				0.15	0.65	1.00
Building/Planning Aide				1				1.00
Police Chief			1					1.00
Lieutenant			1					1.00
Patrol Officer			6					6.00
SRO			1					1.00
Police Clerk			1					1.00
Code Enforce Officer			0.75					0.75
PW Superintendent					0.05	0.35	0.6	1.00
Utility Worker					0.50	1.25	2.25	4.00
PW Admin. Assist.					0.16	0.27	0.57	1.00
Total FTE Per Program	1.30	0.70	10.75	1	0.71	2.47	4.82	21.75



BUDGET SUMMARIES



Proposed Budget for Fiscal Year 2020-21

RESOURCES							
Department	Beginning Balance	Revenue Budget	Total	Percent of Total	Personnel Services	Materials & Services	Debt Services
General							
General	\$ 847,080	\$ -	\$ 847,080	8%	\$ -	\$ -	\$ -
Executive	37,320	222,864	260,184	2%	147,903	93,050	-
Finance	34,956	158,225	193,181	2%	82,263	88,800	-
Police	235,411	1,347,351	1,582,762	14%	1,136,419	278,782	-
Planning/Build	180,885	237,158	418,043	4%	76,128	143,650	-
Parks	328	168,485	168,813	2%	59,504	60,320	-
Total General	1,335,980	2,134,083	3,470,063	32%	1,502,217	664,602	-
Public Works							
Street	704,854	658,207	1,363,061	12%	254,342	240,565	-
Water	478,738	1,425,386	1,904,124	17%	479,082	700,100	131,043
SDCs	31,383	57,975	89,358	1%	-	-	-
Total PW	1,214,975	2,141,568	3,356,543	31%	733,424	940,665	131,043
Other							
Capital Projects	836,512	600,000	1,436,512	13%	-	15,000	-
Police Station Res	-	525,000	525,000	5%	-	-	-
Capital Reserve	1,506,544	300,000	1,806,544	16%	-	65,000	-
Tourist Usage	1,825	8,000	9,825	0%	-	8,500	-
PHURA Bond	-	368,994	368,994	3%	-	1,300	367,694
Total Others	2,344,881	1,801,994	4,146,875	38%	-	89,800	367,694
Grand Totals							
	\$ 4,895,836	\$ 6,077,645	\$ 10,973,481	100%	\$2,235,641	\$1,695,067	\$ 498,737

REQUIREMENTS							
Transfers	Capital Outlay	Expense Budget	Contingency	Restricted/ Committed/ Assigned	Ending Balance/ Reserve for Future	Total	Change in Balances
\$ 350,000	\$ -	\$ 350,000	\$ -	\$ -	\$ 497,080	\$ 847,080	\$ (350,000)
		240,953	19,231	-	-	260,184	(18,089)
-	-	171,063	22,118	-	-	193,181	(12,838)
-	150,000	1,565,201	17,561	-	-	1,582,762	(217,850)
175,000	-	394,778	23,265	-	-	418,043	(157,620)
-	25,000	144,824	23,989	-	-	168,813	23,661
525,000	175,000	2,866,819	106,164	-	497,080	3,470,063	(732,736)
REQUIREMENTS							
600,000	7,500	1,102,407	100,000	4,620	156,034	1,363,061	(444,200)
300,000	17,500	1,627,725	100,000	35,842	140,557	1,904,124	(202,339)
25,725	-	25,725	-	-	63,633	89,358	32,250
925,725	25,000	2,755,857	200,000	40,462	360,224	3,356,543	(614,289)
REQUIREMENTS							
	1,030,000	1,045,000	-	391,512	-	1,436,512	(445,000)
		-			525,000	525,000	
	625,000	690,000		1,116,544	-	1,806,544	(390,000)
-	-	8,500	-	-	1,325	9,825	(500)
-	-	368,994	-	-	-	368,994	-
-	1,655,000	2,112,494	-	1,508,056	526,325	4,146,875	(835,500)
REQUIREMENTS							
\$ 1,450,725	\$ 1,855,000	\$ 7,735,170	\$ 306,164	\$ 1,548,518	\$ 1,383,629	\$ 10,973,481	\$ (1,657,525)

Budget Summary of All Funds
for the 2020-21 Fiscal Year by Type

Resources (by Revenue Type)	General Fund	Special Revenue Fund	Capital Projects Fund	Other Governmental Funds
Taxes	\$ 1,194,414	\$ 123,250		\$ 8,000
Charges for Services	108,506	247,357		5,000
Licenses and Permits	81,050			
Earnings on Investments	65,000	-		
Intergovernmental	127,400	280,500		
Franchise Fees	313,800	17,000		
Fines and Forfeitures	112,808			
Public Safety Fee	76,500			
Parks Maintenance Fee	52,000			
Transfers	-		600,000	525,000
Miscellaneous	2,605	100		
	<u>2,134,083</u>	<u>668,207</u>	<u>600,000</u>	<u>538,000</u>
Scheduled Debt Service Transfers		368,994		
Beginning Fund Balance	1,335,980	707,003	836,512	13,290
Total Resources	<u>\$ 3,470,063</u>	<u>\$ 1,744,204</u>	<u>\$ 1,436,512</u>	<u>\$ 551,290</u>

Requirements (by Expense Function)

General Government	\$ 631,794	\$ 1,300		\$ 8,500
Public Safety	1,415,201			
Parks	119,824			-
Streets		494,907	15,000	
Water				
Debt Service	-	367,694		
Capital Outlay	175,000	7,500	1,030,000	
Transfers	525,000	600,000		-
	<u>2,866,819</u>	<u>1,471,401</u>	<u>1,045,000</u>	<u>8,500</u>
Contingency	106,164	100,000		
Ending Fund Balance	497,080	172,803	391,512	542,790
Total Requirements	<u>\$ 3,470,063</u>	<u>\$ 1,744,204</u>	<u>\$ 1,436,512</u>	<u>\$ 551,290</u>

