CITY OF BANKS, OREGON

ADOPTED BUDGET

FISCAL YEAR 2014-2015

Prepared by

Jacques Livingston, Budget Specialist

BUDGET COMMITTEE

CITY COUNCIL MEMBERS		APPOINTED MEMBERS	
Mayor Peter Edison		BC1:	Stephanie Harr
CC1:	Dan Keller	BC2:	Gene Stout
CC2:	Michael Nelson	BC3:	Mike Lyda
CC3:	Rob Fowler	BC4:	Levi Eckhardt
CC4:	Brian Biehl	BC5:	OPEN
CC5:	Mark Gregg	BC6:	Marion Steinbach
CC6:	Christy Greagor	BC7:	OPEN

ADMINISTRATIVE STAFF

City Manager:	Jolynn Becker
City Recorder:	Angie Lanter
Municipal Court Judge:	Virginia Peterson, Esq
Court Clerk:	Michelle Warren
Alternate Court Clerk:	Jolynn Becker
Public Works Director:	Jolynn Becker
Public Works Supervisor:	Tom Tuski
Public Services Supervisor:	Tom Tuski
City Engineer:	Gordon Munro, PE
City Planner:	Siegel Planning Services, LLC – Stacy Goldstein
Finance Director:	Jolynn Becker
City Attorney:	Daniel Kearns, Reeve Kearns PC
Library Director:	Denise Holmes
Contract Police Services:	Deputy Todd Hanlon

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BUDGET MESSAGE

March 19, 2014

City of Banks

Citizens of Banks,

I am pleased to present this balanced Fiscal Year 2014-2015 Operating Budget and Capital Improvement Plan as your Budget Officer. As has been the case in the previous years, this is a significant year for the City of Banks as we continue our quest to improve our services in these exceedingly trying economic and financial times.

In recent years, your city has been an exceptionally well-run financial institution, taking a conservative approach to financing services and capital assets. There is a minimal amount of debt, and ancillary debt service, in the City of Banks.

After consultation with the City Council at its annual retreat, we are not proposing any new projects in Fiscal Year 2014-2015, but rather propose to continue our existing programs. What might be an exception to this guidance is acknowledgement that we have identified a deficiency in the Water Utility regarding long-term maintenance of the Carstens Reservoirs Tanks. As we examine this budget proposal we should review individual program goals and objectives, and fund their continuation as is necessary and prudent.

Goal and Prioritization Assumptions

We have assumed that the Council Goals adopted in 2013 are to be pursued in developing our Proposed Budget. They are extensive, and cannot all be fully funded, but they provide us with excellent, prioritized policy guidance in shaping this Proposed Budget.

Based on direction by the City Council, we will try to assumed that expense totals in each operating Fund will stay the same (no growth) for the coming fiscal year. What this means is that the total expenses shown for each Fund are identical with the total of the previous fiscal year; and that an increase in any single expense within a fund must be dealt with by reducing an expense somewhere

else in the Fund. We have assumed that the Council directive of having the Ending Fund Balance of each operating fund be higher than the Beginning Fund Balance in order to build a bit of a funding cushion for our operating Funds will be continued; though it is noted that we are managing the funds better by incorporating the "Unappropriated Ending Fund Balance" concept in all appropriate (operating) Funds. We assume that we will not need to provide for interfund loans during the fiscal year.

As before, we are continuing to provide a "Fund Narrative" for each Fund. The narrative concept provides us the opportunity to highlight any of the details contained in the budget numbers of our proposal. In drafting our budget and budget narrative, we will discuss the three elements of each Fund budget; the Operating Budget element, the Non-Operating Budget element, and the Capital Budget element. You may recall that the Operating Budget element includes direct service delivery, staffing, and operating contingencies; the Non-Operating element includes internal service functions, reserves, and miscellaneous programs; and the Capital Budget element includes investments in facilities, technology and transportation, as well as the concomitant debt service.

Council Goal Assumptions

Assume that the Council Goals in formulated during the September 24th - 25th annual Council Retreat, are the desired goals of the City Council. They are extensive, and cannot all be fully funded, but they have provided us with excellent prioritized policy guidance in shaping our operating budget proposal for Fiscal Year 2014-2015.

Based on the direction by the City Council at the Annual Council Retreat, assume that expenses totals stay the same (no growth) for the Fiscal Year 2014-2015. What this means is that the total expenses shown for each Fund are identical with those of the previous fiscal year; and that an increase in one expense is dealt with by reducing an expense somewhere else in the Fund.

Revenue Assumptions

As we enter the fifth year of conservative assumptions regarding revenues and a paucity of tax receipts our previous conclusions are proving to have essentially been correct.

We therefore assume that the nearly all revenues may be identical, in actual dollar amounts, to those adopted in the Fiscal Year 2013-2014 operating budget. If this assumption must be modified for a particular line item, it is noted on the proposed budget request, and in the individual Fund Narrative.

Expenses Assumptions

In previous years we modified the methodology used for performance evaluation of the city staff. In doing so we recommended, and the Council approved, that the annual budgeting for personnel costs be modified as well. There are three elements to the Banks compensation budget:

For Fiscal Year 2014-2015, we have budgeted for the staff-wide cost-of-living increase based on the CPI-U from December, 2012 to December, 2013 of 1.5%. We have provided for a separate merit raise based on performances for Fiscal Year 2014-2015 will be limited to 2.0%. The merit raise is based on the employee's job performance rating. And lastly, the separate bonus elements for performance in Fiscal Year 2014-2015 will not be executed this fiscal year.

We have assumed a 4% increase in the cost of materials and services, no increase in the amount of funds available for materials and services is assumed. This means that, essentially, we that we will be cutting services in this coming (Fiscal Year 2014-2015) Budget. In previous budgets, we were able to avoid reductions in personnel and yet still make modest capital expenditures with modest increases in services. Again, we assume that we will not lay off personnel, will provide for a cost-of-living and, where warranted, a merit increase. and will cut services with no new capital projects. We assume a not to excess of 5% increase in health insurance costs for city staff that are covered.

Budget Highlights

Let me take just a minute to highlight some of the items in this proposed budget. The most significant is a somewhat dramatic increase in our PERS expense for our qualified employees. We continue to carry a credit for our PERS expenses that we estimate will be available until 2024. In the past this has allowed us to offset the "percent of salaries" that we would be required to pay, and to reduce our actual payments to approximately 1.9%.

This past year saw the continuation of the automatic cost of living adjustment in the Water Utility water rates, though the increase was sublimated into the adopted "stair step" rate increase schedule over the next fiscal years (the water rates are currently scheduled to increase in July, 2014). We expect to begin our next water rate study in Fiscal Year 2014-2015, with an eye toward having new rates in place by July 1, 2015.

We have identified a need to create a Water Reservoir Maintenance program, and with the agreement of the Council, are proposing to establish the program in Fiscal Year 2014-2015.

The City is currently having a salary survey done to compare our current salaries against other Cities that are the same size. This study will determine the Salary Scale for each job function. Once the study is complete, it may affect the budget in Fiscal Year 2015-2016.

A design plan has been created for Phase Two of the Public Library Renovation and Expansion project. The team is currently working on a campaign project to raise funds for this phase and identify grant opportunities.

With the creation of a Construction Excise Tax (CET) by the Banks School District and execution of an Intergovernmental Agreement (IGA) to collect and forward the taxes, we are ready for any development that may occur, though we have only budgeted a nominal amount in anticipation of a continuation of the poor housing construction market in the City.

The Police Services Fund #7 is operating under a five-year LOL approved by the citizens of Banks in November, 2011 and placed into effect on July 1, 2012. With the rate of $2.35 per $1,000 of assessed value the Fund will provide for operations of police services through an ongoing contract with the Washington County Sheriff's Office.

I want to take this opportunity to thank the entire city staff for providing the necessary input to produce this Proposed Budget. Each staff member is a dedicated professional who works hard to provide efficient and effective services to the citizens of Banks, and I appreciate their individual and collective efforts to produce this budget proposal.

I also greatly appreciate the Banks Budget Committee's efforts on behalf of the citizens of Banks. Serving on the Budget Committee is one of the most important ways of helping the City manage its financial responsibilities. The involvement of elected officials and an equal number of city residents allows us to ensure that the right services are provided in the right priority for the entire city. Each member's input is important in this process. Thank you again for your participation.

Jolynn Becker

Budget Officer

COUNCIL GOALS FOR 2014

Adopted by City Council on November 12, 2013

Top 7 City Council Goals

1. Tank Maintenance – Councilor Fowler
2. Water Meter for Lumber Mill – Councilor Biehl
3. Downtown/Main Street Master Plan – Councilor Greagor
4. Joint Emergency Planning – Councilor Gregg
5. Complete Zoning Ordinance Changes – Councilor Keller
6. Library Phase II – Councilor Nelson
7. Economic Development Task Force – Mayor Edison

Water and Water Utility

1. Tank Maintenance
2. Water Meter for Lumber Mill
    a. Complete design of Water Meter for the Lumber Mill
    b. Easement for vault
    c. Install the Water Meter
    d. Connect the Water Meter to a power source
3. Water Sources
    a. Present Water Capacity vs. Expansion
    b. Locate New Water Sources
4. Water Utility Certification
    a. Complete Level 1 Distribution Certification Process for Public Works Supervisor.
5. Water Line Replacement
    a. Cedar Canyon Road
        i. Obtain quotes for rebuilding/replacing
        ii. Complete rebuilding of water line

b. Banks Road

i. Obtain quotes for rebuilding/replacing

ii. Complete rebuilding of water line

c. Sellers Road – Main Line

i. Obtain quotes for rebuilding/replacing

ii. Complete rebuilding of water line

6. Loop Water Line

a. Commerce Street

i. Obtain quotes for system changes

ii. Complete looping of water line

b. Park Street

i. Obtain quotes for system changes

ii. Complete looping of water line

7. Water Rate Study & Master Plan Review

8. Water Delinquencies

a. Establish lien process

b. Place liens on properties with unpaid water bills

9. Map of City Water Lines/Mains

a. Document and map all water lines and mains in town

Public Works

1. Street & Sidewalk Repair
    a. Park Street – Repair Street/Sidewalks/Curbs
    b. Evaluate other streets for possibility of slurry seals
2. Create Asset Management Plan
    a. Inventory all City infrastructure pieces
    b. Create a Comprehensive Road Maintenance Plan
    c. Create a working asset management plan
    d. Have asset management plan approved (engineers and City Council).
    e. Implement asset management plan in next year's budget
3. City Hall Renovations
    a. Raise ceiling in Administrative Office
    b. Create a break room on Council Chamber side of building
    c. Create work room in the back of Administrative Office

Human Resources

1. City Manager Contract
2. Salary Scale Study
    a. Research salary scales with like size cities
    b. Create a salary range scale for all positions in city
3. Certified Municipal Clerk (CMC) Certification
    a. City Recorder will take classes
    b. Obtain CMC Certification (3 year process)
4. Join the International Institute of Municipal Recorders (IIMC)
    a. Become a member if IIMC
    b. Take advantage of conferences and training opportunities offered by IIMC

Budget Direction

1. Operate on a flat budget.
2. Apply for Grants to help supplement City funding.

3. Forecast next 3 Fiscal Year Budgets.

Urban Planning

1. Downtown/Main Street Master Plan
    a. Backup parking for Linear Trail (possible signage)
    b. Bike Trail through Banks
2. Joint Emergency Planning
3. Complete Ordinance Changes
    a. Zoning Ordinances.
    b. Subdivision Ordinances.
    c. Other smaller ordinance changes.
4. At Grade Rail Road Crossing
5. Parking Strip Design
    a. Set Design Standards for Parking Strips
    b. Implement Design Standards for Parking Strips

Economic Development

1. Create an Economic Development Task Force

Library

1. Secure funds for Phase II of Library
    a. Grants
    b. Donations
2. Increase Circulation Funding
3. Sustain High Level of Library Employees
    a. Staff Retention
    b. Training
4. Library Policy/Procedure Review
    a. Review all Library policies/procedures

b. Update policies/procedures as necessary

5. Library/School District Relationship

a. Work on strengthening support of the school libraries

Parks and Trees

1. Basketball Court

a. Research options for basketball courts

b. Search for grants

2. Recertify as Tree City USA.

3. Christmas Lights at Greenville City Park

a. Add more lights to Christmas Tree

b. Add lights to gazebo

4. Tree Inventory

a. Update Tree Inventory

5. Enhance Arbor in Greenville City Park

6. Skate Park

a. Explore options for skate park

b. Grants

7. Park/Tree Committee Seat

8. Bench Replacement

a. Replace benches around gazebo in Greenville City Park

Invest in the Community

1. Flag

a. Determine location for flag

b. Funding for flag/flag pole

2. Community Center

a. Find a realistic location for the Community Center.

b. Budget funds in next Fiscal Year for money needed to move forward with the Community Center.

3. Town Hall

   a. Invite/Plan Town Hall meeting for State Representative/Senator/County Commissioner

Code of Ordinances

1. Nuisance Violations

   a. Strengthen Code

   b. Establish process

2. Code Review/Updates

   a. Review entire code for areas that need to be revised/updated

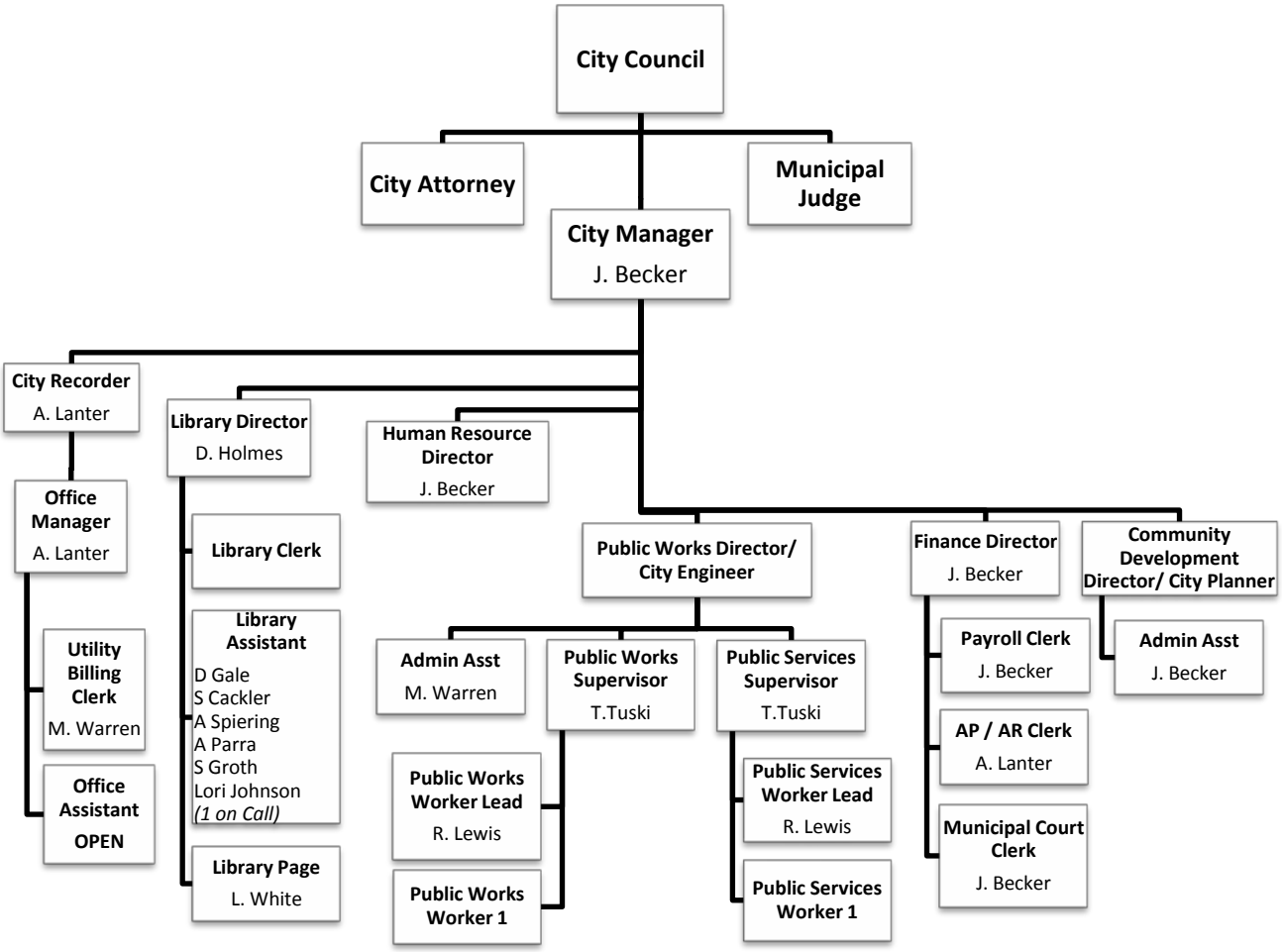
      i. Civil Cases

      ii. Medical Marijuana

      iii. Adult Businesses

      iv. On Street Parking

ORGANIZATIONAL CHART
City of Banks



BUDGET PROCESS

DUTIES OF THE BUDGET COMMITTEE

The Budget Committee is made up of the Banks Council, and like number of Banks' citizens (electors) appointed by the City Council (ORS 294.305 et seq.) It is the duty of the Budget Committee to receive the proposed budget from the Budget Officer (the Banks City Manager), review the proposed budget, make revisions as desired, and approve the budget for presentation to the City Council.

The procedure is as follows:

1. The Budget Officer prepares the proposed budget
2. The Budget Officer publishes the "Notice of Budget Committee Meeting."
3. The Budget Committee meets to receive the Budget Message and proposed budget.
4. The Budget Committee receives public comments or questions on the proposed budget.
5. The Budget Committee announces the time of any subsequent meeting(s).
6. The Budget Committee approves the budget, after deliberations.
7. The Budget Officer publishes the approved "Budget Summary" and "Notice of Budget Hearing."
8. The City Council holds the Budget Hearing.
9. The City Council adopts the Budget, makes Appropriations, and Declares & Categorizes Taxes.
10. The County Tax Assessor certifies the Taxes for collection.

Budget Committee meetings may be held as often as necessary. Subsequent meetings are announced in a previous public meeting.

FISCAL POWERS

FISCAL POWERS OF THE BUDGET COMMITTEE

The Budget Committee as a whole, or through majority action, has the power to:

1. Limit the amount of taxes that may be levied
2. Establish a tentative maximum for the total permissible expenditures for each fund subject to revision by the City Council.

FISCAL POWERS OF THE CITY COUNCIL

The City Council may, following public hearing on the approved budget (as approved by the Budget Committee):

1. Reduce or eliminate any revenue source.
2. Reduce or eliminate any proposed expenditure.
3. Transfer revenues or expenditures within any fund or from the General Fund to any other fund.
4. Increase expenditures by no more than ten percent (10%) per Fund over the approved budget (as approved by the Budget Committee).
5. Increase expenditures by more than ten percent (10%) per Fund over the approved budget if a summary of a revised budget is again published and another public hearing is held.

BUDGET CALENDAR

Recruit Volunteers	Month of December 2013/January 2014
Appoint Budget Committee Members	Tuesday, February 11, 2014
	Tuesday, March 11, 2014
Prepare Proposed Budget	Monday, March 3, 2014
Print 1st Notice of Budget Committee Meeting: City Hall	Wednesday, February 19, 2014
Print 2nd Notice of Budget Committee Meeting	Wednesday, March 12, 2014
Budget Committee Meets	Wednesday, March 19, 2014 @ 7:00 P.M.
Budget Committee Meets (if necessary)	Wednesday, April 2, 2014 @ 7:00 P.M.
Budget Committee Meets (if necessary)	Wednesday, April 23, 2014 @ 7:00 P.M.
Budget Committee Meets (if necessary)	Wednesday, April 30, 2014 @ 7:00 P.M.
Publish Notice of Budget Hearing	Friday, May 2, 2014
Hold Public Budget Hearing	Tuesday, May 13, 2014 @ 7:00 P.M.
Enact Resolution to:	Tuesday, June 10, 2014 @ 7:00 P.M.
Adopt Budget	
Make Appropriations	
Impose and Categorize Taxes	
Submit Tax Certification Documents to the Assessor	Friday, July 11, 2014

City of Banks

Financial Management Policies & Procedures

Adopted
September 13, 2011

Modified
November 8, 2011

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I. POLICY STATEMENT

The City of Banks is committed to responsible financial management through financial integrity, prudent stewardship of public assets, planning, accountability, and full disclosure. The broad purpose of these policies is to enable the City to achieve and maintain a long-term stable and positive financial condition. The policies may be amended by a majority vote of the Banks City Council.

These financial management policies will generally cover areas of: operating budget, revenue, expenditure, fund balance, capital improvement, debt management, investment, procurement, cash management, and financial monitoring. Policies will be reviewed and updated each year during the budget preparation process.

II. GENERAL OBJECTIVES

1. Assist the Council and City management by providing accurate and timely information on financial conditions pertinent to City operations.
2. Provide sound financial principles to guide the important decisions of the Council, and City management that will have a significant fiscal impact.
3. Compile an exhaustive balanced budget that accounts for all City revenues and expenditures. As a result, the City will be strengthened financially.
4. Deliver efficient, cost effective, and appropriate services.
5. Enhance the policymaking ability of the Council by providing accurate information on program costs.
6. Ensure the legal use of all City funds through a sound financial system and strong internal controls.
7. Employ revenue policies that diversify revenue sources, distribute the costs of municipal services fairly, and provide adequate funds to operate desired programs.
8. Comply with all finance related legal mandates, laws, and regulations.

III. OPERATING BUDGET

III.a. OPERATING BUDGET POLICIES

1. The budgeting process will be coordinated so that major policy issues are identified and incorporated into the budget.
2. Budgetary procedures will conform to state regulations and generally accepted accounting principles.
3. Monthly reports will be compiled comparing the budget to actual expenses.
4. Budget amendments will be prepared by the Finance Director, under the direction of the City Manager, to ensure compliance with Oregon law.

5. The City will annually adopt a balanced budget where operating revenues are equal to, or exceed, operating expenditures. Any increase in expenses, decrease in revenues, or combination of the two that would result in a budget imbalance will require budget revision. Any year-end operating surpluses will be calculated as ending fund balance and become part of the beginning balance in the following year.
6. As a minimum, the unapproapriated ending fund balance shall be earmarked. Any funded liabilities unused in the previous year may be used to fund liability first, then operations in the following year.
7. The City Manager, as the City's budget officer, will prepare and present the City's proposed annual budget to the Budget Committee for its approval. The Proposed Budget will comply with the annual goals/objectives of the City Council. The Budget Committee will review, and, if necessary, revise the Proposed Budget. The Budget Committee will also consider whether the submitted Proposed Budget adequately addresses the priorities set by the City Council. The Budget Committee must approve a Proposed Budget and submit it for adoption by the City Council. The City Council has the ultimate responsibility for adopting the budget and for making the necessary appropriations.
8. The budget, program priorities, project priorities, and service levels will be developed per the policies and procedures set forth by these financial management policies.
9. If the City experiences growth to the point that citizens indicate a desire for measures of government performance, the Council will consider integrating performance measurement, service level, and productivity indicators into the operating budget wherever possible.
10. Upon completion of the annual Council retreat, and approval of Council goals and objectives, the Budget Officer will draft a "Budget Guidance" memo for distribution to the department heads, so that they may provide budget drafting input to the Budget Officer.
11. Volunteers for the budget committee will be recruited for appointment before January of each budget cycle.
12. The Budget Committee is made up of up to 14 members—seven of whom are members of the City Council, and seven of whom are electors from the community at large. Members will serve staggered pre-designated three year terms.

III.b. OPERATING BUDGET PROCEDURES

1. As part of the annual budgeting process, the Finance Director, under the direction of the City Manager, will produce worksheets for general liability insurance, health insurance, benefits, workers' compensation, employee allocation, and salary for the purpose of forecasting.
2. The City will publish two notices for the first budget meeting. The first notice must be published no more than thirty days before the first meeting, and the

second not less than five days before the meeting. The second notice must be published at least five days after the first notice. For other budget meetings, the City will post an agenda notice in accordance with Banks public meeting rules.

3. The Budget Committee will meet at least twice prior to approving a Proposed Budget, and will review comments from the public at one of the meetings.
4. The City Council will conduct a budget hearing prior to adopting the annual operating budget and Capital Improvement Plan.
5. The City will publish notice of a City Council budget hearing between five and thirty days prior to the designated hearing date.
6. The City will enact Resolutions to: adopt the budget, make appropriations, and impose and categorize taxes; and will adopt a five-year Capital Improvement Plan, no later than June 30th.
7. Tax certification documents will be submitted to the Washington County Assessor on or before July 15.

IV. REVENUE

IV.a. REVENUE POLICIES

1. The City will actively identify and administer funding sources that create a reliable, equitable, and diversified revenue stream to shelter the City from short-term fluctuations in any single revenue source and to maintain levels of service delineated by the Council.
2. The City will not finance long term revenue shortfalls through borrowing.
3. The City will follow an aggressive policy of collecting revenues and receivables.
4. One-time revenues will be used for one-time expenditures; i.e. for capital expenditures. Franchise revenues will, to the extent possible, be used for capital expenditures rather than operations and maintenance.
5. Dedicated revenue streams may only be used for the purpose for which they are being collected.
6. Proposed additional revenue sources, will be reviewed by the City Council in terms of community acceptability, competitiveness, diversity, efficiency, and fairness.
7. Revenue estimates will be conservative (underestimated), objective, and reasonable.
8. User fees will, to the fullest extent possible, be calculated to recover direct and indirect costs of service delivery. Reduction of user fees below the cost of recovery will be presented to the City Council for its approval.
9. The City Council will set fees by motion.

