

**FY 2018-2019**

**City of Banks – Adopted Budget**



CITY OF BANKS  
ADOPTED BUDGET FISCAL YEAR 2018-2019

ADOPTED – JUNE 12, 2018

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## **BUDGET OVERVIEW**

### **2018-2019 BUDGET MESSAGE**

April 14, 2018

City of Banks

Citizens of Banks,

I am pleased to present this balanced Fiscal Year 2018-2019 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 proposing several new projects in Fiscal Year 2018-2019. These include fixing 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 2017 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 assume 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 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 Adopted Council Goals at the time of this budget guidance letter, and formulated during the February 8<sup>th</sup> annual Council Retreat, are the desired goals of the City Council. They are extensive, and cannot all be fully funded, but they provide us with excellent prioritized policy guidance in shaping our operating budget proposal for Fiscal Year 2018-2019.

Assuming that the direction by the City Council at the Annual Council Retreat will stay the same, assume that expenses totals stay the same for the fiscal Year 2018-2019. 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 must be dealt with by reducing an expense somewhere else in the Fund. This is not easy, but it must be done in order to further tighten our budgetary belt.

### **Revenue Assumptions**

As we enter into this year, our previous (conservative) assumptions regarding revenues and a paucity of tax receipts are proving to have essentially been correct. This fact coupled with the assumption that we have experienced a fundamental shift in our economy leaves us with the task of yet again assuming revenues from an extremely conservative perspective.

Assume, therefore, that property tax revenues, in actual dollar amounts, are identical with those adopted in the Fiscal Year 2017-2018 operating budget.

Assume, also, that the other revenues will be identical, in actual dollar amounts, to those adopted in the Fiscal Year 2017-2018 operating budget. If this assumption must be modified for a particular line item, note it on the budget request that is submitted, and in the individual Fund Narrative.

## Expenses Assumptions

We recommended, and the Council approved, the annual budgeting for personnel costs. There are three elements to the Banks compensation budget: A staff-wide cost of living adjustment based on the CPI-U from December to December, effective on July 1, 2018; an increase based on the individual performance, effective on July 1, 2018; and a separate bonus element applicable to employees with exemplary individual performances.

For Fiscal Year 2018-2019, assume that we will budget the staff-wide cost-of-living increase based on the CPI-U from December-2016 to December, 2017 (estimated this year to be 2.10%). Also assume that the separate merit raise base on performances for the Fiscal Year 2018-2019 will be limited to 2.90%. The separate bonus element for Fiscal Year 2018-2019 will not be executed this fiscal year. Also, we will try to blend the results of the City of Banks' Salary Range into the numbers for Fiscal Year 2018-2019 Personal Service Budget.

Pay increase will be based on the attached Performance Evaluation Rating Scale and management will ensure that the definition are adhered to per City Council requirement.

Assume a 4% increase in the cost of materials and services. But, as mentioned above, do not assume any increase in the amount of funds available for materials and services. This means that, essentially, we will be looking at our current services in this coming Fiscal Year 2018-2019 Budget. It is a sad fact that Banks, similar to most other Oregon municipalities, must reduce our overall budget. In previous budgets, we were able to not lay off personnel and yet still make modest capital expenditures with modest increases in services. Assume that there will not be any laying off of personnel and that we will look at various services to see if we will need to cut them.

Assume a 15% increase in health insurance costs for city staff who are covered.

Assume a 15% increase in health insurance costs for city staff who are covered.

Assume that there will be some new programs or projects in Fiscal Year 2018-2019

- Complete Zoning Ordinance Changes
- Commerce Street Water Line Looping/Paving Project
- Water Transmission Line Replacement on Seller Road, Banks Road, and Cedar Canyon Road

Our budget requests/proposal should be established accordingly.

Assume that we will continue to increase the Unappropriated Ending Fund balance for each operating fund appropriately to the necessary level for continuity of operations during the early portion of the Fiscal Year and, in the Fund Narrative, discuss the methodology and logic used to arrive at the designated figure. If this assumption must be modified, specifically address the deficiency in the narrative and provide a projection of when it will be accomplished for the specific Fund. Remember, Unappropriated Ending Fund Balance is now a designated part of the Ending Fund Balance and should be tracked from year to year appropriately.

Assume that we will continue to increase the Unappropriated Ending Fund balance for each operating fund appropriately to the necessary level for continuity of operations during the early portion of the Fiscal Year and, in the Fund Narrative, discuss the methodology and logic used to arrive at the designated figure. If this assumption must be modified, specifically address the deficiency in the narrative and provide a projection of when it will be accomplished for the specific Fund. Remember, Unappropriated Ending Fund Balance is now a designated part of the Ending Fund Balance and should be tracked from year to year appropriately.

Assume that, as in previous fiscal years, the employee vacation bank is fully funded, including allowance for all vacation earned in Fiscal Year 2018-2019 (less the mandatory five consecutive days of vacation requirement for internal financial control purposes). If this assumption must be modified, specifically address the deficiency in the narrative and provide a projection of when it will be accomplished for the specific Fund.

Assume that there will be no increase in FTE on the city staff. Also assume that there will be no change in the service hours of each department.

Assume a 10% increase in Property and Liability Insurance costs.

Assume a 5% increase in Utility costs. This year add the cost for water service for funds that use this service.

Assume overtime (other salary) expenses at no more than 25% of normal salary for the department or work center calculated.

Assume \$1,500 will be spent for the annual employee and volunteer holiday social and that it will be expensed across the operating funds.

Assume that annual Holiday Employee Gift Certificates will continue as before with no monetary changes.

### 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.

Budgeting for two Water Capital Improvement Project

- Commerce Street Water Line Looping/Paving Project
- Water Transmission Line Replacement on Seller Road, Banks Road, and Cedar Canyon Road

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

## BUDGET COMMITTEE & CITY ADMINISTRATION

### BUDGET COMMITTEE

CITY COUNCIL MEMBERS	APPOINTED MEMBERS
Mayor Peter Edison	BC1: Open
CC1: Dan Keller	BC2: Open
CC2: Michael Nelson	BC3: Open
CC3: Mark Walsh	BC4: Levi Eckhardt
CC4: Stephanie Jones	BC5: Open
CC5: Mark Gregg	BC6: Erica Harold-Heine
CC6: Teri Branstitre	BC7: Polly Zechmann

CITY ADMINISTRATION

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<b>City Manager:</b>	Jolynn Becker
<b>City Recorder:</b>	Angie Lanter
<b>Municipal Court Judge:</b>	Virginia Peterson, Esq
<b>Court Clerk:</b>	Michelle Warren
<b>Alternate Court Clerk:</b>	Jolynn Becker
<b>Public Works Director:</b>	Jolynn Becker
<b>Public Works Supervisor:</b>	Tom Tuski
<b>Public Services Supervisor:</b>	Tom Tuski
<b>City Engineer:</b>	Kennedy/Jenks Consultants – Rob Peacock
<b>City Planner:</b>	Siegel Planning Services, LLC – Stacy Goldstein
<b>Finance Director:</b>	Jolynn Becker
<b>City Attorney:</b>	Reeve Kearns, PC - Daniel Kearns
<b>Library Director:</b>	Denise Holmes
<b>Contract Police Services:</b>	Deputy Todd Hanlon

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## **DUTIES OF THE BUDGET COMMITTEE**

The Budget Committee is made up of the Banks Council, and a 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 2017/January 2018
Appoint Budget Committee Members	Tuesday, February 13, 2018 -or- Tuesday, March 13, 2018
Prepare Proposed Budget	Monday, April 2, 2018
Print 1 <sup>st</sup> Notice of Budget Committee Meeting: City Hall	Wednesday, March 7, 2018
Print 2 <sup>nd</sup> Notice of Budget Committee Meeting	Wednesday, April 4, 2018
Budget Committee Meets	Saturday, April 14, 2018 @ 9:00 A.M.
Budget Committee Meets (if necessary)	TBD
Budget Committee Meets (if necessary)	TBD
Budget Committee Meets (if necessary)	TBD
Publish Notice of Budget Hearing	Wednesday, April 25, 2018
Hold Public Budget Hearing	Tuesday, May 8, 2018 @ 7:00 P.M.
Enact Resolution to:	Tuesday, June 12, 2018 @ 7:00 P.M.
Adopt Budget	
Make Appropriations	
Impose and Categorize Taxes	
Submit Tax Certification Documents to the Assessor	Friday, July 13, 2018

## **COUNCIL GOALS FOR 2018**

**Adopted by City Council on April xx, 2018**

### **Top Long Term City Council Goals**

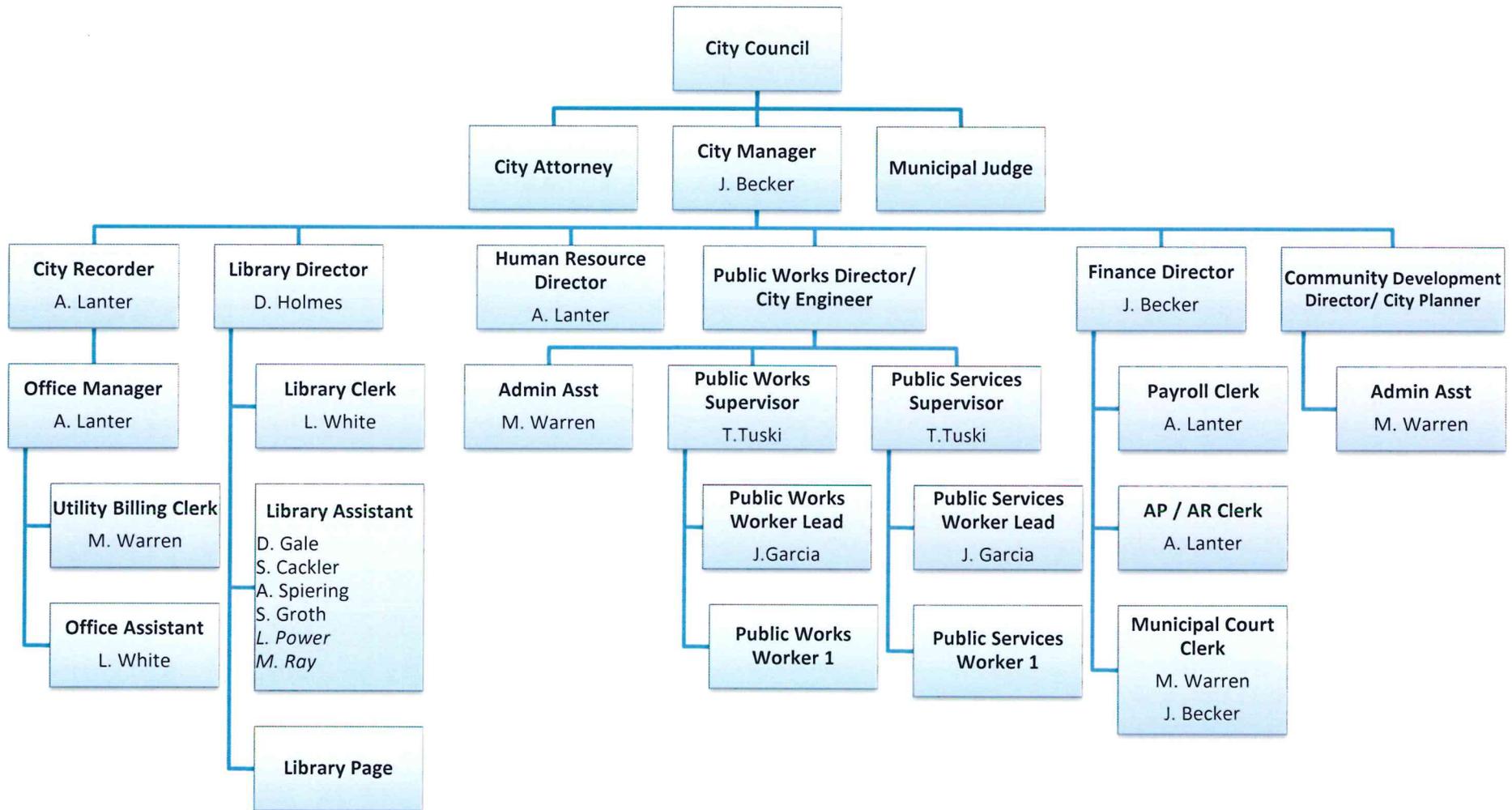
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1. Industrial Zone
2. New Water Sources – ASR Feasibility Study
3. New Water Sources
4. Create Asset Management Plan
5. Water Permit #T10055 – White Paper
6. Community Center
7. Street & Sidewalk Repair – Arbor Village
8. Skate Park
9. City Pool

### **Top Short Term City Council Goals**

1. Downtown/Main Street Master Plan
2. RARE – AmeriCorps Program
3. City Hall Renovations
4. Community Cultural Engagement
5. 100 Year Celebration
6. Sidewalk Maintenance and Repair
7. Refine TSP
8. Outsource Building Permits
9. Pool usage agreement with City of Forest Grove
10. Flag Pole
11. Map of City Water Lines/Mains
12. Secure funds (Grants) for Phase II of Library
13. Remodel City Council Chambers, and create a breakroom in the back
14. Back up parking for the Linear Trail
15. Complete Ordinance Changes

**CITY ORGANIZATION CHART**



## POSITION CLASSIFICATION & EMPLOYEES

<u>POSITION CLASSIFICATION</u>		<u>EMPLOYEES</u>
AP/AR Clerk	Municipal Court Clerk	Jolynn Becker (Exempt)
City Manager	Office Assistant	Denise Holmes (Exempt)
City Recorder	Public Works Director	Dana Gale (Part-time)
Office Manager	Public Works Administrative Assistant	Susan Cackler (Exempt)
Community Development Administrative Assistant	Public Works Supervisor	Angie Spiering (Part-time)
Community Development Director	Public Services Supervisor	Stephen Groth (Part-time)
Finance Director	Public Works Worker Lead	Laura White (On-call)
Human Resource Director	Public Works Worker I	Michele Ray (On-call)
Library Director	Public Services Worker Lead	Tom Tuski (Full-time)
Library Assistant	Public Services Worker I	Angie Lanter (Exempt)
Library Page	Payroll Clerk	Jorge Garcia (Full-time)
Library Clerk	Utility Billing Clerk	Todd Evers (On-call)
		Michelle Warren (Part-Time)
		Lisa Power (On-Call)

## **FUND & DEPARTMENT UNIT LISTING**

### **#01 GENERAL FUND**

- #01A GENERAL DEPARTMENTAL UNIT
- #01B MUNICIPAL COURT DEPARTMENTAL UNIT
- #01C PUBLIC WORKS DEPARTMENTAL UNIT
- #01L COMMUNITY DEVELOPMENT DEPARTMENTAL UNIT

### **#02 WATER FUND**

### **#03 LIBRARY FUND**

- #03A LIBRARY DEPARTMENTAL UNIT
- #03C PUBLIC WORKS DEPARTMENTAL UNIT

### **#04 STREETS & ROADS FUND**

### **#05 WATER BONDED DEBT FUND**

### **#06 TRAFFIC IMPACT FEES RESERVE FUND**

### **#07 POLICE SERVICES FUND**

### **#08 WATER SYSTEM DEVELOPMENT CHARGES FUND**

### **#09 WATER UTILITY DEPRECIATION FUND**

### **#10 PARKS & TREES FUND**

- #10A PARKS DEPARTMENTAL UNIT
- #10T TREES DEPARTMENTAL UNIT

### **#11 TRANSPORTATION DEVELOPMENT TAX RESERVE FUND**

### **#12 CAPITAL EQUIPMENT RESERVE FUND RENAME TO TRANSPORATION SYSTEM DEVELOPMENT CHARGE FUND**

### **#13 CAPITAL RESERVE FUND**

### **#14 CAPITAL PROJECTS FUND**

### **#15 WATER UTILITY EQUIPMENT RESERVE FUND (FREEZE)**

### **#16 WATER UTILITY RESERVE FUND**

### **#17 WATER UTILITY CAPITAL PROJECTS FUND**

### **#18 PARK SYSTEM DEVELOPMENT CHARGES FUND**

## **INTEREST DISTRIBUTION**

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.

## PERS

### 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.

	<b>Transition Liability</b>
1. Transition liability/(surplus) as of December 31, 2015	(\$309,222)
2. January 1, 2016 through June 30, 2016	
a. Transition liability/(surplus) rate	(9.26%)
b. Actual employer payroll	\$183,625
c. Payment to transition liability/(surplus)	(\$17,004)
3. July 1, 2016 through December 31, 2016	
a. Transition liability/(surplus) rate	(9.26%)
b. Actual employer payroll	\$182,218
c. Payment to transition liability/(surplus)	(\$16,873)
4. Supplemental payment to transition liability	0
5. Interest	(\$20,651)
6. Adjustment due to merged or spun-off employers	0
7. <b>Transition liability/(surplus) as of December 31, 2016</b> <b>(1.-2C.-3C.-4.+5.+6.)</b>	<b>(\$295,996)</b>

### **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 who joined 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.

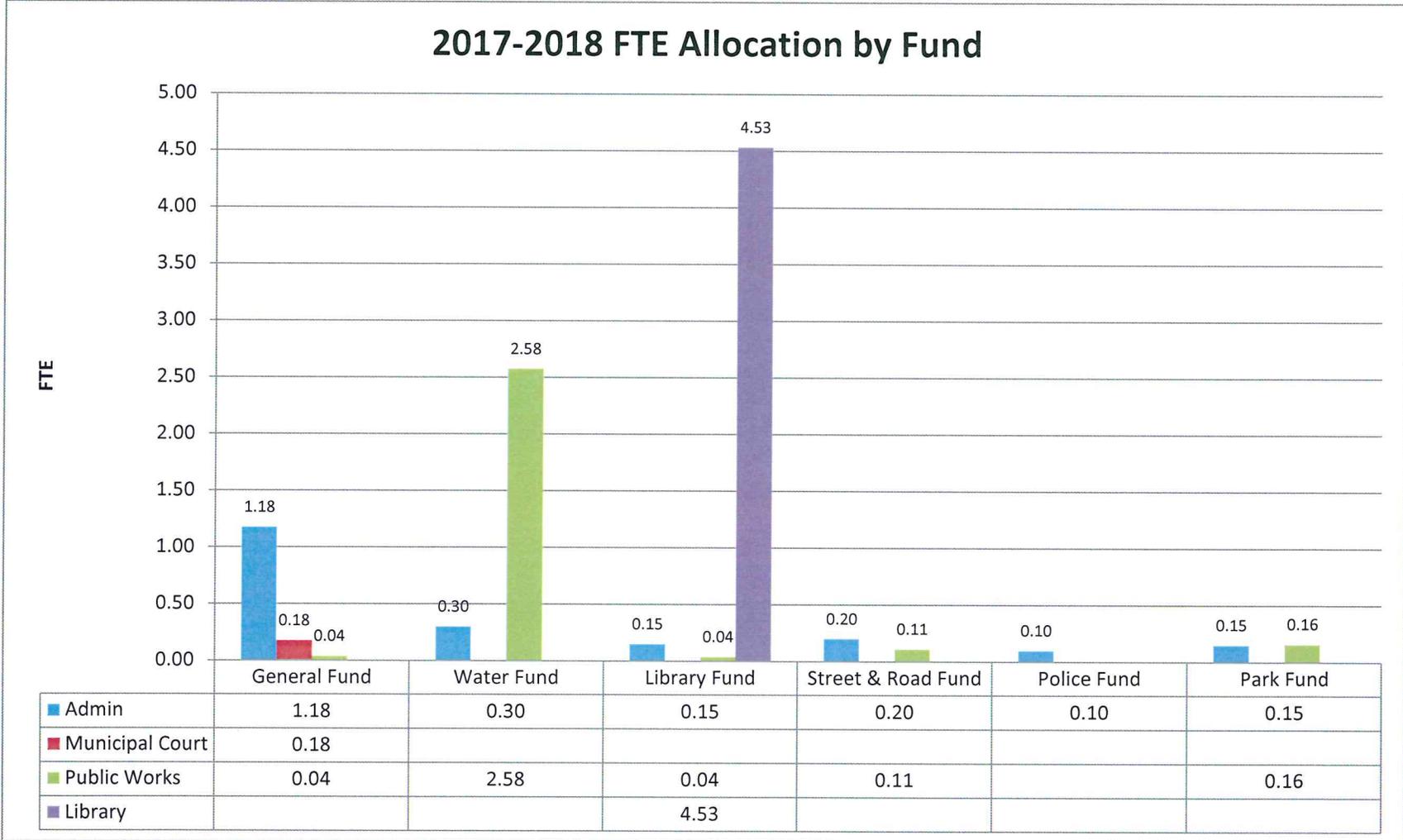
This year Valuation Report is advisory only and will not affect the employer contribution rates. Our current rates will remain in effect from July 1, 2019 through June 30, 2021. The Contribution rates are set each biennium, and the next rate will be reset on July 1, 2021 for the period of 2021-2023.

**CAPITAL IMPROVEMENT PLAN**

CITY OF BANKS PROPOSED PROJECT DESCRIPTION FY 2018-2019	Cost	2016-2017	2017-2018	2018-2019
<b>Library Department</b>				
None				
<b>General / Financial Administration</b>				
None				
<b>Parks and Public Areas</b>				
Greenville City Park Upgrades	\$250,000			1
<b>Public Buildings</b>				
City Hall -Create a Work Room	\$15,000	2		2
City Hall - Update Office	\$20,000	2		2
<b>Water System Improvement Projects</b>				
Water Conservation Management Plan Update	\$30,000	2	2	2
Distribution System Looping & Upgrades	\$ 418,689	1	1	1
Transmission Pipeline	\$2,918,750	1	1	1
Carsten Tanks #2 - 1.0 M Gallons	\$354,000	1	1	
Automatic Meter Reading (Optional)	\$ 420,000	2	2	
<b>Street Overlays (Residential and Others)</b>				
Commerce Street Rebuild	\$500,000	1	1	1
Repave Park, Woodman & Parmley Street	\$450,000	1		
Old Town Sidewalk, Curb & Gutter Rebuild	\$250,000	1		

## BUDGET SHEETS

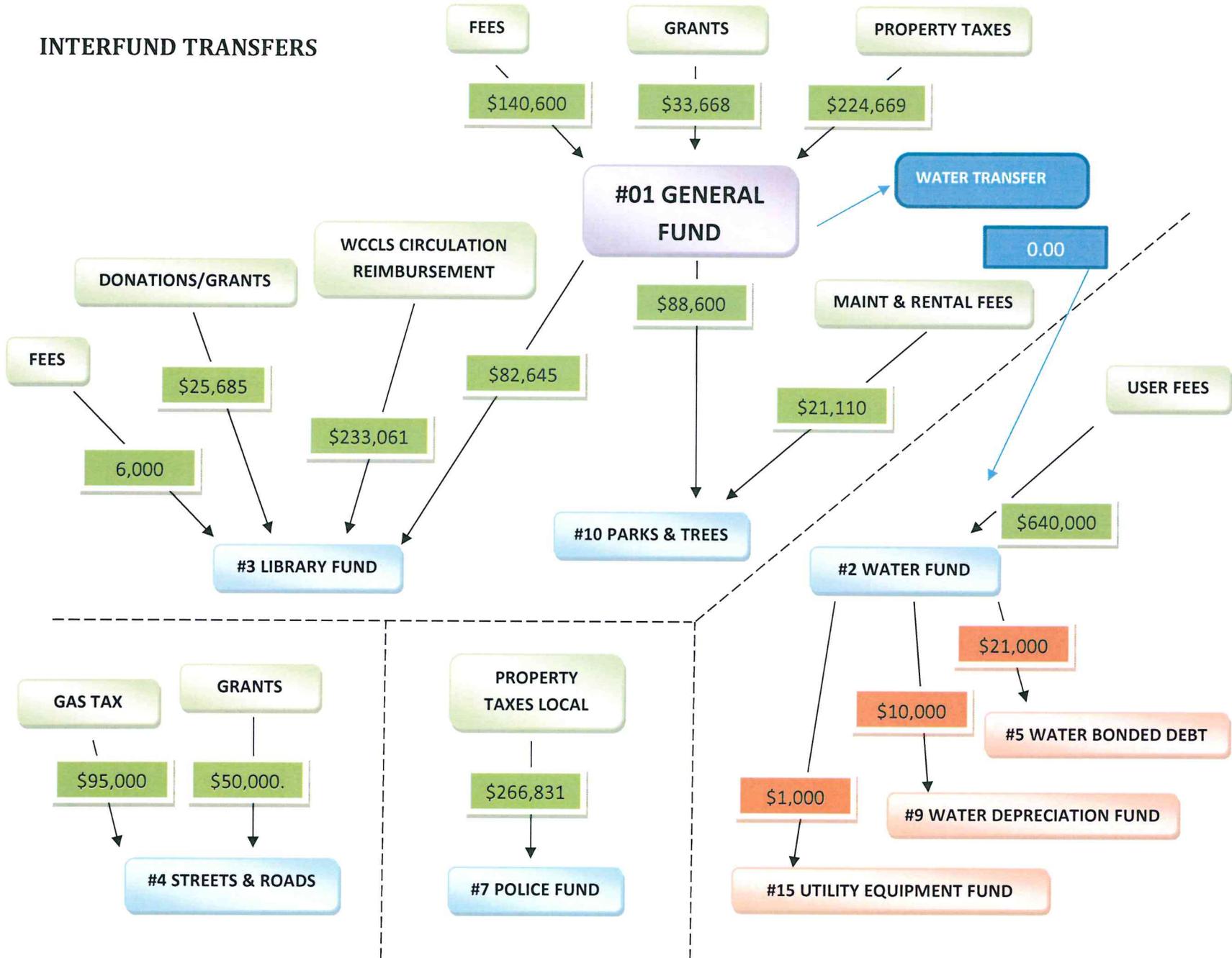
### 2018-2019 FTE ALLOCATION BY FUND - 10.17 TOTAL FTE



**NORMAL EXPENSE DISTRIBUTION**

<b>Expense Item</b>	<b>Short Description</b>	<b>General Fund #01 Percentage</b>	<b>Water Fund #02 Percentage</b>	<b>Library Fund #03 Percentage</b>	<b>Police Services Fund #07 Percentage</b>
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%		
Fire Protection Services	Monitor Service, Library			50%	
	Monitor Service, Water		50%		
Shred-It Inc. Services Bill	Shredding Services, Administrative Offices	46%			
	Shredding Services, Water Offices		46%		
	Shredding Services, Library Offices			8%	

# INTERFUND TRANSFERS



**GENERAL FUND #01**

APPROPRIATIONS			
CATEGORY	2016-2017 Actual	2017-2018 Adopted	2018-2019 Approved
<b>RESOURCES</b>			
(including Beginning Fund Balance)	\$ 964,583.64	\$ 872,820	\$ 866,617
<b>TOTAL RESOURCES</b>	<b>\$ 964,583.64</b>	<b>\$ 872,820</b>	<b>\$ 866,617</b>
<b>REQUIREMENTS</b>			
PERSONNEL SERVICES	\$ 91,981.62	\$ 102,125	\$ 130,988
MATERIALS AND SUPPLIES	\$ 278,787.14	\$ 301,466	\$ 365,872
CAPITAL OUTLAY	\$ 2,314.44	\$ 50,000	\$ 10,000
DEBT SERVICE	\$ 1,588.56	\$ 1,850	\$ 1,600
TRANSFERS	\$ 109,885.00	\$ 147,036	\$ 171,245
CONTINGENCY	\$ -	\$ 170,443	\$ 86,912
UNAPPROPRIATED	\$ -	\$ 100,000	\$ 100,000
<b>TOTAL REQUIREMENTS</b>	<b>\$ 484,556.76</b>	<b>\$ 872,920</b>	<b>\$ 866,617</b>

	FTE ALLOCATION	
2016-2017	2017-2018	2018-2019
1.35	1.40	1.59

**FUND TYPE: GENERAL**

**NARRATIVE**

**Fund Information**

The General Fund has been created to record financial transactions (costs of operating the government) relating to all activities for which specific types of funds are not required, and for which a separate fund has not been established. It is the general operating fund of Banks. General tax revenues and other sources of revenue used to finance the fundamental operations of the City are included in this fund. In addition

to regular categories there is one category, the Municipal Court Departmental Unit, used to separate specifically sequestered funds for the operation of the Banks Municipal Court.

### **Resources**

The General Fund's resources includes real property taxes paid by real property owners within the City limits. The current permanent rate is \$1.97 per \$1,000 of assessed value. Also included are franchise fees paid by utility companies for use of the City's rights of way, state shared revenues, and various others grants and fees. This fund also receives revenue from Municipal Court fines and land use planning-related fees.

### **Requirements**

#### **Personnel Services**

For Fiscal Year 2018-2019, we will budget the staff-wide cost-of-living increase based on the CPI-U from December, 2017 to December, 2018 of 2.10%. Also assume that the separate merit raise based on performances for Fiscal Year 2018-2019 will be limited to 2.9%. The merit raise is based on the employee's job performance rating. Lastly, assume that the separate bonus elements for Fiscal Year 2018-2019 will not be executed this fiscal year. Additional assumptions include a 10% increase in health insurance costs, a 12% increase in property and liability insurance costs, and looking for one FTE in Public Works that would assist in Parks, Street & Roads, Buildings, and Planning Projects.

As prescribed by the City's Financial Management Policies and Procedures, vacation liabilities are fully funded. These funds, if unused, can serve as an additional source of operating contingency. These funds are considered supplementary to the City's target of maintaining unreserved fund contingencies of between 5% and 15% of revenues.

#### **Materials and Supplies**

Materials and Supplies requirements are divided across four departmental units: General Fund, Municipal Court, Public Works, and Community Development. This year will include the cost of water service in this fund.

The 'Legal Services' line item contains the bulk of funding for the contracted City Attorney. The 'Land Use Planning Services' line item includes funds for the City's contracted Land Use Planner. The 'IT Support Services' line item contains funding for contracted IT support.

#### **Capital Outlay - N/A**

**Debt Service**

The City borrowed funds through the Local Oregon Capital Assets Program (LOCAP) in 2010 to assist in funding the remodel of the Banks Public Library, the build out of the Public Works Building, and several projects identified in the Water Facilities Master Plan including: (1A) Behrman Wells Additional Water Source; (1B) Behrman Wells Backup Water Supply; (3) Slow Sand Filter Upgrades and Intermediate Pressure Zones; and (4) Behrman Wells Site Upgrades. Payments on this LOCAP debt are made from the General Fund, as well as from the Water Fund and Library Fund.

**Transfers**

The City makes transfers from the General Fund to various other operating funds, including the Police Services Fund, the Library Fund, and the Parks and Trees Fund, in order to support their undertakings and provide additional resources beyond what they would be able to collect from their own operations and dedicated resources.

**Contingency**

As opposed to Unappropriated Ending Fund Balances, Contingency Funds are budgeted for unanticipated expenditures that may occur during the fiscal year.

**Unappropriated**

As prescribed by the City's Financial Management Policies and Procedures, the City retains unappropriated ending fund balances to permit positive cash flow during the initial months of the following fiscal year before property tax revenue is collected from Washington County. In addition, the City will strive to gain and maintain an unreserved General Fund balance, net of unappropriated ending fund balance and funded liabilities, ranging from 5% to 15% of annual General Fund revenue.

**GENERAL DEPARTMENTAL UNIT #01A**

**APPROPRIATIONS**

<b>CATEGORY</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Adopted</b>	<b>2018-2019 Approved</b>
<b>RESOURCES</b> (including Beginning Fund Balance)	\$ 926,164.75	\$ 839,720	\$ 787,417
<b>TOTAL RESOURCES</b>	\$ 926,164.75	\$ 839,720	\$ 787,417
<b>REQUIREMENTS</b>			
<b>PERSONNEL SERVICES</b>	\$ 80,940.46	\$ 88,450	\$ 96,928
<b>MATERIALS AND SUPPLIES</b>	\$ 98,921.48	\$ 132,801	\$ 148,032
<b>CAPITAL OUTLAY</b>	\$ 2,314.44	\$ 50,000	\$ 10,000
<b>DEBT SERVICE</b>	\$ 1,588.56	\$ 1,850	\$ 1,600
<b>TRANSFERS</b>	\$ 109,885.00	\$ 147,036	\$ 171,245
<b>CONTINGENCY</b>	\$ -	\$ 170,443	\$ 86,912
<b>UNAPPROPRIATED</b>	\$ -	\$ 100,000	\$ 100,000
<b>TOTAL REQUIREMENTS</b>	\$ 293,649.94	\$ 690,580	\$ 614,717

	<b>FTE ALLOCATION</b>	
<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
<b>1.18</b>	<b>1.18</b>	<b>1.18</b>

**Fund Type: General – Departmental Unit**

This Departmental Unit within the General Fund was created by Resolution 2010-06 on June 8, 2010.

**MUNICIPAL COURT DEPARTMENTAL UNIT #01B**

**APPROPRIATIONS**

<b>CATEGORY</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Adopted</b>	<b>2018-2019 Approved</b>
<b>RESOURCES</b>			
<b>(including Beginning Fund Balance)</b>	\$ 11,978.91	\$ 4,500	\$ 4,500
<b>TOTAL RESOURCES</b>	\$ 11,978.91	\$ 4,500	\$ 4,500
<b>REQUIREMENTS</b>			
<b>PERSONNEL SERVICES</b>	\$ 10,718.54	\$ 11,655	\$ 21,196
<b>MATERIALS AND SUPPLIES</b>	\$ 7,712.13	\$ 8,400	\$ 10,480
<b>CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -
<b>DEBT SERVICE</b>	\$ -	\$ -	\$ -
<b>TRANSFERS</b>	\$ -	\$ -	\$ -
<b>CONTINGENCY</b>	\$ -	\$ -	\$ -
<b>UNAPPROPRIATED</b>	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ 18,430.67	\$ 20,055	\$ 31,676

	<b>FTE ALLOCATION</b>	
<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
.14	.18	.19

**Fund Type: General – Departmental Unit**

This Departmental Unit within the General Fund was created by Resolution 2008-18 on October 14, 2008, reestablishing the Banks Municipal Court. The reestablished Banks Municipal Court began April 15, 2009, and convenes on the third Wednesday of each month.

**PUBLIC WORKS DEPARTMENTAL UNIT #01C**

**APPROPRIATIONS**

<b>CATEGORY</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Adopted</b>	<b>2018-2019 Approved</b>
<b>RESOURCES</b>			
<b>(including Beginning Fund Balance)</b>	\$ 26,439.90	\$ -	\$ -
<b>TOTAL RESOURCES</b>	\$ -	\$ -	\$ -
<b>REQUIREMENTS</b>			
<b>PERSONNEL SERVICES</b>	\$ 322.62	\$ 2,010	\$ 12,864
<b>MATERIALS AND SUPPLIES</b>	\$ 7,085.75	\$ 6,865	\$ 6,360
<b>CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -
<b>DEBT SERVICE</b>	\$ -	\$ -	\$ -
<b>TRANSFERS</b>	\$ -	\$ -	\$ -
<b>CONTINGENCY</b>	\$ -	\$ -	\$ -
<b>UNAPPROPRIATED</b>	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ 7,408.37	\$ 8,875	\$ 19,224

	<b>FTE ALLOCATION</b>	
	<b>2016-2017</b>	<b>2017-2018</b>
	.04	.22

**Fund Type: General – Departmental Unit**

This Departmental Unit within the General Fund was established by Budget Resolution 2010-06 on June 8, 2010 to account for buildings and grounds work performed on General Fund physical plant.

**COMMUNITY DEVELOPMENTAL UNIT #01L**

**APPROPRIATIONS**

<b>CATEGORY</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Adopted</b>	<b>2017-2018 Approved</b>
<b>RESOURCES</b>			
(including Beginning Fund Balance)	\$ -	\$ 28,700	\$ 74,700
<b>TOTAL RESOURCES</b>	\$ -	\$ 28,700	\$ 74,700
<b>REQUIREMENTS</b>			
<b>PERSONNEL SERVICES</b>	\$ -	\$ -	\$ -
<b>MATERIALS AND SUPPLIES</b>	\$ 165,067.80	\$ 154,500	\$ 201,000
<b>CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -
<b>DEBT SERVICE</b>	\$ -	\$ -	\$ -
<b>TRANSFERS</b>	\$ -	\$ -	\$ -
<b>CONTINGENCY</b>	\$ -	\$ -	\$ -
<b>UNAPPROPRIATED</b>	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ 165,067.80	\$ 154,500	\$ 201,000

**Fund Type: General – Departmental Unit**

This Departmental Unit within the General Fund was established by Budget Resolution 2010-06 on June 8, 2010 to account for planning, code enforcement, and economic development work performed for General Fund assets.