		2020-21		2019-20		Increase (decrease)	
Enterprise Funds	Capital Reserve Fund	Fiscal Year		Prior Fiscal Year		from prior fiscal year	
		Total	%	Total	%	Change	%
1,440,136		\$ 1,325,664	12%	\$ 1,346,555	13%	\$ (20,891)	(2%)
		1,800,999	16%	1,756,349	17%	44,650	3%
		81,050	1%	62,645	1%	18,405	29%
		65,000	1%	65,015	1%	(15)	(0%)
		407,900	4%	398,300	4%	9,600	2%
		330,800	3%	316,500	3%	14,300	5%
		112,808	1%	101,900	1%	10,908	11%
		76,500		72,000			
25,725	300,000	1,450,725	13%	990,725	10%	460,000	46%
2,500		5,205	0%	5,205	0%	-	0%
1,468,361	300,000	5,708,651	52%	5,164,194	50%	544,457	11%
		368,994	3%	367,209	4%	1,785	0%
496,507	1,506,544	4,895,836	45%	4,815,863	47%	79,973	2%
\$ 1,964,868	\$ 1,806,544	\$ 10,973,481	100%	\$ 10,347,266	100%	\$ 626,215	6%
		\$ 641,594	6%	\$ 649,507	6%	\$ (7,913)	(1%)
		1,415,201	13%	1,373,237	13%	41,964	3%
		119,824	1%	117,532	1%	2,292	2%
		509,907	5%	556,900	5%	(46,993)	(8%)
1,179,182	65,000	1,244,182	11%	1,189,275	11%	54,907	5%
131,043		498,737	5%	509,325	5%	(10,588)	(2%)
17,500	625,000	1,855,000	17%	2,460,000	24%	(605,000)	(25%)
325,725		1,450,725	13%	990,725	10%	460,000	46%
1,653,450	690,000	7,735,170	70%	\$ 7,846,501	76%	(111,331)	(1%)
100,000		306,164	3%	\$ 250,000	2%	56,164	22%
211,418	1,116,544	2,932,147	27%	\$ 2,250,765	22%	681,382	30%
\$ 1,964,868	\$ 1,806,544	\$ 10,973,481	100%	\$ 10,347,266	100%	\$ 626,215	6%

Budget Summary of All Funds

Three Year Comparison with Other Financing Sources (Uses)

	Actual 2018-19	Budget 2019-20	Budget 2020-21	Increase (decrease) from FY20 to FY21	
				\$ Change	%
Revenues					
Taxes	\$ 1,408,813	\$ 1,346,555	\$ 1,325,664	\$ (20,891)	(2%)
Charges for Services	1,860,943	1,756,349	1,800,999	44,650	3%
Licenses & Permits	145,210	62,645	81,050	18,405	29%
Earnings on Investments	107,995	65,015	65,000	(15)	(0%)
Intergovernmental	465,159	398,300	407,900	9,600	2%
Franchise Fees	329,373	316,500	330,800	14,300	5%
Fines & Forfeits	121,177	101,900	112,808	10,908	11%
Public Safety Fee		72,000	76,500	4,500	6%
Parks Maintenance Fee		49,000	52,000	3,000	6%
Miscellaneous	137,245	5,205	5,205	-	0%
Total Revenues	4,575,915	4,173,469	4,257,926	84,457	2%
Expenditures					
Personnel Services	2,269,624	2,287,451	2,235,641	(51,810)	(2%)
Materials & Services	1,417,365	1,599,000	1,695,067	96,067	6%
Debt Service	530,005	509,325	498,737	(10,588)	(2%)
Capital Outlay	546,035	2,460,000	1,855,000	(605,000)	(25%)
Total Expenditures	4,763,029	6,855,776	6,284,445	(571,331)	(8%)
Other Financing Sources (uses)					
Transfers in	1,253,725	990,725	1,450,725	460,000	46%
Transfers out	(1,253,725)	(990,725)	(1,450,725)	(460,000)	46%
Loan repayment	365,077	367,209	368,994	1,785	0%
Total Other Financing Sources	365,077	367,209	368,994	1,785	0%
Beginning Fund Balances	5,163,529	4,815,863	4,895,836	79,973	2%
Contingency & Ending Fund Balance	\$ 5,340,173	\$ 2,500,765	\$ 3,238,311	\$ 737,546	29%

DEPARTMENTS AND PROGRAM BUDGETS

General Fund



Summary - General Fund

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
Resources:						
Beginning Fund Balances	\$ 1,139,075	\$ 1,152,290	\$ 984,314	\$ 1,335,980	\$ -	\$ -
Property Taxes	1,066,828	1,102,444	1,104,855	1,093,414	-	-
Other Taxes	256,303	152,814	130,000	101,000	-	-
Charges for Services	60,846	112,788	94,745	108,506	-	-
License & Permits	80,732	145,210	62,645	81,050	-	-
Fines & Forfeits	69,534	121,177	101,900	112,808	-	-
Franchise Fees	315,987	313,192	300,000	313,800	-	-
Intergovernmental	128,654	126,860	118,300	127,400	-	-
Public Safety/Parks Main. Fee	-	-	121,000	128,500	-	-
Miscellaneous Revenues	21,546	128,107	2,605	2,605	-	-
Earnings on Investments	35,527	68,856	45,000	65,000	-	-
Total Resources	\$ 3,175,032	\$ 3,423,738	\$ 3,065,364	\$ 3,470,063	\$ -	\$ -