V. EXPENDITURES

V.a. EXPENDITURE POLICIES

1. All current Public Employee Retirement System (PERS) liabilities shall be funded on an annual basis. After each pay period, PERS information will be manually entered into the PERS system using data obtained from a payroll register.
2. The City Manager will take immediate corrective action if, at any time during a fiscal year, revised revenue and expenditure estimates project a year-end deficit net of beginning fund balance, and will advise the Council at the next regularly scheduled City Council meeting.
3. The City will utilize creditor/vendor discounts to the fullest extent possible, and will establish a spending plan as soon as practicable in the fiscal year.
4. Target contingencies for the operating budget will range between five and fifteen percent of operations for each operating fund.
5. The City will fully fund all vacation liabilities. This specific operating contingency will be carried forward as part of an ending fund balance, made available for this specific use in the follow-on fiscal year. This specific operating contingency may be reset (up or down) once the follow-on vacation liability has been recalculated.
6. If the City experiences growth to the point that citizens indicate a desire for increased efficiency and/or effectiveness, the City Manager will begin staff and third-party reviews of City programs to measure efficiency and effectiveness. Privatization and contracting with other governmental agencies will be considered as alternatives to in-house service delivery. Programs that are determined by the Council to be inefficient and/or ineffective will be reduced in scope or eliminated.

VI. FUND BALANCE

VI.a. FUND BALANCE POLICIES

1. The City will maintain an unreserved General Fund balance, net of unappropriated ending fund balance and funded liabilities, ranging from 5 to 15 percent of annual General Fund revenue. The purpose of this unreserved balance is to alleviate significant unanticipated budget shortfalls and to ensure the orderly provision of services.
2. To the extent that the unreserved General Fund balance exceeds the target, the City may draw upon the fund balance to provide pay-as-you-go financing for capital projects, for other one-time capital equipment expenditures, or for accelerated debt service.

VII. CAPITAL IMPROVEMENT

VII.a. CAPITAL IMPROVEMENT POLICIES

1. In conducting Capital Improvements, the City will not exceed debt limits set by the Oregon Revised Statutes.
2. The Capital Budget fiscal year shall run concurrently with the Operating Budget fiscal year.
3. The City will determine the least costly, reliable, funding method for capital projects and will obtain grants, contributions, and low cost State or Federal loans whenever possible.
4. The City will monitor and periodically assess the capital equipment and infrastructure status, setting priorities for renovation and replacement based upon needs and available resources.
5. The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future replacement and maintenance costs. The budget process will provide for review of maintenance conducted, and orderly replacement of capital assets from current revenues whenever possible.
6. A capital asset is a non-consumable asset with an original purchase price of $5,000 or greater and a life span of more than four years. A consumable asset is infrastructure or equipment that has a life span of four years or less and an original purchase price of less than $5,000. The City Council may declare an item as consumable or non-consumable using different criteria on a case-by-case basis by majority vote of the Council.
7. Adequate insurance will be maintained on all capital assets.
8. The City will develop a five year Capital Improvement Plan (CIP), submitted by the Budget Officer, which will be updated annually and adopted by the City Council when the annual operating budget is adopted.
9. The Budget Officer, under the direction of the City Manager, will coordinate development of the Capital Improvement Plan budget along with the development of the operating budget. Costs for internal professional services needed to implement the CIP will be included in the operating budget for the year in which the CIP item is to be implemented.
10. An objective process for evaluating CIP projects with respect to the overall needs of the City will be established through a ranking of CIP projects. The ranking of projects will be used to allocate resources to ensure priority projects are completed efficiently and effectively.
11. All funding sources that comply with Oregon and Federal laws and regulations may be used to fund capital improvements.
12. Capital Improvement projects will be approved at the budgeted amounts through the completion of the project.

13. The City Manager will conduct regular capital project and program reviews in order to monitor performance and keep the CIP current.
14. A statement detailing the operating budget impact of each project will be presented to the City Council for its consideration.
15. The City Manager will identify the estimated costs, potential funding sources, and project schedule for each capital project proposal before it is submitted to the City Council.
16. A Capital Reserve Fund will be established and maintained to accumulate reimbursements from other governmental agencies for the prior purchase of real assets, as well as transfers of undesignated fund balance from other Funds. This Fund will be used to pay for non-routine and one-time expenditures, such as land and building purchases, construction and maintenance improvements that are expected to last more than ten years, capital equipment and vehicles, and technology improvements that are expected to last at least five years. Expenditures from this fund shall be aimed at protecting the health and safety of citizens and employees, protecting the existing assets of the City, ensuring public access to city facilities and information, and promoting community-wide economic development.
17. All reserve Funds will be reviewed by the City Council at least every ten years for renewal if desired.

VIII. DEBT MANAGEMENT

VIII.a. DEBT MANAGEMENT POLICIES

1. The City may seek the advice of a Financial Advisor when necessary. A Financial Advisor will advise on the structuring of obligations to be issued, inform the City of various options, advise the City how choices will impact the marketability of City obligations, and will provide other services as defined by a contract approved by the City Council. The Financial Advisor will inform the City Manager of significant issues.
2. The City will establish parameters and provide guidance governing the issuance, management, continuing evaluation of, and reporting on, debt obligations issued by the City of Banks, and will provide for the preparation and implementation necessary to assure compliance and conformity.
3. The City will follow a policy of full disclosure on every financial report, official statement, and bond prospectus.
4. If the City reaches a point at which it issues bonds frequently, the Finance Director, under the direction of the City Manager, will begin to forge and maintain positive relationships with rating agencies, provide them with updates, and will coordinate meetings on new debt issuance as necessary.
5. The City will generally conduct financings on a competitive basis. However, negotiated financings may be used, with approval of the City Council, due to

market volatility or the use of an unusual or complex financing or security structure.

6. The Finance Director, under the direction of the City Manager, will structure debt issuances and oversee the management of City debt.
7. Bond sales will be structured to achieve level debt service payments to the extent possible, taking into consideration the costs of such financings.
8. The scheduled maturity of bond issues should not exceed the expected useful life of the capital project or asset(s) financed, and in no case shall the term exceed 20 years.
9. Long term debt will not be used to fund current operations or normal maintenance.
10. As provided in ORS 308.207, the City will not issue nor have outstanding more than three percent of the real market value of the taxable property within its boundaries. This limitation does not apply to general obligation bonds issued to finance the costs of local improvements addressed and paid for in installments under statutory or charter authority or to finance capital construction or capital improvements for:
    a. Water supply, treatment or distribution; or
    b. Sanitary or storm sewage collection or treatment; or
    c. Gas, power or lighting; or
    d. Off-street motor vehicle parking facilities.
11. Limited-tax general obligation bonds will be restricted to levels set forth in ORS 287.053.
12. As a precondition to the issuance of limited-tax general obligation bonds, alternative methods of financing should be examined.
13. Whenever appropriate, the City shall use special assessment or self-supporting bonds (sometimes referred to as revenue bonds) instead of general obligation bonds, so that those benefiting from the improvements will bear all or part of the cost of the financed project.
14. Interest earnings from general obligation bond proceeds will be deposited in the appropriate Capital or Debt Service Fund, and will be used to fund capital costs or capital debt service.
15. Principal repayment delays will not exceed two years.
16. The City will not assume more tax-supported general purpose debt than it retires each year without conducting an objective analysis as to the community's ability to assume and support additional debt service payments. The City will conform to Oregon Revised Statutes with regard to any voter approval of additional debt requirements.
17. Either variable or fixed rate financing may be used, subject to applicable laws, depending on the cost benefit of each option to the City.
18. Except in an emergency situation, designated by the City Council, no more than 60% of capital improvement outlays will be funded from long-term financings.

19. The Finance Director, under the direction of the City Manager, will consider purchasing bond insurance when the present value of the estimated debt service savings from insurance is equal to or greater than the insurance premium.
20. Refunding (the practice of repaying a fund by making a new issue of another bond, i.e. a government refunds a bond when it borrows more money to repay the money it already owes to bondholders; refinancing a bond) of outstanding debt will only be considered when present value savings of at least four percent of the principal amount of the refunded bonds are produced; unless a restructuring, or bond covenant revision, is necessary in order to facilitate the ability to provide services or issue additional debt in accordance with established debt policy and limitations.
21. The City may not issue warrants to satisfy short-term obligations, unless the Council determines that a dire financial situation exists and short-term financing is not readily available. Warrants will only be used at the specific direction of the Council.
22. For the City to issue a new revenue bond, as defined in a Resolution authorizing the revenue bonds in question, revenues will be a minimum of 125% of the average annual debt service and 110% of the debt service for the year in which requirements are scheduled to be the greatest. Generally, revenues should be maintained at 150% of the maximum annual debt service, as a coverage factor (also known as debt coverage ratio. Coverage factor compares cash generated by operations to cover debt service), for financial planning purposes. Annual adjustments to the City's rate structures will be made, as necessary, to maintain a 150% coverage factor.
23. A debt service reserve fund will be created from the proceeds of a bond issue and/or the excess of applicable revenues to provide a ready reserve to meet current debt service payments should monies not be available from current revenues. The debt service reserve fund will have two annual debt service payments available at all times.
24. Generally, the City will not make interfund loans between City of Banks funds. However, the City may issue interfund loans rather than outside debt instruments to meet short-term cash flow needs. Interfund loans will be permitted only if an analysis of the affected fund indicates excess funds are available and the use of these funds will not impact the fund’s current operations. The prevailing interest rate, as established by the Finance Director, under the direction of the City Manager, will be paid to the lending fund. The City Manager will report this information to the City Council at the next regularly scheduled City Council meeting. To the extent possible, interfund loans will be paid back to the lending fund and liquidated before the fiscal year in which the loan concerned is ended.
25. Use of short-term borrowing, such as bond anticipation notes (BANs) and tax-exempt commercial paper, will be undertaken only if the transaction costs, plus interest of the debt, are less than the cost of internal financing, or if available cash is insufficient to meet working capital requirements.

26. Certificates of participation (an alternative to a municipal bond in which an investor buys a share in the improvements or infrastructure the government entity intends to fund), and other leases, should be used when the size of a project is such that the interest rate is favorable to the City, or when other means of financing is unavailable.

IX. INVESTMENTS

IX.a. INVESTMENT POLICIES

1. The City will comply with State, Federal, and other legal requirements and regulations regarding investments.
2. The City will ensure the safety of capital and principal.
3. The City will maintain a level of liquidity (the ability to convert assets to cash) sufficient to fund operations.
4. The City will appropriately diversify the portfolio through varying maturities, utilization of multiple brokers/dealers, and market coverage.
5. The City will attain a market rate of return, taking into account City risk constraints and cash flow of the portfolio.
6. Given its current size, the City will not make investments other than in the Local Government Investment Pool (LGIP) and interest bearing checking accounts—whichever will yield higher rates of return as determined by the Finance Director, under the direction of the City Manager.

IX.b. ALTERNATIVE INVESTMENT POLICIES

If the City is at a stage of growth that makes the consideration of investments outside of the Local Government Investment Pool attractive, the City Council will direct that the investment policy shift as follows:

1. The Finance Director, under the direction of the City Manager, will be designated as the City's Investment Officer responsible for investment management decisions and activities. The City Manager will delegate an alternate Investment Officer in the event that investment circumstances dictate immediate action and the Investment Officer is unavailable. The delegated alternate may be an investment advisor on retainer.
2. Officers and employees involved in the investment process will comply with Oregon Revised Statutes with regard to conflict of interest, and will fill out an annual statement of economic interest. Such officers and employees will refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials will disclose any material interests in financial institutions with which they conduct business. They will

further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Officers, employees, and their families will refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City. Officers and employees will, at all times, comply with the state of Oregon, Government Standards and Practices Commission, code of ethics set forth in ORS 244.

3. The City will rely on the "Prudent Man Rule", established in *Harvard College v. Armory* 9 Pick (26 Mass) 446, 461 (1830). This requires that the Investment Officer to:

   "*Conduct himself (herself) faithfully and exercise sound discretion. (S)He is to observe how men of prudence, discretion and intelligence manage their own affairs, not in regard to speculation, but in regard to the permanent disposition of their funds, considering the probable income, as well as the probable safety of the capital to be invested*."

4. All investments of the City will be made in accordance with Oregon Revised Statutes: ORS 294.035, ORS 294.040, ORS 294.135, ORS 294.145, and ORS 294.805 to 294.895. Any revisions and or extensions of these sections of the ORS will be assumed to be part of this expanded Investment Policy immediately upon being enacted.
5. The City will diversify the investment portfolio to avoid incurring unreasonable credit and investment risks inherent in over investing in specific instruments, individual financial institutions, or maturities.
6. The City will not directly invest in securities maturing more than five years from the date of purchase. Reserve and capital improvement funds are exempted from this policy requirement.
7. No more than 25% of the investment portfolio may have a maturity beyond 36 months.
8. The City will not invest in "double-barreled bonds".
9. The City will not invest in derivatives.

IX.c. ALTERNATIVE INVESTMENT PROCEDURES

If the City is at a stage of growth that makes the consideration of investments outside of the Local Government Investment Pool attractive, and if the City Council has directed that the investment policy be shifted to an active investment protocol, the following alternative investment procedures will be placed into effect by the City Council:

1. The Finance Director, under the direction of the City Manager, will in addition to a monthly financial report submit an annual report to the Council containing sufficient information to permit an informed outside reader to evaluate the performance of the investment program. More frequent reports may be provided

when market conditions merit or if requested by the City Council. At a minimum, the report will contain:

a. Beginning and ending market value of the portfolio by market sector and total portfolio.
b. Beginning and ending book value of the portfolio by market sector and total portfolio.
c. Detailed reporting on each asset.
d. Overall current yield to maturity of the portfolio.
e. Overall weighted average maturity of the portfolio.
f. Maximum maturities in the portfolio.
g. Compliance of the portfolio relative to the policy.

2. Portfolio performance will be measured every six months based on a comparison to the earnings of the local government investment pool.

Investments will be reviewed on an annual basis to ensure that they are consistent with current desires and policies of the City Council.

X. PROCUREMENT

X.a. PROCUREMENT POLICIES

1. All purchases made by City departments will comply with these Procurement Policies and Procedures. It is the contracting policy of the City to allow impartial and open competition, protecting the integrity of the public contracting process and the competitive nature of public procurement. In public procurement, as set out in the Banks Municipal Code and ORS Chapters 279B, meaningful competition may be obtained by evaluation of performance factors and other aspects of service and product quality, as well as pricing, in arriving at best value. The City should provide a public contracting structure through its ordinances and policies that can take full advantage of evolving procurement methods as they emerge within various industries, while preserving competitive bidding as the standard for public improvement contracts unless otherwise exempted.
2. Public service is a public trust. Each City employee has a responsibility to the citizens of Banks for honesty, loyalty, and the performance of his or her duties under the highest ethical principles.
3. The City Council serves as the Local Contract Review Board (CRB), operating under the provisions of ORS 279A-C, and the Attorney General's Model Public Contract Rules Manual. The City may adopt its own rules of procedures for public contracts that (A) Specifically state that the model rules adopted by the Attorney General do not apply to the City; (B) Prescribe the rules of procedure that the City will use for public contracts, which may include portions of the model rules adopted by the Attorney General; and (C) the City if it adopts its own rules shall

review the rules each time the Attorney General modifies the model rules to determine whether the City should modify its rules to ensure compliance with statutory changes. The City may also adopt rules for the procurement, management, disposal and control of goods, services, personal services and public improvements under the Public Contracting Code. The City shall create procedures for the screening and selection of persons to perform personal services. The City Attorney will be consulted if questions as to compliance with local, state, or federal law shall arise.

4. Whenever possible, purchases will be made from vendors in the City of Banks. However, this policy must be balanced with the necessity to maximize value for every public dollar spent.
5. Department heads, under the direction of the City Manager, will have final approval authority on all purchases over $100.00 but not exceeding $500.00.
6. The City Manager will have final approval authority of all purchases over $500.00 but not exceeding $5,000.00.
7. The City will enter into a competitive bid process governed by the Contract Review Board (CRB) for all purchases exceeding $5,000—see Table 1. Oregon contracting law will be used unless specifically modified, as authorized, by being incorporated into the Banks Municipal Code. The informal quotes under this section must be recorded. The recorder must list the source of the quotes or the proposal reviewed. A written record will be made of the effort to get the three informal quotes if the three quotes are unavailable.
8. For procurements ranging from $5,000 to $19,999, the City will obtain three informal quotes - see Table 1.
9. The City will obtain three written quotes for procurements ranging from $20,000 to $49,999 - see Table 1.
10. Formal Competitive Bid processes (RFQ or RFP) will be conducted for all purchases of $50,000 or more - see Table 1.
11. When a contract is exempt from a formal competitive process, the City will use reasonable efforts to ensure that it is obtaining goods or services on the best terms (price, quality and other terms). Those efforts will normally include seeking out potential contractors and determining price and availability by use of informal quotes or other similar methods.
12. The City will comply with the purchasing requirements set forth in ORS 279C.835-850 regarding prevailing wages, public bonding, retainage, and OAR 125-055-0005 thru 0045 to ensure equity for individuals with disabilities.
13. The City will not knowingly purchase goods or services if it knows that comparable goods or services are available at lower cost on otherwise similar terms.

TABLE 1: PROCUREMENT GUIDELINES			
Goods & Services		**Other Public Contracts**	
<$5,000	**No quotes needed.**	**<$5,000**	**No quotes needed.**
$5,000-$19,999	**Verbal quotes required (min. 3)**	**$5,000-$19,999**	**Verbal quotes required (min. 3)**
$20,000-$49,999	**Written quotes required (min. 3)**	**$20,000-$49,999**	**Written quotes required (min. 3)**
>$50,000	**Formal competitive bid process required (RFP/RFQ)**	**>$50,000**	**Formal competitive bid process required (RFP/RFQ)**

14. It shall be the policy of the City, unless a good reason is shown, that all public improvement contracts shall require, at contractor's expense, to be kept in effect during the term of the contract the contractor to have Commercial General Liability Insurance covering bodily injury and property damage on an "occurrence" form. This coverage shall include Contractual Liability Insurance for the indemnity provided under the contract and product and completed operations. Coverage shall be a minimum of $3,000,000 per occurrence and $3,000,000 aggregate. The insurance must contain an endorsement that names the City of Banks as additional insured. It is the City policy, that the Contractor in a public improvement contract to obtain at the Contractor's expense and keep in effect during the term of the contract, Commercial Automobile Liability coverage including for all owned, hired, and non-owned vehicles. The amount of the coverage shall be not less than $2,000,000 per occurrence and $2,000,000 aggregate.
15. It shall be the policy of the City, that unless good reason is shown, the Contractor on any public improvement contract must furnish Performance and Payment Bonds, in an amount equal to the Contract Price as security for the faithful performance and payment of the Contractor's obligations under the Contract documents. The Payment Bond shall remain in effect for at least two years after the final acceptance. The Performance Bond shall remain in force for the greater of: (a) four years after the final completion and final acceptance of all work, or (b) until the expiration of Warranties and Guarantees as required by the contract documents.
16. Also, it shall be the City's policy under public improvement contracts, that Sureties shall specifically waive all rights of notice and consent to change,

extension of time, alteration or addition to the terms of the public improvement contract. The Contractor shall be responsible for notifying Sureties of all events that may affect them. Also, the Contractor shall obtain from its insurance carriers endorsements waiving their respective subrogation rights in favor of the City on all policies of Required Insurance, except for professional liability. In addition, the City shall require that all policies of Required Insurance (excepting Professional Liability) shall contain a severability of interest provision in regard to mutual coverage liability policies. All Contractors on public improvement contracts shall be responsible for ensuring that all Subcontractors performing any part of the public contract comply with all City policies regarding public improvement contracts including the insurance requirements listed above.

17. All City Public Improvement contracts shall require that the Contractor shall take all precautions to protect workers and others from known and unknown or concealed hazards including verifying the location of concealed and underground utilities and underground facilities with utility and facility owners and any other potential hazards to workers or others. The Contractor shall not rely on the adequacy, accuracy, or completeness provided in the Contract documents or elsewhere by the City. In City public improvement contracts, the Contractor will be solely responsible for and take all responsibility for safety in, on, or about the public improvement site.

18. It is imperative on all City public improvement contracts that the contract require that the contractor give to the City proof of workers compensation insurance. The Contractor must comply with ORS 656.017 which requires them to provide worker's compensation coverage that satisfies Oregon law for all the Contrator's workers. It shall be City policy that the all Contractors have Employers Liability Insurance with coverage limits not less than $500,000 for each accident.

19. All public improvement contracts, shall contain a provision stating that the Contractor shall indemnify, defend and hold harmless the City including it's employees, agents, officers, and volunteers from and against (and pay the full amount of) any and Loss-and-Expense incurred by the City, it's employees, officers, agents, volunteers, etc. to third parties arising from or in connection with (or alleged to arise from or in connection with failure of the Contractor to perform its obligations under a contract or negligence or intentional misconduct of the Contractor or any of its officers, directors, employees, agents, representatives or subcontractors in connection with the public contract. The Contractor will not, however, be required to reimburse or indemnify the City it's employees, officers, agents, volunteers, etc. for any Loss-and-Expense to the extent caused by the failure of the City to perform its obligations under the contract, the negligence or willful misconduct of City employees, officers, agents, volunteers, etc. or caused by any Uncontrollable Circumstance.

XI. CASH MANAGEMENT

XI.a. CASH MANAGEMENT POLICIES AND PROCEDURES

1. Utility Cash Management

   a. Extra-territorial customers will be assessed a premium rate for water services in order to offset the financial burden on regular rate payers for the provision of said service. The rate is set at 50% above the rate paid by regular rate payers.

   b. Premium funds collected will be segregated in the water fund and generally earmarked for extra territorial water utility operations, maintenance, and capital projects

2. Utility Receipts (Payments)

   a. Cash Payments

      (i.) All cash payments received will be entered into a customer's account on the Banks Water Utility billing software.

      (ii.) A written receipt will be drafted upon receipt of payments made in cash.

      (iii.) Cash Drawer Tally forms will be balanced against receipts at the time of deposit preparation.

      (iv.) All cash will be placed into a zippered daily deposit bag.

      (v.) Prior to the daily close of business, the Public Works Administrative Assistant or Finance Director will zipper shut the daily deposit bag, and immediately transport it to the U.S. Bank, Banks Branch for intact deposit.

      (vi.) In the event that a deposit cannot be made during business hours, the contents of the zippered daily deposit bag will be placed into a plastic sealing deposit bag and sealed. The sealed plastic deposit bag will be placed in the overnight deposit drop box at the U.S. Bank, Banks Branch as soon as is feasible that day.

      (vii.) A deposit receipt indicating the amount will be obtained for each deposit.

   b. Check Payments

      (i.) All checks will be endorsed upon receipt, and entered into a customer's account on the Banks Water Utility billing software. The office manager, under the direction of the City Manager, will ensure that receipt and endorsement procedures are followed.

      (ii.) A written receipt may be drafted upon receipt of payments made by check.

      (iii.) All checks will be placed into a zippered daily deposit bag along with all cash received on the same day.

      (iv.) Prior to the daily close of business, the Public Works Administrative Assistant or Finance Director will zipper shut the daily deposit bag, and immediately transport it to the U.S. Bank, Banks Branch for intact deposit.

      (v.) In the event that a deposit cannot be made during business hours, the contents of the zippered daily deposit bag will be placed into a plastic

sealing deposit bag and sealed. The sealed plastic deposit bag will be placed in the overnight deposit drop box at the U.S. Bank, Banks Branch as soon as is feasible that day.

(vi.) A deposit receipt indicating the amount will be obtained for each deposit.

c. Credit Card Payments

(i.) Water payments by credit card are not currently used in the City of Banks. However, if the City is at a stage that makes credit card payments both practical and feasible, the City Council will direct that the Cash Management Policies shift as follows:

(ii.) All payments made by credit card will be entered into a customer's account on the Banks Water Utility billing software.

(iii.) The system will generate a receipt for the payment.

d. Payments By Telephone

(i.) Water payments by telephone are not currently accepted in the City of Banks. However, if the City is at a stage that accepting payments by telephone has become both practical and feasible, the City Council will direct that the Cash Management Policies shift as follows:

(ii.) Once received, payments submitted by phone will be entered into a customer's account on the Banks Water Utility billing software as soon as is feasible.

(iii.) A receipt will be drafted and mailed to the customer.

e. Online Payments

(i.) Online water payments are not currently utilized in the City of Banks. However, if the City is at a stage that accepting payments via the internet has become both practical and feasible, the City Council will direct that the Cash Management Policies shift as follows:

(ii.) The name listing restriction in the credit card payment policy does not apply to online payments.

(iii.) Once received, payments submitted online will be entered into a customer's account on the Banks Water Utility billing software as soon as is feasible.

(iv.) A payment confirmation email will be issued for all payments made online.

3. Municipal Court Cash Management.

a. All Municipal Court Receipts will be operated through a bank checking account that is approved by the City Council and is separate from other City checking accounts.

4. Municipal Court Receipts

a. Cash Payments

(i.) All cash payments received will be entered into a customer's account on the Banks Municipal Court billing system.

(ii.) A written receipt will be drafted upon receipt of payments made in cash.

(iii.) Cash Receipt forms will be balanced against receipts at the time of deposit preparation.

(iv.) All cash will be placed into a zippered daily deposit bag.

(v.) Prior to the daily close of business, the Public Works Administrative Assistant or Finance Director will zipper shut the daily deposit bag, and immediately transport it to the U.S. Bank, Banks Branch for intact deposit.

(vi.) In the event that a deposit cannot be made during business hours, the contents of the zippered daily deposit bag will be placed into a plastic sealing deposit bag and sealed. The sealed plastic deposit bag will be placed in the overnight deposit drop box at the U.S. Bank, Banks Branch as soon as is feasible that day.

(vii.) A deposit receipt indicating the amount will be obtained for each deposit.

b. Check Payments

(i.) All checks will be endorsed upon receipt, and entered into a customer's account on the Banks Municipal Court billing system on the computer. The office manager, under the direction of the City Manager, will ensure the receipt and endorsement procedures are followed.

(ii.) A receipt may be made available upon request for payments made by check.

(iii.) All checks will be placed into a zippered daily deposit bag along with all cash received on the same day.

(iv.) Prior to the daily close of business, the Public Works Administrative Assistant or Finance Director will zipper shut the daily deposit bag, and immediately transport it to the U.S. Bank, Banks Branch for intact deposit.