**#01 GENERAL FUND**

**BUDGET SUMMARY DETAIL**

	B	C	D	E	F	G	H	I	J	K	L
1							CITY OF BANKS				
2							GENERAL FUND				
3							Fund Number 01				
4	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ADOPTED	6/29/2018 YEAR TO DATE	June 30, 2018 PROJECTED	Account Number		2018-2019 REQUESTED BY DEPARTMENT	2018-2019 PROPOSED BY BUDGET OFFICER	2018-2019 APPROVED BY BUDGET COMMITTEE - April 14, 2018	2018-2019 ADOPTED BY CITY COUNCIL - June 13, 2018
5											
6							RESOURCES				
7											
8							GENERAL FUND				
9							BEGINNING FUND BALANCE/NET WORKING CAPITAL				
10	\$ 501,571.52	\$ 494,312.54	\$ 460,619	\$ 480,026.88	\$ 480,027	01A1000	Beginning Fund Balance	\$ 388,480	\$ 388,480	\$ 388,480	\$ 388,480
11	\$ 501,571.52	\$ 494,312.54	\$ 460,619	\$ 480,026.88	\$ 480,027		TOTAL BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)	\$ 388,480	\$ 388,480	\$ 388,480	\$ 388,480
12											
13							FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES				
14	\$ 256.80	\$ 836.55	\$ 500	\$ 5,380.44	\$ 5,380	01A1040	Construction Excise Tax	\$ 500	\$ 500	\$ 500	\$ 500
15	\$ 23,754.62	\$ 17,588.80	\$ 29,000	\$ 18,945.77	\$ 18,946	01A1100	Franchise Fees - NW Natural Gas	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
16	\$ 16,966.15	\$ 17,139.25	\$ 13,500	\$ 18,435.94	\$ 18,436	01A1101	Franchise Fees - Clean Water Services	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500
17	\$ 11,753.00	\$ 14,216.00	\$ 10,000	\$ 12,270.00	\$ 12,270	01A1102	Franchise Fees - Metropolitan Area Communications Commission	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
18	\$ 57,661.31	\$ 46,521.51	\$ 40,000	\$ 53,512.12	\$ 53,512	01A1103	Franchise Fees - Portland General Electric	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
19	\$ 8,835.24	\$ 8,952.54	\$ 6,500	\$ 9,648.30	\$ 9,648	01A1104	Franchise Fees -SWATCO	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
20	\$ 3,155.41	\$ 2,595.13	\$ 2,000	\$ 2,944.02	\$ 2,944	01A1105	Franchise Fees - Verizon	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
21	\$ 2,174.81	\$ 2,397.89	\$ 2,000	\$ 2,227.31	\$ 2,227	01A1200	Cigarette Taxes	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
22	\$ 25,513.72	\$ 26,690.69	\$ 20,000	\$ 35,603.98	\$ 35,604	01A1215	Oregon Liquor Control Commission	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
23	\$ 12,680.67	\$ 21,156.12	\$ 12,000	\$ 18,540.72	\$ 18,541	01A1225	State Revenues Share	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
24	\$ 238.00	\$ 203.00	\$ 200	\$ 38.50	\$ 39	01A1410	Rental Income	\$ 200	\$ 200	\$ 200	\$ 200
25	\$ 2,566.50	\$ 2,508.50	\$ 2,000	\$ 2,900.00	\$ 2,900	01A1415	Business License Fees	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
26	\$ -	\$ -	\$ 50	\$ -	\$ -	01A1417	Gaming Fees	\$ 50	\$ 50	\$ 50	\$ 50
27	\$ 915.00	\$ 1,247.00	\$ 1,000	\$ 752.23	\$ 752	01A1425	Fines & Fees	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
28	\$ 3,162.34	\$ 5,405.67	\$ 1,500	\$ 8,138.71	\$ 8,139	01A1700	Interest Earned	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
29	\$ 1,397.69	\$ 2,782.42	\$ 350	\$ 22,433.01	\$ 22,433	01A1705	Other Revenue	\$ 12,350	\$ 12,350	\$ 12,350	\$ 12,350
30	\$ 171,031.26	\$ 170,241.07	\$ 140,600	\$ 211,771.05	\$ 211,771		TOTAL FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)	\$ 140,600	\$ 140,600	\$ 140,600	\$ 140,600
31											
32							FEDERAL, STATE & ALL OTHER GRANTS, GIFTS, ALLOCATIONS & DONATIONS				
33	\$ 8,200.00	\$ 6,500.00	\$ 11,401	\$ 11,401.00	\$ 11,401	01A1313	Metropolitan Area Communication Commission Grant	\$ 26,668	\$ 26,668	\$ 26,668	\$ 26,668

	B	C	D	E	F	G	H	I	J	K	L
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
5											
34	\$ -	\$ 6,044.00	\$ 2,500	\$ 5,604.42	\$ 5,604	01A1320	Fireworks Donation	\$ 2,500	\$ 7,000	\$ 7,000	\$ 7,000
35	\$ 8,200.00	\$ 12,544.00	\$ 13,901	\$ 17,005.42	\$ 17,005		<b>TOTAL FEDERAL, STATE &amp; ALL OTHER GRANTS, GIFTS, ALLOCATIONS &amp; DONATIONS (LINE 3)</b>	\$ 29,168	\$ 33,668	\$ 33,668	\$ 33,668
36											
37							<b>REVENUE FROM BONDS &amp; OTHER DEBT</b>				
38	\$ -	\$ -	\$ -	\$ -	\$ -	01A1720	Loan Funds Received	\$ -	\$ -	\$ -	\$ -
39	\$ -	\$ -	\$ -	\$ -	\$ -		<b>TOTAL REVENUE FROM BONDS &amp; OTHER DEBT (LINE 4)</b>	\$ -	\$ -	\$ -	\$ -
40											
41							<b>INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS</b>				
42	\$ -	\$ -	\$ -	\$ -	\$ -	01A1902	Transfer from Water Fund #02	\$ -	\$ -	\$ -	\$ -
43	\$ -	\$ -	\$ -	\$ -	\$ -	01A1904	Transfer from Library #03	\$ -	\$ -	\$ -	\$ -
44	\$ -	\$ -	\$ -	\$ -	\$ -	01A1918	Transfer from Parks & Trees Fund #10	\$ -	\$ -	\$ -	\$ -
45	\$ -	\$ -	\$ -	\$ -	\$ -		<b>TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)</b>	\$ -	\$ -	\$ -	\$ -
46											
47							<b>PROPERTY TAXES ESTIMATED TO BE RECEIVED</b>				
48	\$ 229,140.01	\$ 246,037.85	\$ 221,100	\$ 235,676.44	\$ 235,676	01A1020	Current Year Property Taxes (Permanent Rate)	\$ 221,169	\$ 221,169	\$ 221,169	\$ 221,169
49	\$ 3,456.54	\$ 3,029.29	\$ 3,500	\$ 1,962.29	\$ 1,963	01A1030	Prior Years Property Taxes (Permanent Rate)	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
50	\$ 232,596.55	\$ 249,067.14	\$ 224,600	\$ 237,638.73	\$ 237,639		<b>TOTAL PROPERTY TAXES ESTIMATED TO BE RECEIVED (LINE 7)</b>	\$ 224,669	\$ 224,669	\$ 224,669	\$ 224,669
51											
52	\$ 913,399.33	\$ 926,164.75	\$ 839,720	\$ 946,442.08	\$ 946,442		<b>TOTAL GENERAL FUND RESOURCES</b>	\$ 782,917	\$ 787,417	\$ 787,417	\$ 787,417
53											
54							<b>MUNICIPAL COURT</b>				
55							<b>FEES, LICENSES, PERMITS, FINES, ASSESSMENTS &amp; OTHER SERVICE CHARGES</b>				
56	\$ 6,049.02	\$ 11,978.91	\$ 4,500	\$ 27,600.35	\$ 27,600	01B1460	Court Fines	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
57	\$ -	\$ -	\$ -	\$ -	\$ -	01B1461	Traffic Diversion	\$ -	\$ -	\$ -	\$ -
58	\$ -	\$ -	\$ -	\$ 19.72	\$ 20	01B1700	Interest Earned	\$ -	\$ -	\$ -	\$ -
59	\$ 6,049.02	\$ 11,978.91	\$ 4,500	\$ 27,620.07	\$ 27,620		<b>TOTAL FEES, LICENSES, PERMITS, FINES, ASSESSMENTS &amp; OTHER SERVICE CHARGES (LINE 2)</b>	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
60											
61	\$ 6,049.02	\$ 11,978.91	\$ 4,500	\$ 27,620.07	\$ 27,620		<b>TOTAL MUNICIPAL COURT RESOURCES</b>	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
62											
63							<b>COMMUNITY DEVELOPMENT</b>				

	B	C	D	E	F	G	H	I	J	K	L
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
5											
64							<b>FEES, LICENSES, PERMITS, FINES, ASSESSMENTS &amp; OTHER SERVICE CHARGES</b>				
65	\$ 4,335.26	\$ 3,451.67	\$ 18,500	\$ 308.31	\$ 308	01L1450	Annexation Fees	\$ 33,500	\$ 33,500	\$ 33,500	\$ 33,500
66	\$ 26,489.01	\$ 22,988.31	\$ 10,000	\$ 15,813.63	\$ 15,814	01L1451	Land Use Planning Fees	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
67	\$ -	\$ -	\$ 200	\$ 12,000.00	\$ 12,000	01L1705	Other Revenue	\$ 200	\$ 200	\$ 200	\$ 200
68	\$ 30,824.27	\$ 26,439.98	\$ 28,700	\$ 28,121.94	\$ 28,122		<b>TOTAL FEES, LICENSES, PERMITS, FINES, ASSESSMENTS &amp; OTHER SERVICE CHARGES (LINE 2)</b>	\$ 73,700	\$ 73,700	\$ 73,700	\$ 73,700
69											
70							<b>FEDERAL, STATE &amp; ALL OTHER GRANTS, GIFTS, ALLOCATIONS &amp; DONATIONS</b>				
71	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,000	01L1310	Transportation & Growth Management Planning Grant	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
72	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,000		<b>TOTAL FEDERAL, STATE &amp; ALL OTHER GRANTS, GIFTS, ALLOCATIONS &amp; DONATIONS (LINE 3)</b>	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
73											
74	\$ 31,824.27	\$ 26,439.98	\$ 28,700	\$ 29,121.94	\$ 29,122		<b>TOTAL COMMUNITY DEVELOPMENT</b>	\$ 74,700	\$ 74,700	\$ 74,700	\$ 74,700
75											
76	\$ 951,272.62	\$ 964,583.64	\$ 872,920	\$ 1,003,184.09	\$ 1,003,184		<b>TOTAL RESOURCES (LINE 8)</b>	\$ 862,117	\$ 866,617	\$ 866,617	\$ 866,617
77											
78							<b>REQUIREMENTS</b>				
79											
80							<b>PERSONNEL SERVICES</b>				
81							<b>GENERAL FUND</b>				
82	\$ 21,382.78	\$ 25,068.34	\$ 23,925	\$ 22,116.26	\$ 22,116	01A2000	City Manager	\$ 27,957	\$ 27,960	\$ 27,960	\$ 27,960
83	\$ 32,416.33	\$ 35,848.59	\$ 36,155	\$ 35,218.32	\$ 35,218	01A2005	City Recorder	\$ 40,072	\$ 4,075	\$ 40,075	\$ 40,075
84	\$ 2,650.00	\$ 5,721.64	\$ 4,175	\$ 6,078.00	\$ 6,078	01A2010	Administrative Staff	\$ 4,264	\$ 4,265	\$ 4,265	\$ 4,265
85	\$ 4,290.37	\$ 5,504.18	\$ 6,535	\$ 5,051.98	\$ 5,052	01A2900	Payroll Taxes Contribution	\$ 7,981	\$ 9,265	\$ 9,265	\$ 9,265
86	\$ 2,962.71	\$ 3,183.58	\$ 3,810	\$ 3,329.59	\$ 3,330	01A2901	Health Insurance Premium	\$ 3,764	\$ 3,764	\$ 3,764	\$ 3,764
87	\$ 4,612.35	\$ 4,452.02	\$ 7,220	\$ 5,540.19	\$ 5,540	01A2902	PERS Contribution	\$ 18,178	\$ 9,905	\$ 9,905	\$ 9,905
88	\$ 420.29	\$ 426.17	\$ 460	\$ 481.56	\$ 482	01A2903	Workers Compensation Insurance Premium	\$ 482	\$ 482	\$ 482	\$ 482
89	\$ 1,015.50	\$ 984.00	\$ 1,170	\$ 1,357.20	\$ 1,357	01A2904	Deferred Compensation Plan	\$ 1,212	\$ 1,212	\$ 1,212	\$ 1,212
90	\$ -	\$ (248.06)		\$ 248.06	\$ 248	01A2905	Miscellaneous Deduction(Pass Thru Account)	\$ -	\$ -		
91	\$ 69,750.33	\$ 80,940.46	\$ 83,450	\$ 79,421.16	\$ 79,421		<b>TOTAL GENERAL FUND PERSONNEL SERVICES</b>	\$ 103,910	\$ 60,928	\$ 96,928	\$ 96,928
92	1.17	1.18	1.18	1.18	1.18		<b>Total Full-Time Equivalent (FTE)</b>	1.18	1.18	1.18	1.18
93											
94							<b>MUNICIPAL COURT</b>				

	B	C	D	E	F	G	H	I	J	K	L
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
5											
95	\$ 3,563.98	\$ 3,682.46	\$ 4,490	\$ 3,686.03	\$ 3,686	01B2000	City Manager	\$ 4,660	\$ 4,660	\$ 4,660	\$ 4,660
96	\$ 2,315.50	\$ 2,416.53	\$ 2,655	\$ 2,515.70	\$ 2,516	01B2005	City Recorder	\$ 2,863	\$ 2,865	\$ 2,865	\$ 2,865
97	\$ 1,200.00	\$ 2,560.71	\$ 2,635	\$ 7,389.91	\$ 7,390	01B2010	Administrative Staff	\$ 2,187	\$ 3,635	\$ 3,635	\$ 3,635
98	\$ 604.78	\$ 739.42	\$ 1,080	\$ 1,158.29	\$ 1,158	01B2900	Payroll Taxes Contribution	\$ 1,072	\$ 9,245	\$ 9,245	\$ 9,245
99	\$ 535.46	\$ 558.53	\$ 600	\$ 564.78	\$ 565	01B2901	Health Insurance Premium	\$ 589	\$ 589	\$ 589	\$ 589
100	\$ 611.13	\$ 586.89	\$ -	\$ 726.90	\$ 727	01B2902	PERS Contribution	\$ -	\$ -	\$ -	\$ -
101	\$ -	\$ -	\$ -	\$ -	\$ -	01B2903	Workers Compensation Insurance Premium	\$ -	\$ -	\$ -	\$ -
102	\$ 169.25	\$ 174.00	\$ 195	\$ 186.00	\$ 186	01B2904	Deferred Compensation Plan	\$ 202	\$ 202	\$ 202	\$ 202
103	\$ -	\$ -	\$ -	\$ -	\$ -	01B2905	Miscellaneous Deduction(Pass Thru Account)	\$ -	\$ -	\$ -	\$ -
104	\$ 9,000.10	\$ 10,718.54	\$ 11,655	\$ 16,227.61	\$ 16,228		<b>TOTAL MUNICIPAL COURT PERSONNEL SERVICES</b>	\$ 11,573	\$ 21,196	\$ 21,196	\$ 21,196
105	0.14	0.14	0.18	0.18	0.18		<b>Total Full-Time Equivalent (FTE)</b>	0.16	0.19	0.19	0.19
106											
107							<b>PUBLIC WORKS</b>				
108	\$ -	\$ -	\$ 565	\$ -	\$ -	01C2200	Public Works Supervisor	\$ 6,050	\$ 6,165	\$ 6,165	\$ 6,165
109	\$ 56.34	\$ 296.12	\$ 1,255	\$ 235.96	\$ 236	01C2205	Public Works Staff	\$ 5,392	\$ 5,435	\$ 5,435	\$ 5,435
110	\$ 5.04	\$ 26.50	\$ 200	\$ 20.58	\$ 20	01C2900	Payroll Taxes Contribution	\$ 1,264	\$ 1,264	\$ 1,264	\$ 1,264
111	\$ -	\$ -	\$ -	\$ -	\$ -	01C2901	Health Insurance Premium	\$ -	\$ -	\$ -	\$ -
112	\$ -	\$ -	\$ -	\$ -	\$ -	01C2902	PERS Contribution	\$ -	\$ -	\$ -	\$ -
113	\$ -	\$ -	\$ -	\$ -	\$ -	01C2903	Workers Compensation Insurance Premium	\$ -	\$ -	\$ -	\$ -
114	\$ -	\$ -	\$ -	\$ -	\$ -	01C2904	Deferred Compensation Plan	\$ -	\$ -	\$ -	\$ -
115	\$ -	\$ -	\$ -	\$ -	\$ -	01C2905	Miscellaneous Deduction(Pass Thru Account)	\$ -	\$ -	\$ -	\$ -
116	\$ 61.38	\$ 322.62	\$ 2,020	\$ 256.54	\$ 256		<b>TOTAL PUBLIC WORKS PERSONNEL SERVICES</b>	\$ 12,706	\$ 12,864	\$ 12,864	\$ 12,864
117	0.04	0.04	0.04	0.04	0.04		<b>Total Full-Time Equivalent (FTE)</b>	0.20	0.22	0.22	0.22
118											
119	\$ 78,811.81	\$ 91,981.62	\$ 97,125.00	\$ 95,905.31	\$ 95,905.00		<b>TOTAL PERSONNEL SERVICES (LINE 9)</b>	\$ 128,189	\$ 94,988	\$ 130,988	\$ 130,988.00
120	1.35	1.36	1.40	1.40	1.40		<b>Total Full-Time Equivalent (FTE)</b>	1.54	1.59	1.59	1.59
121											
122							<b>MATERIALS AND SERVICES</b>				
123							<b>GENERAL FUND</b>				
124	\$ 4,687.34	\$ 2,928.92	\$ 4,000	\$ 4,358.70	\$ 4,359	01A3000	Office Supplies	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
125	\$ 1,249.09	\$ 1,128.21	\$ 1,000	\$ 930.73	\$ 931	01A3005	Postage	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
126	\$ 24.98	\$ 2,222.68	\$ -	\$ -	\$ -	01A3010	Computer Supplies	\$ 500	\$ 500	\$ 500	\$ 500
127	\$ -	\$ -	\$ -	\$ -	\$ -	01A3015	Clothing Allowance	\$ 200	\$ 200	\$ 200	\$ 200
128	\$ 800.03	\$ 516.80	\$ 500	\$ 436.16	\$ 436	01A3030	Miscellaneous Supplies	\$ 500	\$ 500	\$ 500	\$ 500
129	\$ -	\$ -	\$ 500	\$ 5,137.18	\$ 5,137	01A3037	Miscellaneous Equipment	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500

	B	C	D	E	F	G	H	I	J	K	L
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
5											
130	\$ -	\$ -	\$ -	\$ -	\$ -	01A3103	Tool & Equipment Supplies	\$ 500	\$ 500	\$ 500	\$ 500
131	\$ 1,148.15	\$ 1,192.02	\$ 1,610	\$ 1,184.34	\$ 1,184	01A3200	Electricity Services	\$ 1,305	\$ 1,305	\$ 1,305	\$ 1,305
132	\$ 2,045.00	\$ 2,090.00	\$ 2,100	\$ 2,100.00	\$ 2,100	01A3205	Telephone Services	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300
133	\$ -	\$ -	\$ -	\$ -	\$ -	01A3207	Cable Services	\$ 100	\$ 100	\$ 100	\$ 100
134	\$ 610.66	\$ 521.52	\$ 1,035	\$ 512.08	\$ 512	01A3215	Natural Gas Services	\$ 665	\$ 665	\$ 665	\$ 665
135	\$ -	\$ 1,045.56	\$ 1,100	\$ 1,398.13	\$ 1,398	01A3223	Water Services	\$ 1,260	\$ 1,260	\$ 1,260	\$ 1,260
136	\$ 408.40	\$ 410.50	\$ 575	\$ 424.55	\$ 425	01A3225	Wastewater Services	\$ 360	\$ 360	\$ 360	\$ 360
137	\$ 44,611.40	\$ 23,149.35	\$ 33,000	\$ 15,490.00	\$ 15,490	01A3300	Legal Services	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000
138	\$ 1,994.30	\$ 1,994.30	\$ 2,150	\$ 2,381.50	\$ 2,382	01A3303	Audit & Accounting Services	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
139	\$ 21,265.17	\$ 17,862.98	\$ 18,170	\$ 18,689.12	\$ 18,689	01A3306	Contract Services	\$ 23,529	\$ 23,529	\$ 23,529	\$ 23,529
140	\$ 3,227.01	\$ 4,309.30	\$ 11,250	\$ 7,047.66	\$ 7,048	01A3309	Council Expenses	\$ 14,750	\$ 14,750	\$ 11,250	\$ 11,250
141	\$ 3,312.00	\$ 3,499.60	\$ 3,000	\$ 1,278.80	\$ 1,279	01A3312	Codification Services	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
142	\$ 21,001.90	\$ 1,175.75	\$ 4,000	\$ 321.75	\$ 322	01A3321	Engineering Services	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
143	\$ 12,242.42	\$ 13,915.50	\$ 16,801	\$ 23,609.15	\$ 23,609	01A3324	IT Support Services	\$ 31,968	\$ 31,968	\$ 31,968	\$ 31,968
144	\$ 3,424.61	\$ 3,410.89	\$ 3,975	\$ 3,780.16	\$ 3,780	01A3327	Membership Fees	\$ 5,225	\$ 5,225	\$ 5,225	\$ 5,225
145	\$ 2,461.10	\$ -	\$ 1,500	\$ -	\$ -	01A3330	Election Cost	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
146	\$ 1,361.20	\$ 8,681.11	\$ 7,100	\$ 10,075.17	\$ 10,075	01A3339	Events & Special Presentations	\$ 9,100	\$ 9,100	\$ 9,100	\$ 9,100
147	\$ 1,932.03	\$ 1,183.12	\$ 1,000	\$ 1,864.27	\$ 1,864	01A3348	Publication Fees	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
148	\$ -	\$ 100.00	\$ 500	\$ -	\$ -	01A3354	Donations	\$ 500	\$ 500	\$ 500	\$ 500
149	\$ 1,874.96	\$ -	\$ 2,500	\$ 3,322.00	\$ 3,322	01A3362	MACC Grant	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
150	\$ 1,850.40	\$ 1,792.70	\$ 2,500	\$ 1,227.26	\$ 1,227	01A3400	Mileage Reimbursement	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
151	\$ 5,826.70	\$ 3,084.57	\$ 10,500	\$ 4,737.89	\$ 4,738	01A3403	Education/Training/Travel	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500
152	\$ 3,026.66	\$ 2,691.08	\$ 2,335	\$ 2,443.88	\$ 2,443	01A3500	Property/Liability Insurance Premium	\$ 2,170	\$ 2,170	\$ 2,170	\$ 2,170
153	\$ -	\$ -	\$ -	\$ -	\$ -	01A3525	Abatements	\$ -	\$ -	\$ -	\$ -
154	\$ -	\$ 15.00	\$ 100	\$ -	\$ -	01A3600	Fines/Fees Refund	\$ 100	\$ 100	\$ 100	\$ 100
155	\$ 140,385.51	\$ 98,921.46	\$ 132,801	\$ 112,750.48	\$ 112,750		<b>TOTAL GENERAL FUND MATERIALS &amp; SERVICES</b>	<b>\$ 151,532</b>	<b>\$ 151,532</b>	<b>\$ 148,032</b>	<b>\$ 148,032</b>
156											
157							<b>MUNICIPAL COURT</b>				
158	\$ -	\$ 486.38	\$ 500	\$ 963.35	\$ 963	01B3000	Office Supplies	\$ 500	\$ 500	\$ 500	\$ 500
159	\$ 54.20	\$ 89.03	\$ 100	\$ 181.31	\$ 181	01B3005	Postage	\$ 100	\$ 100	\$ 100	\$ 100
160	\$ -	\$ -	\$ -	\$ -	\$ -	01B3300	Legal Services	\$ 500	\$ 500	\$ 500	\$ 500
161	\$ 2,048.78	\$ 2,467.23	\$ 2,550	\$ 2,845.44	\$ 2,846	01B3306	Contract Services	\$ 2,880	\$ 2,880	\$ 2,880	\$ 2,880
162	\$ 10.80	\$ -	\$ 500	\$ -	\$ -	01B3333	Interpreter	\$ 500	\$ 500	\$ 500	\$ 500
163	\$ -	\$ 460.29	\$ 1,000	\$ 137.89	\$ 138	01B3403	Education/Training/Travel	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
164	\$ -	\$ -	\$ -	\$ -	\$ -	01B3600	Fine/Fee Refund	\$ -	\$ -	\$ 3,500	\$ 3,500

	B	C	D	E	F	G	H	I	J	K	L
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
5											
165	\$ 1,230.00	\$ 3,158.00	\$ 3,500	\$ 7,869.00	\$ 7,869	01B3603	State Court Assessment	\$ 3,500	\$ 3,500	\$ -	\$ -
166	\$ -	\$ -	\$ -	\$ -	\$ -	01B3604	Unitary Assessment & Lemla	\$ -	\$ -	\$ -	\$ -
167	\$ 422.00	\$ 1,051.20	\$ 250	\$ 2,698.80	\$ 2,699	01B3606	County Court Assessment	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
168	\$ 3,765.78	\$ 7,712.13	\$ 8,400	\$ 14,695.79	\$ 14,696		<b>TOTAL MUNICIPAL COURT MATERIALS &amp; SERVICES</b>	<b>\$ 10,480</b>	<b>\$ 10,480</b>	<b>\$ 10,480</b>	<b>\$ 10,480</b>
169											
170							<b>PUBLIC WORKS</b>				
171	\$ 569.65	\$ 229.03	\$ 750	\$ 769.22	\$ 769	01C3025	Janitorial Supplies	\$ 750	\$ 750	\$ 750	\$ 750
172	\$ 376.32	\$ 496.17	\$ 1,210	\$ 807.92	\$ 808	01C3306	Contract Services	\$ 1,210	\$ 1,210	\$ 1,210	\$ 1,210
173	\$ 1,925.10	\$ 2,358.60	\$ 2,305	\$ 2,947.64	\$ 2,948	01C3353	Janitorial Service	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900
174	\$ 1,379.99	\$ 4,001.95	\$ 1,500	\$ 9,281.73	\$ 9,282	01C3503	Building Repairs & Maintenance	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
175	\$ 4,251.06	\$ 7,085.75	\$ 5,765	\$ 13,806.51	\$ 13,807		<b>TOTAL PUBLIC WORKS MATERIALS &amp; SERVICES</b>	<b>\$ 6,360</b>	<b>\$ 6,360</b>	<b>\$ 6,360</b>	<b>\$ 6,360</b>
176											
177							<b>COMMUNITY DEVELOPMENT</b>				
178	\$ 1,874.65	\$ 535.79	\$ 500	\$ 305.94	\$ 306	01L3000	Office Expenses	\$ 500	\$ 500	\$ 500	\$ 500
179	\$ 619.07	\$ 976.64	\$ 1,000	\$ 1,221.07	\$ 1,221	01L3005	Postage	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
180	\$ -	\$ 19,496.65	\$ 22,000	\$ 23,121.75	\$ 23,122	01L3300	Legal Services	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
181	\$ 3,814.85	\$ 5,943.84	\$ 27,900	\$ 27,713.58	\$ 27,714	01L3306	Contract Services	\$ 39,400	\$ 37,400	\$ 37,400	\$ 37,400
182	\$ 17,007.63	\$ 28,694.21	\$ 18,000	\$ 26,877.34	\$ 26,877	01L3321	Engineering Services	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
183	\$ 50.00	\$ 50.00	\$ 100	\$ 50.00	\$ 50	01L3327	Membership Fees	\$ 100	\$ 100	\$ 100	\$ 100
184	\$ 53,909.69	\$ 106,655.44	\$ 95,000	\$ 87,279.27	\$ 87,279	01L3342	Land Use Planning Services	\$ 115,000	\$ 95,000	\$ 95,000	\$ 95,000
185	\$ 29.50	\$ -	\$ -	\$ -	\$ -	01L3343	Annexation Cost	\$ 33,500	\$ 33,500	\$ 33,500	\$ 33,500
186	\$ -	\$ -	\$ 3,000	\$ -	\$ -	01L3345	Periodic Review Services	\$ -	\$ -	\$ -	\$ -
187	\$ 254.23	\$ 836.55	\$ 500	\$ 5,326.64	\$ 5,327	01L3346	CET Reimbursement to Banks School District	\$ 500	\$ 500	\$ 500	\$ 500
188	\$ 1,521.92	\$ 1,878.68	\$ 1,000	\$ 2,382.95	\$ 2,383	01L3348	Publication Fees	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
189	\$ -	\$ -	\$ -	\$ -	\$ -	01L3360	TGM Planning Grant	\$ -	\$ -	\$ -	\$ -
190	\$ -	\$ -	\$ -	\$ 317.64	\$ 317	01L3400	Mileage Reimbursement	\$ -	\$ -	\$ -	\$ -
191	\$ 868.27	\$ -	\$ 500	\$ -	\$ -	01L3403	Education/Training/Travel	\$ 500	\$ 500	\$ 500	\$ 500
192	\$ 79,949.81	\$ 165,067.80	\$ 169,500	\$ 174,596.18	\$ 174,596		<b>TOTAL COMMUNITY DEVELOPMENT MATERIALS &amp; SERVICES</b>	<b>\$ 223,000</b>	<b>\$ 201,000</b>	<b>\$ 201,000</b>	<b>\$ 201,000</b>
193											
194	\$ 228,352.16	\$ 278,787.14	\$ 316,466	\$ 315,848.96	\$ 315,849		<b>TOTAL MATERIALS &amp; SERVICES (LINE 10)</b>	<b>\$ 391,372</b>	<b>\$ 369,372</b>	<b>\$ 365,872</b>	<b>\$ 365,872</b>
195											
196							<b>CAPITAL OUTLAY</b>				
197							<b>GENERAL FUNDS</b>				
198	\$ -	\$ -	\$ 40,000	\$ 33,861.83	\$ 33,862	01A4010	Building Upgrades	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

	B	C	D	E	F	G	H	I	J	K	L
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
5											
199	\$ -	\$ -	\$ -	\$ -	\$ -	01A4020	Computer & Ancillary Purchase	\$ -	\$ -	\$ -	\$ -
200	\$ 27,093.16	\$ 2,314.44	\$ -	\$ -	\$ -	01A4030	Miscellaneous Projects	\$ -	\$ -	\$ -	\$ -
201	\$ 27,093.16	\$ 2,314.44	\$ 40,000	\$ 33,861.83	\$ 33,862		<b>TOTAL CAPITAL OUTLAY (LINE 11)</b>	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
202											
203							<b>DEBT SERVICE</b>				
						01A5020	LOCAP Certificates of Participation, Series 2010B Issued Date October 10, 2010 Maturity Date: July 1, 2026 Payment Date: January 1, 2013 & July 1, 2013				
204	\$ 1,617.70	\$ 1,588.56	\$ 1,850	\$ 1,612.98	\$ 1,613			\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
205	\$ 1,617.70	\$ 1,588.56	\$ 1,850	\$ 1,612.98	\$ 1,613		<b>TOTAL DEBT SERVICE (LINE 12)</b>	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
206											
207							<b>INTERFUND TRANSFERS</b>				
208	\$ -	\$ -	\$ -	\$ -	\$ -	01A9002	Transfer to Water Fund #02	\$ -	\$ -	\$ -	\$ -
209	\$ 87,197.00	\$ 73,255.00	\$ 84,645	\$ 79,979	\$ 79,979	01A9004	Transfer to Library Fund #03	\$ 84,910	\$ 82,645	\$ 82,645	\$ 82,645
210	\$ -	\$ -	\$ -	\$ -	\$ -	01A9012	Transfer to Police Fund #07	\$ -	\$ -	\$ -	\$ -
211	\$ 34,030.00	\$ 36,630.00	\$ 62,391	\$ 36,560	\$ 36,560	01A9018	Transfer to Park Fund #10	\$ 129,600	\$ 88,600	\$ 88,600	\$ 88,600
212	\$ -	\$ -	\$ -	\$ -	\$ -	01A9022	Transfer to Capital Reserve Fund #13	\$ -	\$ -	\$ -	\$ -
213	\$ -	\$ -	\$ -	\$ -	\$ -	01A9024	Transfer to Capital Project Fund #14	\$ -	\$ -	\$ -	\$ -
214	\$ 121,227.00	\$ 109,885.00	\$ 147,036	\$ 116,539.00	\$ 116,539		<b>TOTAL INTERFUND TRANSFERS (LINE 13)</b>	\$ 214,510	\$ 171,245	\$ 171,245	\$ 171,245
215											
216							<b>CONTINGENCY</b>				
217	\$ -	\$ -	\$ 170,443	\$ -	\$ -	01A9990	Operating Contingency	\$ -	\$ 119,412	\$ 86,912	\$ 86,912
218	\$ -	\$ -	\$ 170,443	\$ -	\$ -		<b>TOTAL CONTINGENCIES (LINE 14)</b>	\$ -	\$ 119,412	\$ 86,912	\$ 86,912
219											
220							<b>UNAPPROPRIATED</b>				
221	\$ -	\$ -	\$ -	\$ -	\$ -	01A9998	Reserved for Future Use	\$ -	\$ -	\$ -	\$ -
222	\$ -	\$ -	\$ 100,000	\$ -	\$ -	01A9999	Unappropriated Ending Fund Balance	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
223	\$ 494,170.79				\$ -		Ending Balance (Prior Years)				
224	\$ 494,170.79	\$ 480,026.88	\$ 100,000	\$ 439,416.01	\$ 439,416		<b>TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP. (LINE 16)</b>	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
225											
226	\$ 951,272.62	\$ 964,583.64	\$ 872,920	\$ 1,003,184.09	\$ 1,003,184		<b>TOTAL REQUIREMENTS (LINE 17)</b>	\$ 845,671	\$ 866,617	\$ 866,617	\$ 866,617
227											
228	\$ 0.00	\$ -	\$ -	\$ (0.00)	\$ 0		<b>FUND BALANCE</b>	\$ 16,446	\$ -	\$ -	\$ -
229											

**WATER FUND #02**

<b>APPROPRIATIONS</b>			
<b>CATEGORY</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Adopted</b>	<b>2018-2019 Approved</b>
<b>RESOURCES</b> (including Beginning Fund Balance)	\$ 662,240.77	\$ 731,730	\$ 698,035
<b>TOTAL RESOURCES</b>	\$ 662,240.77	\$ 731,730	\$ 698,035
<b>REQUIREMENTS</b>			
<b>PERSONNEL SERVICES</b>	\$ 193,099.93	\$ 215,620	\$ 245,873
<b>MATERIALS AND SUPPLIES</b>	\$ 210,832.21	\$ 245,818	\$ 186,048
<b>CAPITAL OUTLAY</b>	\$ 16,738.08	\$ 14,000	\$ -
<b>DEBT SERVICE</b>	\$ 179,776.70	\$ 199,949	\$ 183,794
<b>TRANSFERS</b>	\$ 32,000.00	\$ 42,000	\$ 32,000
<b>CONTINGENCY</b>	\$ -	\$ 2,343	\$ 320
<b>UNAPPROPRIATED</b>	\$ -	\$ 10,000	\$ 50,000
<b>TOTAL REQUIREMENTS</b>	\$ 632,446.92	\$ 731,730	\$ 698,035

	<b>FTE Allocation</b>	
	<b>2017-2018</b>	<b>2018-2019</b>
<b>2016-2017</b>		
<b>3.05</b>	<b>2.88</b>	<b>2.97</b>

Fund Type: Enterprise

**NARRATIVE**

**Fund Information**

This enterprise fund was established in 1950 to finance and account for acquiring, operating, and maintaining facilities and water services that are self-supporting from user charges and fees. Water Rates are set by the City Council. With the completion of the Water Facilities Master Plan update, and the creation of a Water Management and Conservation Plan, a rate study update was conducted. The Council adopted revised water rates by Resolution 2017-11, adopted on July 11<sup>th</sup>, 2017, providing for a schedule of water rate increases that includes the annual cost of living rate adjustment. The water rate increase provided for accomplishment of the top Water Utility Capital Improvement Projects (1A,

Behrman Wells Additional Water Source; 1B, Behrman Wells Backup Water Supply; 3, Slow Sand Filter Upgrades and Intermediate Pressure Zones; and 4, Behrman Wells Site Upgrades). This budget is set for servicing bonded debt in the amount of \$1,834,549. This budget is also set for implementing a rigorous valve maintenance program, a rigorous fire hydrant cycling and maintenance program, and in the middle of a five-year water meter change out program. In addition, a number of water meter service connections are being damaged by tree route intrusion, and require significant tree mitigation and meter box upgrades.