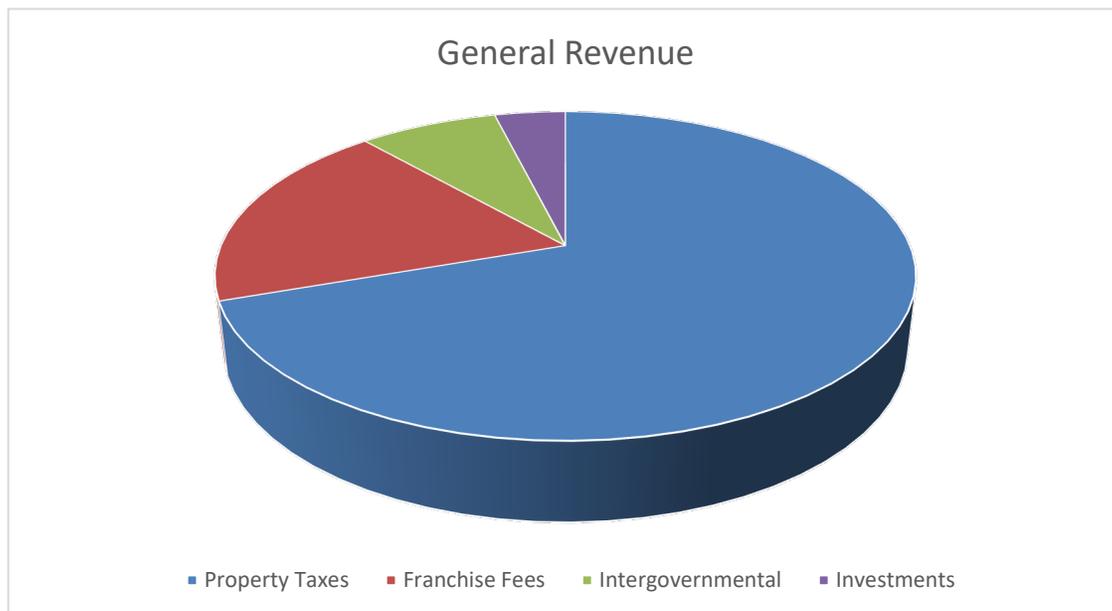
Requirements:						
Personnel Services	\$ 1,400,096	\$ 1,540,666	\$ 1,513,366	\$ 1,502,217	\$ -	\$ -
Materials & Services	545,701	591,153	612,710	664,602	-	-
Debt Service	21,945	32,485	10,973	-	-	-
Capital Outlay	-	89,383	-	175,000	-	-
Transfers - General	55,000	-	-	350,000	-	-
Transfers - Department	-	50,000	35,000	175,000	-	-
Contingency			50,000	106,164	-	-
Ending Balance	1,152,290	1,120,051	843,315	497,080	-	-
Total Requirements	\$ 3,175,032	\$ 3,423,738	\$ 3,065,364	\$ 3,470,063	\$ -	\$ -

Fund: GENERAL FUND

Department: General

Resources

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
Beginning Balance	1,042,515	808,179	711,684	847,080	-	-
Property Taxes	1,066,828	1,102,444	1,104,855	1,093,414	-	-
Franchise Fees	315,987	313,192	300,000	313,800	-	-
Intergovernmental	128,654	126,860	118,300	127,400	-	-
General Revenue	(1,546,996)	(1,611,352)	(1,568,155)	(1,599,614)		
Earnings on Investments	35,527	68,856	45,000	65,000	-	-
Total Resources	1,042,515	808,179	711,684	847,080	-	-



Executive

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
Resources:						
Beginning Fund Balances	\$ 70,958	\$ 45,997	\$ 41,055	\$ 37,320	\$ -	\$ -
Allocation to Parks	\$ (150,000)					
Department Revenues	133,584	57,885	51,400	46,906	-	-
General Revenues	170,170	177,249	172,497	175,958	-	-
Total Resources	\$ 224,712	\$ 281,131	\$ 264,952	\$ 260,184	\$ -	\$ -

Requirements:						
Personnel Services	\$ 132,283	\$ 166,746	\$ 142,731	\$ 147,903	\$ -	\$ -
Materials & Services	46,432	73,330	79,850	93,050	-	-
Contingency				19,231	-	-
Total Requirements	\$ 178,715	\$ 240,076	\$ 222,581	\$ 260,184	\$ -	\$ -

Budget Notes:

Department revenue includes Civic Center rental fees, motel and RV tax, and banner fees.

Department personnel costs consist of a portion of salary and benefits for the City Manager and City Recorder/Events Coordinator. Materials and Service costs include Civic Center building, The Voice, Mayor stipend, Council training, community grants, donations to RVCOG Food & Friends, City Attorney fees, and various community events



Fund: GENERAL FUND - EXECUTIVE DEPARTMENT

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
Revenue						
Property Taxes	\$ 117,351	\$ 121,269	\$ 121,534	\$ 120,276		
Other Taxes	\$ 133,584	\$ 35,215	\$ 35,000	\$ 16,000		
Charges for Services	\$ -	\$ 22,670	\$ 16,400	\$ 30,906		
Franchise Fee	\$ 34,759	\$ 34,451	\$ 33,000	\$ 34,518		
Intergovernmental	\$ 14,152	\$ 13,955	\$ 13,013	\$ 14,014		
Earnings on Investments	\$ 3,908	\$ 7,574	\$ 4,950	\$ 7,150		
REVENUE Total:	\$ 303,754	\$ 235,134	\$ 223,897	\$ 222,864	\$ -	\$ -
Expense						
PERSONNEL SERVICES						
Full-time Salaries	99,864	99,484	98,310	101,542	-	-
Part-time Salaries	-	23,500		-	-	-
Temporary Salaries			-			
City Taxes & Benefits	32,419	43,762	44,421	46,361	-	-
PERSONNEL SERVICES Total:	132,283	166,746	142,731	147,903	-	-
MATERIALS & SERVICES						
General Materials & Supplies	3,575	5,507	2,000	2,000	-	-
Dues/Subscriptions/Fees	4,518	8,778	4,500	4,500	-	-
Professional & Contract Services	33,176	13,782	20,050	33,250	-	-
Development and Training	963	1,890	4,000	4,000	-	-
Mayor's Expense	1,200	1,100	1,200	1,200	-	-
Community Grants	-	2,000	5,000	5,000	-	-
Civic Center Costs	-	34,617	30,500	30,500	-	-
Mayor's Newsletter	-	556	7,500	7,500	-	-
Contribution:						
RVCOG Food	3,000	3,000	3,000	3,000	-	-
Continuum of Care	-	2,100	2,100	2,100	-	-
MATERIALS & SERVICES Total:	46,432	73,330	79,850	93,050	-	-
EXPENSE Total:	178,715	240,076	222,581	240,953	-	-

Finance

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
Resources:						
Beginning Fund Balances	\$ 22,606	\$ (62,022)	\$ 48,521	\$ 34,956	\$ -	\$ -
Department Revenues	23,651	129,406	34,155	14,260	-	-
General Revenues	139,230	145,021	141,134	143,965	-	-
Total Resources	\$ 185,487	\$ 212,405	\$ 223,810	\$ 193,181	\$ -	\$ -

Requirements:						
Personnel Services	\$ 90,859	\$ 77,810	\$ 80,239	\$ 82,263	\$ -	\$ -
Materials & Services	156,650	86,074	86,623	88,800	-	-
Contingency				22,118	-	-
Total Requirements	\$ 247,509	\$ 163,884	\$ 166,862	\$ 193,181	\$ -	\$ -

Budget Notes:

Department revenue includes staff reimbursement from PHURA for professional financial services, lien searches and liquor license fees.