(v.) In the event that a deposit cannot be made during business hours, the contents of the zippered daily deposit bag will be placed into a plastic sealing deposit bag and sealed. The sealed plastic deposit bag will be placed in the overnight deposit drop box at the U.S. Bank, Banks Branch as soon as is feasible that day.

(vi.) A deposit receipt indicating the amount will be obtained for each deposit.

c. Credit Card Payments

(i.) Court fine payments by credit card are not currently used in the City of Banks. However, if the City is at a stage that makes credit card payments both practical and feasible, the City Council will direct that the Cash Management Policies shift as follows:

(ii.) All payments made by credit card will be entered into a customer's account on the Banks Municipal Court billing system on the computer.

(iii.) The system will generate a receipt for the payment.

d. Payments By Telephone

(i.) Court fine payments by telephone are not currently available in the City of Banks. However, if the City is at a stage that accepting payments

by telephone has become both practical and feasible, the City Council will direct that the Cash Management Policies shift as follows:

(ii.) Once received, payments submitted by telephone will be entered into a customer's account on the Banks Municipal Court billing system as soon as is feasible.

(iii.) A receipt may be made available for pickup upon request for payments made by telephone.

e. Online Payments

(i.) Online court fine payments are not currently utilized in the City of Banks. However, if the City is at a stage that accepting payments over the internet has become both practical and feasible, the City Council will direct that the Cash Management Policies shift as follows:

(ii.) The name listing restriction in the credit card payment policy does not apply to online payments.

(iii.) Once received, payments submitted online will be entered into a customer's account on the Banks Municipal Court billing system as soon as is feasible.

(iv.) A payment confirmation email will be issued for all payments made online.

5. Planning and Other Miscellaneous Accounts Receivable Cash Management.

a. Cash Payments

(i.) Payment of planning deposits may be taken. Deposit level is preset by Council motion. When the planning project is complete, the account will be reconciled—the customer will either be reimbursed for overpayment, or issued an invoice for additional payment required.

(ii.) All cash payments received will be entered into a customer's account on the finance software.

(iii.) A receipt will be drafted upon receipt of payments made in cash.

(iv.) Cash Drawer Tally forms will be balanced against receipts at the time of deposit preparation.

(v.) All cash will be placed into a zippered daily deposit bag.

Prior to the daily close of business, the Public Works Administrative Assistant or Finance Director will zipper shut the daily deposit bag, and immediately transport it to the U.S. Bank, Banks Branch for intact deposit.

(vi.) In the event that a deposit cannot be made during business hours, the contents of the zippered daily deposit bag will be placed into a plastic sealing deposit bag and sealed. The sealed plastic deposit bag will be placed in the overnight deposit drop box at the U.S. Bank, Banks Branch as soon as is feasible that day.

(vii.) A deposit receipt indicating the amount will be obtained for each deposit.

b. Check Payments

(i.) All checks will be endorsed upon receipt, and entered into a customer's account on the finance software. The office manager, under the direction of the City Manager, will ensure the receipt and endorsement procedures are followed.

(ii.) A receipt may be made available upon request for payments made by check.

(iii.) All checks will be placed into a zippered daily deposit bag along with all cash received on the same day.

(iv.) Prior to the daily close of business, the Public Works Administrative Assistant or Finance Director will zipper shut the daily deposit bag, and immediately transport it to the U.S. Bank, Banks Branch for intact deposit.

(v.) In the event that a deposit cannot be made during business hours, the contents of the zippered daily deposit bag will be placed into a plastic sealing deposit bag and sealed. The sealed plastic deposit bag will be placed in the overnight deposit drop box at the U.S. Bank, Banks Branch as soon as is feasible that day.

(vi.) A deposit receipt indicating the amount will be obtained for each deposit.

c. Credit Card Payments

(i.) Planning and other miscellaneous services payments by credit card are not currently used in the City of Banks. However, if the City is at a stage that makes credit card payments both practical and feasible, the City Council will direct that the Cash Management Policies shift as follows:

(ii.) All payments made by credit card will be entered into a customer's account on the finance software.

(iii.) The system will generate a receipt for the payment.

d. Payments By Telephone

(i) Planning and other miscellaneous services payments by telephone are not currently available in the City of Banks. However, if the City is at a stage that accepting payments by telephone has become both practical and feasible, the City Council will direct that the Cash Management Policies shift as follows:

(ii.) Once received, payments submitted by telephone will be entered into a customer's account on the finance software as soon as is feasible.

(iii.) A receipt may be made available for pickup upon request for payments made by telephone.

e. Online Payments

(i.) Online payments for planning and other miscellaneous services are not currently utilized in the City of Banks. However, if the City is at a stage that accepting payments via the internet has become both practical and feasible, the City Council will direct that the Cash Management Policies shift as follows:

(ii.) The name listing restriction in the credit card payment policy does not apply to online payments.

(iii.) Once received, payments submitted online will be entered into a customer's account on the finance software on the computer as soon as is feasible.

(iv.) A payment confirmation email will be issued for all payments made online.

6. Library Cash Management

a. A Cash Till will be maintained for the purpose of making change for patron transactions, such as payment of library fees and fines, payment for library prints and the library public computers, donations and other monies received.

b. The Library till cash will be reconciled on a daily basis through the use of a Cash Declaration Report, performed at both the beginning and end of the work day.

c. The Library Person in Charge will draft a Cash Declaration Report and run a Day's End Report on the Cash Till register at closing time each work day. Library staff will remove all but $40 from the Cash Till at day's end and place it with the Day's End Report in a designated zippered deposit bag along with any deposit money (receipts over $40.00). The deposit bag will be kept in a locked location in the Library. The Cash Till will be locked in a location in the Library. Receipts of monies for copies and prints will be accounted for separately from that of fees and fines. Money received for other reasons, such as donations and Community Room rental payments, will also be accounted for separately in the Cash Till register. All checks will be franked on the back with a deposit stamp. The Day's End Report will reflect receipts for each of the various categories of monies received, as well as a total received amount.

d. At the end of the last Library work day of the week, the Person in Charge will perform standard end of the day cash management procedures, and in addition will run an End of the Week Report (2 copies). The End of the Week Report (2 copies) will be placed in a zippered deposit bag along with a daily Cash Declarations Report, the Day's End Report and the cash receipts for that day. The zippered deposit bag will be kept in a locked location in the Library.

e. The Library fees and fines received will be balanced against the Washington County Cooperative Library Services Polaris Library Information System Fees and Fines Summary Report "Total Payment" amounts on a weekly basis. The Endo of the Week Report will be balanced against receipts at the time of deposit preparation. One copy of the End of the Week Report will be included with the deposit records conveyed to the Finance Director. The End of the Day Report and Cash Declaration Reports will be retained with the Library copy of the deposit records.

f. Deposits will be made at least once per week. Should receipts total over $100.00 for the week, subsequent deposits will be made. Deposits will be prepared by library staff and taken to the U.S. Bank, Banks Branch by either library personnel or other city staff authorized to make deposits on behalf of the

City of Banks. If the deposit is made by library staff, the deposit slip and the signed form will immediately be given to the Finance Director. If other city staff deposits the funds, copies of the signed deposit form will immediately be given to the Library Director. The Finance Director will enter the deposited amounts into the accounting system as indicated on the Cash Drawer Tally form.

g. At the end of each month the Person In Charge will run an End of the Month Report (2 copies) and will print out an Electronic Journal Report for that month. The End of the Month Report (2 copies) and the Electronic Journal Report will be provided to the Library Director. After the Electronic Journal Report has been printed at the end of each month, the Electronic Journal will be reset.

h. The Library Director will compare cash deposit reports to the weekly and monthly reports.

XI.b. ACCOUNT COLLECTIONS POLICIES & PROCEDURES

1. Utility Collections Management

a. Once an account has been closed, and the final billing mailed to the customer, his/her file folder will be removed from the account drawer. The folder will be placed in the file holder on the Public Works Administrative Assistant's desk.

b. If a customer does not pay a bill by the due date, the City will mail the customer dual letters 30 days after the due date has passed informing him/her that the account will be sent to collections. The letter will also include the date on which the account will be assigned to collections (usually 30 days following the mailing of the aforementioned certified letter). The first of the dual letters will be sent via certified mail, return receipt requested, while the second will be sent as standard mail with a certificate of mailing, PS Form 3817 (supplied by the Post Office), confirming that the letter was delivered to the specified address.

c. A copy of the letter informing the recipient of the collections assignment will be maintained in the customer's file, along with the receipt from the certified mail.

d. If a customer makes a payment before the specified collections assignment date, his/her account will be placed in the closed accounts file.

e. If a customer does not respond to the notification letter, and the payment has not been received, then the account may be assigned to collections. Once the account has been assigned to collections, it will be filed in the 'Accounts sent to collections' file. A printout of the payment history of a customer's account will be placed in the customer's file.

f. Water services at a particular address will not be restored until all previous overdue accounts have been paid. Money collected will be held in escrow pending repayment by the debtor.

g. Write-offs may be considered. However, they must be approved by the Finance Director, under the direction of the City Manager. Once the write-off is approved, it must be journaled in order to ensure the City does not enter into a misguided relationship at a later date. An authorized write-off does not eliminate the debt obligation to the Utility. Should the debtor desire to resume service at a later time,

subsequent to write-off, the debt will be collected prior to restoration of utility services. Normal interest charges may be added to the debt if it is more that 1 year old.

2. Municipal Court Collections Management.

a. Prior to submitting a ticket to collections, the Court Clerk will file paperwork to suspend an offender's driver's license.

b. The Court Clerk will send the offender a "Failure to Comply Notice" and a copy of the Notice of Court Action via standard mail.

c. If a payment has not been received after 90 days, the account will be referred to a collections agency.

d. At the same time as an account is assigned to a collections agency, it may be referred to the Oregon Department of Revenue, Other Agency Accounts (OAA) unit for garnishment of the debtor's state tax refund under the conditions of ORS 293.250. However, accounts will remain at collections agencies, even when referred to OAA. [Note: The OAA system and each of the court fine collection procedures outlined below will be further evaluated to ensure consistency with other procedures and long-term feasibility.]

e. Debts collected by OAA will be automatically transferred into the City's account in the Local Government Investment Pool, or the U.S. Bank, Banks Branch as specified by the Finance Director, under the direction of the City Manager.

f. Collections agencies and OAA will be notified of all collected debts.

g. Monthly OAA reports will be reviewed as soon as is feasible once the reports are available.

h. Once the account has been assigned to collections and OAA, the customer's account information will be used to complete an account spreadsheet. The information used to complete this spreadsheet will be emailed to the collections agency.

i. Write-offs may be considered. However, they must be approved by the Finance Director, under the direction of the City Manager. Once the write-off is approved, it must be journaled in order to ensure the City does not enter into a misguided relationship at a later date. An authorized write-off does not eliminate the debt obligation to the City. Should the debtor desire to resume service with the City, for any reason, at a later time, subsequent to write-off, the debt will be collected prior to resumption of any services. Normal interest charges may be added to the debt if it is more that 1 year old.

3. Planning and Other Miscellaneous Accounts Collections Management

a. If a customer does not pay a bill by the due date, the City will mail the customer dual letters 30 days after the due date has passed informing him/her that the account will be sent to collections. The letter will also include the date on which the account will be assigned to collections (usually 30 days following the mailing of the aforementioned certified letter). The first of the dual letters will be sent via certified mail, return receipt requested, while the second will be sent as standard mail with a certificate of mailing, PS Form 3817 (supplied by the Post Office), confirming that the letter was delivered to the specified address.

b. A copy of the letter informing the recipient of the collections assignment will be maintained in the customer's file, along with the receipt from the certified mail.

c. If a customer makes a payment before the specified collections assignment date, his/her account will be placed in the closed accounts file.

If a customer does not respond to the notification letter, and the payment has not been received, then the account may be assigned to collections. Once the account has been assigned to collections, it will be filed in the 'Accounts sent to collections' file. A printout of the payment history of a customer's account will be placed in the customer's file.

d. At the same time as an account is assigned to a collections agency, it will be referred to the Oregon Department of Revenue, Other Agency Accounts (OAA) unit for garnishment of the debtor's state tax refund under the conditions of ORS 293.250. However, accounts will remain at collections agencies, even when referred to OAA. [Note: The OAA system and each of the planning and other accounts receivable collection procedures outlined below will be further evaluated to ensure consistency with other procedures and long-term feasibility.]

e. Debts collected by OAA will be automatically transferred into the City's account in the Local Government Investment Pool, or the U.S. Bank, Banks Branch as specified by the Finance Director, under the direction of the City Manager.

f. Collections agencies and OAA will be notified of all collected debts.

g. Monthly OAA reports will be reviewed as soon as is feasible once the reports are available.

h. Once the account has been assigned to collections and OAA, the customer's account information will be used to complete an account spreadsheet. The information used to complete this spreadsheet will be emailed to the collections agency.

i. Write-offs may be considered. However, they must be approved by the Finance Director, under the direction of the City Manager. Once the write-off is approved, it must be journaled in order to ensure the City does not enter into a misguided relationship at a later date. An authorized write-off does not eliminate the debt obligation to the City. Should the debtor desire to resume service with the City, for any reason, at a later time, subsequent to write-off, the debt will be collected prior to resumption of any services. Normal interest charges may be added to the debt if it is more that 1 year old.

XI.c. UNCASHED CHECK PROCEDURES

1. City of Banks Uncashed Checks

a. Each August, a letter will be sent to the payee of an outstanding uncashed City of Banks check asking the payee to cash said check by September or allow the amount to be paid to the State of Oregon in accordance with Department of State Lands guidelines. In said letter, the payee will receive all information necessary to make a claim on the money.

2. Municipal Court Uncashed Checks

a. Each August, a letter will be sent to the payee of an outstanding court check asking the payee to cash said check by September or allow the amount to be paid to the State of Oregon in accordance with Department of State Lands guidelines. In said letter, the payee will receive all information necessary to make a claim on the money.

XI.d. PETTY CASH

1. Petty Cash Polices:

a. $200.00 will be kept in a Petty Cash till in City Hall.

b. Petty cash will be used for the following purposes:

(i.) To reimburse employee purchases (when personal money is used) for goods and services under $50.00. An employee may sign a voucher slip to take petty cash to purchase goods and services under $50.00.

(ii.) To make change for customers making payments to the City of Banks.

2. Petty Cash Management Procedures:

a. All employees will fill out a Petty Cash Voucher, and provide the City of Banks with a dated itemized receipt. This receipt will be kept with the voucher.

b. All employees taking petty cash to purchase a good or service will bring back any change and a dated itemized receipt.

c. The Water Clerk will maintain & balance the Petty Cash till.

d. All receipts will be given to the Finance Director.

e. The Petty Cash till will be reconciled at least once per month.

f. The Finance Director, under the direction of the City Manager, will issue a check in the amount of the receipts to replenish the Petty Cash till.

XI.e. CITY VISA CREDIT CARD MANAGEMENT

1. City Visa Credit Card Policy

a. The Finance Director, under the direction of the City Manager, is responsible for the City's (procurement) credit card issuance, accounting, monitoring, retrieval, and for general oversight of compliance with this credit card use policy.

b. Only those who are authorized and who have signed an agreement to comply with this policy may use City credit cards. Credit cards will only be used to purchase goods and services for the official business of the City of Banks.

c. All authorized users of City credit cards will purchase ethically, fairly, and without conflict of interest.

d. Authorized users will only purchase necessary items.

e. Authorized users will seek the best value; determining that the price is fair and reasonable by comparing alternative sources; and avoiding firms or individuals who are prohibited from contracting with the City of Banks.

f. All authorized users of City credit cards will submit documentation detailing the goods or services purchased, the costs of those goods or services, the date of purchase, and the official business for which it was purchased (including the original detailed receipt from time of purchase).

g. Department heads will review all credit card invoices before they are submitted for payment.

h. Using the City's credit card for any personal expense is prohibited, and could lead to disciplinary action.

i. If an inadvertent purchase is made with the City credit card, the employee must immediately notify the Finance Director and submit the receipt. An employee is responsible for reimbursing the City for the full cost of the error as soon as is feasible once the error comes to his/her attention.

j. Authorized employees issued a credit card are responsible for its protection and custody, and will immediately notify the City Manager if the card is lost or stolen.

k. Employees issued City credit cards will return the credit card upon termination of employment.

l. Any employee or elected official of the City of Banks who violates the provisions of this policy will be subject to appropriate criminal and/or civil action.

The total combined authorized credit limit of all credit cards issued by the City of Banks will not exceed five percent of the total budget for the current fiscal year.

XI.f. CITY FUEL CARD MANAGEMENT

1. City Fuel Card Policy

a. The Finance Director, under the direction of the City Manager, is responsible for the City's fuel card issuance, accounting, monitoring, retrieval, and for general oversight of compliance with this credit card use policy.

b. Only those who are authorized and who have signed an agreement to comply with this policy may use City fuel cards. Fuel cards will only be used to purchase goods and services for the official business of the City of Banks.

c. All authorized users of City fuel cards will submit receipts detailing the amount and date of purchase.

d. Using the City's credit card for any personal expense is prohibited, and could lead to disciplinary action.

e. If an inadvertent purchase is made with the City fuel card, the employee must immediately notify the Finance Director and submit the receipt. An employee is responsible for reimbursing the City for the full cost of the error as soon as is feasible once the error comes to his/her attention.

f. Authorized employees issued a fuel card are responsible for its protection and custody, and will immediately notify the City Manager if the card is lost or stolen.

g. Employees issued City fuel cards will return the credit card upon termination of employment.

h. Any employee or elected official of the City of Banks who violates the provisions of this policy will be subject to appropriate criminal and/or civil action.

XI.g. RECONCILING PROCEDURES

1. The City checking account, Municipal checking account, investment pool account, PERS information, credit card purchases, fuel card purchases, and postage purchases may be reconciled daily, at the discretion of the Finance Director, under the

direction of the City Manager and will be reconciled monthly. Monthly reports will include more detailed information not feasible to produce on a daily basis.

2. The City Manager will open all bank statements and note the time and date opened on the statement.

3. The City Manager will review all account reconciliation on a monthly basis, and will note the date and time on the reconciliation.

XII. FINANCIAL MONITORING

XII.a. FINANCIAL MONITORING POLICIES

1. This financial monitoring policy, as recommended by the municipal auditor, is a bare bones approach for a local government with a limited staffing such as Banks.

2. The City Council will add additional monitoring controls from time to time, as necessary.

3. Since in Banks it is not practical to fully segregate the duties of collecting cash, recording funds, and processing transactions, it is specifically stated policy that the City Council and the City Manager are responsible for monitoring all financial activities.

4. In creating the monitoring process these guidelines (in no particular order) will be followed:

a. It is prohibited to give or receive kickbacks in any form, as well as any other conflicts of interest in any monetary transactions.

b. It is prohibited to sign any blank check. It is prohibited to pre-sign checks before approval.

c. Access to blank check stock is limited to the Finance Director, who is the person responsible for issuing checks. The City Manager, or due to absence his/her designee, will frequently monitor the Finance Director for proper check inventory maintenance.

d. Cash counts will be conducted daily and recorded for random record monitoring.

e. Cash tills will be controlled and reconciled.

f. Daily intact deposits will be made, and recorded, to appropriate city bank accounts. The City Manager may authorize, in writing, specific cash account deposits on a calendar weekly basis not to exceed, (a.) $200 per deposit, and (b.) 8 days between deposits.

g. No personal items will be purchased with any City of Banks credit card or charge account.

h. All transfers to and from the Local Government Investment Pool (LGIP) will be made by electronic transfer by the Finance Director, under the direction of the City Manager.

i. All accounting computer records will be kept secure by password, a record of which will be written and sealed in a combination lock safe. Appropriate managers and city staff, designated in writing, will have access to passwords and be assigned

appropriate levels of activity in each computer record. Passwords will be changed monthly and will contain letters and numbers.

j. Employees who handle cash or checks will be cross-trained. Except for part time Library employees who do not earn vacation, all employees are required to take annual vacations of at least one week (five working days) duration, with their duties performed by another employee while absent.

k. Accounting records will be protected and backed up on a systematic basis. Backup will be online, or by other suitably protected medium.

l. The City Manager will control (receive and open) all incoming bank statements and cancelled checks. The City Manager will not be the employee charged with writing checks and preparing bank reconciliations. Incoming bank statements and cancelled checks will be analyzed and investigated for specific items including missing checks, checks out of sequence, unknown vendors, checks that appear to be altered, checks not signed by authorized signatories and other unusual items.

m. (i.) Invoices supporting purchases will be original documents, with signatures and initials in blue ink.

(ii.) All invoices will be approved for payment by a department manager, marked "OK TO PAY", certifying receipt of the invoiced material or services, and initialed as evidence of approval.

(iii.) Original invoices will be marked "Paid" to prevent double payment.

(iv.) Recurring bills will be stamped "OK TO PAY" and initialed by the Finance Director and counter-initialed by the City Manager or designee.

n. The City Manager will control Accounts Receivable by limiting access to the records. The City Manager or his / her department manger designee will approve the issuance of credit memos, discounts, and refunds. Accounts Receivable ledgers will be reconciled monthly and the reconciliation reviewed and initialed by the City Manager, or designee, as documentation of that review. The City Manager will investigate customer complaints, and past due accounts. The City Manager will authorize write-offs.

o. Actual "green money" cash receipts require special handling. A cash receipt will be issued for each intake of cash. Electronic cash receipts are acceptable for the intake of cash. A person other than the individual receipting the cash will review the documentation supporting the receipt and will initial the deposit slip. A copy of each initialed deposit slip will be retained for comparison to the bank statement.

p. All checks will have two manual signatures and be supported by appropriate documentation at the time of signing. Facsimile signatures are not allowed.

q. All voided checks will be marked "void" and held for monthly review and reconciliation. The numbered sequence of checks will not be broken.

r. The City Council will approve creation of bank accounts prior to each being created.

s. The City Council will review monthly income and expense reports and compare them to budget estimates. Irregularities will be investigated.

t. The City Manager, actively overseen by the Internal Audit Sub-Committee, will provide the internal audit function for the City.

u. The Internal Audit Sub-Committee will review the list of approved vendors on a timely basis and will question any suspicious vendors.

v. The City Manager will be covered by a fidelity bond, of at least $26,000, and all employees plus documented volunteers will be covered by an Excess Crime Insurance rider, of at least $100,000. The Finance Director will be covered by a fidelity bond of at least $25,000.

w. The City Council, City Manager and City staff will adhere to the "Oregon's Guide for Public Officials."

x. The City Council, City Manager and City staff are mandated to report fraud, waste and abuse on the confidential "FRAUD, WASTE & ABUSE HOTLINE" at (800) 336-8218. Callers to this hotline do not have to identify themselves and all information is strictly confidential as required by ORS 177.180(2).

y. Overtime will be kept to a minimum and will be monitored by the City Manager.

z. The City Manager and department heads will be alert to changes in employee attitudes, behavior and lifestyles. Matters of concern are indications of problems with gambling, drug abuse, alcohol abuse, financial distress, infidelity, serious illness, excessive nervousness, severe stress, attitude of entitlement and a combative personality when certain financial areas are approached for monitoring.

aa. The City Council and City Manager set the "Tone at the Top" and will clearly communicate to employees and volunteers the behavior that is expected of them.

ab. The Auditor will not be relied upon to do financial monitoring, but is encouraged to do so at his/her discretion as part of the auditing service provided.

ac. The Auditor will not be a part of the internal control system, but is encouraged to evaluate it as part of the auditing service provided.

XII.b INTERNAL AUDIT PROCEDURES

1. The City Manager is the Internal Auditor of the City of Banks.
2. An internal audit will be conducted on a yearly basis in order to ensure the City is in compliance with all regulations, laws, and contracts.
3. The Internal Audit Subcommittee will actively oversee the activities of the Internal Auditor.
4. The Internal Audit Subcommittee will meet on the 3rd Thursday of the last month of each calendar quarter (March, June, September, December) at 4:00 p.m.
5. When requested, the Finance Director will create a Vendors Contact List for review by the Subcommittee. Because there is no list of "Approved Vendors" the Vendors Contact List will serve as the definitive list for review.
6. The Internal Auditor and the Finance Director will generate an Internal Audit Subcommittee Checklist for (partial) review at each regular meeting, and at any surprise (unannounced) review. The Checklist will document meetings, becoming both an agenda and minutes of the meeting.
7. A current list of all credit cards, authorized users, and credit limits will be kept on file, and made available to the Internal Audit Subcommittee at each meeting or surprise (unannounced) review, by the Finance Director, under the direction of the City Manager.

XIII. EXTERNAL AUDITS

XIII.a. EXTERNAL AUDIT POLICIES

1. Before a new contract for auditing services is signed the Finance Director, under the direction of the City Manager, will review the results of auditor peer reviews for prospective contract candidates.
2. Beginning in Fiscal Year 2012-2013, the City will not enter into more than 3 consecutive three-year contracts with the same auditor without issuing an RFP. However, if the current auditor's price is competitive and s(he) is most qualified, the City can enter into additional three-year contracts. Upon the completion of the fourth consecutive contract, the City will issue an RFP for each three year cycle.
3. The auditor's examination will be made in accordance with generally accepted auditing standards. The audit will be undertaken in order to evaluate the City's financial statements and determine if the City has complied with appropriate legal provisions.

XIII.b. EXTERNAL AUDIT PROCEDURES

1. Once an agreement has been reached with an auditor, the auditor will begin the audit immediately and issue his/her reports no later than December 31st of each year.
2. City management is responsible for providing the auditor with all the necessary financial records and related information to complete the audit, as well as for establishing and maintaining internal controls.

INTEREST DISTRIBUTION POLICY

All interest received on City funds are distributed monthly on a Fund solvency basis. Each month the Finance Director reviews the revenue and expenditure status of each of the 18 Funds. Those that have a positive balance are pooled and the percent distribution to each fund is based on the participation in the calculated pool for that month. Distributions are made at that time.