### **Resources**

The bulk of City resources in this fund are derived from water sales; i.e. charges collected from residents, businesses, and other entities that purchase City water.

### **Requirements**

#### **Personnel Services**

For Fiscal Year 2018-2019, we will budget the staff-wide cost-of-living increase based on the CPI-U from December, 2017 to December, 2018 of 2.10%. Also assume that the separate merit raise based on performances for Fiscal Year 2018-2019 will be limited to 2.9%. The merit raise is based on the employee's job performance rating. Lastly, assume that the separate bonus elements for Fiscal Year 2018-2019 will not be executed this fiscal year. Additional assumptions include a 10% increase in health insurance costs, a 12% increase in property and liability insurance costs, and looking for one FTE in Public Works that would assist in Parks, Street & Roads, Buildings, and Planning Projects.

As prescribed by the City's Financial Management Policies and Procedures, vacation liabilities are fully funded. These funds, if unused, can serve as an additional source of operating contingency. These funds are considered supplementary to the City's target of maintaining unreserved fund contingencies of between 5% and 15% of revenues.

#### **Materials and Supplies**

The 'Vehicle and Equipment Maintenance and Repair' line item contains funding for new tires for the used dump truck that was acquired during the last fiscal year, as well as funds for oil changes and other routine vehicle maintenance expenses. The 'Vehicle and Equipment Operation' line item contains a conservative estimate for fuel costs that accounts for rising fuel costs; an additional \$1,500 is budgeted for diesel fuel. This year will include the cost of water service in this fund.

'Water Testing Services' contains funding for water testing samples, which are required to be taken every month. 'Chemicals Supplies' contains funding for hypochlorite generation salts, used for water purification, and 'Operating Material and Supplies' contains funding for replacement of filtration sands in filters. The 'Tools and Equipment Supplies' line item contains funding for rock used to refill holes dug by staff during operations and maintenance, as well as for fire hydrant maintenance and repair kits. The 'Contract Services' line item contains funding for the City Engineer, as well as for a service contract for maintenance on electrical backup generators and a water leak survey.

'Electricity Services' contains funding for electricity used at the water treatment plant and pump houses, as well as a portion of City Hall. Funds under the 'Clothes Allowances' line item are budgeted for personnel protection equipment, including ear plugs, gloves, goggles, shirts, and vests.

**Capital Outlay -** N/A

### **Debt Service**

The City borrowed funds through the Local Oregon Capital Assets Program (LOCAP) in 2010 to assist in funding the remodel of the Banks Public Library, the build out of the Public Works Building, and several projects identified in the Water Facilities Master Plan including: (1A) Behrman Wells Additional Water Source; (1B) Behrman Wells Backup Water Supply; (3) Slow Sand Filter Upgrades and Intermediate Pressure Zones; and (4) Behrman Wells Site Upgrades. Payments on this LOCAP debt are made from the Water Fund, as well as from the General Fund and Library Fund.

Payments from the Water Fund are also made on a Safe Drinking Water Loan, which was issued by the Oregon Economic Development Department in 2000 to finance water system improvements, including the construction of a clear well and the installation of disinfectant generating equipment at the water treatment plant site.

### **Transfers**

Funds are transferred to the Water Bonded Debt Fund to service loans provided by the United States Department of Agriculture for water system-related capital projects. Funds are also transferred to the Water Utility Depreciation Fund to offset the cost of repairing or replacing water system-related capital assets. \$1,000 is budgeted to be transferred to the Water Utility Reserve Fund as an initial contribution toward saving for replacement vehicles for the Public Works Department.

**Contingency**

As opposed to Unappropriated Ending Fund Balances, Contingency Funds are budgeted for unanticipated expenditures that may occur during the fiscal year.

**Unappropriated**

As prescribed by the City's Financial Management Policies and Procedures, the City retains unappropriated ending fund balances to permit positive cash flow during the initial months of the following fiscal year before property tax revenue is collected from Washington County. In addition, the City will strive to gain and maintain an unreserved General Fund balance, net of unappropriated ending fund balance and funded liabilities, ranging from 5% to 15% of annual General Fund revenue.

**#02 WATER FUND**

**BUDGET SUMMARY DETAIL**

	B	C	D	E	F	G	H	I	J	K	L
1							CITY OF BANKS				
2							WATER FUND				
3							Fund Number 02				
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
5	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
6							RESOURCES				
7											
8							BEGINNING FUND BALANCE/NET WORKING CAPITAL				
9	\$ 33,380.87	\$ 16,908.30	\$ 21,930	\$ 23,376.49	\$ 23,376	02A1000	Beginning Fund Balance	\$ 20,085	\$ 20,085	\$ 20,085	\$ 20,085
10	\$ 33,380.87	\$ 16,908.30	\$ 21,930	\$ 23,376.49	\$ 23,376		TOTAL BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)	\$ 20,085	\$ 20,085	\$ 20,085	\$ 20,085
11											
12							FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES				
13	\$ 17,495.35	\$ 16,703.72	\$ 12,000	\$ 17,251.16	\$ 17,251	02A1425	Fines & Fees	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
14	\$ 542,952.49	\$ 545,530.53	\$ 585,000	\$ 606,174.97	\$ 606,175	02A1500	Water Sales	\$ 640,000	\$ 640,000	\$ 640,000	\$ 640,000
15	\$ 7,189.02	\$ 7,257.06	\$ 7,500	\$ 6,909.42	\$ 6,909	02A1501	Water Late Fees	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
16	\$ -	\$ -	\$ 3,900	\$ 2,600.00	\$ 2,600	02A1505	Water System Connection Fee	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900
17	\$ -	\$ 2,000.00	\$ -	\$ 1,000.00	\$ 1,000	02A1507	Bulk Water Deposit	\$ -	\$ -	\$ -	\$ -
18	\$ 540.00	\$ 630.00	\$ 350	\$ 675.00	\$ 675	02A1508	Bulk Water Monthly Permit Fee	\$ 350	\$ 300	\$ 300	\$ 300
19	\$ 1,016.68	\$ 1,686.32	\$ 450	\$ 2,594.67	\$ 2,595	02A1509	Bulk Water Sales	\$ 750	\$ 750	\$ 750	\$ 750
20	\$ 303.04	\$ 678.83	\$ 350	\$ 1,025.10	\$ 1,025	02A1700	Interest Earned	\$ 500	\$ 500	\$ 500	\$ 500
21	\$ 33.29	\$ 35,794.25	\$ 250	\$ 3,762.55	\$ 3,763	02A1705	Other Revenues	\$ 500	\$ 500	\$ 500	\$ 500
22	\$ 569,529.87	\$ 610,280.71	\$ 609,800	\$ 641,992.87	\$ 641,993		TOTAL FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)	\$ 663,000	\$ 662,950	\$ 662,950	\$ 662,950
23											
24							FEDERAL, STATE & ALL OTHER GRANTS, GIFTS, ALLOCATIONS & DONATIONS				
25	\$ 7,171.00	\$ 35,051.76	\$ 100,000	\$ 62,132.24	\$ 62,132	02A1300	Grants	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
26	\$ 7,171.00	\$ 35,051.76	\$ 100,000	\$ 62,132.24	\$ 62,132		TOTAL FEDERAL, STATE & ALL OTHER GRANTS, GIFTS, ALLOCATIONS & DONATIONS (LINE 3)	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
27							REVENUE FROM BONDS & OTHER DEBT				
28	\$ -	\$ -	\$ -	\$ -	\$ -	02A1720	Loan Funds Received	\$ -	\$ -	\$ -	\$ -
29	\$ -	\$ -	\$ -	\$ -	\$ -		TOTAL REVENUE FROM BONDS & OTHER DEBT (LINE 4)	\$ -	\$ -	\$ -	\$ -
30											
31							INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS				
32	\$ -	\$ -	\$ -	\$ -	\$ -	02A1900	Transfer From General Fund #01	\$ -	\$ -	\$ -	\$ -

	B	C	D	E	F	G	H	I	J	K	L
4	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ADOPTED	6/29/2018 YEAR TO DATE	June 30, 2018 PROJECTED	Account Number		2018-2019 REQUESTED BY DEPARTMENT	2018-2019 PROPOSED BY BUDGET OFFICER	2018-2019 APPROVED BY BUDGET COMMITTEE - April 14, 2018	2018-2019 ADOPTED BY CITY COUNCIL - June 13, 2018
5											
33	\$ -	\$ -	\$ -	\$ -	\$ -	02A1916	Transfer From Water Depreciation Fund #09	\$ -	\$ -	\$ -	\$ -
34	\$ -	\$ -	\$ -	\$ -	\$ -		TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)	\$ -	\$ -	\$ -	\$ -
35											
36	\$ 610,081.74	\$ 662,240.77	\$ 731,730	\$ 727,501.60	\$ 727,501		TOTAL RESOURCES (LINE 8)	\$ 698,085	\$ 698,035	\$ 698,035	\$ 698,035
37											
38							REQUIREMENTS				
39											
40							PERSONNEL SERVICES				
41	\$ 17,819.51	\$ 18,412.41	\$ 20,440	\$ 18,430.47	\$ 18,431	02A2000	City Manager	\$ 23,298	\$ 23,300	\$ 23,300	\$ 23,300
42	\$ 2,315.50	\$ 2,416.53	\$ 2,655	\$ 2,515.70	\$ 2,516	02A2005	City Recorder	\$ 2,863	\$ 2,865	\$ 2,865	\$ 2,865
43	\$ 22,633.84	\$ 21,351.74	\$ 20,690	\$ 16,419.38	\$ 16,419	02A2010	Administrative Staff	\$ 24,602	\$ 23,740	\$ 23,740	\$ 23,740
44	\$ 54,424.60	\$ 55,376.03	\$ 50,535	\$ 57,231.22	\$ 57,231	02A2200	Public Works Supervisor	\$ 44,039	\$ 44,810	\$ 44,810	\$ 44,810
45	\$ 41,841.11	\$ 44,611.66	\$ 44,590	\$ 40,599.96	\$ 40,600	02A2205	Public Works Staff	\$ 57,699	\$ 57,905	\$ 57,905	\$ 57,905
46	\$ 12,317.69	\$ 12,439.60	\$ 15,890	\$ 11,467.27	\$ 11,467	02A2900	Payroll Taxes Contribution	\$ 16,836	\$ 16,850	\$ 16,850	\$ 16,850
47	\$ 20,959.97	\$ 26,093.18	\$ 31,800	\$ 27,181.29	\$ 27,181	02A2901	Health Insurance Premium	\$ 41,966	\$ 41,966	\$ 41,966	\$ 41,966
48	\$ 14,855.06	\$ 11,606.54	\$ 16,650	\$ 17,015.43	\$ 17,015	02A2902	PERS Contribution	\$ 50,704	\$ 27,630	\$ 27,630	\$ 27,630
49	\$ 5,054.45	\$ 5,935.50	\$ 6,390	\$ 5,796.58	\$ 5,797	02A2903	Workers Compensation Insurance Premium	\$ 5,797	\$ 5,797	\$ 5,797	\$ 5,797
50	\$ 846.25	\$ 870.00	\$ 980	\$ 904.40	\$ 905	02A2904	Deferred Compensation Plan	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010
51	\$ -	\$ (13.26)	\$ -	\$ 13.26	\$ 13	02A2905	Miscellaneous Deduction(Pass Thru Account)	\$ -	\$ -	\$ -	\$ -
52	\$ 193,067.98	\$ 199,099.93	\$ 210,620	\$ 197,574.96	\$ 197,575		TOTAL PERSONNEL SERVICES (LINE 9)	\$ 268,814	\$ 245,873	\$ 245,873	\$ 245,873
53	2.86	3.05	2.88	3.05	3.05		Total Full-Time Equivalent (FTE)	3.01	2.97	2.97	2.97
54											
55							MATERIALS AND SUPPLIES				
56	\$ 2,898.09	\$ 3,195.15	\$ 3,350	\$ 3,652.33	\$ 3,652	02A3000	Office Supplies	\$ 3,650	\$ 3,650	\$ 3,650	\$ 3,650
57	\$ 4,191.40	\$ 4,389.25	\$ 5,000	\$ 4,470.24	\$ 4,470	02A3005	Postage	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
58	\$ 408.08	\$ 460.86	\$ 860	\$ 646.75	\$ 647	02A3015	Clothes Allowances	\$ 1,060	\$ 1,060	\$ 1,060	\$ 1,060
59	\$ 366.22	\$ 349.81	\$ 450	\$ 716.90	\$ 717	02A3025	Janitorial Supplies	\$ 600	\$ 600	\$ 600	\$ 600
60	\$ -	\$ 640.18	\$ 500	\$ 79.00	\$ 79	02A3030	Miscellaneous Supplies	\$ 500	\$ 500	\$ 500	\$ 500
61	\$ -	\$ 912.16	\$ 500	\$ 2,067.48	\$ 2,067	02A3037	Miscellaneous Equipment	\$ 500	\$ 500	\$ 500	\$ 500
62	\$ 9,002.63	\$ 6,824.85	\$ 6,807	\$ 9,720.48	\$ 9,720	02A3100	Operating Material & Supplies	\$ 6,900	\$ 6,900	\$ 6,900	\$ 6,900
63	\$ 4,456.72	\$ 5,470.19	\$ 8,400	\$ 1,574.39	\$ 1,575	02A3103	Tools and Equipment Supplies	\$ 17,800	\$ 7,500	\$ 7,500	\$ 7,500
64	\$ 345.35	\$ 502.75	\$ 2,000	\$ 502.75	\$ 503	02A3106	Chemicals Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
65	\$ 19,888.31	\$ 17,949.31	\$ 26,000	\$ 20,118.46	\$ 20,118	02A3200	Electricity Services	\$ 22,030	\$ 23,020	\$ 23,020	\$ 23,020
66	\$ 3,895.44	\$ 4,618.59	\$ 4,100	\$ 4,611.28	\$ 4,611	02A3205	Telephone Services	\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,900

	B	C	D	E	F	G	H	I	J	K	L
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
5											
67	\$ -	\$ -	\$ -	\$ -	\$ -	02A3207	Cable Services	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
68	\$ 1,057.38	\$ 796.41	\$ 1,300	\$ 805.01	\$ 805	02A3215	Natural Gas Services	\$ 1,260	\$ 1,260	\$ 1,260	\$ 1,260
69	\$ 396.60	\$ 214.88	\$ 425	\$ 202.08	\$ 202	02A3220	Garbage Services	\$ 200	\$ 200	\$ 200	\$ 200
70	\$ -	\$ 449.18	\$ 550	\$ 469.79	\$ 470	02A3223	Water Services	\$ 500	\$ 500	\$ 500	\$ 500
71	\$ 335.23	\$ 359.06	\$ 400	\$ 362.36	\$ 362	02A3225	Wastewater Services	\$ 400	\$ 400	\$ 400	\$ 400
72	\$ 5,970.25	\$ 8,046.00	\$ 11,000	\$ 12,969.64	\$ 12,970	02A3300	Legal Services	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
73	\$ 1,344.35	\$ 1,344.35	\$ 1,900	\$ 1,804.66	\$ 1,805	02A3303	Audit & Accounting Services	\$ 1,775	\$ 1,775	\$ 1,775	\$ 1,775
74	\$ 23,386.85	\$ 20,067.86	\$ 28,520	\$ 22,388.53	\$ 22,389	02A3306	Contract Services	\$ 23,618	\$ 25,868	\$ 25,868	\$ 25,868
75	\$ 1,140.00	\$ 4,019.00	\$ 9,000	\$ 2,217.00	\$ 2,217	02A3315	Water Testing Services	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
76	\$ 1,571.71	\$ 1,624.57	\$ 1,576	\$ 2,083.25	\$ 2,083	02A3318	Easements, Permits, and Fees	\$ 2,090	\$ 2,090	\$ 2,090	\$ 2,090
77	\$ 19,096.51	\$ 46,828.29	\$ 110,000	\$ 132,275.47	\$ 132,275	02A3321	Engineer Services	\$ 37,500	\$ 22,500	\$ 22,500	\$ 22,500
78	\$ 3,930.00	\$ 4,505.00	\$ 7,430	\$ 4,952.50	\$ 4,953	02A3324	IT Support Services	\$ 4,930	\$ 4,930	\$ 4,930	\$ 4,930
79	\$ 1,574.25	\$ 1,506.44	\$ 1,430	\$ 945.28	\$ 945	02A3327	Membership Fees	\$ 1,320	\$ 1,320	\$ 1,320	\$ 1,320
80	\$ 1,286.25	\$ 1,049.00	\$ 1,300	\$ 464.99	\$ 465	02A3339	Events & Special Presentation	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
81	\$ -	\$ 375.00	\$ 350	\$ 1,160.00	\$ 1,160	02A3348	Publication Fees	\$ 350	\$ 350	\$ 350	\$ 350
82	\$ 1,432.01	\$ 40,640.20	\$ 5,000	\$ 6,367.39	\$ 6,367	02A3351	Maintenance & Repair	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200
83	\$ 1,925.24	\$ 1,951.31	\$ 2,100	\$ 1,447.67	\$ 1,448	02A3353	Janitorial Services	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
84	\$ 152.72	\$ 97.15	\$ 400	\$ 165.58	\$ 166	02A3400	Mileage Reimbursement	\$ 400	\$ 400	\$ 400	\$ 400
85	\$ 1,329.63	\$ 1,559.92	\$ 2,250	\$ 2,301.02	\$ 2,301	02A3403	Education/Training/Travel	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750
86	\$ 299.00	\$ -	\$ 500	\$ -	\$ -	02A3406	Education Outreach	\$ 500	\$ 500	\$ 500	\$ 500
87	\$ 13,289.13	\$ 15,656.48	\$ 14,880	\$ 14,651.99	\$ 14,652	02A3500	Property/Liability Insurance Premium	\$ 15,215	\$ 15,215	\$ 15,215	\$ 15,215
88	\$ 2,299.84	\$ 2,651.11	\$ 2,080	\$ 5,936.57	\$ 5,937	02A3503	Building Repairs & Maintenance	\$ 2,080	\$ 2,080	\$ 2,080	\$ 2,080
89	\$ 4,877.33	\$ 4,716.08	\$ 9,000	\$ 4,242.93	\$ 4,243	02A3505	Vehicle & Equipment Operation	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
90	\$ 8,585.33	\$ 4,967.87	\$ 5,360	\$ 5,590.37	\$ 5,590	02A3506	Vehicle & Equipment Maintenance & Repair	\$ 4,880	\$ 4,880	\$ 4,880	\$ 4,880
91	\$ 36.00	\$ 93.95	\$ 100	\$ 2,361.97	\$ 2,362	02A3800	Fines/Fees Refund	\$ 100	\$ 100	\$ 100	\$ 100
92	\$ 2,000.00	\$ 2,000.00	\$ 1,000	\$ 1,000.00	\$ 1,000	02A3629	Bulk Water Deposit Return	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
93	\$ 142,767.85	\$ 210,832.21	\$ 275,818	\$ 275,326.11	\$ 275,326		<b>TOTAL MATERIALS &amp; SUPPLIES (LINE 10)</b>	<b>\$ 208,108</b>	<b>\$ 186,048</b>	<b>\$ 186,048</b>	<b>\$ 186,048</b>
94											
95							<b>CAPITAL OUTLAY</b>				
96	\$ -	\$ -	\$ -	\$ -	\$ -	02A4020	Computer & Ancillary Purchase	\$ -	\$ -	\$ -	\$ -
97	\$ -	\$ 13,340.00	\$ 4,000	\$ -	\$ -	02A4030	Miscellaneous Projects	\$ 4,000	\$ -	\$ -	\$ -
98	\$ -	\$ -	\$ -	\$ -	\$ -	02A4050	Tools & Equipment Purchase	\$ -	\$ -	\$ -	\$ -
99	\$ 11,750.24	\$ 3,396.08	\$ -	\$ 3,438.00	\$ 3,438	02A4205	Water Projects	\$ -	\$ -	\$ -	\$ -
100	\$ 11,750.24	\$ 16,736.08	\$ 4,000	\$ 3,438.00	\$ 3,438		<b>TOTAL CAPITAL OUTLAY (LINE 11)</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
101											

	B	C	D	E	F	G	H	I	J	K	L
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
5											
102							<b>DEBT SERVICE</b>				
							Safe Drinking Water Loan Issued Date: December 1, 2000 Maturity Date: December 1, 2021 Next Payment Date: December 1, 2014				
103	\$ 53,813.30	\$ 53,813.30	\$ 53,814	\$ 53,813.30	\$ 53,813	02A5001		\$ 53,814	\$ 53,814	\$ 53,814	\$ 53,814
							66.468 Safe Drinking Water Revolving Fund Loan Project #S18006 Issued Date: April 1, 2021 Maturity Date: April 1, 2041 First P & I Payment Date: December 1, 2021 Interest Payment Date: December 1, 2019				
104	\$ -	\$ -	\$ -	\$ -	\$ -	02A5002		\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000
							LOCAP Certificates of Participation, Series 2010B Issued Date October 10, 2010 Maturity Date: July 1, 2026 Payment Date: January 1, 2013 & July 1, 2013				
105	\$ 128,274.07	\$ 125,963.40	\$ 131,135	\$ 127,900.23	\$ 127,900	02A5020		\$ 124,980	\$ 124,980	\$ 124,980	\$ 124,980
106	\$ 182,087.37	\$ 179,776.70	\$ 184,949	\$ 181,713.53	\$ 181,713		<b>TOTAL DEBT SERVICE (LINE 12)</b>	\$ 188,794	\$ 183,794	\$ 183,794	\$ 183,794
107											
108							<b>INTERFUND TRANSERS</b>				
109	\$ -	\$ -	\$ -	\$ -	\$ -	02A9000	Transfer to General Fund #01	\$ -	\$ -	\$ -	\$ -
110	\$ 20,500	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	02A9008	Transfer to Water Bonded Debt #05	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
111	\$ 40,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000	02A9016	Transfer to Water Depreciation Fund #09	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000
112	\$ 3,000	\$ -	\$ -	\$ -	\$ -	02A9026	Transfer to Water Utility Equipment Reserve Fund #15	\$ -	\$ -	\$ -	\$ -
113	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	02A9028	Transfer to Water Utility Equipment Reserve Fund #16	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
114	\$ -	\$ -	\$ -	\$ -	\$ -	02A9030	Transfer to Water Utility Capital Projects #17	\$ -	\$ -	\$ -	\$ -
115	\$ 63,500.00	\$ 32,000.00	\$ 42,000	\$ 42,000.00	\$ 42,000		<b>TOTAL INTERFUND TRANSFERS (LINE 13)</b>	\$ 42,000	\$ 32,000	\$ 32,000	\$ 32,000
116											
117							<b>CONTINGENCY</b>				
118	\$ -	\$ -	\$ 4,343	\$ -	\$ -	02A9990	Operating Contingency	\$ 4,343	\$ 320	\$ 320	\$ 320
119	\$ -	\$ -	\$ 4,343	\$ -	\$ -		<b>TOTAL CONTINGENCIES (LINE 14)</b>	\$ 4,343	\$ 320	\$ 320	\$ 320
120											
121							<b>UNAPPROPRIATED</b>				
122	\$ -	\$ -	\$ -	\$ -	\$ -	02A9998	Reserved for Future Use	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
123	\$ -	\$ -	\$ 10,000	\$ -	\$ -	02A9999	Unappropriated Ending Fund Balance	\$ 35,000	\$ 10,000	\$ 10,000	\$ 10,000
124	\$ 16,908.30				\$ -		Ending Balance (Prior Years)				
125	\$ 16,908.30	\$ 23,795.85	\$ 10,000	\$ 27,449.00	\$ 27,449		<b>TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP (LINE 16)</b>	\$ 75,000	\$ 50,000	\$ 50,000	\$ 50,000
126											
127	\$ 610,081.74	\$ 662,240.77	\$ 731,730	\$ 727,501.60	\$ 727,501		<b>TOTAL REQUIREMENTS (LINE 17)</b>	\$ 791,059	\$ 698,035	\$ 698,035	\$ 698,035
128											
129	\$ 0.00	\$ -	\$ -	\$ 0.00	\$ -		<b>FUND BALANCE</b>	\$ (92,974)	\$ -	\$ -	\$ -

**LIBRARY FUND #03**

APPROPRIATIONS			
CATEGORY	2016-2017 Actual	2017-2018 Adopted	2018-2019 Approved
<b>RESOURCES</b>	\$ 328,758.15	\$ 405,183	\$ 407,633
<i>(including Beginning Fund Balance)</i>			
<b>TOTAL RESOURCES</b>	\$ 328,758.15	\$ 405,183	\$ 407,633
<b>REQUIREMENTS</b>			
<b>PERSONNEL SERVICES</b>	\$ 203,737.88	\$ 275,374	\$ 300,778
<b>MATERIALS AND SUPPLIES</b>	\$ 50,756.17	\$ 68,850	\$ 70,370
<b>CAPITAL OUTLAY</b>	\$ -	\$ 8,200	\$ 14,200
<b>DEBT SERVICE</b>	\$ 12,275.54	\$ 14,245	\$ 12,200
<b>TRANSFERS</b>	\$ -	\$ 25,000	\$ -
<b>CONTINGENCY</b>	\$ -	\$ 3,514	\$ 85
<b>UNAPPROPRIATED</b>	\$ -	\$ 10,000	\$ 10,000
<b>TOTAL REQUIREMENTS</b>	\$ 266,769.59	\$ 405,183	\$ 407,633

	FTE ALLOCATION	
2016-2017	2017-2018	2018-2019
3.81	3.81	4.42

**Fund Type: Special Revenue**

This Special Revenue Fund has been established to provide for the collection and use of proceeds from a countywide Local Operating Levy established to provide for the Washington County Cooperative Library System (WCCLS). This operating fund uses these Local Operating Levy funds as well as local property taxes to operate and maintain the Banks Public Library.

## NARRATIVE

### **Fund Information**

This Special Revenue fund was established in 1996, when the City of Banks took over management of the library. It accounts for library operations and library facility maintenance and improvements. The budget goals reflect those of the City Council, the Library Advisory Board and the WCCLS Long Range Plan document, as well as the requirements of the Public Library Services (PLSA) and the WCCLS Information Network Inter-Governmental Agreements (IGAs).

### **Resources**

Funding for the library is derived from several sources. Washington County Cooperative Library Services (WCCLS) distributes funds to member libraries in accordance with the terms of the PLSA. Roughly 2/3 of this distribution comes from the Washington County General Fund and 1/3 is sourced from a Local Option Levy. In FY 2016-17, the WCCLS funding distribution of Pool 1 provided 66.25% of the funding for the operating expenses of the Banks Library, up from 57.95% in FY 2015-16. The Pool 2 distribution in the same year of \$9,348 increased the total % of WCCLS Funding to 67.5%. This percentage of WCCLS Funding will continue to rise if the distribution amounts increase and the General Fund transfer remains unchanged or decreases from year to year.

FY 2018-19 is the third year of the current 5-year levy cycle. Pool 1 funding for FY 2018-19 is \$177,919 and includes a 3% increase over FY2017-18. In FY 2017-18, an additional distribution of \$43,142 was allocated to the Banks Library from the WCCLS Jump Start Fund. This fund is designed to give additional *operating* support to libraries that expand their physical space during a given levy cycle. This same amount will be distributed each year of the current levy cycle and will roll into the general Pool 1 distribution amount at the beginning of the next levy cycle in 2021-22. In recent years, WCCLS has gained additional Pool 2 funds, due to the increase in assessed value of properties and has distributed those monies to member libraries, with stipulation by the Executive Board that the money be spent on outward-facing elements that benefit the public. The amount of the Pool 2 funds is based on the assessed values determined in November of the current fiscal year, so cannot be precisely determined at budget time. An estimate of Pool 2 funding in the amount of \$12,000, based on the projected % of AV increase and recent past distributions, has been included in the FY2018-19 budgeted income.

Other resources include transfers from the City's General Fund, income from fees and fines, local donations, program-related grants, and community room rental fees. Capital expenditures are funded primarily through City General Fund transfers and, in special instances, donations.

## **Requirements**

### **Personnel Services**

For Fiscal Year 2018-2019 the staff-wide cost-of-living increases will be based on the CPI-U from December 2016 to December 2017 of 2.1%. Also assume that the separate merit raise based on performance for Fiscal Year 2015-2016 will be limited to 2.9%. The merit raise is based on the employee's job performance rating. And lastly, also assume that the separate bonus elements for Fiscal Year 2018-2019 will not be executed this fiscal year.

As prescribed by the City's Financial Management Policies and Procedures, vacation liabilities are fully funded. These funds, if unused, can serve as an additional source of operating contingency. These funds are considered supplementary to the City's target of maintaining unreserved fund contingencies of between 5% and 15% of revenues.

The additional money from the Jump Start Fund, will continue to partially support the Library and Program Supervisor position. Library open hours remain unchanged at 48 per week. A Library Associate position has been created, utilizing the existing FTE from a Library Assistant position. This classification requires additional specific skills and more experience than a Library Assistant. Total library staff FTE of 4.24 is reduced from FY2017-2018 FTE of 4.53; this FTE includes the full-time Library Director and Supervisor positions. A reduction of FTE is possible, in part due to the automation of WCCLS Courier's sorting process, which increases efficiency both at the Courier warehouse and at the member libraries in handling transfers of items requested by patrons and of items returning to the owning library,.

### **Materials and Services**

Requirements for materials and services line items reflect a projected 4% increase for inflation where needed. "Miscellaneous Equipment" includes open shelving system for the JMCR Store Room, a small table and 2 desk risers to accommodate work space flexibility, an I-Pad Air 2 for use in programs, for meeting packets, to increase efficiency in accepting credit card payments and an equipment replacement allowance. Pool 2 funds will be used for a mobile book display for use with programs, brochure display racks, library materials, additional IT consultant hours, and staff skill training. Jump Start money will help to fund program supplies and performer costs. Grants funding will provided additional support for programs. Building operation and maintenance costs were kept at last year's levels, where possible.

**Capital Outlay**

An allocation of additional funds to replace a portion of the staff computers and monitors is included, as part of a phased technology update. All use Windows 7 operating system and are limited in their ability to handle an upgrade to Windows 10. They will be between 4-6 years old by the time they are replaced. The monitors are 10 years old. A request to the Friends of the Library will be made for the funding for these replacements. Allocation for possible replacement of one of the library's HVAC units is also included.

**Debt Service**

Repayment of the portion of the LOCAP loan that helped fund the remodel of the existing Library building (Phase 1 of the Library Expansion Project) is allocated here.

**Transfers**

Funds are transferred from the General Fund to the Library Departmental Units 03A and 03C to cover administrative costs (non-operational), facility-related capital expenses, contingency, unappropriated ending fund balance and special requests.

**Contingency**

As opposed to Unappropriated Ending Fund Balances, contingency funds are budgeted for unanticipated expenditures that may occur during the fiscal year.

**Unappropriated**

As prescribed in the City's financial Management Policies and Procedure, the City retains Unappropriated Ending Fund Balances to permit positive cash flow during the initial months of the following fiscal year before property tax revenue is collected from Washington County. In addition, the city will strive to gain and maintain an unreserved General Fund balance, net of Unappropriated Ending Fund Balance and funded liabilities, ranging from 5% to 15% of annual General Fund revenue.

**LIBRARY DEPARTMENTAL UNIT #03A**

<b>APPROPRIATIONS</b>			
<b>CATEGORY</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Adopted</b>	<b>2018-2019 Approved</b>
<b>RESOURCES</b> (including Beginning Fund Balance)	\$ 320,503.15	\$ 386,073	\$ 388,237
<b>TOTAL RESOURCES</b>	\$ 320,503.15	\$ 386,073	\$ 388,237
<b>REQUIREMENTS</b>			
<b>PERSONNEL SERVICES</b>	\$ 203,559.46	\$ 273,349	\$ 299,207
<b>MATERIALS AND SUPPLIES</b>	\$ 42,682.06	\$ 59,965	\$ 60,745
<b>CAPITAL OUTLAY</b>	\$ -	\$ -	\$ 6,000
<b>DEBT SERVICE</b>	\$ 12,275.54	\$ 14,245	\$ 12,200
<b>TRANSFERS</b>	\$ -	\$ 25,000	\$ -
<b>CONTINGENCY</b>	\$ -	\$ 3,514	\$ 85
<b>UNAPPROPRIATED</b>	\$ -	\$ 10,000	\$ 10,000
<b>TOTAL REQUIREMENTS</b>	\$ 258,517.06	\$ 386,073	\$ 388,237

	<b>FTE ALLOCATION</b>	
	<b>2017-2018</b>	<b>2018-2019</b>
<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
<b>3.77</b>	<b>4.68</b>	<b>4.39</b>

Fund Type: Special Revenue – Departmental Unit

**PUBLIC WORKS DEPARTMENTAL UNIT #03C**

**APPROPRIATIONS**

<b>CATEGORY</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Adopted</b>	<b>2018-2019 Approved</b>
<b>RESOURCES</b> (including Beginning Fund Balance)	\$ 8,255.00	\$ 19,110	\$ 19,396
<b>TOTAL RESOURCES</b>	\$ 8,255.00	\$ 19,110	\$ 19,396
<b>REQUIREMENTS</b>			
<b>PERSONNEL SERVICES</b>	\$ 178.42	\$ 2,025	\$ 1,571
<b>MATERIALS AND SUPPLIES</b>	\$ 8,074.11	\$ 8,885	\$ 9,625
<b>CAPITAL OUTLAY</b>	\$ -	\$ 8,200	\$ 8,200
<b>DEBT SERVICE</b>	\$ -	\$ -	\$ -
<b>TRANSFERS</b>	\$ -	\$ -	\$ -
<b>CONTINGENCY</b>	\$ -	\$ -	\$ -
<b>UNAPPROPRIATED</b>	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ 8,252.53	\$ 19,110	\$ 19,396

	<b>FTE ALLOCATION</b>	
	<b>2016-2017</b>	<b>2017-2018</b>
	.04	.03

**Fund Type: Special Revenue – Departmental Unit**

This Departmental Unit within the Library Fund was established by Budget Resolution 2010-06 on June 8, 2010 to account for buildings and grounds work performed on Library.