Department expenses include a portion of the Finance/HR Director and Administrative Assistant salary and benefits. Additionally, Materials & Service expense includes auditor services and all other costs associated with City Hall that cannot be linked to a specific department.



Fund: GENERAL FUND - FINANCE DEPARTMENT

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
Revenue						
Property Taxes	96,015	99,220	99,437	98,407		
Charges for Services	1,004	1,415	30,805	10,805		
Licenses & Permits	1,100	955	850	850		
Franchise Fee	28,439	28,187	27,000	28,242		
Intergovernmental	11,579	11,417	10,647	11,466		
Miscellaneous Revenue	21,547	127,036	2,500	2,605		
Earnings on Investments	3,197	6,197	4,050	5,850		
REVENUE Total:	162,881	274,427	175,289	158,225	-	-
Expenses						
Personnel Services						
Full-time Salaries	61,103	48,582	53,398	56,879	-	-
Part-time Salaries		5,375	-	-	-	-
City Taxes & Benefits	29,756	23,853	26,841	25,384	-	-
PERSONNEL SERVICES Total:	90,859	77,810	80,239	82,263	-	-
Materials & Services						
General Materials & Supplies	20,931	19,361	25,550	21,350	-	-
Utilities	16,179	17,595	13,275	12,000	-	-
Professional & Contract Services	23,424	20,699	20,198	27,900	-	-
Development and Training	4,786	1,385	6,500	5,500	-	-
Repairs & Maintenance	89,569	24,236	18,600	19,550	-	-
Employee Recognition	1,761	1,395	2,000	2,000	-	-
Miscellaneous Charges	-	1,403	500	500	-	-
MATERIALS & SERVICES Total:	156,650	86,074	86,623	88,800	-	-
EXPENSE Total:	247,509	163,884	166,862	171,063	-	-

Police

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
Resources:						
Beginning Fund Balances	\$ 27,272	\$ 178,840	\$ 144,756	\$ 235,411	\$ -	\$ -
Allocation of GF Reserves	\$ 79,335	\$ 61,829				
Department Revenues	224,804	272,953	298,440	307,602	-	-
General Revenues	1,005,548	1,047,379	1,019,301	1,039,749	-	-
Total Resources	\$ 1,336,959	\$ 1,561,001	\$ 1,462,497	\$ 1,582,762	\$ -	\$ -

Requirements:						
Personnel Services	\$ 921,992	\$ 1,000,179	\$ 1,094,120	\$ 1,136,419	\$ -	\$ -
Materials & Services	214,182	244,198	279,117	278,782	-	-
Debt Service	21,945	32,485	10,973	-	-	-
Capital Outlay	-	89,383	-	150,000	-	-
Transfer to Capital Projects		50,000	35,000			
Contingency				17,561	-	-
Total Requirements	\$ 1,158,119	\$ 1,416,245	\$ 1,419,210	\$ 1,582,762	\$ -	\$ -

Budget Notes:

Department revenue consists of fines & forfeitures, marijuana tax, public safety fee and SRO Officer reimbursement.

Capital outlay includes the purchase of three new patrol vehicles to replace existing, aging, patrol vehicles.



Fund: GENERAL FUND - POLICE DEPARTMENT

	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021
	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
Revenue						
Property Tax	693,438	716,589	718,156	710,719		
Marijuana Tax	122,718	117,599	95,000	85,000		
Charges for Services	32,552	34,177	30,040	33,295		
Fines & Forfeits	69,534	121,177	101,400	112,807		
Franchise Fee	205,392	203,575	195,000	203,970		
Intergovernmenta;	83,625	82,459	76,895	82,810		
Public Safety Fee			72,000	76,500		
Earnings on Investments	23,093	44,756	29,250	42,250		
REVENUE Total:	1,230,352	1,320,332	1,317,741	1,347,351	-	-
Expense						
PERSONNEL SERVICES						
Full-time Salaries	580,871	614,389	648,899	679,701	-	-
Part-time Salaries	16,968	31,136	35,130	34,274	-	-
Overtime Salaries	28,515	20,356	25,000	30,000	-	-
City Taxes & Benefits	295,638	334,298	385,091	392,444	-	-
PERSONNEL SERVICES Total:	921,992	1,000,179	1,094,120	1,136,419	-	-
MATERIALS & SERVICES						
General Materials & Supplies	33,026	39,375	39,350	39,500	-	-
Professional & Contract Services	128,692	135,082	137,577	137,010	-	-
Development and Training	10,499	10,936	12,000	12,000	-	-
Utilities	6,123	8,396	11,618	11,700	-	-
Equipment & Small Tools	11,602	30,010	42,672	42,672	-	-
Uniforms	11,062	7,154	11,600	11,600	-	-
Repairs and Maintenance	13,178	13,245	24,300	24,300	-	-
MATERIALS & SERVICES Total:	214,182	244,198	279,117	278,782	-	-
CAPITAL OUTLAY						
Patrol Vehicles	-	89,383	-	150,000	-	-
CAPITAL OUTLAY Total:	-	89,383	-	150,000	-	-
DEBT SERVICE						
Vehicle Lease	21,945	32,485	10,973	-	-	-
DEBT SERVICE Total:	21,945	32,485	10,973	-	-	-
EXPENSE Total:	1,158,119	1,366,245	1,384,210	1,565,201	-	-

Planning/Building

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
Resources:						
Beginning Fund Balances	\$ 13,021	\$ 42,785	\$ 9,880	\$ 180,885	\$ -	\$ -
<i>Allocation to Parks</i>		\$ (100,000)		\$ (50,000)		
Department Revenues	104,147	195,081	77,400	111,200	-	-
General Revenues	170,170	177,249	172,497	175,958	-	-
Total Resources	\$ 287,338	\$ 315,115	\$ 259,777	\$ 418,043	\$ -	\$ -

Requirements:						
Personnel Services	\$ 162,032	\$ 171,545	\$ 142,364	\$ 76,128	\$ -	\$ -
Materials & Services	82,521	133,690	103,500	143,650	-	-
Transfer to Police Station				175,000		
Contingency				23,265	-	-
Total Requirements	\$ 244,553	\$ 305,235	\$ 245,864	\$ 418,043	\$ -	\$ -

Budget Notes:

Department revenue consists of plan checking, permits, land use applications and business licenses.