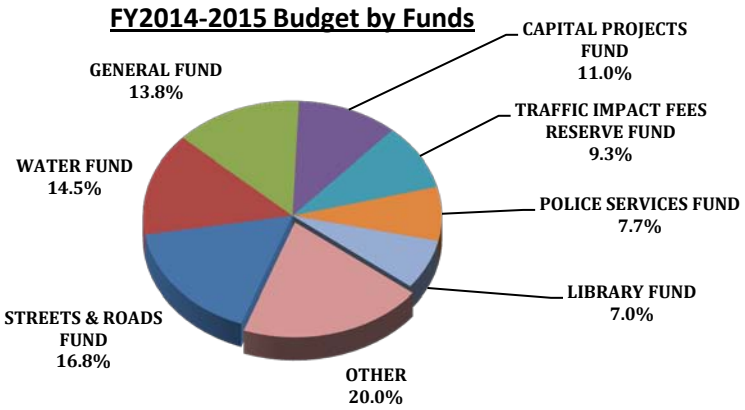
ACCOUNTING METHOD

The City of Banks utilizes the modified cash basis of accounting. This basis recognizes assets, liabilities, net assets/fund equity, revenues, and expenditures/expenses when they result from cash transactions with a provision for depreciation and interest expense in the government-wide statements and proprietary fund statements.

FINANCIAL SUMMARY

SUMMARY OF FUNDS

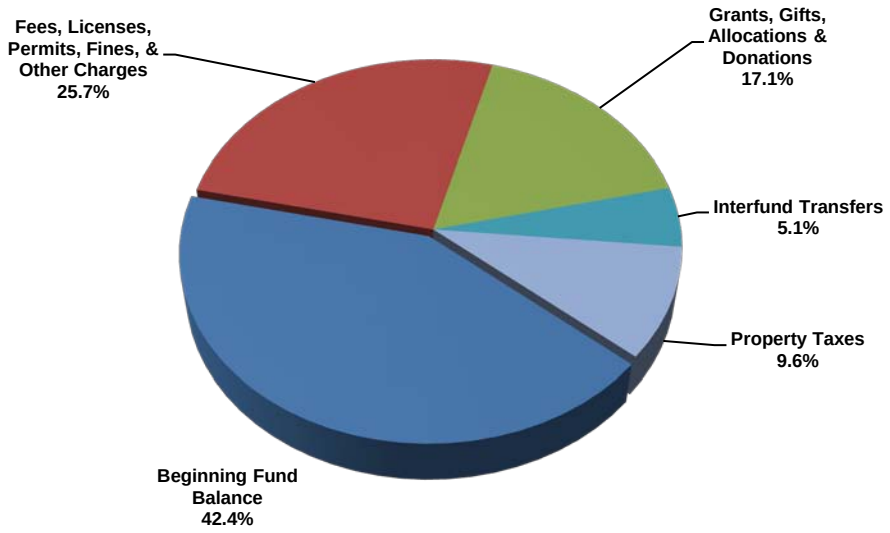
	Resources	Requirements
GENERAL FUND	$ 595,109	$ 788,979
GENERAL DEPT UNIT	$ 548,909	$ 605,994
MUNICIPAL COURT DEPT UNIT	$ 9,000	$ 16,985
COMMUNITY DEVELOPMENT DEPT UNIT	$ 37,200	$ 166,000
WATER FUND	$ 635,815	$ 635,815
LIBRARY FUND	$ 307,611	$ 307,611
STREETS & ROADS FUND	$ 734,449	$ 734,449
WATER BONDED DEBT FUND	$ 66,058	$ 66,058
TRAFFIC IMPACT FEES RESERVE FUND	$ 405,770	$ 405,770
POLICE SERVICES FUND	$ 107,093	$ 335,030
WATER SYSTEM DEVELOPMENT CHARGES FUND	$ 40,641	$ 40,641
WATER UTILITY DEPRECIATION FUND	$ 256,473	$ 256,473
PARKS & TREES FUND	$ 111,119	$ 111,119
TRANSPORTATION DEVELOPMENT TAX RESERVE FUND	$ 41,482	$ 41,482
CAPITAL EQUIPMENT RESERVE FUND	$ -	$ -
CAPITAL RESERVE FUND	$ 155,296	$ 155,296
CAPITAL PROJECTS FUND	$ 479,585	$ 479,585
WATER UTILITY EQUIPMENT RESERVE FUND	$ 3,015	$ 3,015
WATER UTILITY RESERVE FUND	$ -	$ -
WATER UTILITY CAPITAL PROJECTS FUND	$ 4,969	$ 4,969
PARK SYSTEM DEVELOPMENT CHARGES FUND	$ 12,649	$ 12,649
Sub-Totals	$ 3,957,134	$ 4,378,941
Current Year Property Taxes (Permanent Rate)	$ 190,670	
Prior Years Collection (Permanent Rate)	$ 3,200	
Current Year Property Taxes (Local Levy: Police)	$ 224,937	
Prior Years Collection (Local Levy:Police)	$ 3,000	
TOTAL FY 2014-2015 BUDGET	$ 4,378,941	$ 4,378,941



RESOURCE SUMMARY

	FY2012-2013 Actual	FY2013-2014 Adopted	FY2014-2015 Adopted
Beginning Fund Balance	$ 1,729,586	$ 1,559,535	$ 1,856,473
Fees, Licenses, Permits, Fines, & Other Char	$ 1,072,027	$ 1,076,544	$ 1,125,599
Grants, Gifts, Allocations & Donations	$ 14,096	$ 719,119	$ 749,585
Bonds & Other Debt	$ -	$ -	$ -
Interfund Transfers	$ 168,347	$ 219,290	$ 225,477
Other Revenue	$ -	$ -	$ -
Property Taxes	$ 433,898	$ 409,633	$ 421,807
Total Resources	$ 3,417,953	$ 3,984,121	$ 4,378,941

FY 2014-2015 Total Resources



PROPERTY TAX DESIGNATIONS

Education Taxes	**31.0%**
COLL-PORTLAND	1.6%
ESD-NW REGIONAL	0.9%
BANKS SCHOOL DISTRICT	28.5%
General Government Taxes	**50.8%**
WASHINGTON COUNTY	12.8%
PORT OF PORTLAND	0.4%
BANKS FIRE DEPT	6.2%
CITY OF BANKS	11.2%
CLEAN WATER SERVICES	0.0%
BANKS FIRE DEPT LOCAL OPTION LEVY	3.5%
*CITY OF BANKS LOCAL OPTION LEVY: POLICE	13.4%
WASHINGTON COUNTY LOCAL OPTION LEVY	3.4%
Bond & Misc Taxes	**18.2%**
BOND-WASHINGTON COUNTY	0.7%
BOND-PCC	1.0%
BOND-BANKS SCHOOL DISTRICT	13.2%
BOND-BANKS FIRE DEPT	1.7%
BOND-PCC AFTER	1.6%

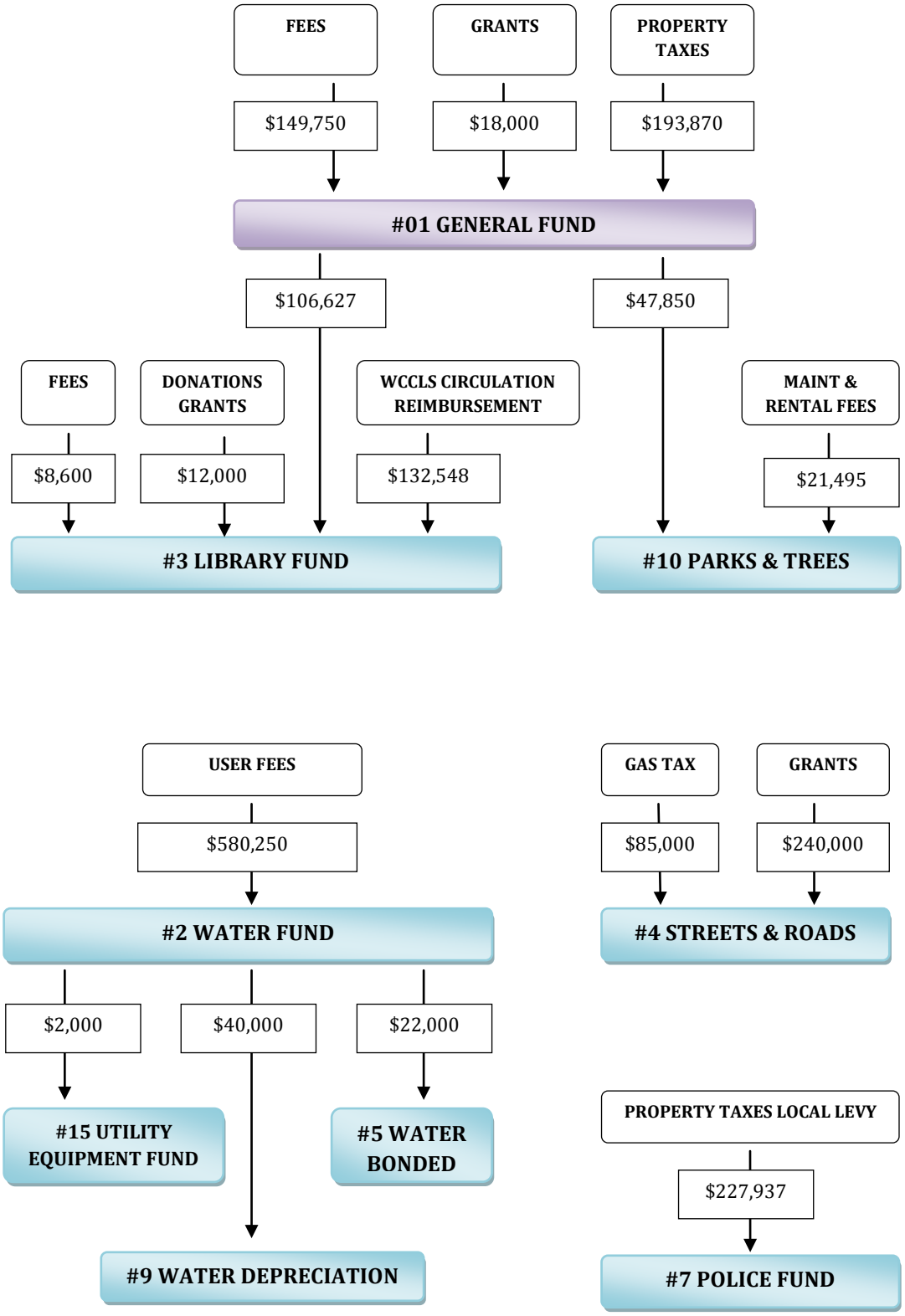
Where does your $1 go ...	
Banks School District	**41.7 ¢**
Washington County	**16.9 ¢**
*City of Banks: Police	**13.4 ¢**
City of Banks	**11.2 ¢**
Banks Fire Department	**11.4 ¢**
Educational Districts	**2.5 ¢**
PCC	**2.6 ¢**
Port of Portland	**0.4 ¢**

TYPE OF PROPERTY TAX	
Permanent	61.54%
Local Option Levy	20.25%
Bonds	18.21%

Where does your property taxes go?

**City of Banks contracts with Washington County Sheriff for police services*

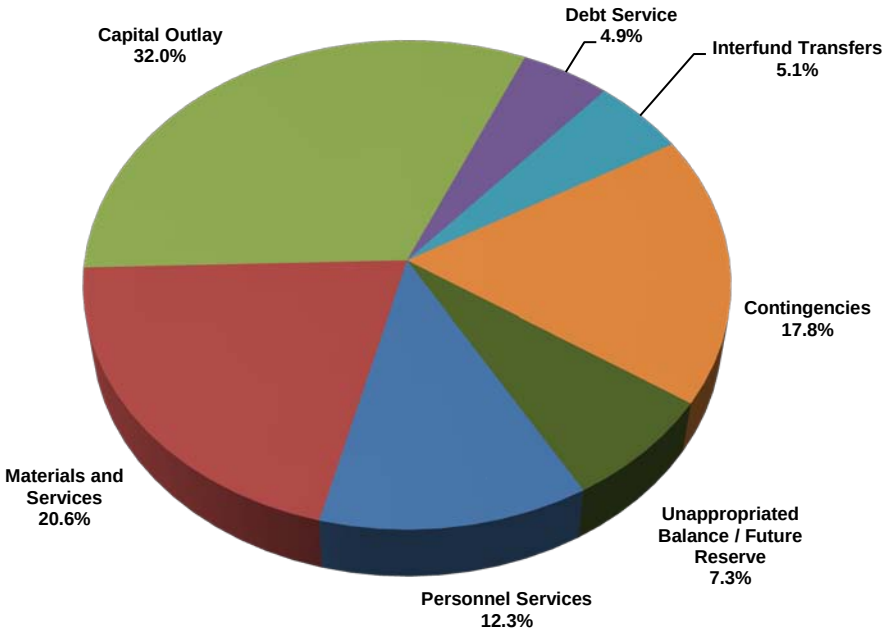
INTERFUND TRANSFERS



REQUIREMENT SUMMARY

	FY2012-2013 Actual	FY2013-2014 Adopted	FY2014-2015 Adopted
Personnel Services	$ 452,456	$ 616,399	$ 538,045
Materials and Services	$ 620,114	$ 883,679	$ 901,055
Capital Outlay	$ 131,175	$ 1,234,910	$ 1,401,724
Debt Service	$ 212,428	$ 216,038	$ 214,332
Interfund Transfers	$ 168,347	$ 219,290	$ 225,477
Contingencies	$ -	$ 510,085	$ 779,588
Special Payments	$ -	$ -	$ -
Unappropriated Balance / Future Reserve	$ 1,833,433	$ 303,720	$ 318,720
Total Requirements	$ 3,417,953	$ 3,984,121	$ 4,378,941

FY 2014-2015 Budget Requiremements



NORMAL EXPENSE DISTRIBUTION

Expense Item	Short Description	General Fund #01	Water Fund #02	Library Fund #03	Police Services Fund #07
PGE Electric Bills	City Hall, Meter #1, Council Chambers	50%			50%
	City Hall, Meter #2, Administrative Offices	50%	50%		
Clean Water Services Bills	City Hall, Council Chambers, 1st account	50%			50%
	City Hall, Administrative Offices, 2nd account	50%	50%		
NW Natural Gas Bills	City Hall, Council Chambers, 1st account	50%			50%
	City Hall, Administrative Offices, 2nd account	50%	50%		
Frontier Telephone Bills	City Hall, Administrative Offices	32%			
	City Hall, Water Office		32%		
	Library			32%	
	City Hall, Police Services Office				4%
Cascade Building Services Bills	Janitorial Services, Admin Offices (34% of monthly bill)	34%			
	Janitorial Services, Library (55% of monthly bill)			55%	
	Janitorial Services, Water Office (11% of monthly bill)		11%		
Global Data Link, Inc. Bills	City Hall, Administrative Offices	50%			
	City Hall, Water Office		50%		
GE Capital Bill	Copy Machine Lease, Administrative Offices	50%			
	Copy Machine Lease, Water Office		50%		
Shred-It Inc. Services Bill	Shredding Services, Administrative Offices	46%			
	Shredding Services, Water Offices		46%		
	Shredding Services, Library Offices			8%	

PERS SUMMARY

Outstanding Balance of Transition Liability/(Surplus)

Upon joining the State and Local Government Rate Pool (SLGRP), a transition liability or surplus was calculated to ensure that each employer entered the pool on a comparable basis. The transition liability is maintained separately from the SLGRP, and is reduced by contributions and increased for interest charges at the assumed interest rate. The table below shows the reconciliation of the transition liability or surplus from the last valuation to the current valuation. Transition liability or surplus rates shown below are those paid on Tier 1/Tier 2 payroll for the indicated periods. For some surplus employers, this rate may differ from the rate paid on OPSRP general service or OPSRP police and fire payroll. In those cases, the payment to transition (surplus) shown below is the payment reflecting the rates on different payroll.

			Transition Liability
1.	Transition liability/(surplus) as of December 31, 2011		($343,628)
2.	January 1, 2012 through June 30, 2012		
	a.	Transition liability/(surplus) rate	(9.57%)
	b.	Actual employer payroll	$169,837
	c.	Payment to transition liability/(surplus)	($16,253)
3.	July 1, 2012 through December 31, 2012		
	a.	Transition liability/(surplus) rate	(9.57%)
	b.	Actual employer payroll	($181,737)
	c.	Payment to transition liability/(surplus)	($17,392)
4.	Supplemental payment to transition liability		0
5.	Interest		($24,799)
6.	Adjustment due to merged or spun-off employers		0
7.	**Transition liability/(surplus) as of December 31, 2012 (1.-2C.-3C.-4.+5.+6.)**		**($334,782)**

Development of Transition Liability or Surplus Rate

The rate adjustment attributable to a transition liability or surplus is determined by amortizing the liability or surplus on the valuation date over a fixed period, and expressing the result as a percentage of combined valuation payroll. For employers joining the SLGRP prior to December 31, 2009, the fixed period ends December 31, 2027. For all others, the fixed period ends 18 years after the date the employer joined the pool.

This year Valuation Report is advisory only and will not affect the employer contribution rates. Our current rates will remain in effect through June 30, 2015. The Contribution rates are set each biennium, the next rate will be reset on July 1, 2015 for the period of 2015-2017.

CAPITAL AND DEBT

LONG-TERM DEBT

The government issues general obligation bonds to provide funds for the acquisition and construction of major capital assets. General obligation bonds are direct obligations and pledge the full faith and credit of the government. These bonds generally are issued as 20-year serial bonds, except for refunding issues.

The Safe Drinking Water Revolving Loan funded by the Oregon Economic and Community Development Department is payable from water user fees only. As of June 30, 2013, the remaining principal balance on this loan was $391,158 with the last payment due in 2022.

The Water Revenue Bonds funded by the United States Department of Agriculture, Rural Utilities Service, are payable from water user fees only. Generally the United States Agriculture, Rural Utilities Service issues 40-year bonds. However, in this instance the bonds were issued for 30 years. As of June 30, 2013, the remaining principal balance on this loan was $215,980 with the last payment due in 2028.

In October, 2010 the City of Banks borrowed $1,565,000 from US Bank through the League of Oregon Cities Cooperative Asset Financing Program (LOCAP), underwritten by Wedbush Securities. The funds are being used to upgrade the City's water system, remodeling of the library, and a portion of the expansion of the public works building. As of June 30, 2013, the remaining principal balance on the LOCAP loan was $1,395,000 with the last payment due 07/01/2026.

The City has maintained a satisfactory level of income to debt ratio to cover these long-term debts. Debt service requirements account for only 4.9% of the FY2014-2015 adopted budget.

	FY2013-2014 Beginning Balance	Paid in FY2013-2014	FY2014-2015 Beginning Balance	Last Payment
Safe Drinking Water Loan (OED)	$ 425,810	$ (34,652)	$ 391,158	2022
LOCAL Loan - Water	$ 1,333,245	$ (76,572)	$ 1,256,673	2026
LOCAP Loan - Library	$ 129,940	$ (7,462)	$ 122,478	2026
LOCAL Loan- General Fund	$ 16,815	$ (966)	$ 15,849	2026
Water Slow Sand Filter (FHA)	$ 225,523	$ (9,543)	$ 215,980	2028
Total:	$ 2,131,333	$ (129,195)	$ 2,002,138	

**Information provided by Audited Financial Statements, Year-End June 30,2013 (Dennis R. Conner, CPA)*

CAPITAL IMPROVEMENT PLAN

GENERAL BUILDING

The municipal office building is in need of several building improvements that are scheduled for the FY2014-2015. The budget has allocated $77,000 towards these building upgrades.

#	Project Names	FY2014 /2015	FY2015 /2016	FY2016 /2017	FY2017 /2018	FY2018 /2019	FY2019 /2020	FY2020 /2021	FY2021 /2022	Funding Source
1	City Hall Improvements									
	Remodel City Hall		$ 25							BUDGETED
	Work Room	$ 15								BUDGETED
	Create Break Room	$ 20								BUDGETED
	Furnace Replacement	$ 7								BUDGETED
	Remodel City Council Chambers	$ 35								BUDGETED

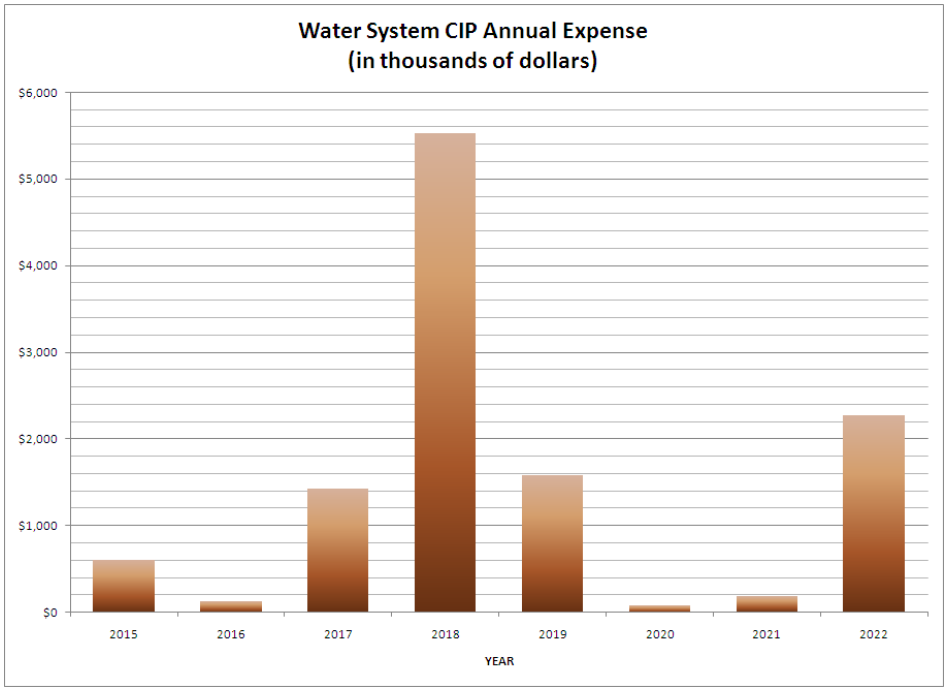
Costs are in thousands of dollars

WATER SYSTEM

#	Project Names	FY2014 /2015	FY2015 /2016	FY2016 /2017	FY2017 /2018	FY2018 /2019	FY2019 /2020	FY2020 /2021	FY2021 /2022	Funding Source
3	SSF Site Upgrades, Creation of Intermediate Pressure Zone			COMPLETE						
3.1	Clearwell Flow and Level Control			COMPLETE						
3.2	SSF Filter Capacity Study and Additional Transmission Line Controls			COMPLETE						
1	Well #2 - Backup Supply			COMPLETE						
4	Behrman Well Site Upgrades			COMPLETE						
6	Distribution System Looping and Upgrades	$78	$78	$78	$78	$78	$78	$78	$78	**TBD
7	SCADA System Upgrades	$100								**TBD
8	Automatic Meter Reading	$420								BUDGETED
10	Leak Detection Survey	$5			$5			$5		BUDGETED
11A	Quail Valley Gold Course Study		$40							**TBD
	Design & Construction			$1,200						**TBD
11B	Sellers Road Well Field Study			$150						**TBD
	Design & Construction				$2,400					**TBD
2	Transmission Pipeline Replacement				$2,750					**TBD
11C	Southwest Well Field Study				$300					**TBD
	Design & Construction					$1,500				**TBD
5	1.0-MG Main Zone Reservoir								$2,200	**TBD
11D	Alternative Water Providers		$0							**TBD
3.3	SSF Inlet Control (optional)		*$5*							**TBD
9	Security System Upgrades (optional)							*$100*		**TBD

Costs are in thousands of dollars

****TBD: Funding has yet to be determined***



LIBRARY

The Phase II Library Expansion project is still in the fundraising stage as a total of $400,000 will need to be raised. The goal is to raise the funds in FY2014-2015 through grants, for design and construction performed in FY2015-2016.

#	Project Names	FY2014 /2015	FY2015 /2016	FY2016 /2017	FY2017 /2018	FY2018 /2019	FY2019 /2020	FY2020 /2021	FY2021 /2022	Funding Source
1	Phase II Library Expansion		$ 400							FUNDRAISING/
										GRANTS

Costs are in thousands of dollars

STREET & ROADS

Several road improvement projects are scheduled to be performed in FY2014-2015 pending the revenue of grants to fund these projects. The FY2014-2015 budget has allocated $353,000 towards Capital Outlay Road Improvements.