**#03 LIBRARY FUND**

**BUDGET SUMMARY DETAIL**

	B	C	D	E	F	G	H	I	J	K	L
1							CITY OF BANKS				
2							LIBRARY FUND				
3							Fund Number 03				
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
5	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
6							RESOURCES				
7											
8							LIBRARY				
9							BEGINNING FUND BALANCE/NET WORKING CAPITAL				
10	\$ 29,385.75	\$ 66,280.73	\$ 69,059	\$ 62,003.12	\$ 62,003	03A1000	Beginning Fund Balance	\$ 57,842	\$ 57,842	\$ 57,842	\$ 57,842
11	\$ 29,385.75	\$ 66,280.73	\$ 69,059	\$ 62,003.12	\$ 62,003		TOTAL BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)	\$ 57,842	\$ 57,842	\$ 57,842	\$ 57,842
12											
13							FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES				
14	\$ 192,390.00	\$ 177,053.00	\$ 222,879	\$ 230,627.00	\$ 230,627	03A1230	Circulation Reimbursement	\$ 233,061	\$ 233,061	\$ 233,061	\$ 233,061
15		\$ -	\$ 1,000	\$ 150.00	\$ 150	03A1410	Rental Income	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
16	\$ 6,387.60	\$ 6,755.08	\$ 7,500	\$ 4,600.24	\$ 4,600	03A1425	Fines & Fees	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
17	\$ 540.52	\$ 697.22	\$ 600	\$ 1,208.18	\$ 1,208	03A1700	Interest Earned	\$ 900	\$ 900	\$ 900	\$ 900
18	\$ 761.75	\$ 472.32	\$ 1,500	\$ 6,889.83	\$ 6,890	03A1705	Other Revenue	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
19	\$ 200,079.87	\$ 184,977.62	\$ 233,479	\$ 243,475.25	\$ 243,475		TOTAL FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)	\$ 241,461	\$ 241,461	\$ 241,461	\$ 241,461
20											
21							FEDERAL, STATE & ALL OTHER GRANTS, GIFTS, ALLOCATIONS & DONATIONS				
22	\$ 1,000.00	\$ 1,000.00	\$ 11,000	\$ 1,050.00	\$ 1,050	03A1300	Grants	\$ 12,685	\$ 12,685	\$ 12,685	\$ 12,685
23	\$ 2,505.00	\$ 3,244.80	\$ 7,000	\$ 2,621.00	\$ 2,621	03A1710	Donations	\$ 7,000	\$ 13,000	\$ 13,000	\$ 13,000
24	\$ 3,505.00	\$ 4,244.80	\$ 18,000	\$ 3,671.00	\$ 3,671		TOTAL FEDERAL, STATE & ALL OTHER GRANTS, GIFTS, ALLOCATIONS & DONATIONS (LINE 3)	\$ 19,685	\$ 25,685	\$ 25,685	\$ 25,685
25											
26							INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS				
27	\$ 81,834.00	\$ 65,000.00	\$ 65,535	\$ 65,535.00	\$ 65,535	03A1900	Transfer From General Fund #01	\$ 51,716	\$ 63,249	\$ 63,249	\$ 63,249
28	\$ 81,834.00	\$ 65,000.00	\$ 65,535	\$ 65,535.00	\$ 65,535		TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)	\$ 51,716	\$ 63,249	\$ 63,249	\$ 63,249
29											
30	\$ 314,804.62	\$ 320,503.15	\$ 386,073	\$ 374,684.37	\$ 374,684		TOTAL LIBRARY RESOURCES	\$ 370,704	\$ 388,237	\$ 388,237	\$ 388,237
31											
32							PUBLIC WORKS				

	B	C	D	E	F	G	H	I	J	K	L
3							<b>Fund Number 03</b>				
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
5	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
33							<b>INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS</b>				
34	\$ 5,363.00	\$ 8,255.00	\$ 19,110	\$ 14,444.00	\$ 14,444	03C1900	Transfer From General Fund #01	\$ 33,194	\$ 19,396	\$ 19,396	\$ 19,396
35	\$ 5,363.00	\$ 8,255.00	\$ 19,110	\$ 14,444.00	\$ 14,444		<b>TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)</b>	\$ 33,194	\$ 19,396	\$ 19,396	\$ 19,396
36											
37	\$ 5,363.00	\$ 8,255.00	\$ 19,110	\$ 14,444.00	\$ 14,444		<b>TOTAL PUBLIC WORKS RESOURCES</b>	\$ 33,194	\$ 19,396	\$ 19,396	\$ 19,396
38											
39	\$ 320,167.62	\$ 328,758.15	\$ 405,183	\$ 389,128.37	\$ 389,128		<b>TOTAL RESOURCES (LINE 8)</b>	\$ 403,898	\$ 407,633	\$ 407,633	\$ 407,633
40											
41							<b>REQUIREMENTS</b>				
42											
43							<b>PERSONNEL SERVICES</b>				
44							<b>LIBRARY</b>				
45	\$7,127.87	7,365.00	\$ 8,975	7,372.22	\$ 7,372	03A2000	City Manager	\$ 9,319	\$ 9,320	\$ 9,320	\$ 9,320
46	\$2,315.50	2,416.53	\$ 2,655	2,515.70	\$ 2,516	03A2005	City Recorder	\$ 2,863	\$ 2,865	\$ 2,865	\$ 2,865
47	\$55,343.10	59,493.53	\$ 61,835	57,240.79	\$ 57,241	03A2100	Library Director	\$ 64,233	\$ 64,235	\$ 64,235	\$ 64,235
48	\$0.00	0.00	\$ 38,009	11,375.69	\$ 11,376	03A2103	Library Supervisor	\$ 43,549	\$ 43,965	\$ 43,965	\$ 43,965
49	\$78,246.49	84,584.32	\$ 86,085	81,656.04	\$ 81,656	03A2105	Library Staff	\$ 88,449	\$ 83,120	\$ 83,120	\$ 83,120
50	\$12,186.25	12,741.18	\$ 21,000	12,920.54	\$ 12,921	03A2900	Payroll Taxes Contribution	\$ 23,009	\$ 21,320	\$ 21,320	\$ 21,320
51	\$18,807.73	19,339.57	\$ 31,000	26,062.44	\$ 26,062	03A2901	Health Insurance Premium	\$ 40,154	\$ 40,154	\$ 40,154	\$ 40,154
52	\$17,190.30	16,028.83	\$ 22,000	21,965.05	\$ 21,965	03A2902	PERS Contribution	\$ 58,249	\$ 32,510	\$ 32,510	\$ 32,510
53	\$1,169.49	1,298.25	\$ 1,400	1,313.29	\$ 1,313	03A2903	Workers Compensation Insurance Premium	\$ 1,314	\$ 1,314	\$ 1,314	\$ 1,314
54	\$338.50	348.00	\$ 390	372.00	\$ 372	03A2904	Deferred Compensation Plan	\$ 404	\$ 404	\$ 404	\$ 404
55	\$0.00	-55.75	\$ -	55.75	\$ 56	03A2905	Miscellaneous Deduction(Pass Thru Account)	\$ -	\$ -	\$ -	\$ -
56	\$ 192,725.23	203,559.46	\$ 273,349	222,849.51	\$ 222,850		<b>TOTAL LIBRARY PERSONNEL SERVICES</b>	\$ 331,543	\$ 299,207	\$ 299,207	\$ 299,207
57	3.71	3.77	4.68	3.77	3.77		<b>Total Full-Time Equivalent (FTE)</b>	4.68	4.39	4.39	4.39
58											
59							<b>PUBLIC WORKS</b>				
60	\$ -	24.50	\$ 565	79.65	\$ 80	03C2200	Public Works Supervisor	\$ 605	\$ 605	\$ 605	\$ 605
61	\$ 75.12	139.54	\$ 1,255	176.91	\$ 177	03C2205	Public Works Staff	\$ 806	\$ 806	\$ 806	\$ 806
62	\$ 6.73	14.38	\$ 205	21.66	\$ 22	03C2900	Payroll Taxes Contribution	\$ 156	\$ 160	\$ 160	\$ 160
63	\$ -	0.00	\$ -	0.00	\$ -	03C2901	Health Insurance Premium	\$ -	\$ -	\$ -	\$ -
64	\$ -	0.00	\$ -	0.00	\$ -	03C2902	PERS Contribution	\$ -	\$ -	\$ -	\$ -
65	\$ -	0.00	\$ -	0.00	\$ -	03C2903	Workers Compensation Insurance Premium	\$ -	\$ -	\$ -	\$ -

	B	C	D	E	F	G	H	I	J	K	L
3							<b>Fund Number 03</b>				
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
5											
66	\$ -	0.00	\$ -	0.00	\$ -	03C2904	Deferred Compensation Plan(Pass Thru Account)	\$ -	\$ -	\$ -	\$ -
67	\$ -	0.00	\$ -	0.00	\$ -	03C2905	Miscellaneous Deduction(Pass Thru Account)	\$ -	\$ -	\$ -	\$ -
68	\$ 81.85	178.42	\$ 2,025	278.22	\$ 279		<b>TOTAL PUBIC WORKS PERSONNEL SERVICES</b>	\$ 1,567	\$ 1,571	\$ 1,571	\$ 1,571
69	0.04	0.04	0.04	0.04	\$ 0		<b>Total Full-Time Equivalent (FTE)</b>	0.03	0.03	0.03	0.03
70											
71	\$ 192,807.08	203,737.88	\$ 275,374	223,127.73	\$ 223,129		<b>TOTAL PERSONNEL SERVICES (LINE 9)</b>	\$ 333,110	\$ 300,778	\$ 300,778	\$ 300,778
72	3.75	3.81	4.72	3.81	\$ 4		<b>Total Full-Time Equivalent (FTE)</b>	4.71	4.42	4.42	4.42
73											
74							<b>MATERIALS AND SERVICES</b>				
75							<b>LIBRARY</b>				
76	\$ 416.91	357.76	\$ 500	804.50	\$ 805	03A3000	Office Supplies	\$ 600	\$ 600	\$ 600	\$ 600
77	\$ 131.31	273.75	\$ 150	237.45	\$ 237	03A3005	Postage	\$ 150	\$ 150	\$ 150	\$ 150
78	\$ 55.00	468.50	\$ 500	675.29	\$ 675	03A3010	Computer Supplies	\$ 600	\$ 600	\$ 600	\$ 600
79	\$ -	0.00	\$ -	0.00	\$ -	03A3015	Clothing Allowance	\$ 100	\$ 100	\$ 100	\$ 100
80	\$ 948.93	665.73	\$ 800	427.43	\$ 427	03A3020	Equipment Supplies	\$ 800	\$ 800	\$ 800	\$ 800
81	\$ 20.50	0.00	\$ 350	601.40	\$ 601	03A3030	Miscellaneous Supplies	\$ 350	\$ 350	\$ 350	\$ 350
82	\$ 1,044.18	754.51	\$ 1,440	1,427.91	\$ 1,428	03A3035	Book Processing Supplies	\$ 1,440	\$ 1,440	\$ 1,440	\$ 1,440
83	\$ 2,684.13	1,769.18	\$ 1,700	2,019.80	\$ 2,020	03A3037	Miscellaneous Equipment	\$ 2,850	\$ 3,850	\$ 3,850	\$ 3,850
84	\$ 13,643.62	13,046.63	\$ 14,000	14,642.47	\$ 14,642	03A3040	Library Materials	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
85	\$ 1,000.00	998.97	\$ 1,000	990.04	\$ 990	03A3041	Library Curriculum Development	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
86	\$ 3,001.07	2,920.09	\$ 4,175	3,868.87	\$ 3,868	03A3200	Electricity Services	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100
87	\$ 2,045.00	2,222.00	\$ 2,200	2,175.00	\$ 2,175	03A3205	Telephone Services	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
88	\$ -	0.00	\$ -	0.00	\$ -	03A3207	Cable Services	\$ 570	\$ 570	\$ 570	\$ 570
89	\$ 1,754.34	2,179.85	\$ 3,600	2,050.54	\$ 2,051	03A3215	Natural Gas Services	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
90	\$ -	181.72	\$ 400	202.00	\$ 202	03A3220	Garbage Services	\$ 215	\$ 215	\$ 215	\$ 215
91	\$ -	418.20	\$ 550	461.71	\$ 462	03A3223	Water Services	\$ 600	\$ 600	\$ 600	\$ 600
92	\$ 849.32	887.45	\$ 1,000	996.99	\$ 997	03A3225	Wastewater Services	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
93	\$ -	120.00	\$ 200	195.00	\$ 195	03A3227	Membership	\$ 345	\$ 345	\$ 345	\$ 345
94	\$ -	0.00	\$ 100	585.00	\$ 585	03A3300	Legal Services	\$ 250	\$ 250	\$ 250	\$ 250
95	\$ 544.35	544.35	\$ 600	638.43	\$ 639	03A3303	Audit & Accounting Services	\$ 640	\$ 640	\$ 640	\$ 640
96	\$ 9,991.11	6,916.68	\$ 7,755	7,587.51	\$ 7,588	03A3306	Contract Services	\$ 7,910	\$ 7,910	\$ 7,910	\$ 7,910
97	\$ 63.50	0.00	\$ -	0.00	\$ -	03A3321	Engineer Services	\$ -	\$ -	\$ -	\$ -
98	\$ -	165.00	\$ 1,000	220.00	\$ 220	03A3324	IT Support Services	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
99	\$ 1,760.63	1,889.65	\$ 3,850	1,266.94	\$ 1,267	03A3339	Events & Presentations	\$ 1,625	\$ 1,625	\$ 1,625	\$ 1,625

	B	C	D	E	F	G	H	I	J	K	L
3							<b>Fund Number 03</b>				
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
5											
100	\$ -	0.00	\$ -	0.00	\$ -	03A3340	Programming	\$ 8,815	\$ 6,200	\$ 6,200	\$ 6,200
101	\$ -	175.00	\$ 200	525.00	\$ 525	03A3348	Publication Fee	\$ 200	\$ 200	\$ 200	\$ 200
102	\$ 490.47	0.00	\$ 9,000	139.72	\$ 140	03A3361	Grant Projects	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
103	\$ 873.96	1,477.69	\$ 1,250	1,512.04	\$ 1,512	03A3400	Mileage Reimbursement	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250
104	\$ 105.00	1,234.68	\$ 1,000	962.30	\$ 962	03A3403	Education/Training/Travel	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
105	\$ 1,851.67	3,014.67	\$ 2,595	2,517.68	\$ 2,518	03A3500	Property/Liability Insurance Premium	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
106	\$ 22.98	0.00	\$ 50	12.95	\$ 13	03A3600	Fines/Fees Refund	\$ 50	\$ 50	\$ 50	\$ 50
107	\$ 43,297.98	42,682.06	\$ 59,965	47,743.97	\$ 47,744		<b>TOTAL LIBRARY MATERIALS &amp; SUPPLIES</b>	\$ 62,360	\$ 60,745	\$ 60,745	\$ 60,745
108											
109							<b>PUBLIC WORKS</b>				
110	\$ 537.65	234.34	\$ 550	648.18	\$ 648	03C3025	Janitorial Supplies	\$ 550	\$ 550	\$ 550	\$ 550
111	\$ 2,417.93	1,595.08	\$ 1,910	1,400.40	\$ 1,400	03C3306	Contract Services	\$ 1,580	\$ 1,580	\$ 1,580	\$ 1,580
112	\$ 1,925.27	1,864.00	\$ 3,600	2,902.69	\$ 2,903	03C3353	Janitorial Service	\$ 4,470	\$ 4,470	\$ 4,470	\$ 4,470
113	\$ 400.25	4,380.69	\$ 2,825	9,213.75	\$ 9,214	03C3503	Building Repairs & Maintenance	\$ 3,025	\$ 3,025	\$ 3,025	\$ 3,025
114	\$ 5,281.10	8,074.11	\$ 8,885	14,165.02	\$ 14,165		<b>TOTAL PUBLIC WORK MATERIALS &amp; SUPPLIES</b>	\$ 9,625	\$ 9,625	\$ 9,625	\$ 9,625
115											
116	\$ 48,579.08	50,756.17	\$ 68,850	61,908.99	\$ 61,909		<b>TOTAL MATERIALS &amp; SUPPLIES (LINE 10)</b>	\$ 71,985	\$ 70,370	\$ 70,370	\$ 70,370
117											
118							<b>CAPITAL OUTLAY</b>				
119							<b>LIBRARY</b>				
120	\$ -	0.00	\$ -	6,551.88	\$ 6,552	03A4010	Building Upgrades	\$ -	\$ -	\$ -	\$ -
121	\$ -	0.00	\$ -	0.00	\$ -	03A4030	Miscellaneous Projects	\$ -	\$ -	\$ -	\$ -
122	\$ -	0.00	\$ -	0.00	\$ -	03A4500	Capital Equipment	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
123	\$ -	0.00	\$ -	0.00	\$ -	03A4501	Capital Equipment - RFID Project	\$ -	\$ -	\$ -	\$ -
124	\$ -	0.00	\$ -	6,551.88	\$ 6,552		<b>TOTAL LIBRARY CAPITAL OUTLAY</b>	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
125											
126							<b>PUBLIC WORKS</b>				
127	\$ -	0.00	\$ 8,200	0.00	\$ -	03C4010	Building Upgrades	\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,200
128	\$ -	0.00	\$ -	0.00	\$ -	03C4030	Miscellaneous Projects	\$ -	\$ -	\$ -	\$ -
129	\$ -	0.00	\$ 8,200	0.00	\$ -		<b>TOTAL PUBLIC WORKS CAPITAL OUTLAY</b>	\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,200
130											
131	\$ -	0.00	\$ 8,200	6,551.88	\$ 6,552		<b>TOTAL CAPITAL OUTLAY (LINE 11)</b>	\$ 14,200	\$ 14,200	\$ 14,200	\$ 14,200
132											
133							<b>DEBT SERVICE</b>				

	B	C	D	E	F	G	H	I	J	K	L
3							<b>Fund Number 03</b>				
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
5											
134	\$ 12,500.73	12,275.54	\$ 14,245	12,464.29	\$ 12,464	03A5020	LOCAP Certificates of Participation, Series 2010B Issued Date October 10, 2010 Maturity Date: July 1, 2026 Payment Date: January 1, 2014 & July 1, 2014	\$ 12,200	\$ 12,200	\$ 12,200	\$ 12,200
135	\$ 12,500.73	12,275.54	\$ 14,245	12,464.29	\$ 12,464			\$ 12,200	\$ 12,200	\$ 12,200	\$ 12,200
136							<b>TOTAL DEBT SERVICE (LINE 12)</b>	\$ 12,200	\$ 12,200	\$ 12,200	\$ 12,200
137					0		<b>INTERFUND TRANSFERS</b>				
138	\$ -	0.00	\$ -	0.00	\$ -	03A9000	Transfer to General Fund #01	\$ -	\$ -	\$ -	\$ -
139	\$ -	0.00	\$ -	0.00	\$ -	03A9022	Transfer to Capital Reserve Fund #13	\$ -	\$ -	\$ -	\$ -
140	\$ -	0.00	\$ 25,000	25,000.00	\$ 25,000	03A9024	Transfer to Capital Reserve Fund #14	\$ -	\$ -	\$ -	\$ -
141	\$ -	0.00	\$ 25,000	25,000.00	\$ 25,000		<b>TOTAL INTERFUND TRANSFERS (LINE 13)</b>	\$ -	\$ -	\$ -	\$ -
142							<b>CONTINGENCY</b>				
143											
144	\$ -	0.00	\$ 3,514	0.00	\$ -	03A9990	Operating Contingency	\$ -	\$ 85	\$ 85	\$ 85
145	\$ -	0.00	\$ 3,514	0.00	\$ -		<b>TOTAL CONTINGENCIES (LINE 14)</b>	\$ -	\$ 85	\$ 85	\$ 85
146							<b>UNAPPROPRIATED</b>				
147											
148	\$ -	0.00	\$ -	0.00	\$ -	03A9998	Reserved for Future Use	\$ -	\$ -	\$ -	\$ -
149	\$ -	0.00	\$ 10,000	0.00	\$ -	03A9999	Unappropriated Ending Fund Balance	\$ 48,000	\$ 10,000	\$ 10,000	\$ 10,000
150	\$ 66,280.73				\$ -		Ending Balance (Prior Years)				
151	\$ 66,280.73	61,988.56	\$ 10,000	60,075.48	\$ 60,074.00		<b>TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP (LINE 16)</b>	\$ 48,000	\$ 10,000	\$ 10,000	\$ 10,000
152											
153	\$ 320,167.62	328,758.15	\$ 405,183	389,128.37	\$ 389,128		<b>TOTAL REQUIREMENTS (LINE 17)</b>	\$ 479,495	\$ 407,633	\$ 407,633	\$ 407,633
154							<b>FUND BALANCE</b>	\$ (75,597)	\$ -	\$ -	\$ -
155	\$ (0.00)	0.00	\$ -	0.00	\$ -						
156											
157											
158											
159											
160											
161											
162											

**STREETS & ROADS FUND #04**

**APPROPRIATIONS**

<b>CATEGORY</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Adopted</b>	<b>2018-2019 Approved</b>
<b>RESOURCES</b> (including Beginning Fund Balance)	\$ 625,448.96	\$ 668,212	\$ 636,827
<b>TOTAL RESOURCES</b>	\$ 625,448.96	\$ 668,212	\$ 636,827
<b>REQUIREMENTS</b>			
<b>PERSONNEL SERVICES</b>	\$ 22,780.83	\$ 28,690	\$ 43,736
<b>MATERIALS AND SUPPLIES</b>	\$ 52,044.35	\$ 60,725	\$ 74,695
<b>CAPITAL OUTLAY</b>	\$ 19,326.00	\$ 255,000	\$ 400,000
<b>DEBT SERVICE</b>	\$ -	\$ -	\$ -
<b>TRANSFERS</b>	\$ -	\$ -	\$ -
<b>CONTINGENCY</b>	\$ -	\$ 253,797	\$ 48,396
<b>UNAPPROPRIATED</b>	\$ -	\$ 70,000	\$ 70,000
<b>TOTAL REQUIREMENTS</b>	\$ 94,151.18	\$ 668,212	\$ 636,827

	<b>FTE Allocation</b>	
	<b>2017-2018</b>	<b>2018-2019</b>
<b>2016-2017</b>		
.25	.31	.25

Fund Type: Special Revenue

## NARRATIVE

### **Fund Information**

This Special Revenue Fund was established to reserve funds collected from statewide gasoline taxes and other sources of revenue specifically designated for use on local Streets and Roads in Banks. While it is an operating fund, it also retains reserves, as established approximately in 1996. As such, it requires review at least every 10 years.

### **Resources**

The City receives both county and state gas tax revenues in this fund.

### **Requirements**

### **Personnel Services**

For Fiscal Year 2018-2019, we will budget the staff-wide cost-of-living increase based on the CPI-U from December, 2017 to December, 2018 of 2.10%. Also assume that the separate merit raise based on performances for Fiscal Year 2018-2019 will be limited to 2.9%. The merit raise is based on the employee's job performance rating. Lastly, assume that the separate bonus elements for Fiscal Year 2018-2019 will not be executed this fiscal year. Additional assumptions include a 10% increase in health insurance costs, a 12% increase in property and liability insurance costs, and looking for one FTE in Public Works that would assist in Parks, Street & Roads, Buildings, and Planning Projects.

As prescribed by the City's Financial Management Policies and Procedures, vacation liabilities are fully funded. These funds, if unused, can serve as an additional source of operating contingency. These funds are considered supplementary to the City's target of maintaining unreserved fund contingencies of between 5% and 15% of revenues.

### **Materials and Supplies**

'Electricity Services' contains funding for electricity used by street lights around the City.

### **Capital Outlay**

The 'Operating Materials and Supplies' line item contains funding for street repairs.

**Contingency**

As opposed to Unappropriated Ending Fund Balances, Contingency Funds are budgeted for unanticipated expenditures that may occur during the fiscal year.

**Unappropriated**

As prescribed by the City's Financial Management Policies and Procedures, the City retains unappropriated ending fund balances to permit positive cash flow during the initial months of the following fiscal year before property tax revenue is collected from Washington County. In addition, the City will strive to gain and maintain an unreserved General Fund balance, net of unappropriated ending fund balance and funded liabilities, ranging from 5% to 15% of annual General Fund revenue.

**#04 STREETS & ROADS FUND**

**BUDGET SUMMARY DETAIL**

	B	C	D	E	F	G	H	I	J	K	L
1							CITY OF BANKS				
2							STREETS & ROADS FUND				
3							Fund Number 04				
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - May 23, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
5											
6							RESOURCES				
7											
8							BEGINNING FUND BALANCE/NET WORKING CAPITAL				
9	\$ 500,245.56	\$ 506,771.74	\$ 485,612	\$ 531,175.17	\$ 531,175	04A1000	Beginning Fund Balance	\$ 484,227	\$ 484,227	\$ 484,227	\$ 484,227
10	\$ 500,245.56	\$ 506,771.74	\$ 485,612	\$ 531,175.17	\$ 531,175		TOTAL BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)	\$ 484,227	\$ 484,227	\$ 484,227	\$ 484,227
11											
12							FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES				
13	\$ 6,709.64	\$ 6,632.91	\$ 5,000	\$ 6,550.87	\$ 6,551	04A1210	Washington County Gas Tax	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
14	\$ 105,235.46	\$ 106,360.28	\$ 95,000	\$ 112,726.68	\$ 112,727	04A1220	State Highway Gas Revenue	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000
15	\$ 3,038.64	\$ 5,514.92	\$ 2,500	\$ 8,823.18	\$ 8,823	04A1700	Interest Earned	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
16	\$ 195.60	\$ 169.11	\$ 100	\$ 205.78	\$ 206	04A1705	Other Revenues	\$ 100	\$ 100	\$ 100	\$ 100
17	\$ 115,179.34	\$ 118,677.22	\$ 102,600	\$ 128,306.51	\$ 128,307		TOTAL FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)	\$ 102,600	\$ 102,600	\$ 102,600	\$ 102,600
18											
19							FEDERAL, STATE & ALL OTHER GRANTS, GIFTS, ALLOCATIONS & DONATIONS				
20	\$ -	\$ -	\$ 80,000	\$ -	\$ -	04A1300	Grants	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
21	\$ -	\$ -	\$ 80,000	\$ -	\$ -		TOTAL FEDERAL, STATE & ALL OTHER GRANTS, GIFTS, ALLOCATIONS & DONATIONS (LINE 3)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
22											
23							INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS				
24	\$ -	\$ -	\$ -	\$ -	\$ -	04A1916	Transfer from Water Department Fund #2	\$ -	\$ -	\$ -	\$ -
25	\$ -	\$ -	\$ -	\$ -	\$ -		TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)	\$ -	\$ -	\$ -	\$ -
26											
27	\$ 615,424.90	\$ 625,448.96	\$ 668,212	\$ 659,481.68	\$ 659,482		TOTAL RESOURCES (LINE 8)	\$ 636,827	\$ 636,827	\$ 636,827	\$ 636,827
28											
29							REQUIREMENTS				
30											
31							PERSONNEL SERVICES				
32	\$ 10,691.71	\$ 11,047.47	\$ 13,465	\$ 11,058.23	\$ 11,058	04A2000	City Manager	\$ 13,979	\$ 13,980	\$ 13,980	\$ 13,980
33	\$ 2,315.50	\$ 2,416.53	\$ 2,655	\$ 2,515.70	\$ 2,516	04A2005	City Recorder	\$ 2,863	\$ 2,865	\$ 2,865	\$ 2,865
34	\$ -	\$ 1,052.00	\$ 4,495	\$ 318.60	\$ 319	04A2200	Public Works Supervisor	\$ 6,050	\$ 6,165	\$ 6,165	\$ 6,165
35	\$ 118.08	\$ 2,894.93	\$ 1,255	\$ 1,128.84	\$ 1,129	04A2205	Public Works Staff	\$ 10,437	\$ 10,455	\$ 10,455	\$ 10,455
36	\$ 1,206.64	\$ 1,479.98	\$ 2,415	\$ 1,230.84	\$ 1,231	04A2900	Payroll Taxes Contribution	\$ 3,680	\$ 3,695	\$ 3,695	\$ 3,695

	B	C	D	E	F	G	H	I	J	K	L
3							<b>Fund Number 04</b>				
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - May 23, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
5											
37	\$ 1,578.56	\$ 1,574.99	\$ 1,730	\$ 1,595.57	\$ 1,596	04A2901	Health Insurance Premium	\$ 1,706	\$ 1,705	\$ 1,705	\$ 1,705
38	\$ 1,592.87	\$ 1,527.84	\$ 1,815	\$ 1,886.25	\$ 1,886	04A2902	PERS Contribution	\$ 4,500	\$ 2,452	\$ 2,452	\$ 2,452
39	\$ 242.31	\$ 265.09	\$ 270	\$ 1,812.18	\$ 1,812	04A2903	Workers Compensation Insurance Premium	\$ 1,813	\$ 1,813	\$ 1,813	\$ 1,813
40	\$ 507.75	\$ 522.00	\$ 590	\$ 532.40	\$ 532	04A2904	Deferred Compensation Plan	\$ 606	\$ 606	\$ 606	\$ 606
41	\$ -	\$ -	\$ -	\$ -	\$ -	04A2905	Miscellaneous Deduction(Pass Thru Account)	\$ -	\$ -	\$ -	\$ -
42	\$ 18,253.42	\$ 22,780.83	\$ 28,690	\$ 22,078.61	\$ 22,079		<b>TOTAL PERSONNEL SERVICES (Line 9)</b>	\$ 45,634	\$ 43,736	\$ 43,736	\$ 43,736
43	0.25	0.25	0.31	0.25	0.25		<b>Total Full-Time Equivalent (FTE)</b>	0.57	0.57	0.57	0.57
44											
45							<b>MATERIALS AND SUPPLIES</b>				
46	\$ 8.25	\$ 156.87	\$ 150	\$ 16.04	\$ 16	04A3005	Postage	\$ 150	\$ 150	\$ 150	\$ 150
47	\$ -	\$ 7.13	\$ -	\$ -	\$ -	04A3030	Miscellaneous Supplies	\$ -	\$ -	\$ -	\$ -
48	\$ 1,041.02	\$ 1,367.20	\$ 13,550	\$ 4,951.75	\$ 4,952	04A3100	Operating Materials & Supplies	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
49	\$ 20,495.91	\$ 19,780.65	\$ 29,000	\$ 23,401.46	\$ 23,401	04A3200	Electricity Services	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
50	\$ -	\$ -	\$ -	\$ -	\$ -	04A3205	Telephone Services	\$ -	\$ -	\$ -	\$ -
51	\$ -	\$ -	\$ -	\$ -	\$ -	04A3207	Cable Services	\$ -	\$ -	\$ -	\$ -
52	\$ 844.35	\$ 844.35	\$ 900	\$ 957.63	\$ 958	04A3303	Audit & Accounting Services	\$ 960	\$ 960	\$ 960	\$ 960
53	\$ 1,299.50	\$ 1,462.97	\$ 1,130	\$ 279.64	\$ 280	04A3306	Contract Services	\$ 10,600	\$ 10,600	\$ 10,600	\$ 10,600
54	\$ 5,520.00	\$ 22,708.32	\$ 8,000	\$ 13,740.24	\$ 13,740	04A3321	Engineering Services	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
55	\$ -	\$ -	\$ 1,000	\$ -	\$ -	04A3348	Publication Fees	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
56	\$ 1,933.49	\$ 2,564.77	\$ 2,525	\$ 2,757.58	\$ 2,758	04A3500	Property/Liability Insurance Premium	\$ 2,965	\$ 2,965	\$ 2,965	\$ 2,965
57	\$ 1,514.76	\$ 1,379.17	\$ 2,950	\$ 1,377.35	\$ 1,377	04A3505	Vehicle & Equipment Operation	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
58	\$ 2,687.02	\$ 1,772.92	\$ 1,520	\$ 1,872.45	\$ 1,872	04A3506	Vehicle & Equipment Maintenance & Repair	\$ 1,820	\$ 1,820	\$ 1,820	\$ 1,820
59	\$ 35,344.30	\$ 52,044.35	\$ 60,725	\$ 49,354.14	\$ 49,354		<b>TOTAL MATERIALS &amp; SUPPLIES (LINE 10)</b>	\$ 74,695	\$ 74,695	\$ 74,695	\$ 74,695
60											
61							<b>CAPITAL OUTLAY</b>				
62	\$ -	\$ -	\$ -	\$ -	\$ -	04A4040	Engineering Project	\$ -	\$ -	\$ -	\$ -
63	\$ 10,895.44	\$ -	\$ -	\$ -	\$ -	04A4050	Tools & Equipment Purchase	\$ -	\$ -	\$ -	\$ -
64	\$ 44,160.00	\$ 19,326.00	\$ 255,000	\$ 40,357.60	\$ 40,358	04A4253	Road Improvement	\$ 200,000	\$ 200,000	\$ 200,000	\$ 400,000
65	\$ 55,055.44	\$ 19,326.00	\$ 255,000	\$ 40,357.60	\$ 40,358		<b>TOTAL CAPITAL OUTLAY (LINE 11)</b>	\$ 200,000	\$ 200,000	\$ 200,000	\$ 400,000
66											
67							<b>CONTINGENCY</b>				
68	\$ -	\$ -	\$ 253,797	\$ -	\$ -	04A9990	Operating Contingency	\$ 246,498	\$ 248,396	\$ 248,396	\$ 48,396
69	\$ -	\$ -	\$ 253,797	\$ -	\$ -		<b>TOTAL CONTINGENCIES (LINE 14)</b>	\$ 246,498	\$ 248,396	\$ 248,396	\$ 48,396
70											
71							<b>UNAPPROPRIATED</b>				
72	\$ -	\$ -	\$ -	\$ -	\$ -	04A9998	Reserved for Future Use	\$ -	\$ -	\$ -	\$ -
73	\$ -	\$ -	\$ 70,000	\$ -	\$ -	04A9999	Unappropriated Ending Fund Balance	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000

	B	C	D	E	F	G	H	I	J	K	L
3							<b>Fund Number 04</b>				
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
5	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - May 23, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
74	\$ 506,771.74				\$ -		Ending Balance (Prior Years)				
75	\$ 506,771.74	\$ 531,298	\$ 70,000	\$ 547,691	\$ 547,691		TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP (LINE 16)	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
76											
77	\$ 615,424.90	\$ 625,448.96	\$ 668,212	\$ 659,481.88	\$ 659,482		TOTAL REQUIREMENTS (LINE 17)	\$ 636,827	\$ 636,827	\$ 636,827	\$ 636,827
78											
79	\$ -	\$ -	\$ -	\$ 0.00	\$ -		FUND BALANCE	\$ -	\$ -	\$ -	\$ -

**WATER BONDED DEBT FUND #05**

CATEGORY	APPROPRIATIONS		
	2016-2017 Actual	2017-2018 Adopted	2018-2019 Approved
<b>RESOURCES</b> (including Beginning Fund Balance)	\$ 65,995.47	\$ 65,983	\$ 66,120
<b>TOTAL RESOURCES</b>	\$ 65,995.47	\$ 65,983	\$ 66,120
<b>REQUIREMENTS</b>			
PERSONAL SERVICES	\$ -	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ 620.00	\$ 635	\$ 635
CAPITAL OUTLAY	\$ -	\$ -	\$ -
DEBT SERVICE	\$ 20,820.00	\$ 20,820	\$ 20,820
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ 808	\$ 945
UNAPPROPRIATED	\$ -	\$ 43,720	\$ 43,720
<b>TOTAL REQUIREMENTS</b>	\$ 21,440.00	\$ 65,659	\$ 66,120

FTE ALLOCATION = NONE

Fund Type: Debt Service

## NARRATIVE

### **Fund Information**

This Debt Service Fund was established to provide reserve funds for the orderly payment of a long term debt. The Water Bonded Debt Fund was established by a loan contract with the United States Department of Agriculture dated July 28, 1997, which provided financing for water treatment enhancements. The loan was reviewed by the adoption of the Fiscal Year 2007-2008 budget and will require additional review before June 30, 2017. There is a bond holder requirement to maintain two annual payments in reserve at all times, plus a reserve amount of \$2,080. Therefore, the fund is structured to contain a funding level equal to three full payments at the beginning of the fiscal year.

### **Resources**

\$20,500 is transferred from the Water Fund to supplement this debt service.