Personnel expenses include salary and benefits for the Building/Planning Aide. Materials & service expense includes contracted professional services for building, mechanical, plumbing and electrical inspections, and planning services.



Fund: GENERAL FUND - PLANNING/BUILDING DEPARTMENT

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
Revenue						
Property Taxes	117,351	121,269	121,534	120,276		
Charges for Services	24,515	50,826	15,000	31,000		
Licenses & Permits	79,632	144,255	62,400	80,200		
Franchise Fee	34,759	34,451	33,000	34,518		
Intergovernmental	14,152	13,955	13,013	14,014		
Earnings on Investments	3,908	7,574	4,950	7,150		
REVENUE Total:	274,317	372,330	249,897	287,158	-	-
Expense						
PERSONNEL SERVICES						
Full-time Salaries	105,695	114,163	101,933	47,144	-	-
City Taxes & Benefits	56,337	57,382	40,431	28,984	-	-
PERSONNEL SERVICES Total:	162,032	171,545	142,364	76,128	-	-
MATERIALS & SERVICES						
General Materials & Supplies	3,286	1,463	5,300	3,600	-	-
Professional & Contract Services	62,020	127,531	78,200	125,550	-	-
Development and Training	2,449	1,489	4,500	4,000	-	-
Comprehensive Plan Update	13,823	1,950	15,000	10,000	-	-
Computer Hardware and Software	943	1,257	500	500	-	-
MATERIALS & SERVICES Total:	82,521	133,690	103,500	143,650	-	-
EXPENSE Total:	244,553	305,235	245,864	219,778	-	-

Parks

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
Resources:						
Beginning Fund Balances	\$ (37,297)	\$ 38,511	\$ 28,418	\$ 328		
Allocation of Executive Res	150,000	-	-	-	-	-
Allocation of Planning/Build		100,000		50,000		
Department Revenues	2,775	3,700	51,500	54,500	-	-
General Revenues	61,879	64,454	62,726	63,985	-	-
Total Resources	\$ 177,357	\$ 206,665	\$ 142,644	\$ 168,813	\$ -	\$ -

Requirements:						
Personnel Services	\$ 92,930	\$ 124,386	\$ 53,912	\$ 59,504	\$ -	\$ -
Materials & Services	45,916	53,861	63,620	60,320	-	-
Capital Outlay				25,000		
Contingency				23,989	-	-
Total Requirements	\$ 138,846	\$ 178,247	\$ 117,532	\$ 168,813	\$ -	\$ -

Budget notes:

Department revenue consists of Parks Maintenance Fee and park facility reservations.

Personnel expenses include a portion of salary and benefits for the Public Works Superintendent, PW Administrative Assistant and utility crew, as well as two seasonal positions. Materials & Service costs include community events. Capital Outlay expense includes a new lawn mower and the Bear Creek Improvement project.



Fund: GENERAL FUND - PARKS DEPARTMENT

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
Revenue						
Property Taxes	42,673	44,098	44,194	43,737		
Charges for Services	2,775	3,700	2,500	2,500		
Franchise Fee	12,639	12,528	12,000	12,552		
Intergovernmental	5,146	5,074	4,732	5,096		
Parks Maintenance Fee			49,000	52,000		
Earnings on Investments	1,421	2,754	1,800	2,600		
REVENUE Total:	64,654	68,154	114,226	118,485	-	-
Expense						
PERSONNEL SERVICES						
Full-time Salaries	53,153	66,193	30,105	21,034	-	-
Temporary Salaries	9,807	13,972	12,500	25,000	-	-
Overtime Salaries	910	5,627	-	2,000	-	-
City Taxes & Benefits	29,060	38,594	11,307	11,470	-	-
PERSONNEL SERVICES Total:	92,930	124,386	53,912	59,504	-	-
MATERIALS & SERVICES						
General Materials & Supplies	7,267	10,401	11,600	11,800	-	-
Utilities	10,943	12,359	12,620	12,620	-	-
Repairs & Maintenance	7,749	7,875	13,450	13,450	-	-
Professional & Contract Services	9,624	11,277	10,600	8,100	-	-
Greenway Maintenance	10,333	9,297	10,350	10,350	-	-
Community Events	-	2,652	5,000	4,000	-	-
MATERIALS & SERVICES Total:	45,916	53,861	63,620	60,320	-	-
CAPITAL OUTLAY						
Lawn Mower				15,000		
Bear Creek Improvement Project				10,000		
CAPITAL OUTLAY Total:	-	-	-	25,000	-	-
EXPENSE Total:	138,846	178,247	117,532	144,824	-	-

Public Works Funds

Summary - Street Fund

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
Resources:						
Beginning Fund Balances	\$ 1,003,661	\$ 948,175	\$ 856,151	\$ 704,854	\$ -	\$ -
Charges for Services	251,432	248,375	242,100	237,357	-	-
Franchise Fees	13,691	16,181	16,500	17,000	-	-
Intergovernmental	296,469	338,299	280,000	280,500	-	-
Diesel Tax	120,937	144,714	102,500	123,250	-	-
Grants/Contributions	-	-	-	-	-	-
Miscellaneous Revenues	30	60	100	100	-	-
Earnings on Investments	32,453	39,139	20,015	-	-	-
Total Resources	\$ 1,718,673	\$ 1,734,943	\$ 1,517,366	\$ 1,363,061	\$ -	\$ -

Requirements:						
Personnel Services	\$ 228,717	\$ 226,232	\$ 269,235	\$ 254,342	\$ -	\$ -
Materials & Services	198,933	198,136	275,165	240,565	-	-
Capital Outlay				7,500	-	-
Transfers to Other Funds	342,848	289,000	600,000	600,000	-	-
Contingency			100,000	100,000	-	-
Committed	358	33,387	66,223	4,620	-	-
Unappropriated End Balance	947,817	986,869	206,743	156,034	-	-
Total Requirements	\$ 1,718,673	\$ 1,733,624	\$ 1,517,366	\$ 1,363,061	\$ -	\$ -

Budget Notes:

Revenue includes ODOT gas tax, local diesel tax, franchise fees and stormwater utility fees.