#	Project Names	FY2014 /2015	FY2015 /2016	FY2016 /2017	FY2017 /2018	FY2018 /2019	FY2019 /2020	FY2020 /2021	FY2021 /2022	Funding Source
1	Commerce Street	TBD								GRANTS
	Park Street	$ 400								GRANTS
	Wilkes Street	TBD								GRANTS
	Woodman Ave / Parmley Ave	TBD								GRANTS

Costs are in thousands of dollars
****TBD: Cost estimates not determined***

INDIVIDUAL FUND BUDGETS

01 GENERAL FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	RESOURCES	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
			GENERAL FUND			
			BEGINNING FUND BALANCE/NET WORKING CAPITAL			
$388,684	$396,249	$387,261	Beginning Fund Balance	$381,159	$381,159	$381,159
$388,684	**$396,249**	**$387,261**	**TOTAL BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)**	**$381,159**	**$381,159**	**$381,159**
			FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES			
$ 3,687	$ -	$ 5,000	Construction Excise Tax	$ 5,000	$ 5,000	$ 5,000
$ 46,236	$ 34,753	$ 29,000	Franchise Fees - NW Natural Gas	$ 29,000	$ 29,000	$ 29,000
$ 14,160	$ 14,496	$ 13,500	Franchise Fees - Clean Water Services	$ 13,500	$ 13,500	$ 13,500
$ 11,875	$ 13,416	$ 9,500	Franchise Fees - Metropolitan Area Communications Commission	$ 10,000	$ 10,000	$ 10,000
$ 57,052	$ 56,489	$ 48,000	Franchise Fees - Portland General Electric	$ 48,000	$ 48,000	$ 48,000
$ 7,593	$ 7,637	$ 6,500	Franchise Fees -SWATCO	$ 6,500	$ 6,500	$ 6,500
$ 2,645	$ 3,984	$ 2,300	Franchise Fees - Verizon	$ 2,300	$ 2,300	$ 2,300
$ 2,620	$ 2,523	$ 1,750	Cigarette Taxes	$ 1,800	$ 1,800	$ 1,800
$ 22,006	$ 23,820	$ 18,000	Oregon Liguor Control Commission	$ 18,000	$ 18,000	$ 18,000
$ 13,611	$ 15,110	$ 12,000	State Revenues Share	$ 12,000	$ 12,000	$ 12,000
$ -	$ 445	$ 150	Rental Income	$ 300	$ 300	$ 300
$ 2,608	$ 2,535	$ 2,000	Business License Fees	$ 2,000	$ 2,000	$ 2,000
$ -	$ -	$ -	Gaming Fees	$ -	$ -	$ -
$ 42	$ 90	$ -	Fines & Fees	$ -	$ -	$ -
$ -	$ -	$ -	Annexation Fees	$ -	$ -	$ -
$ -	$ -	$ -	Land Use Planning Fees	$ -	$ -	$ -
$ 2,254	$ 2,402	$ 1,000	Interest Earned	$ 1,000	$ 1,000	$ 1,000
$ 674	$ 29,580	$ 350	Other Revenue	$ 350	$ 350	$ 350
$187,063	**$207,280**	**$149,050**	**TOTAL FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)**	**$149,750**	**$149,750**	**$149,750**
			FEDERAL, STATE & ALL OTHER GRANTS, GIFTS, ALLOCATIONS & DONATIONS			
$ -	$ -	$ -	Transportation & Growth Management Planning Grant	$ -	$ -	$ -
$ 8,922	$ 8,922	$ 32,900	Metroplitan Area Communication Commission Grant	$ 18,000	$ 18,000	$ 18,000
$ 8,922	**$ 8,922**	**$ 32,900**	**TOTAL FEDERAL, STATE & ALL OTHER GRANTS, GIFTS, ALLOCATIONS & DONATIONS (LINE 3)**	**$ 18,000**	**$ 18,000**	**$ 18,000**
			REVENUE FROM BONDS & OTHER DEBT			
$ -	$ -	$ -	Loan Funds Received	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**TOTAL REVENUE FROM BONDS & OTHER DEBT (LINE 4)**	**$ -**	**$ -**	**$ -**
			INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS			
$ -	$ -	$ -	Transfer from Water Fund #02	$ -	$ -	$ -

$ -	$ -	$ -	Transfer from Library #03	$ -	$ -	$ -
$ -	$ -	$ -	Transfer from Parks & Trees Fund #10	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)**	**$ -**	**$ -**	**$ -**
			PROPERTY TAXES ESTIMATED TO BE RECEIVED			
$190,089	$195,311	$183,976	Current Year Property Taxes (Permanent Rate)	$190,670	$190,670	$190,670
$ 3,870	$ 3,683	$ 3,200	Prior Years Property Taxes (Permanent Rate)	$ 3,200	$ 3,200	$ 3,200
$193,959	**$198,994**	**$187,176**	**TOTAL PROPERTY TAXES ESTIMATED TO BE RECEIVED (LINE 7)**	**$193,870**	**$193,870**	**$193,870**
$778,628	**$811,445**	**$756,387**	**TOTAL GENERAL FUND RESOURCES**	**$742,779**	**$742,779**	**$742,779**
			MUNICIPAL COURT			
			FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES			
$ 15,521	$ 8,801	$ 18,000	Court Fines	$ 9,000	$ 9,000	$ 9,000
	$ -	$ -	Traffic Division	$ -	$ -	$ -
$ -	$ -	$ -	Interest Earned	$ -	$ -	$ -
$ 15,521	**$ 8,801**	**$ 18,000**	**TOTAL FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)**	**$ 9,000**	**$ 9,000**	**$ 9,000**
$ 15,521	**$ 8,801**	**$ 18,000**	**TOTAL MUNICIPAL COURT RESOURCES**	**$ 9,000**	**$ 9,000**	**$ 9,000**
			COMMUNITY DEVELOPMENT			
			FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES			
$ -	$ -	$ 1,000	Annexation Fees	$ 36,000	$ 36,000	$ 36,000
$ 1,240	$ 5,414	$ 1,000	Land Use Planning Fees	$ 1,000	$ 1,000	$ 1,000
$ -	$ 1,732	$ 200	Other Revenue	$ 200	$ 200	$ 200
$ 1,240	**$ 7,146**	**$ 2,200**	**TOTAL FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)**	**$ 37,200**	**$ 37,200**	**$ 37,200**
			FEDERAL, STATE & ALL OTHER GRANTS, GIFTS, ALLOCATIONS & DONATIONS			
$ 1,000	$ -	$ 86,500	Transportation & Growth Management Planning Grant	$ -	$ -	$ -
$ 1,000	**$ -**	**$ 86,500**	**TOTAL FEDERAL, STATE & ALL OTHER GRANTS, GIFTS, ALLOCATIONS & DONATIONS (LINE 3)**	**$ -**	**$ -**	**$ -**
$ 2,240	**$ 7,146**	**$ 88,700**	**TOTAL COMMUNITY DEVELOPMENT**	**$ 37,200**	**$ 37,200**	**$ 37,200**
$796,389	**$827,391**	**$863,087**	**TOTAL RESOURCES (LINE 8)**	**$788,979**	**$788,979**	**$788,979**
			REQUIREMENTS			
			PERSONNEL SERVICES			
$ 23,848	$ 16,340	$ 21,101	City Manager	$ 24,000	$ 24,000	$ 24,000
$ 23,950	$ 30,480	$ 36,801	City Recorder	$ 22,600	$ 22,600	$ 22,600
$ 4,237	$ 5,896	$ 23,766	Administrative Staff	$ 3,500	$ 3,500	$ 3,500
$ 4,648	$ 4,788	$ 6,929	Payroll Taxes Contribution	$ 5,750	$ 5,750	$ 5,750
$ 4,621	$ 4,637	$ 9,289	Health Insurance Premium	$ 4,000	$ 4,000	$ 4,000
$ 4,721	$ 4,015	$ 13,484	PERS Contribution	$ 5,000	$ 5,000	$ 5,000
$ 505	$ 764	$ -	Workers Compensation Insurance Premium	$ 900	$ 900	$ 900
$ -	$ -	$ -	Deferred Compensation Plan(Pass Thru Account)	$ 1,040	$ 1,040	$ 1,040
$ -	$ -	$ -	Miscellaneous Deduction(Pass Thru Account)	$ -	$ -	$ -

$ 66,529	**$ 66,920**	**$111,370**	**TOTAL GENERAL FUND PERSONNEL SERVICES**	**$ 66,790**	**$ 66,790**	**$ 66,790**
	1.05	**1.05**	**Total Full-Time Equivalent (FTE)**	**0.97**	**0.97**	**0.97**
			MUNICIPAL COURT			
$ 3,975	$ 1,569	$ 4,350	City Manager	$ 4,000	$ 4,000	$ 4,000
$ 2,395	$ 3,048	$ 3,680	City Recorder	$ 2,260	$ 2,260	$ 2,260
$ -	$ -	$ 227	Administrative Staff	$ 1,000	$ 1,000	$ 1,000
$ 559	$ 410	$ 657	Payroll Taxes Contribution	$ 800	$ 800	$ 800
$ 531	$ 553	$ 1,257	Health Insurance Premium	$ 600	$ 600	$ 600
$ 659	$ 475	$ 1,757	PERS Contribution	$ -	$ -	$ -
$ -	$ -	$ 764	Workers Compensation Insurance Premium	$ -	$ -	$ -
$ -	$ -	$ -	Deferred Compensation Plan(Pass Thru Account)	$ 175	$ 175	$ 175
$ -	$ -	$ -	Miscellaneous Deduction(Pass Thru Account)	$ -	$ -	$ -
$ 8,118	**$ 6,056**	**$ 12,692**	**TOTAL MUNICIPAL COURT PERSONNEL SERVICES**	**$ 8,835**	**$ 8,835**	**$ 8,835**
	0.11	**0.11**	**Total Full-Time Equivalent (FTE)**	**0.10**	**0.10**	**0.10**
			PUBLIC WORKS			
$ 576	$ 200	$ 985	Public Works Supervisor	$ 1,100	$ 1,100	$ 1,100
$ 283	$ 634	$ 1,208	Public Works Staff	$ 1,250	$ 1,250	$ 1,250
$ 82	$ 82	$ 120	Payroll Taxes Contribution	$ 250	$ 250	$ 250
$ -	$ -	$ -	Health Insurance Premium	$ -	$ -	$ -
$ -	$ -	$ -	PERS Contribution	$ -	$ -	$ -
$ -	$ -	$ -	Workers Compensation Insurance Premium	$ -	$ -	$ -
$ -	$ -	$ -	Deferred Compensation Plan(Pass Thru Account)	$ -	$ -	$ -
$ -	$ -	$ -	Miscellaneous Deduction(Pass Thru Account)	$ -	$ -	$ -
$ 940	**$ 916**	**$ 2,313**	**TOTAL PUBLIC WORKS PERSONNEL SERVICES**	**$ 2,600**	**$ 2,600**	**$ 2,600**
	0.05	**0.05**	**Total Full-Time Equivalent (FTE)**	**0.05**	**0.05**	**0.05**
			COMMUNITY DEVELOPMENT			
$ -	$ -	$ -	City Manager	$ -	$ -	$ -
$ -	$ -	$ -	City Recorder	$ -	$ -	$ -
$ -	$ -	$ -	Administrative Staff	$ -	$ -	$ -
$ -	$ -	$ -	Payroll Taxes Contribution	$ -	$ -	$ -
$ -	$ -	$ -	Health Insurance Premium	$ -	$ -	$ -
$ -	$ -	$ -	PERS Contribution	$ -	$ -	$ -
$ -	$ -	$ -	Workers Compensation Insurance Premium	$ -	$ -	$ -
$ -	$ -	$ -	Deferred Compensation Plan(Pass Thru Account)	$ -	$ -	$ -
$ -	$ -	$ -	Miscellaneous Deduction(Pass Thru Account)	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**TOTAL COMMUNITY DEVELOPMENT PERSONNEL SERVICES**	**$ -**	**$ -**	**$ -**
	0.00	**0.00**	**Total Full-Time Equivalent (FTE)**	**0.00**	**0.00**	**0.00**
$ 75,587	**$ 73,892**	**$126,375**	**TOTAL PERSONNEL SERVICES (LINE 9)**	**$ 78,225**	**$ 78,225**	**$ 78,225**
	1.21	**1.21**	**Total Full-Time Equivalent (FTE)**	**1.12**	**1.12**	**1.12**
			MATERIALS AND SERVICES			
			GENERAL FUND			
$ 3,213	$ 3,414	$ 3,500	Office Supplies	$ 3,500	$ 3,500	$ 3,500
$ 910	$ 964	$ 1,000	Postage	$ 1,000	$ 1,000	$ 1,000
$ -	$ 66	$ -	Computer Supplies	$ -	$ -	$ -
$ -	$ -	$ -	Clothing Allowance	$ -	$ -	$ -
$ 196	$ 1,956	$ -	Equipment Supplies	$ -	$ -	$ -
$ -	$ -	$ -	Janitorial Supplies	$ -	$ -	$ -
$ 623	$ 383	$ 200	Miscellaneous Supplies	$ 200	$ 200	$ 200
$ 1,361	$ 280	$ -	Tool & Equipment Supplies	$ -	$ -	$ -

$ 1,341	$ 1,163	$ 1,400	Electricity Services	$ 1,400	$ 1,400	$ 1,400
$ 1,440	$ 2,427	$ 3,000	Telephone Services	$ 2,400	$ 2,400	$ 2,400
$ 407	$ 461	$ 650	Natural Gas Services	$ 650	$ 650	$ 650
$ 356	$ 361	$ 400	Wastewater Services	$ 425	$ 425	$ 425
$ 31,915	$ 45,557	$ 52,900	Legal Services	$ 43,000	$ 43,000	$ 43,000
$ 2,150	$ 2,050	$ 2,150	Audit & Accounting Services	$ 2,150	$ 2,150	$ 2,150
$ 12,048	$ 13,925	$ 15,508	Contract Services	$ 12,340	$ 12,340	$ 12,340
$ 15,365	$ 14,788	$ 32,100	Council Expenses	$ 8,100	$ 8,100	$ 8,100
$ 3,789	$ 1,455	$ 2,500	Codification Services	$ 3,000	$ 3,000	$ 3,000
$ 127	$ 408	$ 12,000	Engineering Services	$ 12,000	$ 12,000	$ 12,000
$ 17,802	$ 14,178	$ 40,000	IT Support Services	$ 27,000	$ 27,000	$ 27,000
$ 3,374	$ 2,659	$ 3,836	Membership Fees	$ 3,925	$ 3,925	$ 3,925
$ 313	$ -	$ 500	Election Cost	$ 1,500	$ 1,500	$ 1,500
$ 1,057	$ 880	$ 1,650	Events & Special Presentations	$ 1,650	$ 1,650	$ 1,650
$ 886	$ 1,265	$ 1,500	Publication Fees	$ 500	$ 500	$ 500
$ 150	$ -	$ 500	Donations	$ 500	$ 500	$ 500
$ 892	$ 1,300	$ 1,300	MACC Grant	$ 1,000	$ 1,000	$ 1,000
$ 533	$ 1,362	$ 1,500	Mileage Reimbursement	$ 2,400	$ 2,400	$ 2,400
$ 2,166	$ 1,662	$ 7,100	Education/Training/Travel	$ 8,500	$ 8,500	$ 8,500
$ 1,259	$ 1,777	$ 1,579	Property/Liability Insurance Premium	$ 1,900	$ 1,900	$ 1,900
$ -	$ -	$ -	Building Repairs & Maintenance	$ -	$ -	$ -
$ -	$ -	**$ -**	Abatements	$ -	$ -	$ -
$103,672	**$114,741**	**$186,773**	**TOTAL GENERAL FUND MATERIALS & SERVICES**	**$139,040**	**$139,040**	**$139,040**
			MUNICIPAL COURT			
$ 320	$ 265	$ 250	Office Supplies	$ 1,000	$ 1,000	$ 1,000
$ 34	$ 50	$ 100	Postage	$ 100	$ 100	$ 100
$ 2,108	$ 2,684	$ 5,414	Contract Services	$ 2,550	$ 2,550	$ 2,550
$ 40	$ -	$ 500	Interpreter	$ 500	$ 500	$ 500
$ -	$ -	$ -	Education/Training/Travel	$ 250	$ 250	$ 250
$ -	$ -	$ -	Fine/Fee Refund	$ -	$ -	$ -
$ 180	$ -	$ -	State Court Assessment	$ 3,500	$ 3,500	$ 3,500
$ 3,380	$ 3,225	$ 3,500	Unitary Assessment & Lemla	$ -	$ -	$ -
$ 856	$ 60	$ 250	County Court Assessment	$ 250	$ 250	$ 250
$ 6,919	**$ 6,284**	**$ 10,014**	**TOTAL MUNICIPAL COURT MATERIALS & SERVICES**	**$ 8,150**	**$ 8,150**	**$ 8,150**
			PUBLIC WORKS			
$ 355	$ 676	$ 700	Janitorial Supplies	$ 750	$ 750	$ 750
$ 216	$ 162	$ 200	Contract Services	$ 200	$ 200	$ 200
$ 1,517	$ 2,135	$ 2,305	Janitorial Service	$ 2,305	$ 2,305	$ 2,305
$ 4,919	$ 3,836	$ 1,850	Building Repairs & Maintenance	$ 1,850	$ 1,850	$ 1,850
$ 7,007	**$ 6,809**	**$ 5,055**	**TOTAL PUBLIC WORKS MATERIALS & SERVICES**	**$ 5,105**	**$ 5,105**	**$ 5,105**
			COMMUNITY DEVELOPMENT			
$ 711	$ 178	$ 500	Office Expenses	$ 500	$ 500	$ 500
$ 144	$ 840	$ 600	Postage	$ 1,000	$ 1,000	$ 1,000
$ -	$ -	$ 5,000	Legal Services	$ 10,000	$ 10,000	$ 10,000
$ 823	$ 1,494	$ 2,900	Contract Services	$ 2,900	$ 2,900	$ 2,900
$ 481	$ 13,388	$ 2,000	Engineering Services	$ 16,000	$ 16,000	$ 16,000
$ -	$ -	$ -	Membership Fees	$ 100	$ 100	$ 100
$ 37,061	$ 37,827	$ 60,000	Land Use Planning Services	$109,000	$109,000	$109,000
$ -	$ -	$ -	Annexation Cost	$ 15,000	$ 15,000	$ 15,000
$ 1,854	$ 105	$ 5,000	Periodic Review Services	$ 5,000	$ 5,000	$ 5,000
$ -	$ -	$ 4,900	CET Reimbursement to Banks School Distrist	$ 5,000	$ 5,000	$ 5,000
$ 323	$ 1,306	$ 1,000	Publication Fees	$ 1,000	$ 1,000	$ 1,000

$ -	$ -	$ 86,500	TGM Planning Grant	$ -	$ -	$ -
$ -	$ -	$ -	Mileage Reimbursement	$ -	$ -	$ -
$ -	$ -	$ -	Education/Training/Travel	$ 500	$ 500	$ 500
$ 41,398	**$ 55,138**	**$168,400**	**TOTAL COMMUNITY DEVELOPMENT MATERIALS & SERVICES**	**$166,000**	**$166,000**	**$166,000**
$158,995	**$182,971**	**$370,242**	**TOTAL MATERIALS & SERVICES (LINE 10)**	**$318,295**	**$318,295**	**$318,295**
			CAPITAL OUTLAY			
			GENERAL FUNDS			
$ -	$ -	$ 50,000	Building Upgrades	$ 77,000	$ 77,000	$ 77,000
$ 2,475	$ -	$ -	Computer & Ancillary Purchase	$ -	$ -	$ -
$ 9,262	$ -	$ -	Miscellaneous Projects	$ -	$ -	$ -
$ 11,737	**$ -**	**$ 50,000**	**TOTAL CAPITAL OUTLAY (LINE 11)**	**$ 77,000**	**$ 77,000**	**$ 77,000**
			DEBT SERVICE			
$ 1,580	$ 1,565	$ 1,700	LOCAP Certificates of Participation, Series 2010B Issued Date October 10, 2010 Maturity Date: July 1, 2026 Payment Date: January 1, 2013 & July 1 , 2013	$ 1,600	$ 1,600	$ 1,600
$ 1,580	**$ 1,565**	**$ 1,700**	**TOTAL DEBT SERVICE (LINE 12)**	**$ 1,600**	**$ 1,600**	**$ 1,600**
			INTERFUND TRANSFERS			
$ -	$ -	$ -	Transfer to Water Fund #02	$ -	$ -	$ -
$ 94,154	$ 96,747	$106,627	Transfer to Library Fund #03	$106,627	$106,627	$106,627
$ 25,000	$ -	$ -	Transfer to Police Fund #07	$ -	$ -	$ -
$ 33,086	$ 30,500	$ 60,463	Transfer to Park Fund #10	$ 47,850	$ 54,850	$ 54,850
$ -	$ -	$ -	Transfer to Capital Reserve Fund #13	$ -	$ -	$ -
$ -	$ -	$ -	Transfer to Capital Project Fund #14	$ -	$ -	$ -
$152,241	**$127,247**	**$167,090**	**TOTAL INTERFUND TRANSFERS (LINE 13)**	**$154,477**	**$161,477**	**$161,477**
			CONTINGENCY			
$ -	$ -	$ 52,680	Operating Contingency	$ 59,382	$ 52,382	$ 52,382
$ -	**$ -**	**$ 52,680**	**TOTAL CONTINGENCIES (LINE 14)**	**$ 59,382**	**$ 52,382**	**$ 52,382**
			UNAPPROPRIATED			
$ -	$ -	$ -	Reserved for Future Use	$ -	$ -	$ -
$ -	$ -	$ 95,000	Unappropriated Ending Fund Balance	$100,000	$100,000	$100,000
$396,249	$441,716	$ -	Ending Balance (Prior Years)	$ -	$ -	$ -
$396,249	**$441,716**	**$ 95,000**	**TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP. (LINE 16)**	**$100,000**	**$100,000**	**$100,000**
$796,389	**$827,391**	**$863,087**	**TOTAL REQUIREMENTS (LINE 17)**	**$788,979**	**$788,979**	**$788,979**
$ -	**$ -**	**$ -**	**FUND BALANCE**	**$ -**	**$ -**	**$ -**

02 WATER FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	RESOURCES	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
			BEGINNING FUND BALANCE/NET WORKING CAPITAL			
$ 50,127	$ 41,548	$ 47,629	Beginning Fund Balance	$ 55,565	$ 55,565	$ 55,565
$ 50,127	**$ 41,548**	**$ 47,629**	**TOTAL BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)**	**$ 55,565**	**$ 55,565**	**$ 55,565**
			FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES			
$ 9,195	$ 9,465	$ 5,500	Fines & Fees	$ 8,000	$ 8,000	$ 8,000
$453,701	$510,276	$535,000	Water Sales	$555,000	$555,000	$555,000
$ 8,636	$ 11,595	$ 7,500	Water Late Fees	$ 7,500	$ 7,500	$ 7,500
$ 1,300	$ 1,300	$ 6,500	Water System Connection Fee	$ 6,500	$ 6,500	$ 6,500
$ 1,000	$ 5,000	$ 1,000	Bulk Water Deposit	$ 2,000	$ 2,000	$ 2,000
$ 540	$ 1,188	$ 250	Bulk Water Monthly Permit Fee	$ 250	$ 250	$ 250
$ 4,056	$ 746	$ 400	Bulk Water Sales	$ 400	$ 400	$ 400
$ 443	$ 534	$ 350	Interest Earned	$ 350	$ 350	$ 350
$ 231	$ 1,171	$ 250	Other Revenues	$ 250	$ 250	$ 250
$479,102	**$541,274**	**$556,750**	**TOTAL FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)**	**$580,250**	**$580,250**	**$580,250**
			REVENUE FROM BONDS & OTHER DEBT			
$ -	$ -	$ -	Loan Funds Received	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**TOTAL REVENUE FROM BONDS & OTHER DEBT (LINE 4)**	**$ -**	**$ -**	**$ -**
			INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS			
$ -	$ -	$ -	Transfer From General Fund #01	$ -	$ -	$ -
$ 36,808	$ -	$ -	Transfer From Water Depreciation Fund #09	$ -	$ -	$ -
$ 36,808	**$ -**	**$ -**	**TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)**	**$ -**	**$ -**	**$ -**
$566,037	**$582,823**	**$604,379**	**TOTAL RESOURCES (LINE 8)**	**$635,815**	**$635,815**	**$635,815**
			REQUIREMENTS			
			PERSONNEL SERVICES			
$ 19,874	$ 11,035	$ 16,751	City Manager	$ 20,000	$ 20,000	$ 20,000
$ 4,790	$ 6,096	$ 7,360	City Recorder	$ 4,525	$ 4,525	$ 4,525
$ 30,961	$ 38,338	$ 33,851	Administrative Staff	$ 22,524	$ 22,524	$ 22,524
$ 44,132	$ 43,248	$ 43,219	Public Works Supervisor	$ 45,145	$ 45,145	$ 45,145
$ 24,367	$ 28,119	$ 36,545	Public Works Staff	$ 36,865	$ 36,865	$ 36,865
$ 11,552	$ 11,778	$ 13,356	Payroll Taxes Contribution	$ 14,250	$ 14,250	$ 14,250
$ 14,092	$ 17,606	$ 23,163	Health Insurance Premium	$ 29,479	$ 29,479	$ 29,479
$ 9,849	$ 12,709	$ 23,218	PERS Contribution	$ 13,270	$ 13,270	$ 13,270
$ 3,883	$ 4,516	$ 4,903	Workers Compensation Insurance Premium	$ 4,945	$ 4,945	$ 4,945
$ -	$ -	$ -	Deferred Compensation Plan(Pass Thru Account)	$ 867	$ 867	$ 867