**#05 WATER BONDED DEBT FUND**

**BUDGET SUMMARY DETAIL**

	B	C	D	E	F	G	H	I	J	K	L
1							CITY OF BANKS				
2							WATER BONDED DEBT FUND				
3							Fund Number 05				
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number	This fund requires the balance at the end of the year to equal 2 payments (20,820) plus reserve amount of \$2,080 for total of \$43,720	REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
5											
6							RESOURCES				
7											
8							BEGINNING FUND BALANCE/NET WORKING CAPITAL				
9	\$ 45,132.72	\$ 44,488.99	\$ 44,733	\$ 44,555.47	\$ 44,555	05A1000	Beginning Fund Balance	\$ 44,870	\$ 44,870	\$ 44,870	\$ 44,870
10	\$ 45,132.72	\$ 44,488.99	\$ 44,733	\$ 44,555.47	\$ 44,555		TOTAL BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)	\$ 44,870	\$ 44,870	\$ 44,870	\$ 44,870
11											
12							FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES				
13	\$ 296.27	\$ 506.48	\$ 250	\$ 807.97	\$ 808	05A1700	Interest Earned	\$ 250	\$ 250	\$ 250	\$ 250
14	\$ 296.27	\$ 506.48	\$ 250	\$ 807.97	\$ 808		TOTAL FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)	\$ 250	\$ 250	\$ 250	\$ 250
15											
16							INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS				
17	\$ 20,500.00	\$ 21,000.00	\$ 21,000	\$ 21,000.00	\$ 21,000	05A1902	Transfer From Water Fund #02	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
18	\$ 20,500.00	\$ 21,000.00	\$ 21,000	\$ 21,000.00	\$ 21,000		TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
19											
20	\$ 65,928.99	\$ 65,995.47	\$ 65,983	\$ 66,363.44	\$ 66,363		TOTAL RESOURCES (LINE 8)	\$ 66,120	\$ 66,120	\$ 66,120	\$ 66,120
21											
22							REQUIREMENTS				
23											
24							MATERIALS AND SUPPLIES				
25	\$ 500.00	\$ 500.00	\$ 500	\$ 500.00	\$ 500	05A3303	Audit & Accounting Services	\$ 500	\$ 500	\$ 500	\$ 500
26	\$ 120.00	\$ 120.00	\$ 135	\$ -	\$ -	05A3306	Contract Services	\$ 135	\$ 135	\$ 135	\$ 135
27	\$ 620.00	\$ 620.00	\$ 635	\$ 500.00	\$ 500		TOTAL MATERIAL & SUPPLIES (LINE 10)	\$ 635	\$ 635	\$ 635	\$ 635
28											
29							DEBT SERVICE				
30	\$ 11,263.83	\$ 9,204.42	\$ 9,204	\$ 12,196.35	\$ 12,196	05A5200	USDA-Treatment: Bond Interest Date Issued: July 28, 1997 Maturity Date: July 29, 2027 Next Payment Date: July 28, 2015	\$ 8,624	\$ 8,624	\$ 8,624	\$ 8,624
31	\$ 9,556.17	\$ 11,615.58	\$ 11,616	\$ 8,623.65	\$ 8,624	05A5201	USDA-Treatment: Bond Interest Date Issued: July 28, 1997 Maturity Date: July 29, 2027 Next Payment Date: July 28, 2015	\$ 12,196	\$ 12,196	\$ 12,196	\$ 12,196
32	\$ 20,820.00	\$ 20,820.00	\$ 20,820	\$ 20,820.00	\$ 20,820		TOTAL DEBT SERVICE (LINE 12)	\$ 20,820	\$ 20,820	\$ 20,820	\$ 20,820
33											

	B	C	D	E	F	G	H	I	J	K	L
4	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ADOPTED	6/29/2018 YEAR TO DATE	June 30, 2018 PROJECTED	Account Number	This fund requires the balance at the end of the year to equal 2 payments (20,820) plus reserve amount of \$2,080 for total of \$43,720	2018-2019 REQUESTED BY DEPARTMENT	2018-2019 PROPOSED BY BUDGET OFFICER	2018-2019 APPROVED BY BUDGET COMMITTEE - April 14, 2018	2018-2019 ADOPTED BY CITY COUNCIL - June 13, 2018
5											
34							CONTINGENCY				
35	\$ -	\$ -	\$ 808	\$ -	\$ -	05A9990	Operating Contingency	\$ 945	\$ 945	\$ 945	\$ 945
36	\$ -	\$ -	\$ 808	\$ -	\$ -		TOTAL CONTINGENCIES (LINE 14)	\$ 945	\$ 945	\$ 945	\$ 945
37											
38							UNAPPROPRIATED				
39	\$ -	\$ -	\$ -	\$ -	\$ -	05A9998	Reserved for Future Use	\$ -	\$ -	\$ -	\$ -
40	\$ -	\$ -	\$ 43,720	\$ -	\$ -	05A9999	Unappropriated Ending Fund Balance	\$ 43,720	\$ 43,720	\$ 43,720	\$ 43,720
41	\$ 44,488.99				\$ -		Ending Balance (Prior Years)				
42	\$ 44,488.99	\$ 44,555.47	\$ 43,720	\$ 45,043.44	\$ 45,043		TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP. (LINE 16)	\$ 43,720	\$ 43,720	\$ 43,720	\$ 43,720
43											
44	\$ 65,928.99	\$ 65,995.47	\$ 65,983	\$ 66,363.44	\$ 66,363		TOTAL REQUIREMENTS (LINE 17)	\$ 66,120	\$ 66,120	\$ 66,120	\$ 66,120
45											
46	\$ -	\$ -	\$ -	\$ -	\$ -		FUND BALANCE	\$ -	\$ -	\$ -	\$ -
47											
48											
49											
50											

**TRAFFIC IMPACT FEES RESERVE FUND #06**

APPROPRIATIONS			
CATEGORY	2016-2017 Actual	2017-2018 Adopted	2018-2019 Approved
<b>RESOURCES</b> (including Beginning Fund Balance)	\$ 430,524.79	\$ 429,283	\$ 435,808
<b>TOTAL RESOURCES</b>	\$ 430,524.79	\$ 429,283	\$ 435,808
<b>REQUIREMENTS</b>			
PERSONAL SERVICES	\$ -	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ 1,224.35	\$ 1,300	\$ 1,440
CAPITAL OUTLAY	\$ -	\$ 250,000	\$ 434,368
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ 177,983	\$ -
UNAPPROPRIATED	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ 1,224.35	\$ 429,283	\$ 435,808

FTE ALLOCATION = NONE

**Fund Type: Special Revenue**

This Special Revenue Fund was established to reserve funds collected from development being constructed in the City of Banks. This reserve account was established by an Intergovernmental Agreement with Washington County on November 13, 1990. It was reviewed by the Adopted Budget of 2000-2001 and by the Adopted Budget of 2010-2011. Additional review will be required before 2020.

**#06 TRAFFIC IMPACT FEES RESERVE FUND**

**BUDGET SUMMARY DETAIL**

	B	C	D	E	F	G	H	I	J	K	L
1							CITY OF BANKS				
2							TRAFFIC IMPACT FEES RESERVE FUND				
3							Fund Number 06				
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
5	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
6							RESOURCES				
7											
8							BEGINNING FUND BALANCE/NET WORKING CAPITAL				
9	\$ 424,649.49	\$ 426,047.23	\$ 427,303	\$ 429,280.44	\$ 429,280	06A1000	Beginning Fund Balance	\$ 433,308	\$ 433,308	\$ 433,308	\$ 433,308
10	\$ 424,649.49	\$ 426,047.23	\$ 427,303	\$ 429,280.44	\$ 429,280		BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)	\$ 433,308	\$ 433,308	\$ 433,308	\$ 433,308
11											
12							FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES				
13	\$ -	\$ -	\$ -	\$ -	\$ -	06A1610	Traffic Impact Fees (TIF)	\$ -	\$ -	\$ -	\$ -
14	\$ -	\$ -	\$ -	\$ -	\$ -	06A1611	Major Street Improvement Program (MSTIP)	\$ -	\$ -	\$ -	\$ -
15	\$ 2,642.09	\$ 4,477.56	\$ 1,980	\$ 7,184.79	\$ 7,185	06A1700	Interest Earned	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
16	\$ 2,642.09	\$ 4,477.56	\$ 1,980	\$ 7,184.79	\$ 7,185		TOTAL FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
17											
18	\$ 427,291.58	\$ 430,524.79	\$ 429,283	\$ 436,465.23	\$ 436,465		TOTAL RESOURCES (LINE 8)	\$ 435,808	\$ 435,808	\$ 435,808	\$ 435,808
19											
20							REQUIREMENTS				
21											
22							MATERIALS AND SUPPLIES				
23	\$ 1,244.35	\$ 1,244.35	\$ 1,300	\$ 1,300.00	\$ 1,300	06A3303	Audit & Accounting Services	\$ 1,440	\$ 1,440	\$ 1,440	\$ 1,440
24	\$ 1,244.35	\$ 1,244.35	\$ 1,300	\$ 1,300.00	\$ 1,300		TOTAL MATERIAL & SERVICES (LINE 10)	\$ 1,440	\$ 1,440	\$ 1,440	\$ 1,440
25											
26							CAPITAL OUTLAY				
27	\$ -	\$ -	\$ -	\$ -	\$ -	06A4250	Road & Water Line Realignment	\$ -	\$ -	\$ -	\$ -
28	\$ -	\$ -	\$ 427,983	\$ -	\$ -	06A4253	Road Improvements	\$ 434,368	\$ 434,368	\$ 434,368	\$ 434,368
29	\$ -	\$ -	\$ 427,983	\$ -	\$ -		TOTAL CAPITAL OUTLAY (LINE 11)	\$ 434,368	\$ 434,368	\$ 434,368	\$ 434,368
30											
31							CONTINGENCY				
32	\$ -	\$ -	\$ -	\$ -	\$ -	06A9990	Operating Contingency	\$ -	\$ -	\$ -	\$ -
33	\$ -	\$ -	\$ -	\$ -	\$ -		TOTAL CONTINGENCIES (LINE 14)	\$ -	\$ -	\$ -	\$ -
34											

	B	C	D	E	F	G	H	I	J	K	L
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
5											
35							UNAPPROPRIATED				
36	\$ -	\$ -	\$ -	\$ -	\$ -	06A9998	Reserved for Future Use	\$ -	\$ -	\$ -	\$ -
37	\$ -	\$ -	\$ -	\$ -	\$ -	06A9999	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
38	\$ 426,047.23				\$ -		Ending Balance (Prior Years)				
39	\$ 426,047.23	\$ 429,280.44	\$ -	\$ 435,165.23	\$ 435,165		TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP. (LINE 16)	\$ -	\$ -	\$ -	\$ -
40											
41	\$ 427,291.58	\$ 430,524.79	\$ 429,283	\$ 436,465.23	\$ 436,465		TOTAL TAX REQUIREMENTS (LINE 17)	\$ 435,808	\$ 435,808	\$ 435,808	\$ 435,808
42											
43	\$ 0.00	\$ -	\$ -	\$ -	\$ -		FUND BALANCE	\$ -	\$ -	\$ -	\$ -

**POLICE SERVICES FUND #07**

APPROPRIATIONS			
CATEGORY	2016-2017 Actual	2017-2018 Adopted	2018-2019 Approved
<b>RESOURCES</b> (including Beginning Fund Balance)	\$ 517,299.07	\$ 551,947	\$ 552,191
<b>TOTAL RESOURCES</b>	\$ 517,299.07	\$ 551,947	\$ 552,191
<b>REQUIREMENTS</b>			
PERSONAL SERVICES	\$ 7,928.67	\$ 9,550	\$ 10,247
MATERIALS AND SUPPLIES	\$ 219,075.29	\$ 281,931	\$ 294,907
CAPITAL OUTLAY	\$ -	\$ -	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ 204,466	\$ 191,037
UNAPPROPRIATED	\$ -	\$ 56,000	\$ 56,000
<b>TOTAL REQUIREMENTS</b>	\$ 227,003.96	\$ 551,947	\$ 552,191

	FTE Allocation	
2016-2017	2017-2018	2018-2019
.10	.10	.10

Fund Type: Special Revenue

**NARRATIVE**

**Fund Information**

This Special Revenue Fund was established in 1950 to provide for police services in Banks. In November 2006, the Fund was revised to identify and utilize funds collected from Local Option Levy 34-138 passed by the voters, and then inaugurated on July 1, 2007 to provide contract police

services on a random 50 hours per week basis by the Washington County Sheriff's Department (a certified police organization since 2004). In November 2011, the Fund was revised to identify and utilize funds collected from Local Option Levy 34-194 passed by the voters and was inaugurated on July 1, 2012 to continue providing contract police services from the Washington County Sheriff's Department through June 30, 2017. The Levy was renewed in May 2016 to continue providing contract services from Washington County Sheriff's Department through June 30, 2022.

### **Resources**

The Local Option Levy's current rate is \$2.35 per \$1,000 of assessed value, which is constant throughout the levy period. During the initial period of the levy, resources slightly exceed requirements in order to create a fund balance that can be retained for use during the latter half of the levy period to offset inflation-related cost increases.

The funds that are received from the state in the form of 911 Taxes are paid directly to WCCCA.

### **Requirements**

#### **Personal Services**

For Fiscal Year 2018-2019, we will budget the staff-wide cost-of-living increase based on the CPI-U from December, 2017 to December, 2018 of 2.10%. Also assume that the separate merit raise based on performances for Fiscal Year 2018-2019 will be limited to 2.9%. The merit raise is based on the employee's job performance rating. Lastly, assume that the separate bonus elements for Fiscal Year 2018-2019 will not be executed this fiscal year. Additional assumptions include a 10% increase in health insurance costs, a 12% increase in property and liability insurance costs, and no increases in FTE.

As prescribed by the City's Financial Management Policies and Procedures, vacation liabilities are fully funded. These funds, if unused, can serve as an additional source of operating contingency. These funds are considered supplementary to the City's target of maintaining unreserved fund contingencies of between 5% and 15% of revenues.

#### **Materials and Supplies**

This year we are maintaining 56 hours for police service which are included in the 'Contract Services' line item in this section.

**Capital Outlay**

N/A

**Contingency**

As opposed to Unappropriated Ending Fund Balances, Contingency Funds are budgeted for unanticipated expenditures that may occur during the fiscal year.

**Unappropriated**

As prescribed by the City's Financial Management Policies and Procedures, the City retains unappropriated ending fund balances to permit positive cash flow during the initial months of the following fiscal year before property tax revenue is collected from Washington County. In addition, the City will strive to gain and maintain an unreserved General Fund balance, net of unappropriated ending fund balance and funded liabilities, ranging from 5% to 15% of annual General Fund revenue.

**#07 POLICE SERVICES FUND**

**BUDGET SUMMARY DETAIL**

	B	C	D	E	F	G	H	I	J	K	L
1							CITY OF BANKS				
2							POLICE SERVICES FUND				
3							Fund Number 07				
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
5	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
6							RESOURCES				
7											
8							BEGINNING FUND BALANCE/NET WORKING CAPITAL				
9	\$ 155,763.88	\$ 215,585.25	\$ 284,222	\$ 290,295.11	\$ 290,295	07A1000	Beginning Fund Balance	\$ 284,360	\$ 284,360	\$ 284,360	\$ 284,360
10	\$ 155,763.88	\$ 215,585.25	\$ 284,222	\$ 290,295.11	\$ 290,295		BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)	\$ 284,360	\$ 284,360	\$ 284,360	\$ 284,360
11							FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES				
12											
13	\$ -	\$ -	\$ -	\$ -	\$ -	07A1205	911 Telephone Tax	\$ -	\$ -	\$ -	\$ -
14	\$ -	\$ -	\$ -	\$ -	\$ -	07A1425	Fines & Fees	\$ -	\$ -	\$ -	\$ -
15	\$ 1,453.96	\$ 3,045.93	\$ 1,000	\$ 5,302.08	\$ 5,302	07A1700	Interest Earned	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
16	\$ -	\$ 1,602.60	\$ -	\$ -	\$ -	07A1705	Other Revenues	\$ -	\$ -	\$ -	\$ -
17	\$ 1,453.96	\$ 4,648.53	\$ 1,000	\$ 5,302.08	\$ 5,302		TOTAL FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
18							INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS				
19											
20	\$ -	\$ -	\$ -	\$ -	\$ -	07A1900	Transfer From General Fund #01	\$ -	\$ -	\$ -	\$ -
21	\$ -	\$ -	\$ -	\$ -	\$ -		TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)	\$ -	\$ -	\$ -	\$ -
22							PROPERTY TAXES ESTIMATED TO BE RECEIVED				
23											
24	\$ 273,337.98	\$ 293,495.20	\$ 263,725	\$ 281,131.17	\$ 281,131	07A1020	Property Taxes (Local Option Levy Tax)	\$ 263,831	\$ 263,831	\$ 263,831	\$ 263,831
25	\$ 3,987.75	\$ 3,570.09	\$ 3,000	\$ 2,462.24	\$ 2,462	07A1030	Prior Years Property Taxes (Local Option Levy Tax)	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
26	\$ 277,325.73	\$ 297,065.29	\$ 266,725	\$ 283,593.41	\$ 283,593		TOTAL PROPERTY TAXES ESTIMATED TO BE RECEIVED (LINE 7)	\$ 266,831	\$ 266,831	\$ 266,831	\$ 266,831
27							TOTAL RESOURCES (LINE 8)	\$ 552,191	\$ 552,191	\$ 552,191	\$ 552,191
28	\$ 434,543.57	\$ 517,299.07	\$ 551,947	\$ 579,190.60	\$ 579,190		TAX RATE \$1.89				
29							REQUIREMENTS				
30											
31											
32											
33							PERSONNEL SERVICES				
34	\$ 3,563.98	\$ 3,682.46	\$ 4,490	\$ 3,686.03	\$ 3,686	07A2000	City Manager	\$ 4,660	\$ 4,660	\$ 4,660	\$ 4,660
35	\$ 2,315.49	\$ 2,416.53	\$ 2,660	\$ 2,515.70	\$ 2,516	07A2005	City Recorder	\$ 2,863	\$ 2,865	\$ 2,865	\$ 2,865
36	\$ 495.92	\$ 510.26	\$ 790	\$ 506.79	\$ 507	07A2900	Payroll Taxes Contribution	\$ 831	\$ 835	\$ 835	\$ 835

	B	C	D	E	F	G	H	I	J	K	L
	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
5											
37	\$ 516.18	\$ 558.53	\$ 600	\$ 564.78	\$ 565	07A2901	Health Insurance Premium	\$ 589	\$ 589	\$ 589	\$ 589
38	\$ 611.13	\$ 586.89	\$ 810	\$ 726.90	\$ 727	07A2902	PERS Contribution	\$ 2,010	\$ 1,096	\$ 1,096	\$ 1,096
39		\$ -	\$ -	\$ -	\$ -	07A2903	Workers Compensation Insurance Premium	\$ -	\$ -	\$ -	\$ -
40	\$ 169.25	\$ 174.00	\$ 200	\$ 186.00	\$ 186	07A2904	Deferred Compensation Plan	\$ 202	\$ 202	\$ 202	\$ 202
41	\$ -	\$ -	\$ -	\$ -	\$ -	07A2905	Miscellaneous Deduction(Pass Thru Account)	\$ -	\$ -	\$ -	\$ -
42	\$ 7,671.95	\$ 7,928.67	\$ 9,550	\$ 8,186.20	\$ 8,187		<b>TOTAL PERSONNEL SERVICES (Line 9)</b>	\$ 11,155	\$ 10,247	\$ 10,247	\$ 10,247
43	0.10	0.10	0.10		0.10		<b>Total Full-Time Equivalent (FTE)</b>	0.10	0.10	0.10	0.10
44											
45							<b>MATERIALS AND SERVICES</b>				
46	\$ -	\$ 30.98	\$ 25	\$ 166.81	\$ 167	07A3000	Office Supplies	\$ 25	\$ 25	\$ 25	\$ 25
47	\$ 0.97	\$ -	\$ 50	\$ 2.81	\$ 3	07A3005	Postage	\$ 50	\$ 50	\$ 50	\$ 50
48	\$ 336.00	\$ -	\$ -	\$ -	\$ -	07A3030	Miscellaneous Supplies	\$ -	\$ -	\$ -	\$ -
49	\$ 668.61	\$ 682.22	\$ 1,035	\$ 645.17	\$ 645	07A3200	Electricity Services	\$ 780	\$ 780	\$ 780	\$ 780
50	\$ 720.05	\$ 834.27	\$ 865	\$ 986.00	\$ 986	07A3205	Telephone Services	\$ 995	\$ 995	\$ 995	\$ 995
51	\$ -	\$ -	\$ -	\$ -	\$ -	07A3207	Cable Services	\$ -	\$ -	\$ -	\$ -
52	\$ 348.18	\$ 342.10	\$ 575	\$ 315.90	\$ 316	07A3215	Natural Gas Services	\$ 450	\$ 450	\$ 450	\$ 450
53	\$ 408.37	\$ 410.49	\$ 520	\$ 424.55	\$ 425	07A3225	Wastewater Services	\$ 470	\$ 470	\$ 470	\$ 470
54	\$ 544.35	\$ 544.35	\$ 600	\$ 638.43	\$ 638	07A3303	Accounting/Audit Services	\$ 650	\$ 650	\$ 650	\$ 650
55	\$ 200,330.06	\$ 208,317.32	\$ 270,059	\$ 266,583.80	\$ 266,584	07A3306	Contract Services	\$ 283,260	\$ 283,260	\$ 283,260	\$ 283,260
56	\$ 7,496.00	\$ 7,661.00	\$ 7,832	\$ 7,891.00	\$ 7,891	07A3336	911 WCCCA Services	\$ 7,832	\$ 7,832	\$ 7,832	\$ 7,832
57	\$ -	\$ 69.95	\$ 170	\$ 83.94	\$ 84	07A3339	Events & Presentations	\$ 200	\$ 200	\$ 200	\$ 200
58	\$ 433.78	\$ 182.61	\$ 200	\$ 194.97	\$ 195	07A3500	Property/Liability Insurance Premium	\$ 195	\$ 195	\$ 195	\$ 195
59	\$ 211,286.37	\$ 219,075.29	\$ 281,931	\$ 277,933.38	\$ 277,934		<b>TOTAL MATERIALS &amp; SERVICES (LINE 10)</b>	\$ 294,907	\$ 294,907	\$ 294,907	\$ 294,907
60											
61							<b>CAPITAL OUTLAY</b>				
62	\$ -	\$ -	\$ -	\$ -	\$ -	07A4020	Computer & Ancillary Purchase	\$ -	\$ -	\$ -	\$ -
63	\$ -	\$ -	\$ -	\$ -	\$ -		<b>TOTAL CAPITAL OUTLAY (LINE 11)</b>	\$ -	\$ -	\$ -	\$ -
64											
65							<b>CONTINGENCY</b>				
66	\$ -	\$ -	\$ 204,466	\$ -	\$ -	07A9990	Operating Contingency	\$ 190,129	\$ 191,037	\$ 191,037	\$ 191,037
67	\$ -	\$ -	\$ 204,466	\$ -	\$ -		<b>TOTAL CONTINGENCIES (LINE 14)</b>	\$ 190,129	\$ 191,037	\$ 191,037	\$ 191,037
68											
69							<b>UNAPPROPRIATED</b>				
70	\$ -	\$ -	\$ -	\$ -	\$ -	07A9998	Reserved for Future Use	\$ -	\$ -	\$ -	\$ -
71	\$ -	\$ -	\$ 56,000	\$ -	\$ -	07A9999	Unappropriated Ending Fund Balance	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000
72	\$ 215,585.25				\$ -		Ending Balance (Prior Years)				
73	\$ 215,585.25	\$ 290,295.11	\$ 56,000	\$ 293,071.02	\$ 293,069		<b>TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP. (LINE 16)</b>	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000
74											

	B	C	D	E	F	G	H	I	J	K	L
	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
5											
75	\$ 434,543.57	\$ 517,299.07	\$ 551,947	\$ 579,190.60	\$ 579,190		TOTAL REQUIREMENTS (LINE 17)	\$ 552,191	\$ 552,191	\$ 552,191	\$ 552,191
76											
77	\$ (0.00)	\$ -	\$ -	\$ -	\$ -		FUND BALANCE	\$ -	\$ -	\$ -	\$ -

**WATER SYSTEM DEVELOPMENT CHARGES FUND #08**

CATEGORY	APPROPRIATIONS		
	2016-2017 Actual	2017-2018 Adopted	2018-2019 Approved
<b>RESOURCES</b> (including Beginning Fund Balance)	\$ 21,026.98	\$ 29,514	\$ 43,916
<b>TOTAL RESOURCES</b>	\$ 20,807.83	\$ 29,514	\$ 43,916
<b>REQUIREMENTS</b>			
PERSONAL SERVICES	\$ -	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ 29,514	\$ 42,916
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -
UNAPPROPRIATED	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ -	\$ 29,514	\$ 42,916

FTE ALLOCATION = NONE

Fund Type: Special Revenue

NARRATIVE

**Fund Information**

This Special Revenue Fund was established to reserve funds collected from development being constructed in the City of Banks. This Fund holds collected Systems Development Charges in reserve pending authorized capital project usage (water supply, treatment and distribution; waste water, collection, transmission, treatment and disposal; drainage and flood control; transportation; and park & recreation). The Fund was

established by Resolution 4-1-95 on April 11, 1995. Review history: This Fund was reviewed by the Adopted Budget of 2005 (removing wastewater, drainage, and flood control from the list of authorized uses) and will require review in 2018/2019.

**Resources**

Funds are collected from system development charges for water, which are charges paid during the construction of new buildings within the City. These charges are designed to pay for the additional impact that will be placed on the water system by new developments.

**#08 WATER SYSTEM DEVELOPMENT CHARGES FUND**

**BUDGET SUMMARY DETAIL**

	B	C	D	E	F	G	H	I	J	K	L
1							CITY OF BANKS				
2							WATER SYSTEM DEVELOPMENT CHARGES FUND				
3							Fund Number 08				
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018	Account	This fund is authorized and established by Resolution 2009-22 on June 9, 2009 for the specified purpose: See Resolution. Review Year July 2019.	2018-2019	2018-2019	2018-2019	2018-2019
	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
5											
6							RESOURCES				
7											
8							BEGINNING FUND BALANCE/NET WORKING CAPITAL				
9	\$ 20,678.92	\$ 20,807.83	\$ 20,938	\$ 21,026.98	\$ 21,026	08A1000	Beginning Fund Balance	\$ 34,340	\$ 34,340	\$ 34,340	\$ 34,340
10	\$ 20,678.92	\$ 20,807.83	\$ 20,938	\$ 21,026.98	\$ 21,026		BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)	\$ 34,340	\$ 34,340	\$ 34,340	\$ 34,340
11											
12							FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES				
13	\$ -	\$ -	\$ 8,476	\$ 12,870.20	\$ 12,870	08A1600	System Development Charge - Water	\$ 8,476	\$ 8,476	\$ 8,476	\$ 8,476
14	\$ 128.91	\$ 219.15	\$ 100	\$ 568.45	\$ 568	08A1700	Interest Earned	\$ 100	\$ 100	\$ 100	\$ 100
15	\$ 128.91	\$ 219.15	\$ 8,576	\$ 13,438.65	\$ 13,438		TOTAL FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)	\$ 8,576	\$ 8,576	\$ 8,576	\$ 8,576
16											
17	\$ 20,807.83	\$ 21,026.98	\$ 29,514	\$ 34,465.63	\$ 34,464		TOTAL RESOURCES (LINE 8)	\$ 42,916	\$ 42,916	\$ 42,916	\$ 42,916
18											
19							REQUIREMENTS				
20											
21							CAPITAL OUTLAY				
22	\$ -	\$ -	\$ -	\$ -	\$ -	08A4400	SDC Study-Water	\$ -	\$ -	\$ -	\$ -
23	\$ -	\$ -	\$ 29,514	\$ -	\$ -	08A4405	Systems Development Improvement	\$ 42,916	\$ 42,916	\$ 42,916	\$ 42,916
24	\$ -	\$ -	\$ 29,514	\$ -	\$ -		TOTAL CAPITAL OUTLAY (LINE 11)	\$ 42,916	\$ 42,916	\$ 42,916	\$ 42,916
25											
26							CONTINGENCY				
27	\$ -	\$ -	\$ -	\$ -	\$ -	08A9990	Operating Contingency	\$ -	\$ -	\$ -	\$ -
28	\$ -	\$ -	\$ -	\$ -	\$ -		TOTAL CONTINGENCIES (LINE 14)	\$ -	\$ -	\$ -	\$ -
29											
30							UNAPPROPRIATED				
31	\$ -	\$ -	\$ -	\$ -	\$ -	08A9998	Reserved for Future Use	\$ -	\$ -	\$ -	\$ -
32	\$ -	\$ -	\$ -	\$ -	\$ -	08A9999	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
33	\$ 20,807.83				\$ -		Ending Balance (Prior Years)				
34	\$ 20,807.83	\$ 21,026.98	\$ -	\$ 34,465.63	\$ 34,464		TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP. (LINE 16)	\$ -	\$ -	\$ -	\$ -
35											
36	\$ 20,808	\$ 21,027	\$ 29,514	\$ 34,466	\$ 34,464		TOTAL REQUIREMENTS (LINE 17)	\$ 42,916	\$ 42,916	\$ 42,916	\$ 42,916
37											
38	\$ (0.00)	\$ -	\$ -	\$ 0.00	\$ -		FUND BALANCE	\$ -	\$ -	\$ -	\$ -

**WATER UTILITY DEPRECIATION FUND #09**

CATEGORY	APPROPRIATIONS		
	2016-2017 Actual	2017-2018 Adopted	2018-2019 Approved
<b>RESOURCES</b> (including Beginning Fund Balance)	\$ 177,905.19	\$ 157,560	\$ 119,026
<b>TOTAL RESOURCES</b>	\$ 177,905.19	\$ 157,560	\$ 119,026
<b>REQUIREMENTS</b>			
PERSONAL SERVICES	\$	\$	\$
MATERIALS AND SUPPLIES	\$ 344.35	\$ 350	\$ 400
CAPITAL OUTLAY	\$ 40,645.24	\$ 120,000	\$ 100,000
DEBT SERVICE	\$		\$
TRANSFERS	\$ -	\$	-
CONTINGENCY	\$ -	\$ 37,210	\$ 18,626
UNAPPROPRIATED	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ 40,989.59	\$ 157,560	\$ 119,026

FTE ALLOCATION = NONE

Fund Type: Reserve

NARRATIVE

**Fund Information**

The Water Depreciation Fund is established to identify monies received from Water Utility rate payers for use in capital projects of the Water Utility (water supply, treatment, and distribution systems). With the update of the Water Facilities Master Plan, significant capital projects have been identified that have a high priority for accomplishment. Funds from this reserve fund will offset the expense of incurring debt to

accomplish the projects. This Reserve Fund was established by Resolution on May 11, 1999. Review history: This Fund was reviewed by the Adopted Budget of 2009-2010. The next review will be conducted before May 11, 2019.

**Capital Outlay**

Funding is included for water projects, including the Valve Maintenance Program, Cedar Canyon Water Line, Banks Lumber Meter Upgrade, and Meter Replacement Program.

**#09 WATER UTILITY DEPRECIATION FUND**

**BUDGET SUMMARY DETAIL**

	B	C	D	E	F	G	H	I	J	K	L
1							CITY OF BANKS				
2							WATER UTILITY DEPRECIATION				
3							Fund Number 09				
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
5	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number	This fund is authorized and established by Resolution 2016-10 on April 12, 2016 for the specified purpose: See Resolution. Review Year July 2026.	REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
6							RESOURCES				
7											
8							BEGINNING FUND BALANCE/NET WORKING CAPITAL				
9	\$ 184,927.98	\$ 166,298.85	\$ 136,910	\$ 136,915.60	\$ 136,915	09A1000	Beginning Fund Balance	\$ 108,376	\$ 108,376	\$ 108,376	\$ 108,376
10	\$ 184,927.98	\$ 166,298.85	\$ 136,910	\$ 136,915.60	\$ 136,915		BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)	\$ 108,376	\$ 108,376	\$ 108,376	\$ 108,376
11											
12							FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES				
13	\$ 1,067.85	\$ 1,606.34	\$ 650	\$ 2,069.32	\$ 2,069	09A1700	Interest Earned	\$ 650	\$ 650	\$ 650	\$ 650
14	\$ 1,067.85	\$ 1,606.34	\$ 650	\$ 2,069.32	\$ 2,069		TOTAL FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)	\$ 650	\$ 650	\$ 650	\$ 650
15											
16							INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS				
17	\$ 40,000.00	\$ 10,000.00	\$ 20,000	\$ 20,000.00	\$ 20,000	09A1902	Transfer from Water Fund #02	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000
18	\$ 40,000.00	\$ 10,000.00	\$ 20,000	\$ 20,000.00	\$ 20,000		TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000
19											
20	\$ 225,995.83	\$ 177,905.19	\$ 157,560	\$ 158,984.92	\$ 158,984		TOTAL RESOURCES (LINE 8)	\$ 129,026	\$ 119,026	\$ 119,026	\$ 119,026
21											
22							REQUIREMENTS				
23											
24							MATERIALS AND SERVICES				
25	\$ 344.35	\$ 344.35	\$ 350	\$ 350.00	\$ 350	09A3303	Audit & Accounting Services	\$ 400	\$ 400	\$ 400	\$ 400
26	\$ 344.35	\$ 344.35	\$ 350	\$ 350.00	\$ 350		TOTAL MATERIAL & SERVICES (LINE 10)	\$ 400	\$ 400	\$ 400	\$ 400
27											
28							CAPITAL OUTLAY				
29	\$ 59,352.63	\$ 40,645.24	\$ 120,000	\$ 60,723.30	\$ 60,723	09A4100	Water Projects	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
30	\$ 59,352.63	\$ 40,645.24	\$ 120,000	\$ 60,723.30	\$ 60,723		TOTAL CAPITAL OUTLAY (LINE 11)	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
31											
32							INTERFUND TRANSFERS				
33	\$ -	\$ -	\$ -	\$ -	\$ -	09A9002	Transfer to Water Fund #02	\$ -	\$ -	\$ -	\$ -
34	\$ -	\$ -	\$ -	\$ -	\$ -		TOTAL INTERFUND TRANSFERS (LINE 13)	\$ -	\$ -	\$ -	\$ -
35											
							CONTINGENCY				

	B	C	D	E	F	G	H	I	J	K	L
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018	Account Number	This fund is authorized and established by Resolution 2016-10 on April 12, 2016 for the specified purpose: See Resolution. Review Year July 2026.	2018-2019	2018-2019	2018-2019	2018-2019
5	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED			REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
37	\$ -	\$ -	\$ 37,210	\$ -	\$ -	09A9990	Operating Contingency	\$ 28,626	\$ 18,626	\$ 18,626	\$ 18,626
38	\$ -	\$ -	\$ 37,210	\$ -	\$ -		TOTAL CONTINGENCIES (LINE 14)	\$ 28,626	\$ 18,626	\$ 18,626	\$ 18,626
39											
40							UNAPPROPRIATED				
41	\$ -	\$ -	\$ -	\$ -	\$ -	09A9998	Reserved for Future Use	\$ -	\$ -	\$ -	\$ -
42	\$ -	\$ -	\$ -	\$ -	\$ -	09A9999	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
43	\$ 166,298.85				\$ -		Ending Balance (Prior Years)				
44	\$ 166,298.85	\$ 136,915.60	\$ -	\$ 97,911.62	\$ 97,911		TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP. (LINE 16)	\$ -	\$ -	\$ -	\$ -
45											
46	\$ 225,995.83	\$ 177,905.19	\$ 157,560	\$ 158,984.92	\$ 158,984		TOTAL TAX REQUIREMENTS (LINE 17)	\$ 129,026	\$ 119,026	\$ 119,026	\$ 119,026
47											
48	\$ -	\$ -	\$ -	\$ 0.00	\$ -		FUND BALANCE	\$ -	\$ -	\$ -	\$ -

**PARK & TREES FUND #10**

APPROPRIATIONS			
CATEGORY	2016-2017 Actual	2017-2018 Adopted	2018-2019 Approved
<b>RESOURCES</b> (including Beginning Fund Balance)	\$ 79,131.43	\$ 98,890	\$ 221,359
<b>TOTAL RESOURCES</b>	\$ 79,131.43	\$ 98,890	\$ 221,359
<b>REQUIREMENTS</b>			
PERSONAL SERVICES	\$ 15,852.19	\$ 24,415	\$ 36,114
MATERIALS AND SUPPLIES	\$ 52,409.51	\$ 54,130	\$ 58,310
CAPITAL OUTLAY	\$ -	\$ -	\$ 115,000
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ 1,345	\$ 1,935
UNAPPROPRIATED	\$ -	\$ 19,000	\$ 10,000
<b>TOTAL REQUIREMENTS</b>	\$ 68,261.70	\$ 98,890	\$ 221,359

	FTE Allocation	
2016-2017	2017-2018	2018-2019
.23	.31	.52

Fund Type: Special Revenue

NARRATIVE

**Fund Information**

This Special Revenue Fund has been established to collect revenues from the Arbor Village Home Owners Association in accordance with the Park Management Agreement for Greenville City Park. The Parks & Trees Fund is used to operate and maintain Greenville City Park, Log Cabin Park, and city trees on public property and rights of way.

## **Resources**

Maintenance reimbursement is collected in the 'Greenville City Park Maintenance Fees' line item for the maintenance of Greenville City Park. The reimbursement is paid by the Arbor Village Homeowners Association. Funds are also transferred from the General Fund to supplement revenues in this fund.

## **Requirements**

### **Personal Services**

For Fiscal Year 2018-2019, we will budget the staff-wide cost-of-living increase based on the CPI-U from December, 2017 to December, 2018 of 2.10%. Also assume that the separate merit raise based on performances for Fiscal Year 2018-2019 will be limited to 2.9%. The merit raise is based on the employee's job performance rating. Lastly, assume that the separate bonus elements for Fiscal Year 2018-2019 will not be executed this fiscal year. Additional assumptions include a 10% increase in health insurance costs, a 12% increase in property and liability insurance costs, and looking for one FTE in Public Works that would assist in Parks, Street & Roads, Buildings, and Planning Projects.

As prescribed by the City's Financial Management Policies and Procedures, vacation liabilities are fully funded. These funds, if unused, can serve as an additional source of operating contingency. These funds are considered supplementary to the City's target of maintaining unreserved fund contingencies of between 5% and 15% of revenues.

### **Materials and Supplies**

Materials and Services requirements are divided across two departmental units: Parks and Trees.

The City provides maintenance services for Greenville City Park, as identified in the 'Greenville City Park Maintenance' line item. Some maintenance costs are reimbursed by the Arbor Village Homeowner's Association, per the Park Management Agreement. Items of note include funding for a drinking fountain, bench replacement, and playground wood chips. The 'Park Maintenance' line item includes funding for playground wood chips and playground equipment stain for Log Cabin Park. This year will include the cost of water service in this fund.

The 'Contract Services' line item in the Trees section includes funding for continuation of a city tree inventory, supporting Banks' status as a Tree City USA.