Personnel costs include a portion of salary and benefits for all PW staff, as well as Executive and Finance Department staff. Capital Outlay includes vehicle replacement for the utility crew. Transfers to the Capital Project Fund are for current and future projects.



Fund: STREET FUND

Expense

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
PERSONNEL SERVICES						
Full-time Salaries	151,888	152,382	174,866	161,810	-	-
Temporary Salaries	1,082	1,027	-	-	-	-
Overtime Salaries	3,831	2,655	2,500	3,000	-	-
City Taxes & Benefits	71,916	70,168	91,869	89,532	-	-
PERSONNEL SERVICES Total:	228,717	226,232	269,235	254,342	-	-
MATERIALS & SERVICES						
General Supplies	5,888	6,862	6,800	6,800	-	-
Dues/Subscriptions/Fees	1,473	4,002	2,000	1,000	-	-
Utilities/Telephone	53,380	62,076	69,000	69,000	-	-
Repairs & Maintenance	72,906	47,841	108,000	77,000	-	-
Professional & Contract Services	48,334	47,358	55,750	52,750	-	-
Small Tools & Equipment	7,286	11,264	10,500	10,500	-	-
Street Signs/ Traffic Markings	5,662	9,246	12,500	12,500	-	-
Street Trees	-	3,208	7,000	7,500	-	-
Other Miscellaneous	4,004	6,279	3,615	3,515	-	-
MATERIALS & SERVICES Total:	198,933	198,136	275,165	240,565	-	-
CAPITAL OUTLAY						
Vehicle				7,500		
CAPITAL OUTLAY Total:	-	-	-	7,500	-	-
TRANSFERS						
Capital Project Fund - Street	100,000	289,000	600,000	505,000		
Capital Project Fund - Main St/Bear Cr	242,848	-	-	95,000	-	-
TRANSFERS Total:	342,848	289,000	600,000	600,000	-	-
EXPENSE Total:	770,498	713,368	1,144,400	1,102,407	-	-

Summary - Water Fund

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
Resources:						
Beginning Fund Balances	\$ 632,310	\$ 682,707	\$ 484,684	\$ 478,738	\$ -	\$ -
Charges for Services	1,358,689	1,417,419	1,361,529	1,397,161	-	-
Miscellaneous Revenues	5,911	9,078	2,500	2,500	-	-
Transfers	25,725	25,725	25,725	25,725	-	-
Total Resources	\$ 2,022,635	\$ 2,134,929	\$ 1,874,438	\$ 1,904,124	\$ -	\$ -

Requirements:						
Personnel Services	\$ 412,207	\$ 502,726	\$ 504,850	\$ 479,082	\$ -	\$ -
Materials & Services	497,843	545,791	621,925	700,100	-	-
Capital Outlay				17,500	-	-
Transfers to Other Funds	300,000	389,000	300,000	300,000	-	-
Debt Service	129,878	133,643	132,343	131,043	-	-
Contingency			100,000	100,000	-	-
Committed	32,839	31,427	38,043	35,842	-	-
Unappropriated End Balance	649,868	532,342	177,277	140,557	-	-
Total Requirements	\$ 2,022,635	\$ 2,134,929	\$ 1,874,438	\$ 1,904,124	\$ -	\$ -

Budget Notes:

Revenue includes fees from customer water bills and new meter installations.

Personnel costs include a portion of salary and benefits for all PW staff, as well as Executive and Finance Department staff. Capital Outlay includes vehicle replacement for the utility crew. Transfers to the Capital Reserve Fund are for current and future projects.



Fund: WATER FUND

Expense

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
PERSONNEL SERVICES						
Full-time Salaries	254,904	271,474	309,484	286,369	-	-
Temporary Salaries	1,256	104	-	-	-	-
Overtime Salaries	15,359	11,263	15,000	15,000	-	-
Stand-by	8,896	11,403	13,000	16,000	-	-
City Taxes & Benefits	131,792	208,482	167,366	161,713	-	-
PERSONNEL SERVICES Total:	412,207	502,726	504,850	479,082	-	-
MATERIALS & SERVICES						
General Supplies	21,330	46,354	42,000	42,000	-	-
Dues/Subscriptions/Fees	4,787	6,089	6,000	6,000	-	-
Utilities/Telephone	41,953	50,070	51,050	51,050	-	-
Repairs & Maintenance	38,855	41,550	46,500	81,000	-	-
Professional & Contract Services	91,296	84,867	112,725	131,450	-	-
Small Tools & Equipment	13,172	15,452	20,800	20,100	-	-
Travel/Training	6,448	5,979	10,000	10,000	-	-
Uniforms	2,132	3,260	3,500	3,500	-	-
Skyline Pump	617	5,288	4,500	4,500	-	-
Lost Creek Reservoir O&M	19,312	25,416	25,000	25,000	-	-
Water Transmission	199,454	220,814	250,000	275,000	-	-
TAP-Water Treatment	16,711	26,812	25,000	25,000	-	-
Other Miscellaneous	41,776	13,840	24,850	25,500	-	-
MATERIALS & SERVICES Total:	497,843	545,791	621,925	700,100	-	-
CAPITAL OUTLAY						
Vehicle				17,500	-	-
CAPITAL OUTLAY Total:	-	-	-	17,500	-	-
TRANSFERS						
Capital Project Fund	300,000	389,000	300,000	300,000	-	-
TRANSFERS Total:	300,000	389,000	300,000	300,000	-	-
DEBT SERVICE						
Contract - Lost Creek Lake Water Storage	10,642	10,643	10,643	10,643	-	-
Refunding Bonds - Series 2015	119,236	123,000	121,700	120,400	-	-
DEBT SERVICE Total:	129,878	133,643	132,343	131,043	-	-
Expense Total:	1,339,928	1,51,160	1,559,118	1,627,725	-	-