$ -	$ -	$ -	Miscellaneous Deduction(Pass Thru Account)	$ -	$ -	$ -
$163,500	**$173,445**	**$202,366**	**TOTAL PERSONNEL SERVICES (LINE 9)**	**$191,870**	**$191,870**	**$191,870**
	2.94	**2.94**	**Total Full-Time Equivalent (FTE)**	**2.86**	**2.86**	**2.86**
			MATERIALS AND SUPPLIES			
$ 3,897	$ 3,835	$ 2,850	Office Supplies	$ 2,600	$ 2,600	$ 2,600
$ 4,827	$ 4,979	$ 5,000	Postage	$ 5,000	$ 5,000	$ 5,000
$ 101	$ 537	$ 750	Clothes Allowances	$ 860	$ 860	$ 860
$ 225	$ 1,796	$ 1,800	Equipment Supplies	$ -	$ -	$ -
$ 188	$ 676	$ 450	Janitorial Supplies	$ 450	$ 450	$ 450
$ 330	$ 102	$ -	Miscellaneous Supplies	$ -	$ -	$ -
$ -	$ 4,300	$ -	Miscellaneous Equipment	$ -	$ -	$ -
$ 6,141	$ 6,750	$ 3,580	Operating Material & Supplies	$ 3,580	$ 3,580	$ 3,580
$ 2,963	$ 1,279	$ 6,750	Tools and Equipment Supplies	$ 3,580	$ 3,580	$ 3,580
$ 2,817	$ 125	$ 1,100	Chemicals Supplies	$ 1,100	$ 1,100	$ 1,100
$ 18,929	$ 20,485	$ 25,000	Electrictiy Services	$ 23,000	$ 23,000	$ 23,000
$ 2,925	$ 4,116	$ 4,380	Telephone Services	$ 4,000	$ 4,000	$ 4,000
$ 372	$ 638	$ 1,000	Natural Gas Services	$ 900	$ 900	$ 900
$ 345	$ 397	$ 350	Garbage Services	$ 375	$ 375	$ 375
$ 236	$ 274	$ 350	Wastewater Services	$ 350	$ 350	$ 350
$ 134	$ 95	$ 2,000	Legal Services	$ 3,500	$ 3,500	$ 3,500
$ 1,800	$ 1,400	$ 1,900	Audit & Accounting Services	$ 1,900	$ 1,900	$ 1,900
$ 16,930	$ 28,442	$ 24,207	Contract Services	$ 25,207	$ 25,207	$ 25,207
$ 2,580	$ 2,806	$ 6,000	Water Testing Services	$ 9,020	$ 9,020	$ 9,020
$ 2,498	$ 1,128	$ 1,135	Easements, Permits, and Fees	$ 1,135	$ 1,135	$ 1,135
$ 1,438	$ 2,820	$ 6,875	Engineer Services	$ 40,100	$ 40,100	$ 40,100
$ 8,718	$ 4,915	$ 4,430	IT Support Services	$ 4,430	$ 4,430	$ 4,430
$ 1,383	$ 1,120	$ 1,030	Membership Fees	$ 1,430	$ 1,430	$ 1,430
$ 1,310	$ 1,154	$ 900	Events & Special Presentation	$ 1,100	$ 1,100	$ 1,100
$ 27	$ 348	$ 350	Publication Fees	$ 350	$ 350	$ 350
$ 2,948	$ 1,210	$ 7,500	Maintenance & Repair	$ 5,000	$ 5,000	$ 5,000
$ 584	$ 2,217	$ 2,100	Janitorial Services	$ 2,100	$ 2,100	$ 2,100
$ 214	$ 243	$ 400	Mileage Reimbursement	$ 400	$ 400	$ 400
$ 1,141	$ 1,630	$ 1,475	Education/Training/Travel	$ 3,750	$ 3,750	$ 3,750
$ 798	$ 509	$ 775	Education Outreach	$ 750	$ 750	$ 750
$ 6,818	$ 11,135	$ 12,249	Property/Liability Insurance Premium	$ 13,962	$ 13,962	$ 13,962
$ 52	$ 1,537	$ 2,725	Building Repairs & Maintenance	$ 1,600	$ 1,600	$ 1,600
$ 11,438	$ 10,786	$ 11,050	Vehicle & Equipment Operation	$ 11,800	$ 11,800	$ 11,800
$ 4,469	$ 3,889	$ 3,600	Vehicle & Equipment Maintanance & Repair	$ 4,580	$ 4,580	$ 4,580
$ 12	$ 191	$ 100	Fines/Fees Refund	$ 100	$ 100	$ 100
$ -	$ 1,000	$ 2,000	Bulk Water Deposit Return	$ 2,000	$ 2,000	$ 2,000
$109,588	**$128,863**	**$146,161**	**TOTAL MATERIALS & SUPPLIES (LINE 10)**	**$180,009**	**$180,009**	**$180,009**
			CAPITAL OUTLAY			
$ -	$ -	$ -	Computer & Ancillary Purchare	$ -	$ -	$ -
$ -	$ -	$ -	Miscellaneous Projects	$ -	$ -	$ -
$ 4,500	$ 2,000	$ -	Tools & Equipment Purchase	$ -	$ -	$ -
$ -	$ -	$ 7,500	Long Term Water Supply	$ -	$ -	$ -
$ -	$ -	$ -	Water Utility Master Plan/Water Management & Conservation Plan	$ -	$ -	$ -
$ -	$ -	$ -	Controlled Water Well/Aquifer Testing	$ -	$ -	$ -
$ -	$ -	$ -	Assessment of Alternative Water Source Options	$ -	$ -	$ -

$ -	$ -	$ -	Aquifer Storage & Recovery/Feasibility Study	$ -	$ -	$ -
$ -	$ -	$ -	Reforestation	$ -	$ -	$ -
$ -	$ -	$ -	Water Line Replacement	$ -	$ -	$ -
$ 36,808	$ -	$ -	Water Projects	$ -	$ -	$ -
$ 41,308	**$ 2,000**	**$ 7,500**	**TOTAL CAPITAL OUTLAY (LINE 11)**	**$ -**	**$ -**	**$ -**
			DEBT SERVICE			
$ -	$ -	$ -	Kelley Land Acquistition Loan Issued Date February 8, 2002 Maturity Date: February 1, 2012 Next Payment Date February 1, 2011	$ -	$ -	$ -
$ 53,813	$ 53,813	$ 53,814	Safe Drinking Water Loan Issued Date: December 1, 2000 Maturity Date: December 1, 2021 Next Payment Date: December 1, 2014	$ 53,814	$ 53,814	$ 53,814
$125,280	$124,132	$127,298	LOCAP Certificates of Participation, Series 2010B Issued Date October 10, 2010 Maturity Date: July 1, 2026 Payment Date: January 1, 2013 & July 1 , 2013	$125,850	$125,850	$125,850
$179,093	**$177,946**	**$181,112**	**TOTAL DEBT SERVICE (LINE 12)**	**$179,664**	**$179,664**	**$179,664**
			INTERFUND TRANSERS			
$ -	$ -	$ -	Transfer to General Fund #01	$ -	$ -	$ -
$ 21,000	$ 21,100	$ 21,200	Transfer to Water Bonded Debt #05	$ 22,000	$ 22,000	$ 22,000
$ 10,000	$ 20,000	$ 30,000	Transfer to Water Depreciation Fund #09	$ 40,000	$ 40,000	$ 40,000
$ -	$ -	$ -	Transfer to Capital Equipment Reserve Fund #12	$ -	$ -	$ -
$ -	$ -	$ 1,000	Transfer to Water Utility Equipment Reserve Fund #15	$ 2,000	$ 2,000	$ 2,000
$ -	$ -	$ -	Transfer to Water Utility Equipment Reserve Fund #16	$ -	$ -	$ -
$ -	$ -	$ -	Transfer to Water Utility Capital Projects	$ -	$ -	$ -
$ 31,000	**$ 41,100**	**$ 52,200**	**TOTAL INTERFUND TRANSFERS (LINE 13)**	**$ 64,000**	**$ 64,000**	**$ 64,000**
			CONTINGENCY			
$ -	$ -	$ 40	Operating Contingency	$ 5,272	$ 5,272	$ 5,272
$ -	**$ -**	**$ 40**	**TOTAL CONTINGENCIES (LINE 14)**	**$ 5,272**	**$ 5,272**	**$ 5,272**
			UNAPPROPRIATED			
$ -	$ -	$ -	Reserved for Future Use	$ -	$ -	$ -
$ -	$ -	$ 15,000	Unappropriated Ending Fund Balance	$ 15,000	$ 15,000	$ 15,000
$ 41,548	$ 59,469	$ -	Ending Balance (Prior Years)	$ -	$ -	$ -
$ 41,548	**$ 59,469**	**$ 15,000**	**TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP (LINE 16)**	**$ 15,000**	**$ 15,000**	**$ 15,000**
$566,037	**$582,823**	**$604,379**	**TOTAL REQUIREMENTS (LINE 17)**	**$635,815**	**$635,815**	**$635,815**
$ -	**$ -**	**$ -**	**FUND BALANCE**	**$ -**	**$ -**	**$ -**

03 LIBRARY FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	RESOURCES	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
			LIBRARY			
			BEGINNING FUND BALANCE/NET WORKING CAPITAL			
$ 26,439	$ 35,660	$ 37,577	Beginning Fund Balance	$ 46,586	$ 46,586	$ 46,586
$ 26,439	**$ 35,660**	**$ 37,577**	**TOTAL BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)**	**$ 46,586**	**$ 46,586**	**$ 46,586**
			FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES			
$126,399	$125,915	$129,315	Circulation Reimbursement	$132,548	$132,548	$132,548
$ 340	$ -	$ -	Rental Income	$ -	$ -	$ -
$ 6,121	$ 6,519	$ 8,750	Fines & Fees	$ 8,600	$ 8,600	$ 8,600
$ 194	$ 117	$ 150	Interest Earned	$ 250	$ 250	$ 250
$ 3	$ 490	$ 1,000	Other Revenue	$ 1,000	$ 1,000	$ 1,000
$133,056	**$133,041**	**$139,215**	**TOTAL FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)**	**$142,398**	**$142,398**	**$142,398**
			FEDERAL, STATE & ALL OTHER GRANTS, GIFTS, ALLOCATIONS & DONATIONS			
$ 5,840	$ 1,000	$ 2,500	Grants	$ 3,500	$ 3,500	$ 3,500
$ 4,240	$ 4,174	$ 8,500	Donations	$ 8,500	$ 8,500	$ 8,500
$ 10,080	**$ 5,174**	**$ 11,000**	**TOTAL FEDERAL, STATE & ALL OTHER GRANTS, GIFTS, ALLOCATIONS & DONATIONS (LINE 3)**	**$ 12,000**	**$ 12,000**	**$ 12,000**
			INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS			
$ 89,387	$ 89,387	$ 97,385	Transfer From General Fund #01	$ 88,002	$ 88,002	$ 88,002
$ 89,387	**$ 89,387**	**$ 97,385**	**TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)**	**$ 88,002**	**$ 88,002**	**$ 88,002**
$258,962	**$263,261**	**$285,177**	**TOTAL LIBRARY RESOURCES**	**$288,986**	**$288,986**	**$288,986**
			PUBLIC WORKS			
			INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS			
$ 4,767	$ 7,360	$ 9,242	Transfer From General Fund #01	$ 18,625	$ 18,625	$ 18,625
$ 4,767	**$ 7,360**	**$ 9,242**	**TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)**	**$ 18,625**	**$ 18,625**	**$ 18,625**
$ 4,767	**$ 7,360**	**$ 9,242**	**TOTAL PUBLIC WORKS RESOURCES**	**$ 18,625**	**$ 18,625**	**$ 18,625**
$263,729	**$270,621**	**$294,419**	**TOTAL RESOURCES (LINE 8)**	**$307,611**	**$307,611**	**$307,611**
			REQUIREMENTS			
			PERSONNEL SERVICES			
			LIBRARY			
$ 7,950	$ 3,138	$ 6,989	City Manager	$ 8,000	$ 8,000	$ 8,000
$ 4,790	$ 6,096	$ 7,360	City Recorder	$ 4,600	$ 4,600	$ 4,600

$ -	$ -	$ 2,214	Admin Assistant	$ -	$ -	$ -
$ 46,154	$ 47,510	$ 52,683	Library Director	$ 58,000	$ 58,000	$ 58,000
$ 58,119	$ 63,040	$ 75,002	Library Staff	$ 82,700	$ 82,700	$ 82,700
$ 10,543	$ 10,743	$ 16,141	Payroll Taxes Contribution	$ 16,900	$ 16,900	$ 16,900
$ 15,905	$ 16,167	$ 18,408	Health Insurance Premium	$ 19,265	$ 19,265	$ 19,265
$ 11,917	$ 15,061	$ 26,063	PERS Contribution	$ 18,100	$ 18,100	$ 18,100
$ 327	$ 625	$ 670	Workers Compensation Insurance Premium	$ 590	$ 590	$ 590
$ -	$ -	$ -	Deferred Compensation Plan(Pass Thru Account)	$ 347	$ 347	$ 347
$ -	$ -	$ -	Miscellaneous Deduction(Pass Thru Account)	$ -	$ -	$ -
$155,704	**$162,381**	**$205,530**	**TOTAL LIBRARY PERSONNEL SERVICES**	**$208,502**	**$208,502**	**$208,502**
	$ 4	**$ 4**	**Total Full-Time Equivalent (FTE)**	**$ 4**	**$ 4**	**$ 4**
			PUBLIC WORKS			
$ 667	$ 264	$ 1,477	Public Works Supervisor	$ 1,530	$ 1,530	$ 1,530
$ 489	$ 629	$ 1,208	Public Works Staff	$ 1,225	$ 1,225	$ 1,225
$ 110	$ 87	$ 297	Payroll Taxes Contribution	$ 310	$ 310	$ 310
$ -	$ -	$ -	Health Insurance Premium			
$ -	$ -	$ -	PERS Contribution	$ -	$ -	$ -
$ -	$ -	$ -	Workers Compensation Insurance Premium	$ -	$ -	$ -
$ -	$ -	$ -	Deferred Compensation Plan(Pass Thru Account)	$ -	$ -	$ -
$ -	$ -	$ -	Miscellaneous Deduction(Pass Thru Account)	$ -	$ -	$ -
$ 1,266	**$ 980**	**$ 2,982**	**TOTAL PUBIC WORKS PERSONNEL SERVICES**	**$ 3,065**	**$ 3,065**	**$ 3,065**
	$ 0	**$ 0**	**Total Full-Time Equivalent (FTE)**	**$ 0**	**$ 0**	**$ 0**
$156,970	**$163,360**	**$208,512**	**TOTAL PERSONNEL SERVICES (LINE 9)**	**$211,567**	**$211,567**	**$211,567**
	$ 4	**$ 4**	**Total Full-Time Equivalent (FTE)**	**$ 4**	**$ 4**	**$ 4**
			MATERIALS AND SERVICES			
			LIBRARY			
$ 512	$ 587	$ 500	Office Supplies	$ 500	$ 500	$ 500
$ 152	$ 106	$ 150	Postage	$ 150	$ 150	$ 150
$ 824	$ 179	$ 750	Computer Supplies	$ 750	$ 750	$ 750
$ -	$ -	$ -	Clothing Allowance	$ -	$ -	$ -
$ 1,614	$ 633	$ 600	Equipment Supplies	$ 600	$ 600	$ 600
$ 513	$ 24	$ 500	Miscellaneous Supplies	$ 500	$ 500	$ 500
$ 947	$ 1,173	$ 1,050	Book Processing Supplies	$ 1,050	$ 1,050	$ 1,050
$ 3,687	$ 2,392	$ 1,460	Miscellaneous Equipment	$ 1,460	$ 1,460	$ 1,460
$ 14,250	$ 14,086	$ 14,000	Library Materials	$ 14,000	$ 14,000	$ 14,000
$ 997	$ 1,128	$ 1,000	Library Curriculum Development	$ 1,000	$ 1,000	$ 1,000
$ 2,250	$ 2,691	$ 3,000	Electricity Services	$ 3,150	$ 3,150	$ 3,150
$ 1,875	$ 2,423	$ 2,700	Telephone Services	$ 2,520	$ 2,520	$ 2,520
$ 1,804	$ 1,799	$ 2,600	Natural Gas Services	$ 2,730	$ 2,730	$ 2,730
$ 601	$ 730	$ 800	Wastewater Services	$ 800	$ 800	$ 800
$ 663	$ -	$ 100	Legal Services	$ 100	$ 100	$ 100
$ 600	$ 600	$ 600	Audit & Accounting Services	$ 600	$ 600	$ 600
$ 2,872	$ 4,302	$ 5,327	Contract Services	$ 5,654	$ 5,654	$ 5,654
$ -	$ -	$ 100	Engineer Services	$ 100	$ 100	$ 100
$ 846	$ 1,265	$ 1,300	IT Support Services	$ 500	$ 500	$ 500
$ 1,140	$ 1,181	$ 2,025	Events & Presentations	$ 1,875	$ 1,875	$ 1,875
$ 146	$ 63	$ 50	Publication Fee	$ 150	$ 150	$ 150
$ 4,077	$ 2,792	$ 2,000	Grant Projects	$ 3,000	$ 3,000	$ 3,000
$ 888	$ 1,464	$ 1,000	Mileage Reimbursement	$ 1,000	$ 1,000	$ 1,000

$ 387	$ 413	$ 400	Education/Training/Travel	$ 400	$ 400	$ 400
$ 1,506	$ 1,570	$ 1,730	Property/Liability Insurance Premium	$ 1,863	$ 1,863	$ 1,863
$ 26	$ 13	$ 100	Fines/Fees Refund	$ 100	$ 100	$ 100
$ 43,179	**$ 41,614**	**$ 43,842**	**TOTAL LIBRARY MATERIALS & SUPPLIES**	**$ 44,552**	**$ 44,552**	**$ 44,552**
			PUBLIC WORKS			
$ 520	$ 906	$ 700	Janitorial Supplies	$ 600	$ 600	$ 600
$ 887	$ 1,058	$ 1,325	Contract Services	$ 1,600	$ 1,600	$ 1,600
$ 2,020	$ 2,180	$ 2,110	Janitorial Service	$ 2,410	$ 2,410	$ 2,410
$ 75	$ 652	$ 625	Building Repairs & Maintenance	$ 1,250	$ 1,250	$ 1,250
$ 3,502	**$ 4,795**	**$ 4,760**	**TOTAL PUBLIC WORK MATERIALS & SUPPLIES**	**$ 5,860**	**$ 5,860**	**$ 5,860**
$ 46,680	**$ 46,409**	**$ 48,602**	**TOTAL MATERIALS & SUPPLIES (LINE 10)**	**$ 50,412**	**$ 50,412**	**$ 50,412**
			CAPITAL OUTLAY			
			LIBRARY			
$ 10,489	$ -	$ -	Building Upgrades	$ -	$ -	$ -
$ 1,720	$ -	$ -	Miscellaneous Projects	$ -	$ -	$ -
$ -	$ -	$ 8,200	Capital Equipment	$ -	$ -	$ -
$ -	$ 9,778	$ -	Capital Equipment - RIFD Project	$ -	$ -	$ -
$ 12,209	**$ 9,778**	**$ 8,200**	**TOTAL LIBRARY CAPITAL OUTLAY**	**$ -**	**$ -**	**$ -**
			PUBLIC WORKS			
$ -	$ 1,516	$ 500	Building Upgrades	$ 8,700	$ 8,700	$ 8,700
$ -	$ -	$ 1,000	Miscellaneous Projects	$ 1,000	$ 1,000	$ 1,000
$ -	**$ 1,516**	**$ 1,500**	**TOTAL PUBLIC WORKS CAPITAL OUTLAY**	**$ 9,700**	**$ 9,700**	**$ 9,700**
$ 12,209	**$ 11,294**	**$ 9,700**	**TOTAL CAPITAL OUTLAY (LINE 11)**	**$ 9,700**	**$ 9,700**	**$ 9,700**
			DEBT SERVICE			
$ 12,210	$ 12,097	$ 12,406	LOCAP Certificates of Participation, Series 2010B Issued Date October 10, 2010 Maturity Date: July 1, 2026 Payment Date: January 1, 2014 & July 1 , 2014	$ 12,248	$ 12,248	$ 12,248
$ 12,210	**$ 12,097**	**$ 12,406**	**TOTAL DEBT SERVICE (LINE 12)**	**$ 12,248**	**$ 12,248**	**$ 12,248**
			INTERFUND TRANSFERS			
$ -	$ -	$ -	Transfer to General Fund #01	$ -	$ -	$ -
$ -	$ -	$ -	Transfer to Capital Reserve Fund #13	$ -	$ -	$ -
$ -	$ -	$ -	Transfer to Capital Reserve Fund #14	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**TOTAL INTERFUND TRANSFERS (LINE 13)**	**$ -**	**$ -**	**$ -**
			CONTINGENCY			
$ -	$ -	$ 199	Operating Contingency	$ 8,684	$ 8,684	$ 8,684
$ -	**$ -**	**$ 199**	**TOTAL CONTINGENCIES (LINE 14)**	**$ 8,684**	**$ 8,684**	**$ 8,684**
			UNAPPROPRIATED			
$ -	$ -	$ -	Reserved for Future Use	$ -	$ -	$ -
$ -	$ -	$ 15,000	Unappropriated Ending Fund Balance	$ 15,000	$ 15,000	$ 15,000
$ 35,660	$ 37,461	$ -	Ending Balance (Prior Years)	$ -	$ -	$ -
$ 35,660	**$ 37,461**	**$ 15,000**	**TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP (LINE 16)**	**$ 15,000**	**$ 15,000**	**$ 15,000**
$263,729	**$270,621**	**$294,419**	**TOTAL REQUIREMENTS (LINE 17)**	**$307,611**	**$307,611**	**$307,611**
$ -	**$ -**	**$ -**	**FUND BALANCE**	**$ -**	**$ -**	**$ -**

04 STREETS & ROADS FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED		2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
			RESOURCES			
			BEGINNING FUND BALANCE/NET WORKING CAPITAL			
$292,721	$337,206	$223,844	Beginning Fund Balance	$407,849	$407,849	$407,849
$292,721	**$337,206**	**$223,844**	**TOTAL BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)**	**$407,849**	**$407,849**	**$407,849**
			FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES			
$ 7,042	$ 6,540	$ 5,000	Washington County Gas Tax	$ 5,000	$ 5,000	$ 5,000
$ 96,691	$ 96,951	$ 80,000	State Highway Gas Revenue	$ 80,000	$ 80,000	$ 80,000
$ 1,706	$ 1,986	$ 1,300	Interest Earned	$ 1,500	$ 1,500	$ 1,500
$ 1,515	$ 5,170	$ 100	Other Revenues	$ 100	$ 100	$ 100
$106,953	**$110,647**	**$ 86,400**	**TOTAL FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)**	**$ 86,600**	**$ 86,600**	**$ 86,600**
			FEDERAL, STATE & ALL OTHER GRANTS, GIFTS, ALLOCATIONS & DONATIONS			
$ -	$ -	$ 49,999	Grants	$240,000	$240,000	$240,000
$ -	**$ -**	**$ 49,999**	**TOTAL FEDERAL, STATE & ALL OTHER GRANTS, GIFTS, ALLOCATIONS & DONATIONS (LINE 3)**	**$240,000**	**$240,000**	**$240,000**
			INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS			
$ -	$ -	$ -	Transfer from Water Department Fund	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)**	**$ -**	**$ -**	**$ -**
$399,674	**$447,853**	**$360,243**	**TOTAL RESOURCES (LINE 8)**	**$734,449**	**$734,449**	**$734,449**
			REQUIREMENTS			
			PERSONNEL SERVICES			
$ 11,924	$ 2,538	$ 13,267	City Manager	$ 12,000	$ 12,000	$ 12,000
$ 4,790	$ 6,113	$ 7,360	City Recorder	$ 4,525	$ 4,525	$ 4,525
$ -	$ -	$ 2,145	Admin Staff	$ -	$ -	$ -
$ 657	$ 264	$ 984	Public Works Supervisor	$ 1,020	$ 1,020	$ 1,020
$ 620	$ 2,581	$ 1,208	Public Works Staff	$ 1,210	$ 1,210	$ 1,210
$ 1,581	$ 1,026	$ 1,291	Payroll Taxes Contribution	$ 2,100	$ 2,100	$ 2,100
$ 3,392	$ 1,327	$ 3,331	Health Insurance Premium	$ 1,621	$ 1,621	$ 1,621
$ 1,783	$ 1,135	$ 4,041	PERS Contribution	$ 1,590	$ 1,590	$ 1,590
$ 720	$ 212	$ 226	Workers Compensation Insurance Premium	$ 239	$ 239	$ 239
$ -	-	$ -	Deferred Compensation Plan(Pass Thru Account)	$ 520	$ 520	$ 520
$ -	-	$ -	Miscellaneous Deduction(Pass Thru Account)	$ -	$ -	$ -
$ 25,466	**$ 15,198**	**$ 33,853**	**TOTAL PERSONNEL SERVICES (Line 9)**	**$ 24,825**	**$ 24,825**	**$ 24,825**
	$ 0	**$ 0**	**Total Full-Time Equivalent (FTE)**	**$ 0**	**$ 0**	**$ 0**
			MATERIALS AND SUPPLIES			
$ 43	$ -	$ 75	Postage	$ 50	$ 50	$ 50
$ -	$ -	$ -	Miscellaneous Supplies	$ -	$ -	$ -
$ 2,862	$ 5,873	$ 18,750	Operating Materials & Supplies	$ 4,050	$ 4,050	$ 4,050
$ 23,283	$ 23,515	$ 27,400	Electricity Services	$ 30,000	$ 30,000	$ 30,000
$ 900	$ 900	$ 900	Audit & Accounting Services	$ 900	$ 900	$ 900
$ 110	$ 180	$ 180	Contract Services	$ 25,180	$ 25,180	$ 25,180

$ -	$ 1,590	$ 9,000	Engineering Services	$ 9,000	$ 9,000	$ 9,000
$ -	$ -	$ -	Publication Fees	$ -	$ -	$ -
$ 235	$ 1,018	$ 1,120	Property/Liability Insurance Premium	$ 1,324	$ 1,324	$ 1,324
$ -	$ -	$ -	Vehicle & Equipment Operation	$ 2,950	$ 2,950	$ 2,950
$ -	$ -	$ -	Vehicle & Equipment Maintanance & Repair	$ 3,020	$ 3,020	$ 3,020
$ 27,434	**$ 33,077**	**$ 57,425**	**TOTAL MATERIALS & SUPPLIES (LINE 10)**	**$ 76,474**	**$ 76,474**	**$ 76,474**
			CAPITAL OUTLAY			
$ -	**$ -**	**$ -**	Engineering Project	$ -	$ 10,000	$ 10,000
$ -	$ -	$ -	Tools & Equipment Purchase	$ -	$ -	$ -
$ 9,568	$ 14,703	$166,999	Road Improvement	$363,000	$353,000	$353,000
$ 9,568	**$ 14,703**	**$166,999**	**TOTAL CAPITAL OUTLAY (LINE 11)**	**$363,000**	**$363,000**	**$363,000**
			CONTINGENCY			
$ -	$ -	$ 31,966	Operating Contingency	$200,150	$200,150	$200,150
$ -	**$ -**	**$ 31,966**	**TOTAL CONTINGENCIES (LINE 14)**	**$200,150**	**$200,150**	**$200,150**
			UNAPPROPRIATED			
$ -	$ -	$ -	Reserved for Future Use	$ -	$ -	$ -
		$ 70,000	Unappropriated Ending Fund Balance	$ 70,000	$ 70,000	$ 70,000
$337,207	$384,876	$ -	Ending Balance (Prior Years)	$ -	$ -	$ -
$337,207	**$384,876**	**$ 70,000**	**TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP (LINE 16)**	**$ 70,000**	**$ 70,000**	**$ 70,000**
$399,674	**$447,853**	**$360,243**	**TOTAL REQUIREMENTS (LINE 17)**	**$734,449**	**$734,449**	**$734,449**
$ -	**$ -**	**$ -**	**FUND BALANCE**	**$ -**	**$ -**	**$ -**