**Capital Outlay** – The City of Banks is applying for a Grant with State of Oregon Park & Recreation to fund enhancement to Greenville City Park.

**Transfers - N/A**

**Contingency**

As opposed to Unappropriated Ending Fund Balances, Contingency Funds are budgeted for unanticipated expenditures that may occur during the fiscal year.

**Unappropriated**

As prescribed by the City's Financial Management Policies and Procedures, the City retains unappropriated ending fund balances to permit positive cash flow during the initial months of the following fiscal year before property tax revenue is collected from Washington County. In addition, the City will strive to gain and maintain an unreserved General Fund balance, net of unappropriated ending fund balance and funded liabilities, ranging from 5% to 15% of annual General Fund revenue.

**PARKS DEPARTMENTAL UNIT #10A**

<b>APPROPRIATIONS</b>			
<b>CATEGORY</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Adopted</b>	<b>2018-2019 Approved</b>
<b>RESOURCES</b> (including Beginning Fund Balance)	\$ 69,286.43	\$ 88,290	\$ 115,459
<b>TOTAL RESOURCES</b>	\$ 69,286.43	\$ 88,290	\$ 215,459
<b>REQUIREMENTS</b>			
<b>PERSONAL SERVICES</b>	\$ 15,852.19	\$ 24,415	\$ 36,114
<b>MATERIALS AND SUPPLIES</b>	\$ 44,779.51	\$ 43,530	\$ 52,410
<b>CAPITAL OUTLAY</b>	\$ -	\$ -	\$ 115,000
<b>DEBT SERVICE</b>	\$ -	\$ -	\$ -
<b>TRANSFERS</b>	\$ -	\$ -	\$ -
<b>CONTINGENCY</b>	\$ -	\$ 1,345	\$ 1,935
<b>UNAPPROPRIATED</b>	\$ -	\$ 19,000	\$ 10,000
<b>TOTAL REQUIREMENTS</b>	\$ 60,631.70	\$ 88,290	\$ 215,459

**Fund Type: Special Revenue – Departmental Unit**

This Departmental Unit within Parks & Trees accounts for parks work performed on Parks & Trees in the city.

**TREES DEPARTMENTAL UNIT #10T**

CATEGORY	APPROPRIATIONS		
	2016-2017 Actual	2017-2018 Adopted	2018-2019 Approved
<b>RESOURCES</b> (including Beginning Fund Balance)	\$ 9,845.00	\$ 10,600	\$ 5,900
<b>TOTAL RESOURCES</b>	\$ 9,845.00	\$ 10,600	\$ 5,900
<b>REQUIREMENTS</b>			
PERSONAL SERVICES	\$ -	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ 7,630.00	\$ 10,600	\$ 5,900
CAPITAL OUTLAY	\$ -	\$ -	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -
UNAPPROPRIATED	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ 7,630.00	\$ 10,600	\$ 5,900

FTE ALLOCATION = NONE

**Fund Type: Special Revenue – Departmental Unit**

This Departmental Unit within the Parks & Trees Fund was established by Budget Resolution 2010-06 on June 8, 2010 to account for tree work performed on Parks & Trees Fund physical plant.

**#10 PARKS & TREES FUND**

**BUDGET SUMMARY DETAIL**

	B	C	D	E	F	G	H	I	J	K	L
1							CITY OF BANKS				
2							PARKS & TREES FUND				
3							Fund Number 10				
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
5	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
6							RESOURCES				
7											
8							PARKS				
9							BEGINNING FUND BALANCE/NET WORKING CAPITAL				
10	\$ 26,351.95	\$ 19,099.35	\$ 11,939	\$ 10,869.73	\$ 10,869	10A1000	Beginning Fund Balance	\$ 11,649	\$ 11,649	\$ 11,649	\$ 11,649
11	\$ 26,351.95	\$ 19,099.35	\$ 11,939	\$ 10,869.73	\$ 10,869		BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)	\$ 11,649	\$ 11,649	\$ 11,649	\$ 11,649
12											
13							FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES				
14	\$ 535.09	\$ 584.72	\$ 200	\$ 536.09	\$ 494	10A1410	Rental Income	\$ 200	\$ 200	\$ 200	\$ 200
15	\$ 1,395.00	\$ 1,700.00	\$ 750	\$ 1,825.00	\$ 1,825	10A1430	Greenville City Park Rental Charges	\$ 750	\$ 750	\$ 750	\$ 750
16	\$ 15,329.47	\$ 18,220.88	\$ 20,950	\$ 28,514.76	\$ 28,515	10A1431	Greenville City Park Maintenance Fees	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
17	\$ 144.56	\$ 99.68	\$ 60	\$ 182.52	\$ 183	10A1700	Interest Earned	\$ 60	\$ 60	\$ 60	\$ 60
18	\$ 706.91	\$ 581.80	\$ 100	\$ 613.89	\$ 614	10A1705	Other Revenue	\$ 100	\$ 100	\$ 100	\$ 100
19	\$ 18,111.03	\$ 21,187.08	\$ 22,060	\$ 31,672.26	\$ 31,631		TOTAL FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)	\$ 21,110	\$ 21,110	\$ 21,110	\$ 21,110
20											
21							FEDERAL, STATE & ALL OTHER GRANTS, GIFTS, ALLOCATIONS & DONATIONS				
22	\$ -	\$ -	\$ -	\$ -	\$ -	10A1305	Park Grant	\$ 75,000	\$ -	\$ 100,000	\$ 100,000
23	\$ -	\$ -	\$ -	\$ -	\$ -		TOTAL FEDERAL, STATE & ALL OTHER GRANTS, GIFTS, ALLOCATIONS & DONATIONS (LINE 3)	\$ 75,000	\$ -	\$ 100,000	\$ 100,000
24											
25							INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS				
26	\$ 30,200.00	\$ 29,000.00	\$ 54,291	\$ 32,000.00	\$ 32,000	10A1900	Transfer From General Fund #01	\$ 119,000	\$ 82,700	\$ 82,700	\$ 82,700
27	\$ 30,200.00	\$ 29,000.00	\$ 54,291	\$ 32,000.00	\$ 32,000		TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)	\$ 119,000	\$ 82,700	\$ 82,700	\$ 82,700
28											
29	\$ 74,662.98	\$ 69,286.43	\$ 88,290	\$ 74,541.99	\$ 74,500		TOTAL PARKS RESOURCES	\$ 226,759	\$ 115,459	\$ 215,459	\$ 215,459
30											
31							TREES				

	B	C	D	E	F	G	H	I	J	K	L
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
5											
32							<b>FEES, LICENSES, PERMITS, FINES, ASSESSMENTS &amp; OTHER SERVICE CHARGES</b>				
33	\$ -	\$ -	\$ 2,400	\$ -	\$ -	10T1431	Greenville City Park Maintenance Fees	\$ -	\$ -	\$ -	\$ -
34	\$ -	\$ 2,215.00	\$ 100	\$ -	\$ -	10T1705	Other Revenue	\$ 100	\$ -	\$ -	\$ -
35	\$ -	\$ 2,215.00	\$ 2,500	\$ -	\$ -		<b>TOTAL FEES, LICENSES, PERMITS, FINES, ASSESSMENTS &amp; OTHER SERVICE CHARGES (LINE 2)</b>	\$ 100	\$ -	\$ -	\$ -
36											
37							<b>INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS</b>				
38	\$ 3,830.00	\$ 7,630.00	\$ 8,100	\$ 4,560.00	\$ 4,560	10T1900	Transfer From General Fund #01	\$ 10,600	\$ 5,900	\$ 5,900	\$ 5,900
39	\$ 3,830.00	\$ 7,630.00	\$ 8,100	\$ 4,560.00	\$ 4,560		<b>TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)</b>	\$ 10,600	\$ 5,900	\$ 5,900	\$ 5,900
40											
41	\$ 3,830.00	\$ 9,845.00	\$ 10,600	\$ 4,560.00	\$ 4,560		<b>TOTAL TREES RESOURCES</b>	\$ 10,700	\$ 5,900	\$ 5,900	\$ 5,900
42											
43	\$ 78,492.98	\$ 79,131.43	\$ 98,890	\$ 79,101.99	\$ 79,060		<b>TOTAL RESOURCES (LINE 8)</b>	\$ 237,459	\$ 121,359	\$ 221,359	\$ 221,359
44											
45							<b>REQUIREMENTS</b>				
46											
47							<b>PERSONNEL SERVICES</b>				
48							<b>PARKS</b>				
49	\$ 7,127.87	\$ 7,365.00	\$ 8,975	\$ 7,392.35	\$ 7,392	10A2000	City Manager	\$ 9,319	\$ 9,320	\$ 9,320	\$ 9,320
50	\$ 2,315.50	\$ 2,416.53	\$ 2,655	\$ 2,515.70	\$ 2,516	10A2005	City Recorder	\$ 2,863	\$ 2,865	\$ 2,865	\$ 2,865
51	\$ -	\$ -	\$ -	\$ -	\$ -	10A2010	Administrative Staff	\$ 547	\$ 560	\$ 560	\$ 560
52	\$ 23.50	\$ 735.00	\$ 2,810	\$ 517.73	\$ 518	10A2200	Public Works Supervisor	\$ 6,050	\$ 6,165	\$ 6,165	\$ 6,165
53	\$ 1,078.17	\$ 1,106.04	\$ 4,315	\$ 1,050.54	\$ 1,051	10A2205	Public Works Staff	\$ 9,764	\$ 9,785	\$ 9,785	\$ 9,785
54	\$ -	\$ -	\$ -	\$ -	\$ -	10A2215	Park Maintenance Staff	\$ -	\$ -	\$ -	\$ -
55	\$ 997.87	\$ 980.40	\$ 2,050	\$ 942.85	\$ 943	10A2900	Payroll Taxes Contribution	\$ 3,151	\$ 3,170	\$ 3,170	\$ 3,170
56	\$ 1,058.49	\$ 1,066.71	\$ 1,195	\$ 1,080.10	\$ 1,080	10A2901	Health Insurance Premium	\$ 1,177	\$ 1,177	\$ 1,177	\$ 1,177
57	\$ 1,222.09	\$ 1,173.77	\$ 1,310	\$ 1,453.88	\$ 1,454	10A2902	PERS Contribution	\$ 3,255	\$ 1,774	\$ 1,774	\$ 1,774
58	\$ 606.68	\$ 660.74	\$ 715	\$ 893.12	\$ 893	10A2903	Workers Compensation Insurance Premium	\$ 894	\$ 894	\$ 894	\$ 894
59	\$ 338.50	\$ 348.00	\$ 390	\$ 372.00	\$ 370	10A2904	Deferred Compensation Plan	\$ 404	\$ 404	\$ 404	\$ 404
60	\$ -	\$ -	\$ -	\$ -	\$ -	10A2905	Miscellaneous Deduction(Pass Thru Account)	\$ -	\$ -	\$ -	\$ -
61	\$ 14,768.67	\$ 15,852.19	\$ 24,415	\$ 16,218.27	\$ 16,217		<b>TOTAL PERSONNEL SERVICES (LINE 9)</b>	\$ 37,424	\$ 36,114	\$ 36,114	\$ 36,114
62	0.23	0.23	0.31	0.23	0.23		<b>Total Full-Time Equivalent (FTE)</b>	0.52	0.52	0.52	0.52
63											

	B	C	D	E	F	G	H	I	J	K	L
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
5											
64							<b>MATERIALS AND SERVICES</b>				
65							<b>PARKS</b>				
66	\$ 21.90	\$ 190.80	\$ 50	\$ -	\$ -	10A3000	Office Supplies	\$ 50	\$ 50	\$ 50	\$ 50
67	\$ 16.66	\$ 0.67	\$ 25	\$ 8.37	\$ 8	10A3005	Postage	\$ 25	\$ 25	\$ 25	\$ 25
68	\$ -	\$ 518.25	\$ 2,850	\$ 666.95	\$ 667	10A3030	Miscellaneous Expense	\$ 850	\$ 850	\$ 850	\$ 850
69	\$ 606.41	\$ 681.38	\$ 900	\$ 686.20	\$ 686	10A3200	Electricity Services	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
70	\$ -	\$ -	\$ -	\$ -	\$ -	10A3205	Telephone Services	\$ 260	\$ 260	\$ 260	\$ 260
71	\$ -	\$ -	\$ -	\$ -	\$ -	10A3207	Cable Services	\$ -	\$ -	\$ -	\$ -
72	\$ 297.62	\$ 297.62	\$ 400	\$ 290.66	\$ 291	10A3215	Natural Gas Services	\$ 340	\$ 340	\$ 340	\$ 340
73	\$ 156.00	\$ 211.48	\$ 210	\$ 237.27	\$ 237	10A3220	Garbage Services	\$ 750	\$ 750	\$ 750	\$ 750
74	\$ -	\$ 438.20	\$ 550	\$ 4,222.44	\$ 4,222	10A3223	Water Services	\$ 15,550	\$ 15,550	\$ 15,550	\$ 15,550
75	\$ 86.00	\$ 92.00	\$ 160	\$ 98.00	\$ 98	10A3225	Wastewater Services	\$ 120	\$ 120	\$ 120	\$ 120
76	\$ 144.35	\$ 144.35	\$ 200	\$ 159.60	\$ 160	10A3303	Accounting/Audit Cost	\$ 160	\$ 160	\$ 160	\$ 160
77	\$ 8,386.43	\$ 130.99	\$ 500	\$ 263.09	\$ 263	10A3306	Contract Service	\$ 1,025	\$ 1,025	\$ 1,025	\$ 1,025
78	\$ -	\$ -	\$ 150	\$ -	\$ -	10A3327	Membership Fees	\$ 150	\$ 150	\$ 150	\$ 150
79	\$ 3,228.89	\$ 3,997.00	\$ 6,750	\$ 5,205.74	\$ 5,206	10A3339	Events & Special Presentations	\$ 7,800	\$ 6,800	\$ 6,800	\$ 6,800
80	\$ -	\$ -	\$ 500	\$ -	\$ -	10A3403	Education/Training/Travel	\$ 500	\$ 500	\$ 500	\$ 500
81	\$ 650.00	\$ 418.74	\$ 435	\$ 417.25	\$ 417	10A3500	Property/Liability Insurance	\$ 417	\$ 417	\$ 417	\$ 417
82	\$ 3,322.22	\$ 15,503.28	\$ 4,000	\$ 2,720.64	\$ 2,721	10A3509	Park Maintenance	\$ 3,913	\$ 3,913	\$ 3,913	\$ 3,913
83	\$ 22,828.76	\$ 20,759.75	\$ 24,950	\$ 21,467.14	\$ 21,467	10A3512	Greenville City Park Maintenance	\$ 22,000	\$ 20,500	\$ 20,500	\$ 20,500
84	\$ 1,050.00	\$ 1,395.00	\$ 900	\$ 900.00	\$ 900	10A3515	Greenville City Park Rental Fees	\$ -	\$ -	\$ -	\$ -
85	\$ 40,795.24	\$ 44,779.51	\$ 43,530	\$ 37,343.35	\$ 37,343		<b>TOTAL PARKS MATERIALS &amp; SERVICES</b>	\$ 54,910	\$ 52,410	\$ 52,410	\$ 52,410
86											
87							<b>TREES</b>				
88	\$ -	\$ -	\$ 50	\$ -	\$ -	10T3005	Postage	\$ 50	\$ 50	\$ 50	\$ 50
89	\$ 55.00	\$ 3,700.00	\$ 1,000	\$ -	\$ -	10T3306	Contract Service	\$ 1,000	\$ -	\$ -	\$ -
90	\$ -	\$ -	\$ 150	\$ -	\$ -	10T3327	Membership Fees	\$ 150	\$ 150	\$ 150	\$ 150
91	\$ -	\$ -	\$ 500	\$ -	\$ -	10T3339	Events & Special Presentations	\$ 500	\$ 500	\$ 500	\$ 500
92	\$ -	\$ -	\$ 500	\$ -	\$ -	10T3403	Education/Training/Travel	\$ 500	\$ 500	\$ 500	\$ 500
93	\$ 391.72	\$ 3,600.00	\$ 5,000	\$ 4,560.00	\$ 4,560	10T3509	Park Maintenance	\$ 5,000	\$ 2,500	\$ 2,500	\$ 2,500
94	\$ 3,383.00	\$ 330.00	\$ 3,400	\$ -	\$ -	10T3512	Greenville City Park Maintenance	\$ 3,400	\$ 2,200	\$ 2,200	\$ 2,200
95	\$ 3,829.72	\$ 7,630.00	\$ 10,600	\$ 4,560.00	\$ 4,560		<b>TOTAL TREES MATERIALS &amp; SERVICES</b>	\$ 10,600	\$ 5,900	\$ 5,900	\$ 5,900
96											
97	\$ 44,624.96	\$ 52,409.51	\$ 54,130	\$ 41,903.35	\$ 41,903		<b>TOTAL MATERIALS &amp; SERVICES (LINE 10)</b>	\$ 65,510	\$ 58,310	\$ 58,310	\$ 58,310
98											

	B	C	D	E	F	G	H	I	J	K	L
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
5											
99							<b>CAPITAL OUTLAY</b>				
100	\$ -	\$ -	\$ -	\$ -	\$ -	10A4300	Park Equipment	\$ 115,000	\$ 15,000	\$ 115,000	\$ 115,000
101	\$ -	\$ -	\$ -	\$ -	\$ -	10A4315	Parks Improvement Reserves	\$ -	\$ -	\$ -	\$ -
102	\$ -	\$ -	\$ -	\$ -	\$ -		<b>TOTAL CAPITAL OUTLAY (LINE 11)</b>	<b>\$ 115,000</b>	<b>\$ 15,000</b>	<b>\$ 115,000</b>	<b>\$ 115,000</b>
103											
104							<b>INTERFUND TRANSFERS</b>				
105	\$ -	\$ -	\$ -	\$ -	\$ -	10A9000	Transfer to General Fund #01	\$ -	\$ -	\$ -	\$ -
106	\$ -	\$ -	\$ -	\$ -	\$ -		<b>TOTAL INTERFUND TRANSFERS (LINE 13)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
107											
108							<b>CONTINGENCY</b>				
109	\$ -	\$ -	\$ 1,345	\$ -	\$ -	10A9990	Operating Contingency	\$ 525	\$ 1,935	\$ 1,935	\$ 1,935
110	\$ -	\$ -	\$ 1,345	\$ -	\$ -		<b>TOTAL CONTINGENCIES (LINE 14)</b>	<b>\$ 525</b>	<b>\$ 1,935</b>	<b>\$ 1,935</b>	<b>\$ 1,935</b>
111											
112							<b>UNAPPROPRIATED</b>				
113	\$ -	\$ -	\$ -	\$ -	\$ -	10A9998	Reserved for Future Expense	\$ -	\$ -	\$ -	\$ -
114	\$ -	\$ -	\$ 19,000	\$ -	\$ -	10A9999	Unappropriated Ending Fund Balance	\$ 19,000	\$ 10,000	\$ 10,000	\$ 10,000
115	\$ 19,099.35				\$ -		Ending Balance (Prior Years)				
116	\$ 19,099.35	\$ 10,869.73	\$ 19,000	\$ 20,980.37	\$ 20,940		<b>TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP. (LINE 16)</b>	<b>\$ 19,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
117											
118	\$ 78,492.98	\$ 79,131.43	\$ 98,890	\$ 79,101.99	\$ 79,060		<b>TOTAL TAX REQUIREMENTS (LINE 17)</b>	<b>\$ 237,459</b>	<b>\$ 121,359</b>	<b>\$ 221,359</b>	<b>\$ 221,359</b>
119											
120	\$ -	\$ -	\$ -	\$ (0.00)	\$ (0)		<b>FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**TRANSPORTATION DEVELOPMENT TAX RESERVE FUND #11**

CATEGORY	APPROPRIATIONS		
	2016-2017 Actual	2017-2018 Adopted	2018-2019 Approved
<b>RESOURCES</b> (including Beginning Fund Balance)	\$ 24,689.68	\$ 41,881	\$ 75,458
<b>TOTAL RESOURCES</b>	\$ 24,689.68	\$ 41,881	\$ 75,458
<b>REQUIREMENTS</b>			
PERSONAL SERVICES	\$ -	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ -	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ 41,881	\$ 75,458
UNAPPROPRIATED	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ -	\$ 41,881	\$ 75,458

FTE ALLOCATION = NONE

Fund Type: Special Revenue

NARRATIVE

**Fund Information**

With the demise, and phasing out, of the Transportation Impact Fee (TIF) throughout Washington County, the voters passed and the Board of County Commissioners has adopted an Ordinance creating the Transportation Development Tax (TDT). Each taxing jurisdiction within

Washington County has entered into an Intergovernmental Agreement (IGA) to collect and utilize the TDT. The City of Banks approved the IGA on May 12, 2009. This Special Revenue Fund was established to reserve funds collected from development being constructed in the City of Banks to be used for mitigation of transportation impact on the City. It is a Reserve account, established by Resolution 2009-22, and will require review before 2019.

**#11 TRANSPORTATION DEVELOPMENT TAX RESERVE FUND**

**BUDGET SUMMARY DETAIL**

	B	C	D	E	F	G	H	I	J	K	L
1							CITY OF BANKS				
2							TRANSPORATION DEVELOPMENT TAX RESERVE				
3							FUND				
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018		Fund Number 11				
5	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number	This fund is authorized and established by Resolution 2009-08 on May 12, 2009 for the specified purpose: See Resolution. Review Year July 2019.	2018-2019 REQUESTED BY DEPARTMENT	2018-2019 PROPOSED BY BUDGET OFFICER	2018-2019 APPROVED BY BUDGET COMMITTEE - April 14, 2018	2018-2019 ADOPTED BY CITY COUNCIL - June 13, 2018
6							RESOURCES				
7											
8							BEGINNING FUND BALANCE/NET WORKING CAPITAL				
9	\$ 11,491.39	\$ 11,563.04	\$ 17,511	\$ 24,689.68	\$ 24,690	11A1000	Beginning Fund Balance	\$ 50,014	\$ 50,014	\$ 50,014	\$ 50,014
10	\$ 11,491.39	\$ 11,563.04	\$ 17,511	\$ 24,689.68	\$ 24,690		BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)	\$ 50,014	\$ 50,014	\$ 50,014	\$ 50,014
11											
12							FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES				
13	\$ -	\$ 12,990.97	\$ 24,300	\$ 29,818.19	\$ 29,818	11A1613	Transportation Development Tax Reserve	\$ 25,374	\$ 25,374	\$ 25,374	\$ 25,374
14	\$ 71.65	\$ 135.67	\$ 70	\$ 869.62	\$ 870	11A1700	Interest Earned	\$ 70	\$ 70	\$ 70	\$ 70
15	\$ 71.65	\$ 13,126.64	\$ 24,370	\$ 30,687.81	\$ 30,688		TOTAL FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)	\$ 25,444	\$ 25,444	\$ 25,444	\$ 25,444
16											
17	\$ 11,563.04	\$ 24,689.68	\$ 41,881	\$ 55,377.49	\$ 55,378		TOTAL RESOURCES (Line 8)	\$ 75,458	\$ 75,458	\$ 75,458	\$ 75,458
18											
19							REQUIREMENTS				
20											
21							CONTINGENCY				
22	\$ -	\$ -	\$ 41,881	\$ -	\$ -	11A9990	Operating Contingency	\$ 75,458	\$ 75,458	\$ 75,458	\$ 75,458
23	\$ -	\$ -	\$ 41,881	\$ -	\$ -		TOTAL CONTINGENCIES (LINE 14)	\$ 75,458	\$ 75,458	\$ 75,458	\$ 75,458
24											
25							UNAPPROPRIATED				
26	\$ -	\$ -	\$ -	\$ -	\$ -	11A9998	Reserved for Future Use	\$ -	\$ -	\$ -	\$ -
27	\$ -	\$ -	\$ -	\$ -	\$ -	11A9999	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
28	\$ 11,563.04				\$ -		Ending Balance (Prior Years)				
29	\$ 11,563.04	\$ 24,689.68	\$ -	\$ 55,377.49	\$ 55,378		TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP. (LINE 16)	\$ -	\$ -	\$ -	\$ -

	B	C	D	E	F	G	H	I	J	K	L
30											
31	\$ 11,563.04	\$ 24,689.68	\$ 41,881	\$ 55,377.49	\$ 55,378		TOTAL TAX REQUIREMENTS (LINE 17)	\$ 75,458	\$ 75,458	\$ 75,458	\$ 75,458
32											
33	\$ (0.00)	\$ -	\$ -	\$ -	\$ -		FUND BALANCE	\$ -	\$ -	\$ -	\$ -

**TRANSPORTATION SYSTEM DEVELOPMENT CHARGE FUND #12**

APPROPRIATIONS			
CATEGORY	2016-2017 Actual	2017-2018 Adopted	2018-2019 Approved
<b>RESOURCES</b> (including Beginning Fund Balance)	\$ -	\$ 21.700	\$ 29,155
<b>TOTAL RESOURCES</b>	\$ -	\$ 21.700	\$ 29,155
<b>REQUIREMENTS</b>			
PERSONAL SERVICES	\$ -	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ -	\$ 29,155
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ 21.700	\$ -
UNAPPROPRIATED	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ -	\$ 21.700	\$ 29,155

FTE ALLOCATION = NONE

Fund Type: Reserve

NARRATIVE

**Fund Information**

This Reserve Fund was established by Budget Resolution 2016-11 on April 12, 2016 to reserve funds for Transportation Capital Projects. This is a Reserve account; it will require review before July 2026. This fund original name was Capital Equipment Reserve Fund.

**#12 TRANSPORTATION SYSTEM DEVELOPMENT CHARGE**

**BUDGET SUMMARY DETAIL**

	B	C	D	E	F	G	H	I	J	K	L
1							CITY OF BANKS				
2							TRANSPORATION SYSTEM DEVELOPMENT CHARGE				
3							FUND				
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018		Fund Number 12				
5	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number	This fund is authorized and established by Resolution 2016-11 on April 12, 2016 for the specified purpose: See Resolution. Review Year July 2026.	2018-2019 REQUESTED BY DEPARTMENT	2018-2019 PROPOSED BY BUDGET OFFICER	2018-2019 APPROVED BY BUDGET COMMITTEE - April 14, 2018	2018-2019 ADOPTED BY CITY COUNCIL - June 13, 2018
6							RESOURCES				
7											
8							BEGINNING FUND BALANCE/NET WORKING CAPITAL				
9	\$ -	\$ -	\$ -	\$ -	\$ -	12A1000	Beginning Fund Balance	\$ 7,455	\$ 7,455	\$ 7,455	\$ 7,455
10	\$ -	\$ -	\$ -	\$ -	\$ -		BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)	\$ 7,455	\$ 7,455	\$ 7,455	\$ 7,455
11											
12							FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES				
13	\$ -	\$ -	\$ 21,600	\$ 7,300.00	\$ 7,300	12A1603	SDC - Transporation	\$ 21,600	\$ 21,600	\$ 21,600	\$ 21,600
14	\$ -	\$ -	\$ 100	\$ 122.41	\$ 122	12A1700	Interest Earned	\$ 100	\$ 100	\$ 100	\$ 100
15	\$ -	\$ -	\$ 21,700	\$ 7,422.41	\$ 7,422		TOTAL FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)	\$ 21,700	\$ 21,700	\$ 21,700	\$ 21,700
16											
17	\$ -	\$ -	\$ 21,700	\$ 7,422.41	\$ 7,422		TOTAL RESOURCES (Line 8)	\$ 29,155	\$ 29,155	\$ 29,155	\$ 29,155
18											
19							REQUIREMENTS				
20											
21							CAPITAL OUTLAY				
22	\$ -	\$ -	\$ -	\$ -	\$ -	12A4404	SDC Study - Transporation	\$ -	\$ -	\$ -	\$ -
23	\$ -	\$ -	\$ 21,700	\$ -	\$ -	12A4405	Transportation Systems Development Improvements	\$ 29,155	\$ 29,155	\$ 29,155	\$ 29,155
24	\$ -	\$ -	\$ 21,700	\$ -	\$ -		TOTAL CAPITAL OUTLAY (LINE 11)	\$ 29,155	\$ 29,155	\$ 29,155	\$ 29,155
25											
26							CONTINGENCY				
27	\$ -	\$ -	\$ -	\$ -	\$ -	12A9990	Operating Contingency	\$ -	\$ -	\$ -	\$ -
28	\$ -	\$ -	\$ -	\$ -	\$ -		TOTAL CONTINGENCIES (LINE 14)	\$ -	\$ -	\$ -	\$ -
29											
30							UNAPPROPRIATED				
31	\$ -	\$ -	\$ -	\$ -	\$ -	12A9998	Reserved for Future Use	\$ -	\$ -	\$ -	\$ -
32	\$ -	\$ -	\$ -	\$ -	\$ -	12A9999	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
33	\$ -	\$ -	\$ -	\$ -	\$ -		Ending Balance (Prior Years)	\$ -	\$ -	\$ -	\$ -

	B	C	D	E	F	G	H	I	J	K	L
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018	Account	This fund is authorized and established by Resolution 2016-11 on April 12, 2016 for the specified purpose: See Resolution. Review Year July 2026.	2018-2019	2018-2019	2018-2019	2018-2019
5	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Number		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
34	\$ -	\$ -	\$ -	\$ 7,422.41	\$ 7,422		TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP. (LINE 16)	\$ -	\$ -	\$ -	\$ -
35											
36	\$ -	\$ -	\$ 21,700	\$ 7,422	\$ 7,422		TOTAL TAX REQUIREMENTS (LINE 17)	\$ 29,155	\$ 29,155	\$ 29,155	\$ 29,155
37											
38	\$ -	\$ -	\$ -	\$ -	\$ -		FUND BALANCE	\$ -	\$ -	\$ -	\$ -

**CAPITAL RESERVE FUND #13**

CATEGORY	APPROPRIATIONS		
	2016-2017 Actual	2017-2018 Adopted	2018-2019 Approved
<b>RESOURCES</b> (including Beginning Fund Balance)	\$ 208,324.69	\$ 227,108	\$ 179,583
<b>TOTAL RESOURCES</b>	\$ 208,324.69	\$ 227,108	\$ 179,583
<b>REQUIREMENTS</b>			
PERSONAL SERVICES	\$ -	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ 1,773.75	\$ 150,000	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ 77,108	\$ 179,583
UNAPPROPRIATED	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ -	\$ 227,108	\$ 179,583

FTE ALLOCATION = NONE

Fund Type: Reserve

NARRATIVE

**Fund Information**

This Reserve Fund was established by Budget Resolution 2010-12 on June 8, 2010 to reserve funds for purchase of capital assets. As this is a Reserve account, it will require review before 2020.

**Capital Outlay**

Funds are included for miscellaneous capital projects that might occur with regard to the General Fund.

**#13 CAPITAL RESERVE FUND**

**BUDGET SUMMARY DETAIL**

	B	C	D	E	F	G	H	I	J	K	L
1							CITY OF BANKS				
2							GOVERNMENTAL CAPITAL PROJECT RESERVE FUND				
3							Fund Number 13				
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018	Account Number	This fund is authorized and established by Resolution 2010-12 on June 8, 2010 for the specified purpose: See Resolution. Review Year July 2020.	2018-2019	2018-2019	2018-2019	2018-2019
5	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED			REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
6							RESOURCES				
7											
8							BEGINNING FUND BALANCE/NET WORKING CAPITAL				
9	\$ 160,603.62	\$ 186,323.53	\$ 206,508	\$ 206,550.94	\$ 206,551	13A1000	Beginning Fund Balance	\$ 158,983	\$ 158,983	\$ 158,983	\$ 158,983
10	\$ 160,603.62	\$ 186,323.53	\$ 206,508	\$ 206,550.94	\$ 206,551		BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)	\$ 158,983	\$ 158,983	\$ 158,983	\$ 158,983
11											
12							FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES				
13	\$ 24,670.32	\$ 19,958.20	\$ 20,000	\$ 22,919.15	\$ 22,919	13A1103	Franchise Fees - Portland General Electric	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
14	\$ 1,049.59	\$ 2,042.96	\$ 600	\$ 2,759.21	\$ 2,759	13A1700	Interest Earned	\$ 600	\$ 600	\$ 600	\$ 600
15	\$ -	\$ -	\$ -	\$ -	\$ -	13A1705	Other Revenue	\$ -	\$ -	\$ -	\$ -
16	\$ 25,719.91	\$ 22,001.16	\$ 20,600	\$ 25,678.36	\$ 25,678		TOTAL FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)	\$ 20,600	\$ 20,600	\$ 20,600	\$ 20,600
17											
18							INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS				
19	\$ -	\$ -	\$ -	\$ -	\$ -	13A1900	Transfer from General Fund #01	\$ -	\$ -	\$ -	\$ -
20	\$ -	\$ -	\$ -	\$ -	\$ -	13A1902	Transfer from Water Fund #02	\$ -	\$ -	\$ -	\$ -
21	\$ -	\$ -	\$ -	\$ -	\$ -	13A1904	Transfer from Library Fund #03	\$ -	\$ -	\$ -	\$ -
22	\$ -	\$ -	\$ -	\$ -	\$ -	13A1906	Transfer from Streets & Roads Fund #04	\$ -	\$ -	\$ -	\$ -
23	\$ -	\$ -	\$ -	\$ -	\$ -	13A1918	Transfer from Parks & Trees Fund #10	\$ -	\$ -	\$ -	\$ -
24	\$ -	\$ -	\$ -	\$ -	\$ -		TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)	\$ -	\$ -	\$ -	\$ -
25											
26	\$ 186,323.53	\$ 208,324.69	\$ 227,108	\$ 232,229.30	\$ 232,229		TOTAL RESOURCES (Line 8)	\$ 179,583	\$ 179,583	\$ 179,583	\$ 179,583
27											
28							REQUIREMENTS				
29											
30							CAPITAL OUTLAY				
31	\$ -	\$ -	\$ 100,000	\$ 15,851.99	\$ 15,852	13A4098	General Fund #01 Capital Projects Library	\$ -	\$ -	\$ -	\$ -
32	\$ -	\$ 1,773.75	\$ 50,000	\$ 47,539.35	\$ 47,539	13A4099	General Fund #01 Capital Projects Council Chamber	\$ -	\$ -	\$ -	\$ -

	B	C	D	E	F	G	H	I	J	K	L
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number	This fund is authorized and established by Resolution 2010-12 on June 8, 2010 for the specified purpose: See Resolution. Review Year July 2020.	REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
5											
33	\$ -	\$ -	\$ -		\$ -	13A4134	Public Works Building - Solar Panels	\$ -	\$ -	\$ -	\$ -
34	\$ -	\$ 1,773.75	\$ 150,000	\$ 63,391.34	\$ 63,391		TOTAL CAPITAL OUTLAY (LINE 11)	\$ -	\$ -	\$ -	\$ -
35											
36							TRANSFERS				
37	\$ -	\$ -	\$ -	\$ -	\$ -	13A9024	Transfer to Capital Project #14	\$ -	\$ -	\$ -	\$ -
38	\$ -	\$ -	\$ -	\$ -	\$ -	13A9030	Transfer to Water Utility Capital Projects #17	\$ -	\$ -	\$ -	\$ -
39	\$ -	\$ -	\$ -	\$ -	\$ -		TOTAL INTERFUND TRANSFERS (LINE 13)	\$ -	\$ -	\$ -	\$ -
40											
41							CONTINGENCY				
42	\$ -	\$ -	\$ 77,108	\$ -	\$ -	13A9990	Operating Contingency	\$ 179,583	\$ 179,583	\$ 179,583	\$ 179,583
43	\$ -	\$ -	\$ 77,108	\$ -	\$ -		TOTAL CONTINGENCIES (LINE 14)	\$ 179,583	\$ 179,583	\$ 179,583	\$ 179,583
44											
45							UNAPPROPRIATED				
46	\$ -	\$ -	\$ -	\$ -	\$ -	13A9998	Reserved for Future Use	\$ -	\$ -	\$ -	\$ -
47	\$ -	\$ -	\$ -	\$ -	\$ -	13A9999	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
48	\$ 186,323.53				\$ -		Ending Balance (Prior Years)				
49	\$ 186,323.53	\$ 206,550.94	\$ -	\$ 168,837.96	\$ 168,838		TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP (LINE 16)	\$ -	\$ -	\$ -	\$ -
50											
51	\$ 186,323.53	\$ 208,324.69	\$ 227,108	\$ 232,229.30	\$ 232,229		TOTAL TAX REQUIREMENTS (LINE 17)	\$ 179,583	\$ 179,583	\$ 179,583	\$ 179,583
52											
53	\$ -	\$ -	\$ -	\$ -	\$ -		FUND BALANCE	\$ -	\$ -	\$ -	\$ -

**CAPITAL PROJECTS FUND #14**

CATEGORY	APPROPRIATIONS		
	2016-2017 Actual	2017-2018 Adopted	2018-2019 Approved
<b>RESOURCES</b> (including Beginning Fund Balance)	\$ 345,671.67	\$ 871,438	\$ 300,000
<b>TOTAL RESOURCES</b>	\$ 345,671.67	\$ 871,438	\$ 300,000
<b>REQUIREMENTS</b>			
PERSONAL SERVICES	\$ -	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ 94,770.44	\$ 871,438	\$ 300,000
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -
UNAPPROPRIATED	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ 94,770.44	\$ 871,438	\$ 300,000

FTE ALLOCATION = NONE

Fund Type: Reserve

NARRATIVE

**Fund Information**

This Reserve Fund was established by Budget Resolution 2010-13 on June 8, 2010 to reserve funds for building capital projects. As this is a Reserve account, it will require review before 2020.