Fund: STREET SDC FUND

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
Resources						
Beginning Balance	358,630	272,450	30,050	2,149	-	-
Charges for Services	70,366	9,699	10,000	10,000	-	-
Total Resources	428,996	282,149	40,050	12,149	-	-
Expense						
Capital Outlay	6,546	-	-	-	-	-
Transfers	150,000	250,000	30,000	-	-	-
Total Expenses	156,546	250,000	30,000	-	-	-
Street SDC Fund Surplus (Deficit)	272,450	32,149	10,050	12,149	-	-

Fund: WATER SDC FUND

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
Resources						
Beginning Balance	156,139	113,828	2,353	15,116	-	-
Charges for Services	83,414	52,738	34,975	34,975	-	-
Total Resources	239,553	166,566	37,328	50,091	-	-
Expense						
Transfers	125,725	160,725	25,725	25,725	-	-
Total Expenses	125,725	160,725	25,725	25,725	-	-
Water SDC Fund Surplus (Deficit)	113,828	5,841	11,603	24,366	-	-

Fund: STORMWATER SDC FUND

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
Resources						
Beginning Balance	35,621	44,137	8,268	2,653	-	-
Charges for Services	8,516	8,516	8,000	8,000	-	-
Total Resources	44,137	52,653	16,268	10,653	-	-
Expense						
Transfers	-	50,000	-	-	-	-
Total Expenses	-	50,000	-	-	-	-
Stormwater SDC Fund Surplus (Deficit)	44,137	2,653	16,268	10,653	-	-

Fund: PARKS & RECREATION SDC FUND

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
Resources						
Beginning Balance	92,926	65,057	9,657	11,465	-	-
Charges for Services	9,878	11,408	5,000	5,000	-	-
Total Resources	102,804	76,465	14,657	16,465	-	-
Expense						
Capital Outlay	37,747	-	-	-	-	-
Transfers	-	65,000	-	-	-	-
Total Expenses	37,747	65,000	-	-	-	-
Park SDC Fund Surplus (Deficit)	65,057	11,465	14,657	16,465	-	-

Capital Funds

Summary - Capital Projects Fund

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
Resources:						
Beginning Fund Balances	\$ 636,560	\$ 1,130,755	\$ 1,304,755	\$ 836,512	\$ -	\$ -
Transfers	547,848	654,000	665,000	600,000	-	-
Total Resources	\$ 1,184,408	\$ 1,784,755	\$ 1,969,755	\$ 1,436,512	\$ -	\$ -

Requirements:						
Materials & Services	24,755	-	12,500	15,000	-	-
Capital Outlay	28,898	447,575	1,945,000	1,030,000	-	-
Unappropriated End Balance	1,130,755	1,337,180	12,255	391,512	-	-
Total Requirements	\$ 1,184,408	\$ 1,784,755	\$ 1,969,755	\$ 1,436,512	\$ -	\$ -

Budget Notes:

Resources consist of transfers in from the following funds: General, Street, Street SDC, Parks SDC

Materials & Services expense consists of an updated Capital Improvement Plan for streets. Capital Outlay consists of the following projects:

Main Street Holiday Decorations Project (\$5,000) - Beginning FY 2019/20, the City set aside money in this fund to add decorations on an annual basis, until the holiday decorations project is complete.

B St Project (\$275,000) - B Street from Oak Street to Elm Street will be reconstructed as part of the B Street Waterline Replacement Project. The section of B Street to be reconstructed is currently rated below standards, due to severe alligating of the roadway. Including the reconstruction of B Street as part of the waterline replacement project will save the City considerable construction costs, as the street will already be torn up for the AC waterline replacement.

Bear Creek Drive Project (\$100,000) - Bear Creek Drive will receive a slurry seal repair to extend the life of the roadway.

Main Street Project (\$650,000) - Main Street roadway will be reconstructed and reconfigured to add a south bound lane. In Spring of 2016, Main Street single lane striping was completed as a temporary test of the one lane configuration. Following several meetings, City Council decided to reconfigure Main Street back to two lanes, including 10.5 travel lanes, 5' dedicated bike lane and 8' parking as well as two rectangular rapid flashing beacons (RRFB), at 4th Street and possibly 2nd or 1st Street (tbd) and ADA compliant wheelchair accessible ramps.

Fund: CAPITAL PROJECTS FUND

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
Resources						
Beginning Balance						
Street	586,560	1,050,510	1,304,755	833,263		
Park	-	-		-	-	-
Building	50,000	80,245	-	3,249	-	-
Transfers						
General Fund	55,000	50,000	35,000		-	-
Parks SDC Fund	-	65,000	-	-	-	-
Street Fund	342,848	289,000	600,000	600,000	-	-
Street SDC Fund	150,000	250,000	30,000	-	-	-
Total Resources	1,184,408	1,784,755	1,969,755	1,436,512	-	-
Expense						
Materials & Services						
General Fund	24,755	-	-	-	-	-
Street/Street SDC Fund	-	-	12,500	15,000	-	-
Capital Outlay						
Street Improvements	28,898	255,579	1,910,000	1,030,000		-
Park Improvements	-	191,996	35,000	-	-	-
Total Expenses	53,653	447,575	1,957,500	1,045,000	-	-
Street Improvement Surplus (Deficit)	1,050,510	1,333,931	12,255	388,263	-	-
Park Improvement Surplus (Deficit)	-	-	-	-	-	-
Building Improvement Surplus (Deficit)	80,245	3,249	-	3,249	-	-