05 WATER BOND DEBT FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED		2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
			RESOURCES			
			BEGINNING FUND BALANCE/NET WORKING CAPITAL			
$ 44,162	$ 43,956	$ 43,846	Beginning Fund Balance	$ 43,833	$ 43,833	$ 43,833
$ 44,162	**$ 43,956**	**$ 43,846**	**TOTAL BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)**	**$ 43,833**	**$ 43,833**	**$ 43,833**
			FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES			
$ 235	$ 222	$ 225	Interest Earned	$ 225	$ 225	$ 225
$ 235	**$ 222**	**$ 225**	**TOTAL FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)**	**$ 225**	**$ 225**	**$ 225**
			INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS			
$ 21,000	$ 21,100	$ 21,200	Transfer From Water Fund #02	$ 22,000	$ 22,000	$ 22,000
$ 21,000	**$ 21,100**	**$ 21,200**	**TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)**	**$ 22,000**	**$ 22,000**	**$ 22,000**
$ 65,396	**$ 65,279**	**$ 65,271**	**TOTAL RESOURCES (LINE 8)**	**$ 66,058**	**$ 66,058**	**$ 66,058**
			REQUIREMENTS			
			MATERIALS AND SUPPLIES			
$ 500	$ 500	$ 500	Audit & Accounting Services	$ 500	$ 500	$ 500
$ 120	$ 120	$ 125	Contract Services	$ 125	$ 125	$ 125
$ 620	**$ 620**	**$ 625**	**TOTAL MATERIAL & SUPPLIES (LINE 10)**	**$ 625**	**$ 625**	**$ 625**
			DEBT SERVICE			
$ 11,719	$ 11,264	$ 11,719	USDA-Treatment: Bond Interest Date Issued: July 28, 1997 Maturity Date: July 29, 2027 Next Payment Date: July 28, 2014	$ 11,264	$ 11,264	$ 11,264
$ 9,101	$ 9,556	$ 9,101	USDA-Treatment: Bond Interest Date Issued: July 28, 1997 Maturity Date: July 29, 2027 Next Payment Date: July 28, 2014	$ 9,556	$ 9,556	$ 9,556
$ 20,820	**$ 20,820**	**$ 20,820**	**TOTAL DEBT SERVICE (LINE 12)**	**$ 20,820**	**$ 20,820**	**$ 20,820**
			CONTINGENCY			
$ -	$ -	$ 106	Operating Contingency	$ 893	$ 893	$ 893
$ -	**$ -**	**$ 106**	**TOTAL CONTINGENCIES (LINE 14)**	**$ 893**	**$ 893**	**$ 893**
			UNAPPROPRIATED			
$ -	$ -	$ -	Reserved for Future Use	$ -	$ -	$ -
$ -	$ -	$ 43,720	Unappropriated Ending Fund Balance	$ 43,720	$ 43,720	$ 43,720
$ 43,956	**$ 43,838**	$ -	Ending Balance (Prior Years)	$ -	$ -	$ -
$ 43,956	**$ 43,838**	**$ 43,720**	**TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP. (LINE 16)**	**$ 43,720**	**$ 43,720**	**$ 43,720**
$ 65,396	**$ 65,279**	**$ 65,271**	**TOTAL REQUIREMENTS (LINE 17)**	**$ 66,058**	**$ 66,058**	**$ 66,058**
$ -	**$ -**	**$ -**	**FUND BALANCE**	**$ -**	**$ -**	**$ -**

06 Traffic Impact Reserve Fund

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED		2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
			RESOURCES			
			BEGINNING FUND BALANCE/NET WORKING CAPITAL			
$420,868	$421,985	$421,802	Beginning Fund Balance	$403,770	$403,770	$403,770
$420,868	**$421,985**	**$421,802**	**BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)**	**$403,770**	**$403,770**	**$403,770**
			FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES			
$ -	$ -	$ -	Traffic Impact Fees (TIF)	$ -	$ -	$ -
$ -	$ -	$ -	Major Street Improvement Program (MSTIP)	$ -	$ -	$ -
$ 2,417	$ 2,161	$ 2,542	Interest Earned	$ 2,000	$ 2,000	$ 2,000
$ 2,417	**$ 2,161**	**$ 2,542**	**TOTAL FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)**	**$ 2,000**	**$ 2,000**	**$ 2,000**
$423,285	**$424,146**	**$424,344**	**TOTAL RESOURCES (LINE 8)**	**$405,770**	**$405,770**	**$405,770**
			REQUIREMENTS			
			MATERIALS AND SUPPLIES			
$ 1,300	$ 1,300	$ 1,300	Audit & Accounting Services	$ 1,300	$ 1,300	$ 1,300
$ 1,300	**$ 1,300**	**$ 1,300**	**TOTAL MATERIAL & SERVICES (LINE 10)**	**$ 1,300**	**$ 1,300**	**$ 1,300**
			CAPITAL OUTLAY			
$ -	$ -	$ -	Road & Water Line Realignment	$ -	$ -	$ -
$ -	$ -	$100,000	Road Improvements	$100,000	$100,000	$100,000
$ -	**$ -**	**$100,000**	**TOTAL CAPITAL OUTLAY (LINE 11)**	**$100,000**	**$100,000**	**$100,000**
			CONTINGENCY			
$ -	$ -	$323,044	Operating Contingency	$304,470	$304,470	$304,470
$ -	**$ -**	**$323,044**	**TOTAL CONTINGENCIES (LINE 14)**	**$304,470**	**$304,470**	**$304,470**
			UNAPPROPRIATED			
$ -	$ -	$ -	Reserved for Future Use	$ -	$ -	$ -
$ -	$ -	$ -	Unappropriated Ending Fund Balance	$ -	$ -	$ -
$421,985	$422,846	$ -	Ending Balance (Prior Years)	$ -	$ -	$ -
$421,985	**$422,846**	**$ -**	**TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP. (LINE 16)**	**$ -**	**$ -**	**$ -**
$423,285	**$424,146**	**$424,344**	**TOTALTAX REQUIREMENTS (LINE 17)**	**$405,770**	**$405,770**	**$405,770**
$ -	**$ -**	**$ -**	**FUND BALANCE**	**$ -**	**$ -**	**$ -**

07 POLICE SERVICES FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED		2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
			RESOURCES			
			BEGINNING FUND BALANCE/NET WORKING CAPITAL			
$ 22,464	$ 41,588	$ 70,044	Beginning Fund Balance	$106,493	$106,493	$106,493
$ 22,464	**$ 41,588**	**$ 70,044**	**BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)**	**$106,493**	**$106,493**	**$106,493**
			FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES			
$ 8,737	$ 4,332	$ -	911 Telephone Tax	$ -	$ -	$ -
$ -	$ -	$ -	Fines & Fees	$ -	$ -	$ -
$ 346	$ 542	$ 300	Interest Earned	$ 600	$ 600	$ 600
$ -	$ 10	$ -	Other Revenues	$ -	$ -	$ -
$ 9,083	**$ 4,883**	**$ 300**	**TOTAL FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)**	**$ 600**	**$ 600**	**$ 600**
			INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS			
$ 25,000	$ -	$ -	Transfer From General Fund #01	$ -	$ -	$ -
$ 25,000	**$ -**	**$ -**	**TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)**	**$ -**	**$ -**	**$ -**
			PROPERTY TAXES ESTIMATED TO BE RECEIVED			
$182,370	$231,507	$219,457	Property Taxes (Local Option Levy Tax)	$224,937	$224,937	$224,937
$ 3,694	$ 3,396	$ 3,000	Prior Years Property Taxes (Local Option Levy Tax)	$ 3,000	$ 3,000	$ 3,000
$186,064	**$234,904**	**$222,457**	**TOTAL PROPERTY TAXES ESTIMATED TO BE RECEIVED (LINE 7)**	**$227,937**	**$227,937**	**$227,937**
$242,611	**$281,374**	**$292,801**	**TOTAL RESOURCES (LINE 8)**	**$335,030**	**$335,030**	**$335,030**
			TAX RATE $1.89			
			REQUIREMENTS			
			PERSONNEL SERVICES			
$ 3,975	$ 1,569	$ 4,422	City Manager	$ 4,000	$ 4,000	$ 4,000
$ 2,395	$ 3,048	$ 3,680	City Recorder	$ 2,260	$ 2,260	$ 2,260
$ 557	$ 410	$ 406	Payroll Taxes Contribution	$ 695	$ 695	$ 695
$ 1,842	$ 508	$ 1,256	Health Insurance Premium	$ 566	$ 566	$ 566
$ 659	$ 475	$ 1,425	PERS Contribution	$ 600	$ 600	$ 600
$ 18	$ -	$ -	Workers Compensation Insurance Premium	$ -	$ -	$ -
$ -	-	$ -	Deferred Compensation Plan(Pass Thru Account)	$ 174	$ 174	$ 174
$ -	$ -	$ -	Miscellaneous Deduction(Pass Thru Account)	$ -	$ -	$ -
$ 9,445	**$ 6,011**	**$ 11,189**	**TOTAL PERSONNEL SERVICES (Line 9)**	**$ 8,295**	**$ 8,295**	**$ 8,295**
	$ 0	$ 0	**Total Full-Time Equivalent (FTE)**	$ 0	$ 0	$ 0
			MATERIALS AND SERVICES			
$ 11	$ -	$ 25	Office Supplies	$ 25	$ 25	$ 25
$ 226	$ -	$ 50	Postage	$ 50	$ 50	$ 50
$ -	$ -	$ -	Miscellaneous Supplies	$ -	$ -	$ -
$ 881	$ 731	$ 800	Electricity Services	$ 900	$ 900	$ 900

$ 320	$ 438	$ 700	Telephone Services	$ 750	$ 750	$ 750
$ 301	$ 286	$ 450	Natural Gas Services	$ 500	$ 500	$ 500
$ 334	$ 361	$ 400	Wastewater Services	$ 400	$ 400	$ 400
$ 600	$ 600	$ 600	Accounting/Audit Services	$ 600	$ 600	$ 600
$173,554	$179,210	$193,918	Contract Services	$197,021	$197,021	$197,021
$ 15,343	$ 11,139	$ 6,960	911 WCCCA Services	$ 7,160	$ 7,160	$ 7,160
$ -	$ -	$ -	Events & Presentations	$ 100	$ 100	$ 100
$ 9	$ 93	$ 105	Property/Liability Insurance Premium	$ 121	$ 121	$ 121
$191,578	**$192,857**	**$204,008**	**TOTAL MATERIALS & SERVICES (LINE 10)**	**$207,627**	**$207,627**	**$207,627**
			CAPITAL OUTLAY			
$ -	$ -		Computer & Ancillary Purchase	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**TOTAL CAPITAL OUTLAY (LINE 11)**	**$ -**	**$ -**	**$ -**
			CONTINGENCY			
$ -	$ -	$ 31,604	Operating Contingency	$ 63,108	$ 63,108	$ 63,108
$ -	**$ -**	**$ 31,604**	**TOTAL CONTINGENCIES (LINE 14)**	**$ 63,108**	**$ 63,108**	**$ 63,108**
			UNAPPROPRIATED			
$ -	$ -	$ -	Reserved for Future Use	$ -	$ -	$ -
$ -	$ -	$ 46,000	Unappropriated Ending Fund Balance	$ 56,000	$ 56,000	$ 56,000
$ 41,588	$ 82,507		Ending Balance (Prior Years)	$ -	$ -	$ -
$ 41,588	**$ 82,507**	**$ 46,000**	**TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP. (LINE 16)**	**$ 56,000**	**$ 56,000**	**$ 56,000**
$242,611	**$281,374**	**$292,801**	**TOTAL REQUIREMENTS (LINE 17)**	**$335,030**	**$335,030**	**$335,030**
$ -	**$ -**	**$ -**	**FUND BALANCE**	**$ (0)**	**$ (0)**	**$ (0)**

08 WATER SDC RESERVE FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED		2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
			RESOURCES			
			BEGINNING FUND BALANCE/NET WORKING CAPITAL			
$ 14,641	$ 17,547	$ 17,662	Beginning Fund Balance	$ 10,566	$ 10,566	$ 10,566
$ 14,641	**$ 17,547**	**$ 17,662**	**BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)**	**$ 10,566**	**$ 10,566**	**$ 10,566**
			FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES			
$ 2,825	$ 2,825	$ 30,000	System Development Charge - Water	$ 30,000	$ 30,000	$ 30,000
$ 82	$ 99	$ 100	Interest Earned	$ 75	$ 75	$ 75
$ 2,907	**$ 2,924**	**$ 30,100**	**TOTAL FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)**	**$ 30,075**	**$ 30,075**	**$ 30,075**
$ 17,547	**$ 20,471**	**$ 47,762**	**TOTAL RESOURCES (LINE 8)**	**$ 40,641**	**$ 40,641**	**$ 40,641**
			REQUIREMENTS			
			CAPITAL OUTLAY			
$ -	$ -	$ 15,000	SDC Study-Water	$ 10,000	$ 10,000	$ 10,000
$ -	$ -	$ 32,762	Systems Development Improvement	$ 30,000	$ 30,000	$ 30,000
$ -	**$ -**	**$ 47,762**	**TOTAL CAPITAL OUTLAY (LINE 11)**	**$ 40,000**	**$ 40,000**	**$ 40,000**
			CONTINGENCY			
$ -	$ -	$ -	Operating Contingency	$ 641	$ 641	$ 641
$ -	**$ -**	**$ -**	**TOTAL CONTINGENCIES (LINE 14)**	**$ 641**	**$ 641**	**$ 641**
			UNAPPROPRIATED			
$ -	$ -	$ -	Reserved for Future Use	$ -	$ -	$ -
$ -	$ -	$ -	Unappropriated Ending Fund Balance	$ -	$ -	$ -
$ 17,547	$ 20,471	$ -	Ending Balance (Prior Years)	$ -	$ -	$ -
$ 17,547	**$ 20,471**	**$ -**	**TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP. (LINE 16)**	**$ -**	**$ -**	**$ -**
$ 17,547	**$ 20,471**	**$ 47,762**	**TOTAL REQUIREMENTS (LINE 17)**	**$ 40,641**	**$ 40,641**	**$ 40,641**
$ -	**$ -**	**$ -**	**FUND BALANCE**	**$ -**	**$ -**	**$ -**

09 WATER UTILITY DEPRECIATION FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED		2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
			RESOURCES			
			BEGINNING FUND BALANCE/NET WORKING CAPITAL			
$203,665	$177,940	$173,612	Beginning Fund Balance	$215,673	$215,673	$215,673
$203,665	**$177,940**	**$173,612**	**BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)**	**$215,673**	**$215,673**	**$215,673**
			FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES			
$ 1,083	$ 1,063	$ 500	Interest Earned	$ 800	$ 800	$ 800
$ 1,083	**$ 1,063**	**$ 500**	**TOTAL FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)**	**$ 800**	**$ 800**	**$ 800**
			INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS			
$ 10,000	$ 20,000	$ 30,000	Transfer from Water Fund #02	$ 40,000	$ 40,000	$ 40,000
$ 10,000	**$ 20,000**	**$ 30,000**	**TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)**	**$ 40,000**	**$ 40,000**	**$ 40,000**
$214,748	**$199,003**	**$204,112**	**TOTAL RESOURCES (LINE 8)**	**$256,473**	**$256,473**	**$256,473**
			REQUIREMENTS			
			MATERIALS AND SERVICES			
$ -	$ 400	$ 400	Audit & Accounting Services	$ 400	$ 400	$ 400
$ -	**$ 400**	**$ 400**	**TOTAL MATERIAL & SERVICES (LINE 10)**	**$ 400**	**$ 400**	**$ 400**
			CAPITAL OUTLAY			
$ -	$ 3,605	$194,977	Water Projects	$181,310	$181,310	$181,310
$ -	**$ 3,605**	**$194,977**	**TOTAL CAPITAL OUTLAY (LINE 11)**	**$181,310**	**$181,310**	**$181,310**
			INTERFUND TRANSFERS			
$ 36,808	$ -	$ -	Transfer to Water Fund #02	$ -	$ -	$ -
$ 36,808	**$ -**	**$ -**	**TOTAL INTERFUND TRANSFERS (LINE 13)**	**$ -**	**$ -**	**$ -**
			CONTINGENCY			
$ -	$ -	$ 8,735	Operating Contingency	$ 74,763	$ 74,763	$ 74,763
$ -	**$ -**	**$ 8,735**	**TOTAL CONTINGENCIES (LINE 14)**	**$ 74,763**	**$ 74,763**	**$ 74,763**
			UNAPPROPRIATED			
$ -	$ -	$ -	Reserved for Future Use	$ -	$ -	$ -
$ -	$ -	$ -	Unappropriated Ending Fund Balance	$ -	$ -	$ -
$177,940	$194,999	$ -	Ending Balance (Prior Years)	$ -	$ -	$ -
$177,940	**$194,999**	**$ -**	**TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP. (LINE 16)**	**$ -**	**$ -**	**$ -**
$214,748	**$199,003**	**$204,112**	**TOTAL TAX REQUIREMENTS (LINE 17)**	**$256,473**	**$256,473**	**$256,473**
$ -	**$ -**	**$ -**	**FUND BALANCE**	**$ -**	**$ -**	**$ -**

10 PARKS & TREES FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	RESOURCES	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
			PARKS			
			BEGINNING FUND BALANCE/NET WORKING CAPITAL			
$ 13,898	$ 17,721	$ 16,156	Beginning Fund Balance	$ 29,264	$ 29,264	$ 29,264
$ 13,898	**$ 17,721**	**$ 16,156**	**BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)**	**$ 29,264**	**$ 29,264**	**$ 29,264**
			FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES			
$ 233	$ 302	$ 200	Rental Income	$ 300	$ 300	$ 300
$ 960	$ 1,116	$ 900	Greenville City Park Rental Charges	$ 1,000	$ 1,000	$ 1,000
$ 31,332	$ 19,099	$ 28,841	Greenville City Park Maintenance Fees	$ 20,195	$ 20,195	$ 20,195
$ 47	$ 78	$ 60	Interest Earned	$ 60	$ 60	$ 60
$ 439	$ 165	$ 100	Other Revenue	$ 100	$ 100	$ 100
$ 33,011	**$ 20,761**	**$ 30,101**	**TOTAL FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)**	**$ 21,655**	**$ 21,655**	**$ 21,655**
			FEDERAL, STATE & ALL OTHER GRANTS, GIFTS, ALLOCATIONS & DONATIONS			
$ -	$ -	$ -	Park Grant	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**TOTAL FEDERAL, STATE & ALL OTHER GRANTS, GIFTS, ALLOCATIONS & DONATIONS (LINE 3)**	**$ -**	**$ -**	**$ -**
			INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS			
$ 33,000	$ 27,000	$ 52,548	Transfer From General Fund #01	$ 41,000	$ 48,000	$ 48,000
$ 33,000	**$ 27,000**	**$ 52,548**	**TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)**	**$ 41,000**	**$ 48,000**	**$ 48,000**
$ 79,909	**$ 65,482**	**$ 98,805**	**TOTAL PARKS RESOURCES**	**$ 91,919**	**$ 98,919**	**$ 98,919**
			TREES			
			FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES			
$ -	$ -	$ 1,500	Greenville City Park Maintenance Fees	$ 5,250	$ 5,250	$ 5,250
$ 1,322	$ 476	$ -	Other Revenue	$ 100	$ 100	$ 100
$ 1,322	**$ 476**	**$ 1,500**	**TOTAL FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)**	**$ 5,350**	**$ 5,350**	**$ 5,350**
			INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS			
$ 86	$ 3,500	$ 7,915	Transfer From General Fund #01	$ 6,850	$ 6,850	$ 6,850
$ 86	**$ 3,500**	**$ 7,915**	**TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)**	**$ 6,850**	**$ 6,850**	**$ 6,850**
$ 1,408	**$ 3,976**	**$ 9,415**	**TOTAL TREES RESOURCES**	**$ 12,200**	**$ 12,200**	**$ 12,200**
$ 81,317	**$ 69,458**	**$108,220**	**TOTAL RESOURCES (LINE 8)**	**$104,119**	**$111,119**	**$111,119**

			REQUIREMENTS			
			PERSONNEL SERVICES			
			PARKS			
$ 7,949	$ 3,138	$ 8,845	City Manager	$ 8,000	$ 8,000	$ 8,000
$ 4,790	$ 6,096	$ 7,360	City Recorder	$ 4,525	$ 4,525	$ 4,525
$ -	$ -	$ 2,297	Admin Staff	$ -	$ -	$ -
$ 1,267	$ 1,921	$ 2,955	Public Works Supervisor	$ 3,100	$ 3,100	$ 3,100
$ 855	$ 3,148	$ 2,417	Public Works Staff	$ 2,500	$ 2,500	$ 2,500
$ 1,971	$ 2,280	$ 2,220	Park Maintenance Staff	$ -	$ -	$ -
$ 1,502	$ 1,543	$ 1,904	Payroll Taxes Contribution	$ 2,000	$ 2,000	$ 2,000
$ 744	$ 1,116	$ 2,515	Health Insurance Premium	$ 1,133	$ 1,133	$ 1,133
$ 1,317	$ 951	$ 3,201	PERS Contribution	$ 1,200	$ 1,200	$ 1,200
$ 279	$ 357	$ 390	Workers Compensation Insurance Premium	$ 458	$ 458	$ 458
$ -	$ -	$ -	Deferred Compensation Plan(Pass Thru Account)	$ 347	$ 347	$ 347
$ -	$ -	$ -	Miscellaneous Deduction(Pass Thru Account)	$ -	$ -	$ -
$ 20,674	**$ 20,550**	**$ 34,104**	**TOTAL PARK PERSONNEL SERVICES**	**$ 23,263**	**$ 23,263**	**$ 23,263**
	$ 0	**$ 0**	**Total Full-Time Equivalent (FTE)**	**$ 0**	**$ 0**	**$ 0**
			TREES			
$ -	$ -	$ -	City Manager	$ -	$ -	$ -
$ -	$ -	$ -	City Recorder	$ -	$ -	$ -
$ -	$ -	$ -	Public Works Supervisor	$ -	$ -	$ -
$ -	$ -	$ -	Public Works Staff	$ -	$ -	$ -
$ -	$ -	$ -	Maintenance Work Staff	$ -	$ -	$ -
$ -	$ -	$ -	Payroll Taxes Contribution	$ -	$ -	$ -
$ -	$ -	$ -	Health Insurance Premium	$ -	$ -	$ -
$ -	$ -	$ -	PERS Contribution	$ -	$ -	$ -
$ -	$ -	$ -	Workers Compensation Insurance Premium	$ -	$ -	$ -
$ -	$ -	$ -	Deferred Compensation Plan(Pass Thru Account)	$ -	$ -	$ -
$ -	$ -	$ -	Miscellaneous Deduction(Pass Thru Account)	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**TOTAL TREE PERSONNEL SERVICES**	**$ -**	**$ -**	**$ -**
	$ -	**$ -**	**Total Full-Time Equivalent (FTE)**	**$ -**	**$ -**	**$ -**
$ 20,674	**$ 20,550**	**$ 34,104**	**TOTAL PERSONNEL SERVICES (LINE 9)**	**$ 23,263**	**$ 23,263**	**$ 23,263**
	$ 0	**$ 0**	**Total Full-Time Equivalent (FTE)**	**$ 0**	**$ 0**	**$ 0**
			MATERIALS AND SERVICES			
			PARKS			
$ -	$ -	$ 50	Office Supplies	$ 50	$ 50	$ 50
$ 0	$ 78	$ 25	Postage	$ 25	$ 25	$ 25
$ -	$ -	$ -	Miscellaneous Expense	$ 2,850	$ 2,850	$ 2,850
$ 512	$ 530	$ 625	Electricity Services	$ 700	$ 700	$ 700
$ 78	$ 168	$ 200	Natural Gas Services	$ 350	$ 350	$ 350
$ 156	$ 156	$ 200	Garbage Services	$ 250	$ 250	$ 250
$ 62	$ 68	$ 100	Wastewater Services	$ 150	$ 150	$ 150
$ 200	$ 200	$ 200	Accounting/Audit Cost	$ 200	$ 200	$ 200
$ 8	$ 369	$ 3,000	Contract Service	$ 4,500	$ 12,000	$ 12,000
$ -	$ -	$ 150	Membership Fees	$ 150	$ 150	$ 150
$ 1,675	$ 1,604	$ 4,350	Events & Special Presentations	$ 2,950	$ 2,950	$ 2,950
$ -	$ -	$ 300	Education/Training/Travel	$ 1,450	$ 1,450	$ 1,450
$ 487	$ 486	$ 550	Property/Liability Insurance	$ 383	$ 383	$ 383
$ -	$ -	$ -	Street Tree Replacement	$ -	$ -	$ -
$ 643	$ 4,094	$ 4,710	Park Maintenance	$ 3,190	$ 3,190	$ 3,190