**Capital Outlay**

Capital Improvement Projects: Funds for the Water Improvement Projects.

**#14 CAPITAL PROJECTS FUND**

**BUDGET SUMMARY DETAIL**

	B	C	D	E	F	G	H	I	J	K	L
1							CITY OF BANKS				
2							GOVERNMENTAL CAPITAL PROJECTS FUND				
3							Fund Number 14				
4	2015-2016	2016-2017	2017-2018	6/20/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
5	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number	This fund is authorized and established by Resolution 2010-13 on June 8, 2010 for the specified purpose: See Resolution. Review Year July 2020.	REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
6							RESOURCES				
7											
8							BEGINNING FUND BALANCE/NET WORKING CAPITAL				
9	\$ -	\$ -	\$ 250,786	\$ 250,901.23	\$ 250,901	14A1000	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
10	\$ -	\$ -	\$ 250,786	\$ 250,901.23	\$ 250,901		BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)	\$ -	\$ -	\$ -	\$ -
11											
12							FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES				
13	\$ -	\$ 1,015.48		\$ 293.54	\$ 294	14A1700	Interest Earned	\$ -	\$ -	\$ -	\$ -
14	\$ 4,971.45	\$ 44,656.19	\$ -	\$ 318,411.98	\$ 318,412	14A1705	Other Revenue	\$ -	\$ -	\$ -	\$ -
15	\$ 4,971.45	\$ 45,671.67	\$ -	\$ 318,705.52	\$ 318,706		TOTAL FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)	\$ -	\$ -	\$ -	\$ -
16											
17							FEDERAL, STATE & ALL OTHER GRANTS, GIFTS, ALLOCATIONS & DONATIONS				
18	\$ -	\$ 150,000.00	\$ 169,652	\$ -	\$ -	14A1710	Donations	\$ -	\$ -	\$ -	\$ -
19	\$ -	\$ 150,000.00	\$ 426,000	\$ 65,283.24	\$ 65,283	14A1300	Grants	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
20	\$ -	\$ 300,000	\$ 595,652	\$ 65,283.24	\$ 65,283		TOTAL FEDERAL, STATE & ALL OTHER GRANTS, GIFTS, ALLOCATIONS & DONATIONS (LINE 3)	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
21											
22							REVENUE FROM BONDS & OTHER DEBT				
23	\$ -	\$ -	\$ -	\$ -	\$ -	14A1720	Loan Funds Received	\$ -	\$ -	\$ -	\$ -
24	\$ -	\$ -	\$ -	\$ -	\$ -		REVENUE FROM BONDS & OTHER DEBT (LINE 4)	\$ -	\$ -	\$ -	\$ -
25											
26							INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS				
27	\$ -	\$ -	\$ -	\$ -	\$ -	14A1900	Transfer from General Fund #01	\$ -	\$ -	\$ -	\$ -
28	\$ -	\$ -	\$ -	\$ -	\$ -	14A1902	Transfer from Water Fund #02	\$ -	\$ -	\$ -	\$ -
29	\$ -	\$ -	\$ 25,000	\$ 25,000.00	\$ 25,000	14A1904	Transfer from Library Fund #03	\$ -	\$ -	\$ -	\$ -
30	\$ -	\$ -	\$ -	\$ -	\$ -	14A1906	Transfer from Streets & Roads Fund #04	\$ -	\$ -	\$ -	\$ -
31	\$ -	\$ -	\$ -	\$ -	\$ -	14A1918	Transfer from Parks & Trees Fund #10	\$ -	\$ -	\$ -	\$ -
32	\$ -	\$ -	\$ -	\$ -	\$ -	14A1920	Transfer from Capital Equipment Reserve Fund #12	\$ -	\$ -	\$ -	\$ -

	B	C	D	E	F	G	H	I	J	K	L
4	2015-2016	2016-2017	2017-2018	6/20/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number	This fund is authorized and established by Resolution 2010-13 on June 8, 2010 for the specified purpose: See Resolution. Review Year July 2020.	REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
5											
33	\$ -	\$ -	\$ -	\$ -	\$ -	14A1922	Transfer from Capital Reserve Fund #13	\$ -	\$ -	\$ -	\$ -
34	\$ -	\$ -	\$ 25,000	\$ 25,000.00	\$ 25,000		TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)	\$ -	\$ -	\$ -	\$ -
35											
36	\$ 4,971.45	\$ 345,671.67	\$ 871,438	\$ 659,889.99	\$ 659,890		TOTAL RESOURCES (Line 8)	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
37											
38							REQUIREMENTS				
39											
40							CAPITAL OUTLAY				
41	\$ -	\$ -	\$ -	\$ -	\$ -	14A4099	General Fund #01 Capital Projects	\$ -	\$ -	\$ -	\$ -
42	\$ -	\$ -	\$ -	\$ -	\$ -	14A4135	Public Works Building	\$ -	\$ -	\$ -	\$ -
43	\$ -	\$ -	\$ 220,000	\$ 65,283.24	\$ 65,283	14A4199	Water Fund #02 Capital Projects	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
44	\$ -	\$ -	\$ 35,000	\$ -	\$ -	14A4299	Streets & Roads Fund #04 Capital Projects	\$ -	\$ -	\$ -	\$ -
45	\$ -	\$ -	\$ -	\$ -	\$ -	14A4399	Park Fund #10 Capital Projects	\$ -	\$ -	\$ -	\$ -
46	\$ -	\$ 22,494.00	\$ 37,050	\$ 36,876.34	\$ 36,876	14A4500	Library Fund #03 Capital Projects Phase 2 Equipment	\$ -	\$ -	\$ -	\$ -
47	\$ 4,971.45	\$ 72,276.44	\$ 579,388	\$ 557,730.41	\$ 557,731	14A4599	Library Fund #03 Capital Projects Phase 2 Building	\$ -	\$ -	\$ -	\$ -
48	\$ 4,971.45	\$ 94,770.44	\$ 871,438	\$ 659,889.99	\$ 659,890		TOTAL CAPITAL OUTLAY (LINE 11)	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
49											
50							TRANSFER				
51	\$ -	\$ -	\$ -	\$ -	\$ -	14A9030	Transfer to Water Utility Capital Projects #17	\$ -	\$ -	\$ -	\$ -
52	\$ -	\$ -	\$ -	\$ -	\$ -		TOTAL INTERFUND TRANSFERS (LINE 13)	\$ -	\$ -	\$ -	\$ -
53											
54							CONTINGENCY				
55	\$ -	\$ -	\$ -	\$ -	\$ -	14A9990	Operating Contingency	\$ -	\$ -	\$ -	\$ -
56	\$ -	\$ -	\$ -	\$ -	\$ -		TOTAL CONTINGENCIES (LINE 14)	\$ -	\$ -	\$ -	\$ -
57											
58							UNAPPROPRIATED				
59	\$ -	\$ -	\$ -	\$ -	\$ -	14A9998	Reserved for Future Use	\$ -	\$ -	\$ -	\$ -
60	\$ -	\$ -	\$ -	\$ -	\$ -	14A9999	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
61	\$ -				\$ -		Ending Balance (Prior Years)				
62	\$ -	\$ 250,901.23	\$ -	\$ -	\$ -		TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP (LINE 16)	\$ -	\$ -	\$ -	\$ -
63											
64	\$ 4,971.45	\$ 345,671.67	\$ 871,438	\$ 659,889.99	\$ 659,890		TOTAL REQUIREMENTS (LINE 17)	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
65											
66	\$ -	\$ -	\$ -	\$ -	\$ -		FUND BALANCE	\$ -	\$ -	\$ -	\$ -

## WATER UTILITY EQUIPMENT RESERVE FUND #15

APPROPRIATIONS			
CATEGORY	2016-2017 Actual	2017-2018 Adopted	2018-2019 Approved
<b>RESOURCES</b> (including Beginning Fund Balance)	\$ -	\$ -	\$ -
<b>TOTAL RESOURCES</b>	\$ -	\$ -	\$ -
<b>REQUIREMENTS</b>			
PERSONAL SERVICES	\$ -	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ -	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -
UNAPPROPRIATED	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ -	\$ -	\$ -

FTE ALLOCATION = NONE

Fund Type: Reserve

NARRATIVE

### Fund Information

This Reserve Fund was established by Budget Resolution 2011-26 on September 13, 2011 to reserve funds for lease or purchase of water utility capital equipment. As this is a Reserve account, it will require review before 2021. This fund is going to freeze and in three years, it will be deleted.

**#15 WATER UTILITY EQUIPMENT RESERVE FUND**

**BUDGET SUMMARY DETAIL**

	B	C	D	E	F	G	H	I	J	K	L
1							CITY OF BANKS				
2							WATER UTILITY EQUIPMENT RESERVE FUND				
3							Fund Number 15				
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
5	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number	This fund is authorized and established by Resolution 2010-16 on September 13, 2011 for the specified purpose: See Resolution. Review Year July 2022. This fund will close as of July 1, 2016.	REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
6							RESOURCES				
7											
8							BEGINNING FUND BALANCE/NET WORKING CAPITAL				
9	\$ 3,020.08	\$ -	\$ -	\$ -	\$ -	15A1000	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
10	\$ 3,020.08	\$ -	\$ -	\$ -	\$ -		BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)	\$ -	\$ -	\$ -	\$ -
11											
12							FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES				
13	\$ 17.92	\$ -	\$ -	\$ -	\$ -	15A1700	Interest Earned	\$ -	\$ -	\$ -	\$ -
14	\$ 17.92	\$ -	\$ -	\$ -	\$ -		TOTAL FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)	\$ -	\$ -	\$ -	\$ -
15											
16							INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS				
17	\$ -	\$ -	\$ -	\$ -	\$ -	15A1900	Transfer from General Fund #01	\$ -	\$ -	\$ -	\$ -
18	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	15A1902	Transfer from Water Fund #02	\$ -	\$ -	\$ -	\$ -
19	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -		TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)	\$ -	\$ -	\$ -	\$ -
20											
21	\$ 6,038.00	\$ -	\$ -	\$ -	\$ -		TOTAL RESOURCES (Line 8)	\$ -	\$ -	\$ -	\$ -
22											
23							REQUIREMENTS				
24											
25							CAPITAL OUTLAY				
26	\$ 6,038.00	\$ -	\$ -	\$ -	\$ -	15A4160	Purchase of New Truck	\$ -	\$ -	\$ -	\$ -
27	\$ 6,038.00	\$ -	\$ -	\$ -	\$ -		TOTAL CAPITAL OUTLAY (LINE 11)	\$ -	\$ -	\$ -	\$ -
28											
29							CONTINGENCY				
30	\$ -	\$ -	\$ -	\$ -	\$ -	15A9990	Operating Contingency	\$ -	\$ -	\$ -	\$ -
31	\$ -	\$ -	\$ -	\$ -	\$ -		TOTAL CONTINGENCIES (LINE 14)	\$ -	\$ -	\$ -	\$ -
32											

	B	C	D	E	F	G	H	I	J	K	L
4	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number	This fund is authorized and established by Resolution 2010-16 on September 13, 2011 for the specified purpose: See Resolution. Review Year July 2022. This fund will close as of July 1, 2016.	REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
5											
33							UNAPPROPRIATED				
34	\$ -	\$ -	\$ -	\$ -	\$ -	15A9998	Reserved for Future Use	\$ -	\$ -	\$ -	\$ -
35	\$ -	\$ -	\$ -	\$ -	\$ -	15A9999	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
36	\$ -				\$ -		Ending Balance (Prior Years)				
37	\$ -	\$ -	\$ -	\$ -	\$ -		TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP (LINE 16)	\$ -	\$ -	\$ -	\$ -
38											
39	\$ 6,038.00	\$ -	\$ -	\$ -	\$ -		TOTAL TAX REQUIREMENTS (LINE 17)	\$ -	\$ -	\$ -	\$ -
40											
41	\$ -	\$ -	\$ -	\$ -	\$ -		FUND BALANCE	\$ -	\$ -	\$ -	\$ -

**WATER UTILITY RESERVE FUND #16**

APPROPRIATIONS			
CATEGORY	2016-2017 Actual	2017-2018 Adopted	2018-2019 Approved
<b>RESOURCES</b> (including Beginning Fund Balance)	\$ 2,059.84	\$ 1,555	\$ 4,601
<b>TOTAL RESOURCES</b>	\$ 2,059.84	\$ 1,555	\$ 4,601
<b>REQUIREMENTS</b>			
PERSONAL SERVICES	\$ -	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ 1,000.00	\$ 1,555	\$ 4,601
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -
UNAPPROPRIATED	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ -	\$ 1,555	\$ 4,601

FTE ALLOCATION = NONE

Fund Type: Reserve

NARRATIVE

**Fund Information**

This Reserve Fund was established by Budget Resolution 2011-27 on September 13, 2011 to reserve funds for purchase of water utility capital assets. As this is a Reserve account, it will require review before 2021.

**Capital Outlay**

Funds are being contribution toward saving for future replacement vehicles for the Public Works Department.

**#16 WATER UTILITY RESERVE FUND**

**BUDGET SUMMARY DETAIL**

	A	B	C	D	E	F	G	H	I	J	K	L
1								CITY OF BANKS				
2								WATER UTILITY RESERVE FUND				
3								Fund Number 16				
4	Account Number	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ADOPTED	6/29/2018 YEAR TO DATE	June 30, 2018 PROJECTED	Account Number	This fund is authorized and established by Resolution 2010-27 on September 13, 2011 for the specified purpose. See Resolution. Review Year July 2022.	2018-2019 REQUESTED BY DEPARTMENT	2018-2019 PROPOSED BY BUDGET OFFICER	2018-2019 APPROVED BY BUDGET COMMITTEE - April 14, 2018	2018-2019 ADOPTED BY CITY COUNCIL - June 13, 2018
5												
6								RESOURCES				
7												
8								BEGINNING FUND BALANCE/NET WORKING CAPITAL				
9	16A1000	\$ -	\$ -	\$ 550	\$ 1,059.84	\$ 1,060	16A1000	Beginning Fund Balance	\$ 3,596	\$ 3,596	\$ 3,596	\$ 3,596
10		\$ -	\$ -	\$ 550	\$ 1,059.84	\$ 1,060		BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)	\$ 3,596	\$ 3,596	\$ 3,596	\$ 3,596
11												
12								FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES				
13	16A1700	\$ -	\$ 9.84	\$ 5	\$ 55.37	\$ 55	16A1700	Interest Earned	\$ 5	\$ 5	\$ 5	\$ 5
14	16A1715	\$ -	\$ 1,050.00	\$ -	\$ 1,500.00	\$ 1,500	16A1715	Surplus Property Sales	\$ -	\$ -	\$ -	\$ -
15		\$ -	\$ 1,059.84	\$ 5	\$ 1,555.37	\$ 1,555		TOTAL FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)	\$ 5	\$ 5	\$ 5	\$ 5
16												
17								INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS				
18	16A1900	\$ -		\$ -		\$ -	16A1900	Transfer from General Fund #01	\$ -	\$ -	\$ -	\$ -
19	16A1902	\$ -	\$ 1,000.00	\$ 1,000	\$ 1,000.00	\$ 1,000	16A1902	Transfer from Water Fund #02	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
20		\$ -	\$ 1,000.00	\$ 1,000	\$ 1,000.00	\$ 1,000		TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTS (LINE 5)	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
21												
22		\$ -	\$ 2,059.84	\$ 1,555	\$ 3,615.21	\$ 3,615		TOTAL RESOURCES (Line 8)	\$ 4,601	\$ 4,601	\$ 4,601	\$ 4,601
23												
24								REQUIREMENTS				
25												
26												
27								CAPITAL OUTLAY				
28	16A4160	\$ -	\$ 1,000.00	\$ 1,555	\$ -	\$ -	16A4160	Replacement Vehicle	\$ 4,601	\$ 4,601	\$ 4,601	\$ 4,601
29		\$ -	\$ 1,000.00	\$ 1,555	\$ -	\$ -		TOTAL CAPITAL OUTLAY (LINE 11)	\$ 4,601	\$ 4,601	\$ 4,601	\$ 4,601
30								CONTINGENCY				
31	16A9990	\$ -	\$ -	\$ -	\$ -	\$ -	16A9990	Operating Contingency	\$ -	\$ -	\$ -	\$ -
32		\$ -	\$ -	\$ -	\$ -	\$ -		TOTAL CONTINGENCIES (LINE 14)	\$ -	\$ -	\$ -	\$ -
33												
34								UNAPPROPRIATED				
35	16A9998	\$ -	\$ -	\$ -	\$ -	\$ -	16A9998	Reserved for Future Use	\$ -	\$ -	\$ -	\$ -
36	16A9999	\$ -	\$ -	\$ -	\$ 3,615.21	\$ 3,615	16A9999	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

	A	B	C	D	E	F	G	H	I	J	K	L
3								<b>Fund Number 16</b>				
4		2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018			2018-2019	2018-2019	2018-2019	2018-2019
5	Account Number	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED	Account Number	This fund is authorized and established by Resolution 2010-27 on September 13, 2011 for the specified purpose: See Resolution. Review Year July 2022.	REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
37		\$ -	\$ -			\$ -		Ending Balance (Prior Years)	\$ -	\$ -	\$ -	\$ -
38		\$ -	\$ -	\$ -	\$ 3,615.21	\$ 3,615		TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP (LINE 16)	\$ -	\$ -	\$ -	\$ -
39												
40		\$ -	\$ 1,000.00	\$ 1,555	\$ 3,615	\$ 3,615		TOTAL REQUIREMENTS (LINE 17)	\$ 4,601	\$ 4,601	\$ 4,601	\$ 4,601
41												
42		\$ -	\$ -	\$ -	\$ -	\$ -		FUND BALANCE	\$ -	\$ -	\$ -	\$ -

**WATER UTILITY CAPITAL PROJECTS FUND #17**

APPROPRIATIONS			
CATEGORY	2016-2017 Actual	2017-2018 Adopted	2018-2019 Approved
<b>RESOURCES</b>	\$ -	\$ 3,604,535	\$ 3,830,000
(including Beginning Fund Balance)			
<b>TOTAL RESOURCES</b>	\$ -	\$ 3,604,535	\$ 3,830,000
<b>REQUIREMENTS</b>			
PERSONAL SERVICES	\$ -	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ 3,604,535	\$ 3,830,000
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -
UNAPPROPRIATED	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ -	\$ 3,604,535	\$ 3,830,000

FTE ALLOCATION = NONE

Fund Type: Reserve

NARRATIVE

**Fund Information**

This Reserve Fund was established by Budget Resolution 2011-28 on September 13, 2011 to reserve funds for building water utility capital projects. As this is a Reserve account, it will require review before 2021.

## **Capital Outlay**

Water Capital Improvement Projects: Sellers Road Transmission Line Replacement, Commerce Street Looping Project, and Painting of Water Tanks.

**#17 WATER UTILITY CAPITAL PROJECTS FUND**

**BUDGET SUMMARY DETAIL**

	B	C	D	E	F	G	H	I	J	K	L
1							CITY OF BANKS				
2							WATER UTILITY PROJECTS FUND				
3							Fund Number 17				
4	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ADOPTED	6/29/2018 YEAR TO DATE	June 30, 2018 PROJECTED	Account Number	This fund is authorized and established by Resolution 2010-28 on September 13, 2011 for the specified purpose. See Resolution. Review Year July 2022.	2018-2019 REQUESTED BY DEPARTMENT	2018-2019 PROPOSED BY BUDGET OFFICER	2018-2019 APPROVED BY BUDGET COMMITTEE - April 14, 2018	2018-2019 ADOPTED BY CITY COUNCIL - June 13, 2018
5											
6							RESOURCES				
7											
8							BEGINNING FUND BALANCE/NET WORKING CAPITAL				
9	\$ 449.15	\$ -	\$ -	\$ -	\$ -	17A1000	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
10	\$ 449.15	\$ -	\$ -	\$ -	\$ -		BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)	\$ -	\$ -	\$ -	\$ -
11											
12							FEEs, LICENSEs, PERMITs. FINES, ASSESSMENTs & OTHER SERVICE CHARGES				
13	\$ 2.48	\$ -	\$ -	\$ -	\$ -	17A1700	Interest Earned	\$ -	\$ -	\$ -	\$ -
14	\$ -	\$ -	\$ -	\$ -	\$ -	17A1705	Other Revenue	\$ -	\$ -	\$ -	\$ -
15	\$ 2.48	\$ -	\$ -	\$ -	\$ -		TOTAL FEES, LICENSEs, PERMITs. FINES, ASSESSMENTs & OTHER SERVICE CHARGES (LINE 2)	\$ -	\$ -	\$ -	\$ -
16											
17							REVENUE FROM BONDS & OTHER DEBT				
18	\$ -	\$ -	\$ 3,604,535	\$ -	\$ -	17A1720	Loan Funds Received	\$ 3,830,000	\$ 3,830,000	\$ 3,830,000	\$ 3,830,000
19	\$ -	\$ -	\$ 3,604,535	\$ -	\$ -		TOTAL REVENUE FROM BONDS & OTHER DEBT (LINE 4)	\$ 3,830,000	\$ 3,830,000	\$ 3,830,000	\$ 3,830,000
20											
21							INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTs				
22	\$ -	\$ -	\$ -	\$ -	\$ -	17A1900	Transfer from General Fund #01	\$ -	\$ -	\$ -	\$ -
23	\$ -	\$ -	\$ -	\$ -	\$ -	17A1902	Transfer from Water Fund #02	\$ -	\$ -	\$ -	\$ -
24	\$ -	\$ -	\$ -	\$ -	\$ -	17A1922	Transfer from Capital Revenue Fund #13	\$ -	\$ -	\$ -	\$ -
25	\$ -	\$ -	\$ -	\$ -	\$ -	17A1924	Transfer from Capital Projects Fund #14	\$ -	\$ -	\$ -	\$ -
26	\$ -	\$ -	\$ -	\$ -	\$ -		TOTAL INTERFUND TRANSFER/INTERNAL SERVICE REIMBURSEMENTs (LINE 5)	\$ -	\$ -	\$ -	\$ -
27											
28	\$ 451.63	\$ -	\$ 3,604,535	\$ -	\$ -		TOTAL RESOURCES (Line 8)	\$ 3,830,000	\$ 3,830,000	\$ 3,830,000	\$ 3,830,000
29											
30							REQUIREMENTs				
31											
32							CAPITAL OUTLAY				
33	\$ 451.63	\$ -	\$ -	\$ -	\$ -	17A4135	Public Works Building	\$ -	\$ -	\$ -	\$ -

	B	C	D	E	F	G	H	I	J	K	L
4	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ADOPTED	6/29/2018 YEAR TO DATE	June 30, 2018 PROJECTED	Account Number	This fund is authorized and established by Resolution 2010-28 on September 13, 2011 for the specified purpose. See Resolution. Review Year July 2022.	2018-2019 REQUESTED BY DEPARTMENT	2018-2019 PROPOSED BY BUDGET OFFICER	2018-2019 APPROVED BY BUDGET COMMITTEE - April 14, 2018	2018-2019 ADOPTED BY CITY COUNCIL - June 13, 2018
5											
34	\$ -	\$ -	\$ 3,604,535	\$ -	\$ -	17A4140	Water System Improvement Project	\$ 3,830,000	\$ 3,830,000	\$ 3,830,000	\$ 3,830,000
35	\$ 451.63	\$ -	\$ 3,604,535	\$ -	\$ -		TOTAL CAPITAL OUTLAY (LINE 11)	\$ 3,830,000	\$ 3,830,000	\$ 3,830,000	\$ 3,830,000
36											
37							CONTINGENCY				
38	\$ -	\$ -	\$ -	\$ -	\$ -	17A9990	Operating Contingency	\$ -	\$ -	\$ -	\$ -
39	\$ -	\$ -	\$ -	\$ -	\$ -		TOTAL CONTINGENCIES (LINE 14)	\$ -	\$ -	\$ -	\$ -
40											
41							UNAPPROPRIATED				
42	\$ -	\$ -	\$ -	\$ -	\$ -	17A9998	Reserved for Future Use	\$ -	\$ -	\$ -	\$ -
43	\$ -	\$ -	\$ -	\$ -	\$ -	17A9999	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
44	\$ -				\$ -		Ending Balance (Prior Years)				
45	\$ -	\$ -	\$ -	\$ -	\$ -		TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP (LINE 16)	\$ -	\$ -	\$ -	\$ -
46											
47	\$ 451.63	\$ -	\$ 3,604,535	\$ -	\$ -		TOTAL REQUIREMENTS (LINE 17)	\$ 3,830,000	\$ 3,830,000	\$ 3,830,000	\$ 3,830,000
48											
49	\$ -	\$ -	\$ -	\$ -	\$ -		FUND BALANCE	\$ -	\$ -	\$ -	\$ -

**PARK SYSTEM DEVELOPMENT CHARGES FUND #18**

<b>APPROPRIATIONS</b>			
<b>CATEGORY</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Adopted</b>	<b>2018-2019 Approved</b>
<b>RESOURCES</b> (including Beginning Fund Balance)	\$ 3,715.93	\$ 10,120	\$ 15,650
<b>TOTAL RESOURCES</b>	\$ 3,715.93	\$ 10,120	\$ 15,650
<b>REQUIREMENTS</b>			
<b>PERSONAL SERVICES</b>	\$ -	\$ -	\$ -
<b>MATERIALS AND SUPPLIES</b>	\$ -	\$ -	\$ -
<b>CAPITAL OUTLAY</b>	\$ -	\$ 10,120	\$ 15,650
<b>DEBT SERVICE</b>	\$ -	\$ -	\$ -
<b>TRANSFERS</b>	\$ -	\$ -	\$ -
<b>CONTINGENCY</b>	\$ -	\$ -	\$ -
<b>UNAPPROPRIATED</b>	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ -	\$ 10,120	\$ 15,650

FTE ALLOCATION = NONE

Fund Type: Reserve

NARRATIVE

**Fund Information**

As this is a Reserve account, it will require review before 2022.

**#18 PARK SYSTEM DEVELOPMENT CHARGES FUND**

**BUDGET SUMMARY DETAIL**

	B	C	D	E	F	G	H	I	J	K	L
1	CITY OF BANKS										
2	(NEW)PARK SYSTEM DEVELOPMENT CHARGES										
3	FUND										
4	Fund Number 18										
5	2015-2016	2016-2017	2017-2018	6/29/2018	June 30, 2018	Account Number	This fund is authorized and established by Resolution 2009-22 on June 9, 2009 for the specified purpose: See Resolution. Review Year July 2019.	2018-2019	2018-2019	2018-2019	2018-2019
6	ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED			REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL
7	RESOURCES										
8	BEGINNING FUND BALANCE/NET WORKING CAPITAL										
9	\$ 3,654.43	\$ 3,677.21	\$ 3,702	\$ 3,715.93	\$ 3,716	18A1000	Beginning Fund Balance	\$ 9,232	\$ 9,232	\$ 9,232	\$ 9,232
10	\$ 3,654.43	\$ 3,677.21	\$ 3,702	\$ 3,715.93	\$ 3,716		BEGINNING FUND BALANCE/NET WORKING CAPITAL (LINE 1)	\$ 9,232	\$ 9,232	\$ 9,232	\$ 9,232
11	FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES										
12	Fees, Licenses, Permits, Fines, Assessments & Other Service Charges										
13	\$ -	\$ -	\$ 6,400	\$ 5,400.00	\$ 5,400	18A1605	System Development Charge - Parks	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400
14	\$ 22.78	\$ 38.72	\$ 18	\$ 152.88	\$ 153	18A1700	Interest Earned	\$ 18	\$ 18	\$ 18	\$ 18
15	\$ 22.78	\$ 38.72	\$ 6,418	\$ 5,552.88	\$ 5,553		TOTAL FEES, LICENSES, PERMITS, FINES, ASSESSMENTS & OTHER SERVICE CHARGES (LINE 2)	\$ 6,418	\$ 6,418	\$ 6,418	\$ 6,418
16	TOTAL RESOURCES (LINE 8)										
17	\$ 3,677.21	\$ 3,715.93	\$ 10,120	\$ 9,268.81	\$ 9,269		TOTAL RESOURCES (LINE 8)	\$ 15,650	\$ 15,650	\$ 15,650	\$ 15,650
18	REQUIREMENTS										
19	CAPITAL OUTLAY										
20	Capital Outlay										
21	Capital Outlay										
22	\$ -	\$ -	\$ -	\$ -	\$ -	18A4403	SDC Study-Park	\$ -	\$ -	\$ -	\$ -
23	\$ -	\$ -	\$ 10,120	\$ -	\$ -	18A4405	Systems Development Improvement	\$ 15,650	\$ 15,650	\$ 15,650	\$ 15,650
24	\$ -	\$ -	\$ 10,120	\$ -	\$ -		TOTAL CAPITAL OUTLAY (LINE 11)	\$ 15,650	\$ 15,650	\$ 15,650	\$ 15,650
25	CONTINGENCY										
26	Contingency										
27	\$ -	\$ -	\$ -	\$ -	\$ -	18A9990	Operating Contingency	\$ -	\$ -	\$ -	\$ -
28	\$ -	\$ -	\$ -	\$ -	\$ -		TOTAL CONTINGENCIES (LINE 14)	\$ -	\$ -	\$ -	\$ -
29	UNAPPROPRIATED										
30	Unappropriated										
31	\$ -	\$ -	\$ -	\$ -	\$ -	18A9998	Reserved for Future Use	\$ -	\$ -	\$ -	\$ -
32	\$ -	\$ -	\$ -	\$ -	\$ -	18A9999	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
33	\$ 3,677.21						Ending Balance (Prior Years)				
34	\$ 3,677.21	\$ 3,715.93	\$ -	\$ 9,268.81	\$ 9,269		TOTAL UNAPPROPRIATED AND RESERVED FOR FUTURE EXP (LINE 16)	\$ -	\$ -	\$ -	\$ -
35	TOTAL REQUIREMENTS (LINE 17)										
36	\$ 3,677.21	\$ 3,715.93	\$ 10,120	\$ 9,268.81	\$ 9,269		TOTAL REQUIREMENTS (LINE 17)	\$ 15,650	\$ 15,650	\$ 15,650	\$ 15,650
37	FUND BALANCE										
38	\$ -	\$ -	\$ -	\$ -	\$ -		FUND BALANCE	\$ -	\$ -	\$ -	\$ -

**BUDGET SUMMARY DETAIL ACROSS ALL FUNDS**

	A	B	C	D	E	F	G	H	I	J	K
		ACTUAL	ACTUAL	ADOPTED	YEAR TO DATE	PROJECTED		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
1											
2		2015-2016	2016-2017	2017-2018	6/30/2018	June 30, 2018	FORM LB-1	2018-2019	2018-2019	2018-2019	2018-2019
3	1	\$ 2,101,307.31	\$ 2,178,164.59	\$ 2,442,322	\$ 2,516,442.61	\$ 2,516,439	Total Beginning Fund Balance/Net Working Capital	\$ 2,096,817	\$ 2,096,817	\$ 2,096,817	\$ 2,096,817
4	2	\$ 1,147,199.93	\$ 1,239,353.68	\$ 1,229,788	\$ 1,731,365.11	\$ 1,731,323	Total Fees, Licenses, Permits, Fines, Assessments & Other Charges	\$ 1,334,214	\$ 1,334,064	\$ 1,334,064	\$ 1,334,064
5	3	\$ 19,876.00	\$ 351,840.56	\$ 807,553	\$ 149,091.90	\$ 149,091	Total Federal, State & all Other Grants, Gifts, Allocations & Donations	\$ 489,853	\$ 425,353	\$ 525,353	\$ 525,353
6	4	\$ -	\$ -	\$ 3,604,535	\$ -	\$ -	Total Revenue from Bonds & Other Debt	\$ 3,830,000	\$ 3,830,000	\$ 3,830,000	\$ 3,830,000
7	5	\$ 184,727.00	\$ 141,885.00	\$ 214,036	\$ 183,539.00	\$ 183,539	Total Interfund Transfers/Internal Service Reimbursements	\$ 256,510	\$ 203,245	\$ 203,245	\$ 203,245
8	6	\$ -	\$ -	\$ -	\$ -	\$ -	Total All Other Resources Except Property Taxes	\$ -	\$ -	\$ -	\$ -
9	7	\$ 509,922.28	\$ 546,132.43	\$ 491,325	\$ 521,232.14	\$ 521,232	Total Property Taxes Estimated to be Received	\$ 491,500	\$ 491,500	\$ 491,500	\$ 491,500
10	8	\$ 3,963,032.52	\$ 4,457,376.26	\$ 8,789,559	\$ 5,101,670.76	\$ 5,101,624	Total Resources (add Lines 1 through 7)	\$ 8,498,894	\$ 8,380,979	\$ 8,480,979	\$ 8,480,979
11											
12	9	\$ 505,380.91	\$ 541,381.12	\$ 645,774	\$ 563,091.08	\$ 563,092	Total Personnel Services	\$ 824,326	\$ 731,736	\$ 767,736	\$ 767,736
13	10	\$ 713,163.42	\$ 866,113.37	\$ 1,060,205	\$ 1,024,424.93	\$ 1,024,425	Total Materials and Services	\$ 1,109,052	\$ 1,056,177	\$ 1,052,677	\$ 1,052,677
14	11	\$ 164,712.55	\$ 176,565.95	\$ 5,544,045	\$ 868,213.94	\$ 868,214	Total Capital Outlay	\$ 5,099,890	\$ 4,995,890	\$ 5,095,890	\$ 5,295,890
15	12	\$ 217,025.80	\$ 214,460.80	\$ 221,864	\$ 216,610.80	\$ 216,610	Total Debt Service	\$ 223,414	\$ 218,414	\$ 218,414	\$ 218,414
16	13	\$ 184,727.00	\$ 141,885.00	\$ 214,036	\$ 183,539.00	\$ 183,539	Total Interfund Transfers	\$ 256,510	\$ 203,245	\$ 203,245	\$ 203,245
17	14	\$ -	\$ -	\$ 794,915	\$ -	\$ -	Total Contingencies	\$ 726,107	\$ 835,797	\$ 803,297	\$ 603,297
18	15	\$ -	\$ -	\$ -	\$ -	\$ -	Total Special Payments	\$ -	\$ -	\$ -	\$ -
19	16	\$ 2,178,022.84	\$ 2,515,910.18	\$ 308,720	\$ 2,245,791.01	\$ 2,245,744	Total Unappropriated Ending Balance & Reserved for Future Expenditure	\$ 411,720	\$ 339,720	\$ 339,720	\$ 339,720
20	17	\$ 3,963,032.52	\$ 4,456,316.42	\$ 8,789,559	\$ 5,101,670.76	\$ 5,101,624	Total Requirements (add lines 9 thru 16)	\$ 8,651,019	\$ 8,380,979	\$ 8,480,979	\$ 8,480,979
21			8.80	9.72	8.74	8.84	Total Full-Time Equivalent (FTE)	10.45	10.17	10.17	10.17