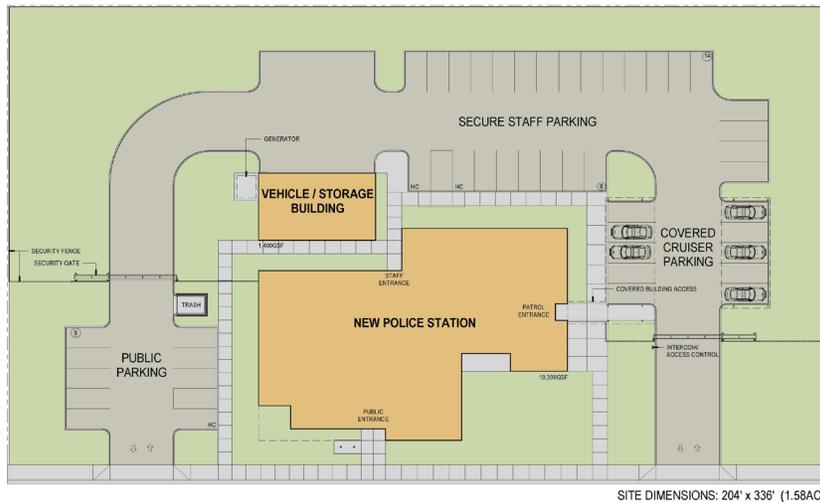
Fund: POLICE STATION RESERVE FUND

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
Resources						
Beginning Balance					-	-
Transfers				525,000		
Total Resources	-	-	-	525,000	-	-
Expense						
Capital Outlay				-	-	-
Total Expenses	-	-	-	-	-	-
Police Station Surplus (Deficit)	-	-	-	525,000	-	-

Budget Notes:

The existing Police Station is in a small modular building that is not built to Essential Facility standards and difficult to secure. The current station lacks many basic elements necessary for a fully-functioning Police Department including an Emergency Operations Center, interview rooms, adequate locker and changing facilities, adequate evidence processing and storage, and secure parking for police cruisers.

A design concept was prepared by ORW Architecture and presented to City Council February of 2018 (see design concept below). The estimated project costs at that time to complete a functional Police Station were \$4,540,000.



Summary - Capital Reserve Fund

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
Resources:						
Beginning Fund Balances	\$ 543,026	\$ 741,666	\$ 1,130,166	\$ 1,506,544	\$ -	\$ -
Transfers	400,000	574,000	300,000	300,000	-	-
Total Resources	\$ 943,026	\$ 1,315,666	\$ 1,430,166	\$ 1,806,544	\$ -	\$ -

Requirements:						
Materials & Services	49,760	65,826	62,500	65,000	-	-
Capital Outlay	151,600	9,077	515,000	625,000	-	-
Unappropriated End Balance	741,666	1,240,763	852,666	1,116,544	-	-
Total Requirements	\$ 943,026	\$ 1,315,666	\$ 1,430,166	\$ 1,806,544	\$ -	\$ -

Budget Notes:

Resources consist of transfers in from the following funds: Water, Water SDC, Stormwater SDC

Materials and Services expense consists of a TAP Water Master Plan and a Capital Improvement Plan. Capital Outlay includes the following projects:

B Street Waterline Replacement Project (\$500,000) - Replacement of asbestos cement pipe on B Street from Oak Street to Elm Street. A significant effort has been undertaken to continue the replacement of older asbestos cement pipe installed extensively in the mid 1900s to decrease the risk of leaks throughout the water distribution system.

TAP/Coleman Creek Waterline Project (\$125,000) - Relocating TAP main at Colman Creek and Hwy 99 as required for ODOT Colman Creek Bridge Construction project.

Fund: CAPITAL RESERVE FUND

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
Resources						
Beginning Balance	543,026	741,666	1,130,166	1,506,544	-	-
Transfers	400,000	574,000	300,000	300,000		
Total Resources	943,026	1,315,666	1,430,166	1,806,544	-	-
Expense						
Materials & Services	49,760	65,826	62,500	65,000	-	-
Capital Outlay	151,600	9,077	515,000	625,000	-	-
Total Expenses	201,360	74,903	577,500	690,000	-	-
Water Improvement Surplus (Deficit)	741,666	1,240,763	852,666	1,116,544	-	-

Non-Major Funds

Fund: Tourist Usage

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
Resources						
Beginning Balance	10,642	9,765	5,465	1,825	-	-
Taxes	9,734	8,841	9,200	8,000	-	-
Total Resources	20,376	18,606	14,665	9,825	-	-
Expense						
Contribute - Historical Society	3,500	3,500	3,500	3,500	-	-
Contribute - Chamber of Commerce	3,000	3,000	3,000	-	-	-
Contribute - Phoenix Cemetary	-	-	4,000	2,500	-	-
Contracted Services	4,111	6,060	2,500	2,500	-	-
Total Expenses	10,611	12,560	13,000	8,500	-	-
Tourist Usage Fund Surplus (Deficit)	9,765	6,046	1,665	1,325	-	-

Budget Notes:

Revenue for this fund includes 70% of RV taxes received.

Expenses include contibutions to the Historical Society to ensure the operation of the Phoenix Museum and the Phoenix Cemetary to assist with landscaping needs.



Fund: PHURA Bond

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
Resources						
Beginning Balance	1,019,248	-	-	-	-	-
Bond Proceeds	1,560,000	-	-	-	-	-
Payments received for Bond Debt	302,937	365,077	367,209	368,994	-	-
Total Resources	2,882,185	365,077	367,209	368,994	-	-
Expense						
Materials & Services	2,580,448	1,200	1,200	1,300	-	-
Debt Service	301,737	363,877	366,009	367,694	-	-
Total Expenses	2,882,185	365,077	367,209	368,994	-	-
PHURA Bond Fund Surplus (Deficit)	-	-	-	-	-	-

Budget Notes:

Revenue consists of payments from PHURA for the annual payments due for the 2015 and 2017 bonds to construct the Phoenix Plaza Building.

Material and Services expense includes the bank fees associated with the 2015 Bond. Debt Service includes principal and interest payments for the 2015 and 2017 bonds.



Closed Funds

Fund: Advertising Promotion (CLOSED)

	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021
	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
Resources						
Beginning Balance	7,471	2,699				
Banner Fees	270	-	-			
Taxes	1,958	-	-			
Total Resources	9,699	2,699	-			
Expense						
Supplies	141	-	-			
Contracted Services	4,281	-	-			
Mayor's Newsletter	2,368	-	-			
Transfers		2,699	-			
Total Expenses	6,790	2,699	-			
Advertising Promo Fund Surplus (Deficit)	2,909	-	-			