$ 35,445	$ 23,163	$ 33,341	Greenville City Park Maintenance	$ 27,695	$ 27,695	$ 27,695
$ 1,030	$ 960	$ 1,000	Greenville City Park Rental Fees	$ 1,320	$ 1,320	$ 1,320
$ 40,297	**$ 31,876**	**$ 48,801**	**TOTAL PARKS MATERIALS & SERVICES**	**$ 46,213**	**$ 53,713**	**$ 53,713**
			TREES			
$ 79	$ -	$ 100	Postage	$ 100	$ 100	$ 100
$ 2,472	$ -	$ 1,500	Contract Service	$ 3,000	$ 3,000	$ 3,000
$ 25	$ 15	$ 15	Membership Fees	$ 150	$ 150	$ 150
$ -	$ 943	$ 500	Events & Special Presentations	$ 1,200	$ 1,200	$ 1,200
$ 6	$ 127	$ 500	Education/Training/Travel	$ 500	$ 500	$ 500
$ 5	$ -	$ 1,500	Park Maintenance	$ 1,000	$ 1,000	$ 1,000
$ 38	$ 656	$ 2,000	Greenville City Park Maintenance	$ 6,250	$ 6,250	$ 6,250
$ 2,625	**$ 1,741**	**$ 6,115**	**TOTAL TREES MATERIALS & SERVICES**	**$ 12,200**	**$ 12,200**	**$ 12,200**
$ 42,922	**$ 33,617**	**$ 54,916**	**TOTAL MATERIALS & SERVICES (LINE 10)**	**$ 58,413**	**$ 65,913**	**$ 65,913**
			CAPITAL OUTLAY			
$ -	$ -	$ 200	Park Equipment	$ 200	$ 200	$ 200
$ -	$ -	$ -	Park Grant	$ -	$ -	$ -
	$ -	$ -	Parks Improvement Reserves	$ -	$ -	$ -
$ -	$ -	$ -	SDC Study	$ -	$ -	$ -
$ -	**$ -**	**$ 200**	**TOTAL CAPITAL OUTLAY (LINE 11)**	**$ 200**	**$ 200**	**$ 200**
			INTERFUND TRANSFERS			
$ -	$ -	$ -	Transfer to General Fund #01	$ -	$ -	$ -
$ -	$ -	$ -	Transfer to Water Bond Debt			
$ -	$ -	$ -	Transfer to Water Depreciation Fund			
$ -	$ -	$ -	Transfer to Capital Equipment Reserve Fund			
$ -	$ -	$ -	Transfer to Capital Reserve Fund #13	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**TOTAL INTERFUND TRANSFERS (LINE 13)**	**$ -**	**$ -**	**$ -**
			CONTINGENCY			
$ -	$ -	$ -	Operating Contingency	$ 3,243	$ 2,743	$ 2,743
$ -	**$ -**	**$ -**	**TOTAL CONTINGENCIES (LINE 14)**	**$ 3,243**	**$ 2,743**	**$ 2,743**
			UNAPPROPRIATED			
$ -	$ -	$ -	Reserved for Future Expense	$ -	$ -	$ -
$ -	$ 15,292	$ 19,000	Unappropriated Ending Fund Balance	$ 19,000	$ 19,000	$ 19,000
$ 17,721	$ -	$ -	Ending Balance (Prior Years)	$ -	$ -	$ -
$ 17,721	**$ 15,292**	**$ 19,000**	**TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP. (LINE 16)**	**$ 19,000**	**$ 19,000**	**$ 19,000**
$ 81,317	**$ 69,458**	**$108,220**	**TOTAL TAX REQUIREMENTS (LINE 17)**	**$104,119**	**$111,119**	**$111,119**
$ -	**$ -**	**$ -**	**FUND BALANCE**	**$ -**	**$ -**	**$ -**

11 TDT RESERVE FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED		2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
			RESOURCES			
			BEGINNING FUND BALANCE/NET WORKING CAPITAL			
$ -	$ 6,672	$ 6,711	Beginning Fund Balance	$ 11,432	$ 11,432	$ 11,432
$ -	**$ 6,672**	**$ 6,711**	**BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)**	**$ 11,432**	**$ 11,432**	**$ 11,432**
			FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES			
$ 6,665	$ 4,665	$ 30,000	Transportation Development Tax Reserve	$ 30,000	$ 30,000	$ 30,000
$ 7	$ 39	$ -	Interest Earned	$ 50	$ 50	$ 50
$ 6,672	**$ 4,704**	**$ 30,000**	**TOTAL FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)**	**$ 30,050**	**$ 30,050**	**$ 30,050**
$ 6,672	**$ 11,376**	**$ 36,711**	**TOTAL RESOURCES (Line 8)**	**$ 41,482**	**$ 41,482**	**$ 41,482**
			REQUIREMENTS			
			CONTINGENCY			
$ -	$ -	$ 36,711	Operating Contingency	$ 41,482	$ 41,482	$ 41,482
$ -	**$ -**	**$ 36,711**	**TOTAL CONTINGENCIES (LINE 14)**	**$ 41,482**	**$ 41,482**	**$ 41,482**
			UNAPPROPRIATED			
$ -	$ -	$ -	Reserved for Future Use	$ -	$ -	$ -
$ 6,672	$ -	$ -	Unappropriated Ending Fund Balance	$ -	$ -	$ -
$ -	$ 11,376	$ -	Ending Balance (Prior Years)	$ -	$ -	$ -
$ 6,672	**$ 11,376**	**$ -**	**TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP. (LINE 16)**	**$ -**	**$ -**	**$ -**
$ 6,672	**$ 11,376**	**$ 36,711**	**TOTAL TAX REQUIREMENTS (LINE 17)**	**$ 41,482**	**$ 41,482**	**$ 41,482**
$ -	**$ -**	**$ -**	**FUND BALANCE**	**$ -**	**$ -**	**$ -**

12 CE RESERVE FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED		2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
			RESOURCES			
			BEGINNING FUND BALANCE/NET WORKING CAPITAL			
$ -	$ -	$ -	Beginning Fund Balance	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)**	**$ -**	**$ -**	**$ -**
			FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES			
$ -	$ -	$ -	Interest Earned	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**TOTAL FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)**	**$ -**	**$ -**	**$ -**
			INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS			
$ -	$ -	$ -	Transfer from General Fund #01	$ -	$ -	$ -
$ -	$ -	$ -	Transfer from Water Fund #02	$ -	$ -	$ -
$ -	$ -	$ -	Transfer from Library Fund #03	$ -	$ -	$ -
$ -	$ -	$ -	Transfer from Streets & Roads Fund #04	$ -	$ -	$ -
$ -	$ -	$ -	Transfer from Parks & Trees Fund #10	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)**	**$ -**	**$ -**	**$ -**
$ -	**$ -**	**$ -**	**TOTAL RESOURCES (Line 8)**	**$ -**	**$ -**	**$ -**
			REQUIREMENTS			
			INTERFUND TRANSFERS			
$ -	$ -	$ -	Transfer to Capital Project #14	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**TOTAL INTERFUND TRANSFERS (LINE 13)**	**$ -**	**$ -**	**$ -**
			CONTINGENCY			
$ -	$ -	$ -	Operating Contingency	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**TOTAL CONTINGENCIES (LINE 14)**	**$ -**	**$ -**	**$ -**
			UNAPPROPRIATED			
$ -	$ -	$ -	Reserved for Future Use	$ -	$ -	$ -
$ -	$ -	$ -	Unappropriated Ending Fund Balance	$ -	$ -	$ -
$ -	$ -	$ -	Ending Balance (Prior Years)	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP. (LINE 16)**	**$ -**	**$ -**	**$ -**
$ -	**$ -**	**$ -**	**TOTAL TAX REQUIREMENTS (LINE 17)**			
$ -	**$ -**	**$ -**	**FUND BALANCE**	**$ -**	**$ -**	**$ -**

13 Capital Projects Reserve Fund

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED		2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
			RESOURCES			
			BEGINNING FUND BALANCE/NET WORKING CAPITAL			
$ 87,162	$ 84,329	$108,931	Beginning Fund Balance	$134,696	$134,696	$134,696
$ 87,162	**$ 84,329**	**$108,931**	**BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)**	**$134,696**	**$134,696**	**$134,696**
			FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES			
$ 24,469	$ 24,208	$ 20,000	Franchise Fees - Portland General Electric	$ 20,000	$ 20,000	$ 20,000
$ 440	$ 511	$ 600	Interest Earned	$ 600	$ 600	$ 600
$ 1,670	$ -	$ -	Other Revenue	$ -	$ -	$ -
$ 26,579	**$ 24,719**	**$ 20,600**	**TOTAL FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)**	**$ 20,600**	**$ 20,600**	**$ 20,600**
			INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS			
$ -	$ -	$ -	Transfer from General Fund #01	$ -	$ -	$ -
$ -	$ -	$ -	Transfer from Water Fund #02	$ -	$ -	$ -
$ -	$ -	$ -	Transfer from Library Fund #03	$ -	$ -	$ -
$ -	$ -	$ -	Transfer from Streets & Roads Fund #04	$ -	$ -	$ -
$ -	$ -	$ -	Transfer from Parks & Trees Fund #10	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)**	**$ -**	**$ -**	**$ -**
$113,741	**$109,047**	**$129,531**	**TOTAL RESOURCES (Line 8)**	**$155,296**	**$155,296**	**$155,296**
			REQUIREMENTS			
			CAPITAL OUTLAY			
$ 12,437	$ -	$104,531	General Fund #01 Capital Projects	$130,296	$130,296	$130,296
$ 16,975	$ -	$ -	Public Works Building - Solar Panels	$ -	$ -	$ -
$ 29,412	**$ -**	**$104,531**	**TOTAL CAPITAL OUTLAY (LINE 11)**	**$130,296**	**$130,296**	**$130,296**
			TRANSFERS			
$ -	$ -	$ -	Transfer to Capital Project #14	$ -	$ -	$ -
$ -	$ -	$ -	Transfer to Water Utility Capital Projects #17	$ -	$ -	$ -
$ -		**$ -**	**TOTAL INTERFUND TRANSFERS (LINE 13)**	**$ -**	**$ -**	**$ -**
			CONTINGENCY			
$ -	$ -	$ 25,000	Operating Contingency	$ 25,000	$ 25,000	$ 25,000
$ -	**$ -**	**$ 25,000**	**TOTAL CONTINGENCIES (LINE 14)**	**$ 25,000**	**$ 25,000**	**$ 25,000**
			UNAPPROPRIATED			
$ -	$ -	$ -	Reserved for Future Use	$ -	$ -	$ -
$ -	$ -	$ -	Unappropriated Ending Fund Balance	$ -	$ -	$ -
$ 84,329	$109,047	$ -	Ending Balance (Prior Years)	$ -	$ -	$ -
$ 84,329	**$109,047**	**$ -**	**TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP (LINE 16)**	**$ -**	**$ -**	**$ -**
$113,741	**$109,047**	**$129,531**	**TOTAL TAX REQUIREMENTS (LINE 17)**	**$155,296**	**$155,296**	**$155,296**
$ -	**$ -**	**$ -**	**FUND BALANCE**	**$ -**	**$ -**	**$ -**

14 CAPITAL PROJECT FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED		2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
			RESOURCES			
			BEGINNING FUND BALANCE/NET WORKING CAPITAL			
$ 1,324,993	$ 7,830	$ -	Beginning Fund Balance	$ -	$ -	$ -
$ 1,324,993	**$ 7,830**	**$ -**	**BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)**	**$ -**	**$ -**	**$ -**
			FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES			
$ 2,571	$ 8	$ -	Interest Earned	$ -	$ -	$ -
$ -	$ -	$ -	Other Revenue	$ -	$ -	$ -
$ 2,571	**$ 8**	**$ -**	**TOTAL FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)**	**$ -**	**$ -**	**$ -**
			FEDERAL, STATE & ALL OTHER GRANTS, GIFTS, ALLOCATIONS & DONATIONS			
$ -	$ -	$ 12,320	Library Donations	$179,585	$179,585	$179,585
$ -	$ -	$526,400	Library Building Project Grants	$300,000	$300,000	$300,000
$ -	**$ -**	**$538,720**	**TOTAL FEDERAL, STATE & ALL OTHER GRANTS, GIFTS, ALLOCATIONS & DONATIONS (LINE 3)**	**$479,585**	**$479,585**	**$479,585**
			REVENUE FROM BONDS & OTHER DEBT			
$ -	$ -	$ -	Loan Funds Received	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**REVENUE FROM BONDS & OTHER DEBT (LINE 4)**	**$ -**	**$ -**	**$ -**
			INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS			
$ -	$ -	$ -	Transfer from General Fund #01	$ -	$ -	$ -
$ -	$ -	$ -	Transfer from Water Fund #02	$ -	$ -	$ -
$ -	$ -	$ -	Transfer from Library Fund #03	$ -	$ -	$ -
$ -	$ -	$ -	Transfer from Streets & Roads Fund #04	$ -	$ -	$ -
$ -	$ -	$ -	Transfer from Parks & Trees Fund #10	$ -	$ -	$ -
$ -	$ -	$ -	Transfer from Capital Equipment Reserve Fund #12	$ -	$ -	$ -
$ -	$ -	$ -	Transfer from Capital Reserve Fund #13	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)**	**$ -**	**$ -**	**$ -**
$ 1,327,564	**$ 7,838**	**$538,720**	**TOTAL RESOURCES (Line 8)**	**$479,585**	**$479,585**	**$479,585**
			REQUIREMENTS			
			CAPITAL OUTLAY			
$ -	$ -	$ -	General Fund #01 Capital Projects	$ -	$ -	$ -
$ 18,384	$ 1,529	$ -	Public Works Building	$ -	$ -	$ -
$ -	$ -	$ -	Water Fund #02 Capital Projects	$ -	$ -	$ -
$ -	$ -	$ -	Streets & Roads Fund #04 Capital Projects	$ -	$ -	$ -
$ -	$ -	$ -	Park Fund #10 Capital Projects	$ -	$ -	$ -
$ -	$ -	$ 95,520	Library Fund #03 Capital Projects Phase 2 Equipment	$148,465	$148,465	$148,465

$ 123,065	$ 6,310	$443,200	Library Fund #03 Capital Projects Phase 2 Building	$331,120	$331,120	$331,120
$ 141,449	**$ 7,838**	**$538,720**	**TOTAL CAPITAL OUTLAY (LINE 11)**	**$479,585**	**$479,585**	**$479,585**
			TRANSFER			
$ 1,178,760	$ -	$ -	Transfer to Water Utility Capital Projects #17	$ -	$ -	$ -
$ 1,178,760	**$ -**	**$ -**	**TOTAL INTERFUND TRANSFERS (LINE 13)**	**$ -**	**$ -**	**$ -**
			CONTINGENCY			
$ -	$ -	$ -	Operating Contingency	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**TOTAL CONTINGENCIES (LINE 14)**	**$ -**	**$ -**	**$ -**
			UNAPPROPRIATED			
$ -	$ -	$ -	Reserved for Future Use	$ -	$ -	$ -
$ -	$ -	$ -	Unappropriated Ending Fund Balance	$ -	$ -	$ -
$ 7,355	$ -	$ -	Ending Balance (Prior Years)	$ -	$ -	$ -
$ 7,355	**$ -**	**$ -**	**TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP (LINE 16)**	**$ -**	**$ -**	**$ -**
$ 1,327,564	**$ 7,838**	**$538,720**	**TOTAL REQUIREMENTS (LINE 17)**	**$479,585**	**$479,585**	**$479,585**
$ -	**$ -**	**$ -**	**FUND BALANCE**	**$ -**	**$ -**	**$ -**

15 WATER UTILITY RE FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED		2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
			RESOURCES			
			BEGINNING FUND BALANCE/NET WORKING CAPITAL			
$ -	$ -	$ -	Beginning Fund Balance	$ 1,005	$ 1,005	$ 1,005
$ -	**$ -**	**$ -**	**BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)**	**$ 1,005**	**$ 1,005**	**$ 1,005**
			FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES			
$ -	$ -	$ -	Interest Earned	$ 10	$ 10	$ 10
$ -	**$ -**	**$ -**	**TOTAL FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)**	**$ 10**	**$ 10**	**$ 10**
			INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS			
$ -	$ -	$ -	Transfer from General Fund #01	$ -	$ -	$ -
$ -	$ -	$ 1,000	Transfer from Water Fund #02	$ 2,000	$ 2,000	$ 2,000
$ -	**$ -**	**$ 1,000**	**TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)**	**$ 2,000**	**$ 2,000**	**$ 2,000**
$ -	**$ -**	**$ 1,000**	**TOTAL RESOURCES (Line 8)**	**$ 3,015**	**$ 3,015**	**$ 3,015**
			REQUIREMENTS			
			CAPITAL OUTLAY			
$ -	$ -	$ 1,000	Purchase of New Truck	$ 3,015	$ 3,015	$ 3,015
$ -	**$ -**	**$ 1,000**	**TOTAL CAPITAL OUTLAY (LINE 11)**	**$ 3,015**	**$ 3,015**	**$ 3,015**
			CONTINGENCY			
$ -	$ -	$ -	Operating Contingency	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**TOTAL CONTINGENCIES (LINE 14)**	**$ -**	**$ -**	**$ -**
			UNAPPROPRIATED			
$ -	$ -	$ -	Reserved for Future Use	$ -	$ -	$ -
$ -	$ -	$ -	Unappropriated Ending Fund Balance	$ -	$ -	$ -
$ -	$ -	$ -	Ending Balance (Prior Years)	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP (LINE 16)**	**$ -**	**$ -**	**$ -**
$ -	**$ -**	**$ 1,000**	**TOTAL TAX REQUIREMENTS (LINE 17)**	**$ 3,015**	**$ 3,015**	**$ 3,015**
$ -	**$ -**	**$ -**	**FUND BALANCE**	**$ -**	**$ -**	**$ -**

16 WATER UTILITY RESERVE FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED		2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
			RESOURCES			
			BEGINNING FUND BALANCE/NET WORKING CAPITAL			
$ -	$ -	$ -	Beginning Fund Balance	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)**	**$ -**	**$ -**	**$ -**
			FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES			
$ -	$ -	$ -	Interest Earned	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**TOTAL FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)**	**$ -**	**$ -**	**$ -**
			INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS			
$ -	$ -	$ -	Transfer from General Fund #01	$ -	$ -	$ -
$ -	$ -	$ -	Transfer from Water Fund #02	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)**	**$ -**	**$ -**	**$ -**
$ -	**$ -**	**$ -**	**TOTAL RESOURCES (Line 8)**	**$ -**	**$ -**	**$ -**
			REQUIREMENTS			
			CONTINGENCY			
$ -	$ -	$ -	Operating Contingency	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**TOTAL CONTINGENCIES (LINE 14)**	**$ -**	**$ -**	**$ -**
			UNAPPROPRIATED			
$ -	$ -	$ -	Reserved for Future Use	$ -	$ -	$ -
$ -	$ -	$ -	Unappropriated Ending Fund Balance	$ -	$ -	$ -
$ -	$ -	$ -	Ending Balance (Prior Years)	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP (LINE 16)**	**$ -**	**$ -**	**$ -**
$ -	**$ -**	**$ -**	**TOTAL REQUIREMENTS (LINE 17)**	**$ -**	**$ -**	**$ -**
$ -	**$ -**	**$ -**	**FUND BALANCE**	**$ -**	**$ -**	**$ -**

17 WATER UTILITY PROJECTS FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED		2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
			RESOURCES			
			BEGINNING FUND BALANCE/NET WORKING CAPITAL			
$ -	$ 97,555	$ 2,649	Beginning Fund Balance	$ 4,949	$ 4,949	$ 4,949
$ -	**$ 97,555**	**$ 2,649**	**BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)**	**$ 4,949**	**$ 4,949**	**$ 4,949**
			FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES			
$ 1,915	$ 106	$ 50	Interest Earned	$ 20	$ 20	$ 20
$ -	$ -	$ -	Other Revenue	$ -	$ -	$ -
$ 1,915	**$ 106**	**$ 50**	**TOTAL FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)**	**$ 20**	**$ 20**	**$ 20**
			INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS			
$ -	$ -	$ -	Transfer from General Fund #01	$ -	$ -	$ -
$ -	$ -	$ -	Transfer from Water Fund #02	$ -	$ -	$ -
$ -	$ -	$ -	Transfer from Capital Reverve Fund #13	$ -	$ -	$ -
$ 1,178,760	$ -	$ -	Transfer from Capital Projects Fund #14	$ -	$ -	$ -
$ 1,178,760	**$ -**	**$ -**	**TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)**	**$ -**	**$ -**	**$ -**
$ 1,180,675	**$ 97,660**	**$ 2,699**	**TOTAL RESOURCES (Line 8)**	**$ 4,969**	**$ 4,969**	**$ 4,969**
			REQUIREMENTS			
			CAPITAL OUTLAY			
$ 195,608	$ 937	$ -	Public Works Building	$ -	$ -	$ -
$ 887,512	$ 90,798	$ 2,699	Water System Improvement Project	$ 4,969	$ 4,969	$ 4,969
$ 1,083,120	**$ 91,736**	**$ 2,699**	**TOTAL CAPITAL OUTLAY (LINE 11)**	**$ 4,969**	**$ 4,969**	**$ 4,969**
			CONTINGENCY			
$ -	$ -	$ -	Operating Contingency	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**TOTAL CONTINGENCIES (LINE 14)**	**$ -**	**$ -**	**$ -**
			UNAPPROPRIATED			
$ -	$ -	$ -	Reserved for Future Use	$ -	$ -	$ -
$ -	$ -	$ -	Unappropriated Ending Fund Balance	$ -	$ -	$ -
$ 97,555	$ 5,925	$ -	Ending Balance (Prior Years)	$ -	$ -	$ -
$ 97,555	**$ 5,925**	**$ -**	**TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP (LINE 16)**	**$ -**	**$ -**	**$ -**
$ 1,180,675	**$ 97,660**	**$ 2,699**	**TOTAL REQUIREMENTS (LINE 17)**	**$ 4,969**	**$ 4,969**	**$ 4,969**
$ -	**$ -**	**$ -**	**FUND BALANCE**	**$ -**	**$ -**	**$ -**

18 PARK SDC FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED		2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
			RESOURCES			
			BEGINNING FUND BALANCE/NET WORKING CAPITAL			
$ -	$ 1,800	$ 1,811	Beginning Fund Balance	$ 3,633	$ 3,633	$ 3,633
$ -	**$ 1,800**	**$ 1,811**	**BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)**	**$ 3,633**	**$ 3,633**	**$ 3,633**
			FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES			
$ 1,800	$ 1,800	$ 9,000	System Development Charge - Parks	$ 9,000	$ 9,000	$ 9,000
$ -	$ 11	$ 11	Interest Earned	$ 16	$ 16	$ 16
$ 1,800	**$ 1,811**	**$ 9,011**	**TOTAL FEES, LICENSES, PERMITS. FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)**	**$ 9,016**	**$ 9,016**	**$ 9,016**
$ 1,800	**$ 3,611**	**$ 10,822**	**TOTAL RESOURCES (LINE 8)**	**$ 12,649**	**$ 12,649**	**$ 12,649**
			REQUIREMENTS			
			CAPITAL OUTLAY			
$ -	$ -	$ -	SDC Study-Park	$ -	$ -	$ -
	$ -	$ 10,822	Systems Development Improvement	$ 12,649	$ 12,649	$ 12,649
$ -	**$ -**	**$ 10,822**	**TOTAL CAPITAL OUTLAY (LINE 11)**	**$ 12,649**	**$ 12,649**	**$ 12,649**
			CONTINGENCY			
$ -	$ -	$ -	Operating Contingency	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**TOTAL CONTINGENCIES (LINE 14)**	**$ -**	**$ -**	**$ -**
			UNAPPROPRIATED			
$ -	$ -	$ -	Reserved for Future Use	$ -	$ -	$ -
$ -		$ -	Unappropriated Ending Fund Balance	$ -	$ -	$ -
$ 1,800	$ 3,611	$ -	Ending Balance (Prior Years)	$ -	$ -	$ -
$ 1,800	**$ 3,611**	**$ -**	**TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP (LINE 16)**	**$ -**	**$ -**	**$ -**
$ 1,800	**$ 3,611**	**$ 10,822**	**TOTAL REQUIREMENTS (LINE 17)**	**$ 12,649**	**$ 12,649**	**$ 12,649**
$ -	**$ -**	**$ -**	**FUND BALANCE**	**$ -**	**$ -**	**$ -**

FORM LB-1: SUMMARY TOTALS

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	FORM LB-1	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
$ 2,889,823	$ 1,729,586	$ 1,559,535	Total Beginning Fund Balance/Net Working Capital	$ 1,856,473	$ 1,856,473	$ 1,856,473
$ 1,012,529	$ 1,072,027	$ 1,076,544	Total Fees, Licenses, Permits, Fines, Assessments & Other Charges	$ 1,125,599	$ 1,125,599	$ 1,125,599
$ 20,002	$ 14,096	$ 719,119	Total Federal, State & all Other Grants, Gifts, Allocations & Donations	$ 749,585	$ 749,585	$ 749,585
$ -	$ -	$ -	Total Revenue from Bonds & Other Debt	$ -	$ -	$ -
$ 1,398,809	$ 168,347	$ 219,290	Total Interfund Transfers/Internal Service Reimbursements	$ 218,477	$ 225,477	$ 225,477
$ -	$ -	$ -	Total All Other Resources Except Property Taxes	$ -	$ -	$ -
$ 380,023	$ 433,898	$ 409,633	Total Property Taxes Estimated to be Received	$ 421,807	$ 421,807	$ 421,807
$ 5,701,185	**$ 3,417,953**	**$ 3,984,121**	**Total Resources (add Lines 1 through 7)**	**$ 4,371,941**	**$ 4,378,941**	**$ 4,378,941**
$ 451,643	$ 452,456	$ 616,399	Total Personnel Services	$ 538,045	$ 538,045	$ 538,045
$ 579,116	$ 620,114	$ 883,679	Total Materials and Services	$ 893,555	$ 901,055	$ 901,055
$ 1,328,803	$ 131,175	$ 1,234,910	Total Capital Outlay	$ 1,401,724	$ 1,401,724	$ 1,401,724
$ 213,703	$ 212,428	$ 216,038	Total Debt Service	$ 214,332	$ 214,332	$ 214,332
$ 1,398,809	$ 168,347	$ 219,290	Total Interfund Transfers	$ 218,477	$ 225,477	$ 225,477
$ -	$ -	$ 510,085	Total Contingencies	$ 787,088	$ 779,588	$ 779,588
$ -	$ -	$ -	Total Special Payments	$ -	$ -	$ -
$ 1,729,111	$ 1,833,433	$ 303,720	Total Unappropriated Ending Balance & Reserved for Future Expenditure	$ 318,720	$ 318,720	$ 318,720
$ 5,701,185	**$ 3,417,953**	**$ 3,984,121**	**Total Requirements (add lines 9 thru 16)**	**$ 4,371,941**	**$ 4,378,941**	**$ 4,378,941**
	8.50	**8.79**	**Total Full-Time Equivalent (FTE)**	**8.72**	**8.72**	**8.72**