	A	B	C	D	E	F	G	H	I	J	K
22							FUNDS REQUIRING PROPERTY TAX				
23							LB-3				
24		Actual data last year	Actual data last year	Adopted Budget This Year	YEAR TO DATE	PROJECTED	GENERAL FUND #01	REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
25		2015-2016	2016-2017	2017-2018	6/30/2018	June 30, 2018		2018-2019	2018-2019	2018-2019	2018-2019
26	1	\$ 501,571.52	\$ 494,312.54	\$ 460,619	\$ 480,026.88	\$ 480,027	Total Beginning Fund Balance/Net Working Capital	\$ 388,480	\$ 388,480	\$ 388,480	\$ 388,480
27	2	\$ 207,904.55	\$ 208,659.96	\$ 173,800.00	\$ 267,513.06	\$ 267,513.00	Total Fees, Licenses, Permits, Fines, Assessments & Other Charges	\$ 218,800	\$ 218,800.00	\$ 218,800.00	\$ 218,800.00
28	3	\$ 9,200.00	\$ 12,544.00	\$ 13,901.00	\$ 18,005.42	\$ 18,005.00	Total Federal, State & all Other Grants, Gifts, Allocations & Donations	\$ 30,168	\$ 34,668.00	\$ 34,668.00	\$ 34,668.00
29	4	\$ -	\$ -	\$ -	\$ -	\$ -	Total Revenue from Bonds & Other Debt	\$ -	\$ -	\$ -	\$ -
30	5	\$ -	\$ -	\$ -	\$ -	\$ -	Total Interfund Transfers/Internal Service Reimbursements	\$ -	\$ -	\$ -	\$ -
31	6	\$ -	\$ -	\$ -	\$ -	\$ -	Total All Other Resources Except Property Taxes	\$ -	\$ -	\$ -	\$ -
32	7	\$ 232,596.55	\$ 249,067.14	\$ 224,600	\$ 237,638.73	\$ 237,639	Total Property Taxes Estimated to be Received	\$ 224,669	\$ 224,669	\$ 224,669	\$ 224,669
33	8	\$ 951,272.62	\$ 964,583.64	\$ 872,920	\$ 1,003,184.09	\$ 1,003,184	Total Resources (add Lines 1 through 7)	\$ 862,117	\$ 866,617	\$ 866,617	\$ 866,617
34											
35	9	\$ 78,811.81	\$ 91,981.62	\$ 97,125	\$ 95,905.31	\$ 95,905	Total Personnel Services	\$ 128,189	\$ 94,988	\$ 130,988	\$ 130,988
36	10	\$ 228,352.16	\$ 278,787.14	\$ 316,466	\$ 315,848.96	\$ 315,849	Total Materials and Services	\$ 391,372	\$ 369,372	\$ 365,872	\$ 365,872
37	11	\$ 27,093.16	\$ 2,314.44	\$ 40,000	\$ 33,861.83	\$ 33,862	Total Capital Outlay	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
38	12	\$ 1,617.70	\$ 1,588.56	\$ 1,850	\$ 1,612.98	\$ 1,613	Total Debt Service	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
39	13	\$ 121,227.00	\$ 109,885.00	\$ 147,036.00	\$ 116,539.00	\$ 116,539	Total Interfund Transfers	\$ 214,510	\$ 171,245	\$ 171,245	\$ 171,245
40	14	\$ -	\$ -	\$ 170,443	\$ -	\$ -	Total Contingencies	\$ -	\$ 119,412	\$ 86,912	\$ 86,912
41	15	\$ -	\$ -	\$ -	\$ -	\$ -	Total Special Payments	\$ -	\$ -	\$ -	\$ -
42	16	\$ 494,170.79	\$ 480,026.88	\$ 100,000	\$ 439,416.01	\$ 439,416	Total Unappropriated Ending Balance & Reserved for Future Expenditure	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
43	17	\$ 951,272.62	\$ 964,583.64	\$ 872,920	\$ 1,003,184.09	\$ 1,003,184	Total Requirements (add lines 9 thru 16)	\$ 845,671	\$ 866,617	\$ 866,617	\$ 866,617
44			1.36	1.40	1.40	1.40	Total Full-Time Equivalent (FTE)	1.54	1.59	1.59	1.59

	A	B	C	D	E	F	G	H	I	J	K
45		Actual data last year	Actual data last year	Adopted Budget This Year	YEAR TO DATE	PROJECTED	POLICE SERVICES FUND #07	REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
46											
47		2015-2016	2016-2017	2017-2018	6/30/2018	June 30, 2018		2018-2019	2018-2019	2018-2019	2018-2019
48	1	\$ 155,763.88	\$ 215,585.25	\$ 284,222	\$ 290,295.11	\$ 290,295	Total Beginning Fund Balance/Net Working Capital	\$ 284,360	\$ 284,360	\$ 284,360	\$ 284,360
49	2	\$ 1,453.96	\$ 4,648.53	\$ 1,000	\$ 5,302.08	\$ 5,302	Total Fees, Licenses, Permits, Fines, Assessments & Other Charges	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
50	3	\$ -	\$ -	\$ -	\$ -	\$ -	Total Federal, State & all Other Grants, Gifts, Allocations & Donations	\$ -	\$ -	\$ -	\$ -
51	4	\$ -	\$ -	\$ -	\$ -	\$ -	Total Revenue from Bonds & Other Debt	\$ -	\$ -	\$ -	\$ -
52	5	\$ -	\$ -	\$ -	\$ -	\$ -	Total Interfund Transfers/Internal Service Reimbursements	\$ -	\$ -	\$ -	\$ -
53	6	\$ -	\$ -	\$ -	\$ -	\$ -	Total All Other Resources Except Property Taxes	\$ -	\$ -	\$ -	\$ -
54	7	\$ 277,325.73	\$ 297,065.29	\$ 266,725	\$ 283,593.41	\$ 283,593	Total Property Taxes Estimated to be Received	\$ 266,831	\$ 266,831	\$ 266,831	\$ 266,831
55	8	\$ 434,543.57	\$ 517,299.07	\$ 551,947	\$ 579,190.60	\$ 579,190	<b>Total Resources (add Lines 1 through 7)</b>	<b>\$ 552,191</b>	<b>\$ 552,191</b>	<b>\$ 552,191</b>	<b>\$ 552,191</b>
56											
57	9	\$ 7,671.95	\$ 7,928.67	\$ 9,550	\$ 8,186.20	\$ 8,187	Total Personnel Services	\$ 11,155	\$ 10,247	\$ 10,247	\$ 10,247
58	10	\$ 211,286.37	\$ 219,075.29	\$ 281,931	\$ 277,933.38	\$ 277,934	Total Materials and Services	\$ 294,907	\$ 294,907	\$ 294,907	\$ 294,907
59	11	\$ -	\$ -	\$ -	\$ -	\$ -	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
60	12	\$ -	\$ -	\$ -	\$ -	\$ -	Total Debt Service	\$ -	\$ -	\$ -	\$ -
61	13	\$ -	\$ -	\$ -	\$ -	\$ -	Total Transfers	\$ -	\$ -	\$ -	\$ -
62	14	\$ -	\$ -	\$ 204,466	\$ -	\$ -	Total Contingencies	\$ 190,129	\$ 191,037	\$ 191,037	\$ 191,037
63	15	\$ -	\$ -	\$ -	\$ -	\$ -	Total Special Payments	\$ -	\$ -	\$ -	\$ -
64	16	\$ 215,585.25	\$ 290,295.11	\$ 56,000	\$ 293,071.02	\$ 293,069	Total Unappropriated Ending Balance & Reserved for Future Expenditure	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000
65	17	\$ 434,543.57	\$ 517,299.07	\$ 551,947	\$ 579,190.60	\$ 579,190	<b>Total Requirements (add lines 9 thru 16)</b>	<b>\$ 552,191</b>	<b>\$ 552,191</b>	<b>\$ 552,191</b>	<b>\$ 552,191</b>
66			0.10	0.10	0.00	0.10	Total Full-Time Equivalent (FTE)	0.10	0.10	0.10	0.10
67											

	A	B	C	D	E	F	G	H	I	J	K
68							FUNDS NOT REQUIRING TAXES				
69							LB-2				
70		Actual data last year	Actual data last year	Adopted Budget This Year	YEAR TO DATE	PROJECTED	WATER FUND #02	REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
71		2015-2016	2016-2017	2017-2018	6/30/2018	June 30, 2018		2018-2019	2018-2019	2018-2019	2018-2019
72	1	\$ 33,380.87	\$ 16,908.30	\$ 21,930	\$ 23,376.49	\$ 23,376	Total Beginning Fund Balance/Net Working Capital	\$ 20,085	\$ 20,085	\$ 20,085	\$ 20,085
73	2	\$ 569,529.87	\$ 610,280.71	\$ 609,800	\$ 641,992.87	\$ 641,993	Total Fees, Licenses, Permits, Fines, Assessments & Other Charges	\$ 663,000	\$ 662,950	\$ 662,950	\$ 662,950
74	3	\$ 7,171.00	\$ 35,051.76	\$ 100,000.00	\$ 62,132.24	\$ 62,132.24	Total Federal, State & all Other Grants, Gifts, Allocations & Donations	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
75	4	\$ -	\$ -	\$ -	\$ -	\$ -	Total Revenue from Bonds & Other Debt	\$ -	\$ -	\$ -	\$ -
76	5	\$ -	\$ -	\$ -	\$ -	\$ -	Total Interfund Transfers/Internal Service Reimbursements	\$ -	\$ -	\$ -	\$ -
77	6	\$ -	\$ -	\$ -	\$ -	\$ -	Total All Other Resources Except Property Taxes	\$ -	\$ -	\$ -	\$ -
78	7	\$ -	\$ -	\$ -	\$ -	\$ -	Total Property Taxes Estimated to be Received	\$ -	\$ -	\$ -	\$ -
79	8	\$ 610,081.74	\$ 662,240.77	\$ 731,730	\$ 727,501.60	\$ 727,501	Total Resources (add Lines 1 through 7)	\$ 698,085	\$ 698,035	\$ 698,035	\$ 698,035
80											
81	9	\$ 193,067.98	\$ 199,099.93	\$ 210,620	\$ 197,574.96	\$ 197,575	Total Personnel Services	\$ 268,814	\$ 245,873	\$ 245,873	\$ 245,873
82	10	\$ 142,767.85	\$ 210,832.21	\$ 275,818	\$ 275,326.11	\$ 275,326	Total Materials and Services	\$ 208,108	\$ 186,048	\$ 186,048	\$ 186,048
83	11	\$ 11,750.24	\$ 16,736.08	\$ 4,000	\$ 3,438.00	\$ 3,438	Total Capital Outlay	\$ 4,000	\$ -	\$ -	\$ -
84	12	\$ 182,087.37	\$ 179,776.70	\$ 184,949	\$ 181,713.53	\$ 181,713	Total Debt Service	\$ 188,794	\$ 183,794	\$ 183,794	\$ 183,794
85	13	\$ 63,500.00	\$ 32,000.00	\$ 42,000	\$ 42,000.00	\$ 42,000	Total Transfers	\$ 42,000	\$ 32,000	\$ 32,000	\$ 32,000
86	14	\$ -	\$ -	\$ 4,343	\$ -	\$ -	Total Contingencies	\$ 4,343	\$ 320	\$ 320	\$ 320
87	15	\$ -	\$ -	\$ -	\$ -	\$ -	Total Special Payments	\$ -	\$ -	\$ -	\$ -
88	16	\$ 16,908.30	\$ 23,795.85	\$ 10,000	\$ 27,449.00	\$ 27,449	Total Unappropriated Ending Balance & Reserved for Future Expenditure	\$ 75,000	\$ 50,000	\$ 50,000	\$ 50,000
89	17	\$ 610,081.74	\$ 662,240.77	\$ 731,730	\$ 727,501.60	\$ 727,501	Total Requirements (add lines 9 thru 16)	\$ 791,059	\$ 698,035	\$ 698,035	\$ 698,035
90			3.05	2.88	3.05	3.05	Total Full-Time Equivalent (FTE)	3.01	2.97	2.97	2.97
91											

	A	B	C	D	E	F	G	H	I	J	K
		Actual data last year	Actual data last year	Adopted Budget This Year	YEAR TO DATE	PROJECTED	BANKS LIBRARY FUND #03	REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
92											
93		2015-2016	2016-2017	2017-2018	6/30/2018	June 30, 2018		2018-2019	2018-2019	2018-2019	2018-2019
94	1	\$ 29,385.75	\$ 66,280.73	\$ 69,059	\$ 62,003.12	\$ 62,003	Total Beginning Fund Balance/Net Working Capital	\$ 57,842	\$ 57,842	\$ 57,842	\$ 57,842
95	2	\$ 200,079.87	\$ 184,977.62	\$ 233,479	\$ 243,475.25	\$ 243,475	Total Fees, Licenses, Permits, Fines, Assessments & Other Charges	\$ 241,461	\$ 241,461	\$ 241,461	\$ 241,461
96	3	\$ 3,505.00	\$ 4,244.80	\$ 18,000	\$ 3,671.00	\$ 3,671	Total Federal, State & all Other Grants, Gifts, Allocations & Donations	\$ 19,685	\$ 25,685	\$ 25,685	\$ 25,685
97	4	\$ -	\$ -	\$ -	\$ -	\$ -	Total Revenue from Bonds & Other Debt	\$ -	\$ -	\$ -	\$ -
98	5	\$ 87,197.00	\$ 73,255.00	\$ 84,645	\$ 79,979.00	\$ 79,979	Total Interfund Transfers/Internal Service Reimbursements	\$ 84,910	\$ 82,645	\$ 82,645	\$ 82,645
99	6	\$ -	\$ -	\$ -	\$ -	\$ -	Total All Other Resources Except Property Taxes	\$ -	\$ -	\$ -	\$ -
100	7	\$ -	\$ -	\$ -	\$ -	\$ -	Total Property Taxes Estimated to be Received	\$ -	\$ -	\$ -	\$ -
101	8	\$ 320,167.62	\$ 328,758.15	\$ 405,183	\$ 389,128.37	\$ 389,128	Total Resources (add Lines 1 through 7)	\$ 403,898	\$ 407,633	\$ 407,633	\$ 407,633
102											
103	9	\$ 192,807.08	\$ 203,737.88	\$ 275,374	\$ 223,127.73	\$ 223,129	Total Personnel Services	\$ 333,110	\$ 300,778	\$ 300,778	\$ 300,778
104	10	\$ 48,579.08	\$ 50,756.17	\$ 68,850	\$ 61,908.99	\$ 61,909	Total Materials and Services	\$ 71,985	\$ 70,370	\$ 70,370	\$ 70,370
105	11	\$ -	\$ -	\$ 8,200	\$ 6,551.88	\$ 6,552	Total Capital Outlay	\$ 14,200	\$ 14,200	\$ 14,200	\$ 14,200
106	12	\$ 12,500.73	\$ 12,275.54	\$ 14,245	\$ 12,464.29	\$ 12,464	Total Debt Service	\$ 12,200	\$ 12,200	\$ 12,200	\$ 12,200
107	13	\$ -	\$ -	\$ 25,000	\$ 25,000.00	\$ 25,000	Total Transfers	\$ -	\$ -	\$ -	\$ -
108	14	\$ -	\$ -	\$ 3,514	\$ -	\$ -	Total Contingencies	\$ -	\$ 85	\$ 85	\$ 85
109	15	\$ -	\$ -	\$ -	\$ -	\$ -	Total Special Payments	\$ -	\$ -	\$ -	\$ -
110	16	\$ 66,280.73	\$ 61,988.56	\$ 10,000	\$ 60,075	\$ 60,074	Total Unappropriated Ending Balance & Reserved for Future Expenditure	\$ 48,000	\$ 10,000	\$ 10,000	\$ 10,000
111	17	\$ 320,167.62	\$ 328,758.15	\$ 405,183	\$ 389,128.37	\$ 389,128	Total Requirements (add lines 9 thru 16)	\$ 479,495	\$ 407,633	\$ 407,633	\$ 407,633
112			3.81	4.72	3.81	3.81	Total Full-Time Equivalent (FTE)	4.71	4.42	4.42	4.42
113											

	A	B	C	D	E	F	G	H	I	J	K
		Actual data last year	Actual data last year	Adopted Budget This Year	YEAR TO DATE	PROJECTED	STREET & ROAD FUND #04	REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
114											
115		2015-2016	2016-2017	2017-2018	6/30/2018	June 30, 2018		2018-2019	2018-2019	2018-2019	2018-2019
116	1	\$ 500,245.56	\$ 506,771.74	\$ 485,612	\$ 531,175.17	\$ 531,175	Total Beginning Fund Balance/Net Working Capital	\$ 484,227	\$ 484,227	\$ 484,227	\$ 484,227
117	2	\$ 115,179.34	\$ 118,677.22	\$ 102,600	\$ 128,306.51	\$ 128,307	Total Fees, Licenses, Permits, Fines, Assessments & Other Charges	\$ 102,600	\$ 102,600	\$ 102,600	\$ 102,600
118	3	\$ -	\$ -	\$ 80,000	\$ -	\$ -	Total Federal, State & all Other Grants, Gifts, Allocations & Donations	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
119	4	\$ -	\$ -	\$ -	\$ -	\$ -	Total Revenue from Bonds & Other Debt	\$ -	\$ -	\$ -	\$ -
120	5	\$ -	\$ -	\$ -	\$ -	\$ -	Total Interfund Transfers/Internal Service Reimbursements	\$ -	\$ -	\$ -	\$ -
121	6	\$ -	\$ -	\$ -	\$ -	\$ -	Total All Other Resources Except Property Taxes	\$ -	\$ -	\$ -	\$ -
122	7	\$ -	\$ -	\$ -	\$ -	\$ -	Total Property Taxes Estimated to be Received	\$ -	\$ -	\$ -	\$ -
123	8	\$ 615,424.90	\$ 625,448.96	\$ 668,212	\$ 659,481.68	\$ 659,482	Total Resources (add Lines 1 through 7)	\$ 636,827	\$ 636,827	\$ 636,827	\$ 636,827
124											
125	9	\$ 18,253.42	\$ 22,780.83	\$ 28,690	\$ 22,078.61	\$ 22,079	Total Personnel Services	\$ 45,634	\$ 43,736	\$ 43,736	\$ 43,736
126	10	\$ 35,344.30	\$ 52,044.35	\$ 60,725	\$ 49,354.14	\$ 49,354	Total Materials and Services	\$ 74,695	\$ 74,695	\$ 74,695	\$ 74,695
127	11	\$ 55,055.44	\$ 19,326.00	\$ 255,000	\$ 40,357.60	\$ 40,358	Total Capital Outlay	\$ 200,000	\$ 200,000	\$ 200,000	\$ 400,000
128	12	\$ -	\$ -	\$ -	\$ -	\$ -	Total Debt Service	\$ -	\$ -	\$ -	\$ -
129	13	\$ -	\$ -	\$ -	\$ -	\$ -	Total Transfers	\$ -	\$ -	\$ -	\$ -
130	14	\$ -	\$ -	\$ 253,797	\$ -	\$ -	Total Contingencies	\$ 246,498	\$ 248,396	\$ 248,396	\$ 48,396
131	15	\$ -	\$ -	\$ -	\$ -	\$ -	Total Special Payments	\$ -	\$ -	\$ -	\$ -
132	16	\$ 506,771.74	\$ 531,297.78	\$ 70,000	\$ 547,691.33	\$ 547,691	Total Unappropriated Ending Balance & Reserved for Future Expenditure	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
133	17	\$ 615,424.90	\$ 625,448.96	\$ 668,212	\$ 659,481.68	\$ 659,482	Total Requirements (add lines 9 thru 16)	\$ 636,827	\$ 636,827	\$ 636,827	\$ 636,827
134			0.25	0.31	0.25	0.25	Total Full-Time Equivalent (FTE)	0.57	0.57	0.57	0.57
135											

	A	B	C	D	E	F	G	H	I	J	K
		Actual data last year	Actual data last year	Adopted Budget This Year	YEAR TO DATE	PROJECTED	WATER BOND DEBT FUND #05	REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
136											
137		2015-2016	2016-2017	2017-2018	6/30/2018	June 30, 2018		2018-2019	2018-2019	2018-2019	2018-2019
138	1	\$ 45,132.72	\$ 44,488.99	\$ 44,733	\$ 44,555.47	\$ 44,555	Total Beginning Fund Balance/Net Working Capital	\$ 44,870	\$ 44,870	\$ 44,870	\$ 44,870
139	2	\$ 296.27	\$ 506.48	\$ 250	\$ 807.97	\$ 808	Total Fees, Licenses, Permits, Fines, Assessments & Other Charges	\$ 250	\$ 250	\$ 250	\$ 250
140	3	\$ -	\$ -	\$ -	\$ -	\$ -	Total Federal, State & all Other Grants, Gifts, Allocations & Donations	\$ -	\$ -	\$ -	\$ -
141	4	\$ -	\$ -	\$ -	\$ -	\$ -	Total Revenue from Bonds & Other Debt	\$ -	\$ -	\$ -	\$ -
142	5	\$ 20,500.00	\$ 21,000.00	\$ 21,000	\$ 21,000.00	\$ 21,000	Total Interfund Transfers/Internal Service Reimbursements	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
143	6	\$ -	\$ -	\$ -	\$ -	\$ -	Total All Other Resources Except Property Taxes	\$ -	\$ -	\$ -	\$ -
144	7	\$ -	\$ -	\$ -	\$ -	\$ -	Total Property Taxes Estimated to be Received	\$ -	\$ -	\$ -	\$ -
145	8	\$ 65,928.99	\$ 65,995.47	\$ 65,983	\$ 66,363.44	\$ 66,363	<b>Total Resources (add Lines 1 through 7)</b>	\$ 66,120	\$ 66,120	\$ 66,120	\$ 66,120
146											
147	9	\$ -	\$ -	\$ -	\$ -	\$ -	Total Personnel Services	\$ -	\$ -	\$ -	\$ -
148	10	\$ 620.00	\$ 620.00	\$ 635	\$ 500.00	\$ 500	Total Materials and Services	\$ 635	\$ 635	\$ 635	\$ 635
149	11	\$ -	\$ -	\$ -	\$ -	\$ -	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
150	12	\$ 20,820.00	\$ 20,820.00	\$ 20,820	\$ 20,820.00	\$ 20,820	Total Debt Service	\$ 20,820	\$ 20,820	\$ 20,820	\$ 20,820
151	13	\$ -	\$ -	\$ -	\$ -	\$ -	Total Transfers	\$ -	\$ -	\$ -	\$ -
152	14	\$ -	\$ -	\$ 808	\$ -	\$ -	Total Contingencies	\$ 945	\$ 945	\$ 945	\$ 945
153	15	\$ -	\$ -	\$ -	\$ -	\$ -	Total Special Payments	\$ -	\$ -	\$ -	\$ -
154	16	\$ 44,488.99	\$ 44,555.47	\$ 43,720	\$ 45,043.44	\$ 45,043	Total Unappropriated Ending Balance & Reserved for Future Expenditure	\$ 43,720	\$ 43,720	\$ 43,720	\$ 43,720
155	17	\$ 65,928.99	\$ 65,995.47	\$ 65,983	\$ 66,363.44	\$ 66,363	<b>Total Requirements (add lines 9 thru 16)</b>	\$ 66,120	\$ 66,120	\$ 66,120	\$ 66,120
156											

	A	B	C	D	E	F	G	H	I	J	K
		Actual data last year	Actual data last year	Adopted Budget This Year	YEAR TO DATE	PROJECTED	TRAFFIC IMPACT RESERVE FUND #06	REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
		2015-2016	2016-2017	2017-2018	6/30/2018	June 30, 2018		2018-2019	2018-2019	2018-2019	2018-2019
157											
158											
159	1	\$ 424,649.49	\$ 426,047.23	\$ 427,303	\$ 429,280.44	\$ 429,280	Total Beginning Fund Balance/Net Working Capital	\$ 433,308	\$ 433,308	\$ 433,308	\$ 433,308
160	2	\$ 2,642.09	\$ 4,477.56	\$ 1,980	\$ 7,184.79	\$ 7,185	Total Fees, Licenses, Permits, Fines, Assessments & Other Charges	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
161	3	\$ -	\$ -	\$ -	\$ -	\$ -	Total Federal, State & all Other Grants, Gifts, Allocations & Donations	\$ -	\$ -	\$ -	\$ -
162	4	\$ -	\$ -	\$ -	\$ -	\$ -	Total Revenue from Bonds & Other Debt	\$ -	\$ -	\$ -	\$ -
163	5	\$ -	\$ -	\$ -	\$ -	\$ -	Total Interfund Transfers/Internal Service Reimbursements	\$ -	\$ -	\$ -	\$ -
164	6	\$ -	\$ -	\$ -	\$ -	\$ -	Total All Other Resources Except Property Taxes	\$ -	\$ -	\$ -	\$ -
165	7	\$ -	\$ -	\$ -	\$ -	\$ -	Total Property Taxes Estimated to be Received	\$ -	\$ -	\$ -	\$ -
166	8	\$ 427,291.58	\$ 430,524.79	\$ 429,283	\$ 436,465.23	\$ 436,465	Total Resources (add Lines 1 through 7)	\$ 435,808	\$ 435,808	\$ 435,808	\$ 435,808
167											
168	9	\$ -	\$ -	\$ -	\$ -	\$ -	Total Personnel Services	\$ -	\$ -	\$ -	\$ -
169	10	\$ 1,244.35	\$ 1,244.35	\$ 1,300	\$ 1,300.00	\$ 1,300	Total Materials and Services	\$ 1,440	\$ 1,440	\$ 1,440	\$ 1,440
170	11	\$ -	\$ -	\$ 427,983	\$ -	\$ -	Total Capital Outlay	\$ 434,368	\$ 434,368	\$ 434,368	\$ 434,368
171	12	\$ -	\$ -	\$ -	\$ -	\$ -	Total Debt Service	\$ -	\$ -	\$ -	\$ -
172	13	\$ -	\$ -	\$ -	\$ -	\$ -	Total Transfers	\$ -	\$ -	\$ -	\$ -
173	14	\$ -	\$ -	\$ -	\$ -	\$ -	Total Contingencies	\$ -	\$ -	\$ -	\$ -
174	15	\$ -	\$ -	\$ -	\$ -	\$ -	Total Special Payments	\$ -	\$ -	\$ -	\$ -
175	16	\$ 426,047.23	\$ 429,280.44	\$ -	\$ 435,165.23	\$ 435,165	Total Unappropriated Ending Balance & Reserved for Future Expenditure	\$ -	\$ -	\$ -	\$ -
176	17	\$ 427,291.58	\$ 430,524.79	\$ 429,283	\$ 436,465.23	\$ 436,465	Total Requirements (add lines 9 thru 16)	\$ 435,808	\$ 435,808	\$ 435,808	\$ 435,808
177											

	A	B	C	D	E	F	G	H	I	J	K
		Actual data last year	Actual data last year	Adopted Budget This Year	YEAR TO DATE	PROJECTED		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
178							WATER SYSTEM DEVELOPMENT CHARGES FUND #08				
179		2015-2016	2016-2017	2017-2018	6/30/2018	June 30, 2018		2018-2019	2018-2019	2018-2019	2018-2019
180	1	\$ 20,678.92	\$ 20,807.83	\$ 20,938	\$ 21,026.98	\$ 21,026	Total Beginning Fund Balance/Net Working Capital	\$ 34,340	\$ 34,340	\$ 34,340	\$ 34,340
181	2	\$ 128.91	\$ 219.15	\$ 8,576	\$ 13,438.65	\$ 13,438	Total Fees, Licenses, Permits, Fines, Assessments & Other Charges	\$ 8,576	\$ 8,576	\$ 8,576	\$ 8,576
182	3	\$ -	\$ -	\$ -	\$ -	\$ -	Total Federal, State & all Other Grants, Gifts, Allocations & Donations	\$ -	\$ -	\$ -	\$ -
183	4	\$ -	\$ -	\$ -	\$ -	\$ -	Total Revenue from Bonds & Other Debt	\$ -	\$ -	\$ -	\$ -
184	5	\$ -	\$ -	\$ -	\$ -	\$ -	Total Interfund Transfers/Internal Service Reimbursements	\$ -	\$ -	\$ -	\$ -
185	6	\$ -	\$ -	\$ -	\$ -	\$ -	Total All Other Resources Except Property Taxes	\$ -	\$ -	\$ -	\$ -
186	7	\$ -	\$ -	\$ -	\$ -	\$ -	Total Property Taxes Estimated to be Received	\$ -	\$ -	\$ -	\$ -
187	8	\$ 20,807.83	\$ 21,026.98	\$ 29,514	\$ 34,465.63	\$ 34,464	Total Resources (add Lines 1 through 7)	\$ 42,916	\$ 42,916	\$ 42,916	\$ 42,916
188											
189	9	\$ -	\$ -	\$ -	\$ -	\$ -	Total Personnel Services	\$ -	\$ -	\$ -	\$ -
190	10	\$ -	\$ -	\$ -	\$ -	\$ -	Total Materials and Services	\$ -	\$ -	\$ -	\$ -
191	11	\$ -	\$ -	\$ 29,514	\$ -	\$ -	Total Capital Outlay	\$ 42,916	\$ 42,916	\$ 42,916	\$ 42,916
192	12	\$ -	\$ -	\$ -	\$ -	\$ -	Total Debt Service	\$ -	\$ -	\$ -	\$ -
193	13	\$ -	\$ -	\$ -	\$ -	\$ -	Total Transfers	\$ -	\$ -	\$ -	\$ -
194	14	\$ -	\$ -	\$ -	\$ -	\$ -	Total Contingencies	\$ -	\$ -	\$ -	\$ -
195	15	\$ -	\$ -	\$ -	\$ -	\$ -	Total Special Payments	\$ -	\$ -	\$ -	\$ -
196	16	\$ 20,807.83	\$ 21,026.98	\$ -	\$ 34,465.63	\$ 34,464	Total Unappropriated Ending Balance & Reserved for Future Expenditure	\$ -	\$ -	\$ -	\$ -
197	17	\$ 20,807.83	\$ 21,026.98	\$ 29,514	\$ 34,465.63	\$ 34,464	Total Requirements (add lines 9 thru 16)	\$ 42,916	\$ 42,916	\$ 42,916	\$ 42,916
198											

	A	B	C	D	E	F	G	H	I	J	K
		Actual data last year	Actual data last year	Adopted Budget This Year	YEAR TO DATE	PROJECTED	WATER DEPRECIATION FUND #09	REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
199											
200		2015-2016	2016-2017	2017-2018	6/30/2018	June 30, 2018		2018-2019	2018-2019	2018-2019	2018-2019
201	1	\$ 184,927.98	\$ 166,298.85	\$ 136,910	\$ 136,915.60	\$ 136,915	Total Beginning Fund Balance/Net Working Capital	\$ 108,376	\$ 108,376	\$ 108,376	\$ 108,376
202	2	\$ 1,067.85	\$ 1,606.34	\$ 650	\$ 2,069.32	\$ 2,069	Total Fees, Licenses, Permits, Fines, Assessments & Other Charges	\$ 650	\$ 650	\$ 650	\$ 650
203	3	\$ -	\$ -	\$ -	\$ -	\$ -	Total Federal, State & all Other Grants, Gifts, Allocations & Donations	\$ -	\$ -	\$ -	\$ -
204	4	\$ -	\$ -	\$ -	\$ -	\$ -	Total Revenue from Bonds & Other Debt	\$ -	\$ -	\$ -	\$ -
205	5	\$ 40,000.00	\$ 10,000.00	\$ 20,000	\$ 20,000.00	\$ 20,000	Total Interfund Transfers/Internal Service Reimbursements	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000
206	6	\$ -	\$ -	\$ -	\$ -	\$ -	Total All Other Resources Except Property Taxes	\$ -	\$ -	\$ -	\$ -
207	7	\$ -	\$ -	\$ -	\$ -	\$ -	Total Property Taxes Estimated to be Received	\$ -	\$ -	\$ -	\$ -
208	8	\$ 225,995.83	\$ 177,905.19	\$ 157,560	\$ 158,984.92	\$ 158,984	Total Resources (add Lines 1 through 7)	\$ 129,026	\$ 119,026	\$ 119,026	\$ 119,026
209											
210	9	\$ -	\$ -	\$ -	\$ -	\$ -	Total Personnel Services	\$ -	\$ -	\$ -	\$ -
211	10	\$ 344.35	\$ 344.35	\$ 350	\$ 350.00	\$ 350	Total Materials and Services	\$ 400	\$ 400	\$ 400	\$ 400
212	11	\$ 59,352.63	\$ 40,645.24	\$ 120,000	\$ 60,723.30	\$ 60,723	Total Capital Outlay	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
213	12	\$ -	\$ -	\$ -	\$ -	\$ -	Total Debt Service	\$ -	\$ -	\$ -	\$ -
214	13	\$ -	\$ -	\$ -	\$ -	\$ -	Total Transfers	\$ -	\$ -	\$ -	\$ -
215	14	\$ -	\$ -	\$ 37,210	\$ -	\$ -	Total Contingencies	\$ 28,626	\$ 18,626	\$ 18,626	\$ 18,626
216	15	\$ -	\$ -	\$ -	\$ -	\$ -	Total Special Payments	\$ -	\$ -	\$ -	\$ -
217	16	\$ 166,298.85	\$ 136,915.60	\$ -	\$ 97,911.62	\$ 97,911	Total Unappropriated Ending Balance & Reserved for Future Expenditure	\$ -	\$ -	\$ -	\$ -
218	17	\$ 225,995.83	\$ 177,905.19	\$ 157,560	\$ 158,984.92	\$ 158,984	Total Requirements (add lines 9 thru 16)	\$ 129,026	\$ 119,026	\$ 119,026	\$ 119,026
219											

	A	B	C	D	E	F	G	H	I	J	K
		Actual data last year	Actual data last year	Adopted Budget This Year	YEAR TO DATE	PROJECTED	PARK & TREE FUND #10	REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
220											
221		2015-2016	2016-2017	2017-2018	6/30/2018	June 30, 2018		2018-2019	2018-2019	2018-2019	2018-2019
222	1	\$ 26,351.95	\$ 19,099.35	\$ 11,939	\$ 10,869.73	\$ 10,869	Total Beginning Fund Balance/Net Working Capital	\$ 11,649	\$ 11,649	\$ 11,649	\$ 11,649
223	2	\$ 18,111.03	\$ 23,402.08	\$ 24,560	\$ 31,672.26	\$ 31,631	Total Fees, Licenses, Permits, Fines, Assessments & Other Charges	\$ 21,210	\$ 21,110	\$ 21,110	\$ 21,110
224	3	\$ -	\$ -	\$ -	\$ -	\$ -	Total Federal, State & all Other Grants, Gifts, Allocations & Donations	\$ 75,000	\$ -	\$ 100,000	\$ 100,000
225	4	\$ -	\$ -	\$ -	\$ -	\$ -	Total Revenue from Bonds & Other Debt	\$ -	\$ -	\$ -	\$ -
226	5	\$ 34,030.00	\$ 36,630.00	\$ 62,391	\$ 36,560.00	\$ 36,560	Total Interfund Transfers/Internal Service Reimbursements	\$ 129,600	\$ 88,600	\$ 88,600	\$ 88,600
227	6	\$ -	\$ -	\$ -	\$ -	\$ -	Total All Other Resources Except Property Taxes	\$ -	\$ -	\$ -	\$ -
228	7	\$ -	\$ -	\$ -	\$ -	\$ -	Total Property Taxes Estimated to be Received	\$ -	\$ -	\$ -	\$ -
229	8	\$ 78,492.98	\$ 79,131.43	\$ 98,890	\$ 79,101.99	\$ 79,060	<b>Total Resources (add Lines 1 through 7)</b>	<b>\$ 237,459</b>	<b>\$ 121,359</b>	<b>\$ 221,359</b>	<b>\$ 221,359</b>
230											
231	9	\$ 14,768.67	\$ 15,852.19	\$ 24,415.00	\$ 16,218.27	\$ 16,217.00	Total Personnel Services	\$ 37,424	\$ 36,114	\$ 36,114	\$ 36,114
232	10	\$ 44,624.96	\$ 52,409.51	\$ 54,130	\$ 41,903.35	\$ 41,903	Total Materials and Services	\$ 65,510	\$ 58,310	\$ 58,310	\$ 58,310
233	11	\$ -	\$ -	\$ -	\$ -	\$ -	Total Capital Outlay	\$ 115,000	\$ 15,000	\$ 115,000	\$ 115,000
234	12	\$ -	\$ -	\$ -	\$ -	\$ -	Total Debt Service	\$ -	\$ -	\$ -	\$ -
235	13	\$ -	\$ -	\$ -	\$ -	\$ -	Total Transfers	\$ -	\$ -	\$ -	\$ -
236	14	\$ -	\$ -	\$ 1,345	\$ -	\$ -	Total Contingencies	\$ 525	\$ 1,935	\$ 1,935	\$ 1,935
237	15	\$ -	\$ -	\$ -	\$ -	\$ -	Total Special Payments	\$ -	\$ -	\$ -	\$ -
238	16	\$ 19,099.35	\$ 10,869.73	\$ 19,000	\$ 20,980.37	\$ 20,940	Total Unappropriated Ending Balance & Reserved for Future Expenditure	\$ 19,000	\$ 10,000	\$ 10,000	\$ 10,000
239	17	\$ 78,492.98	\$ 79,131.43	\$ 98,890	\$ 79,101.99	\$ 79,060	<b>Total Requirements (add lines 9 thru 16)</b>	<b>\$ 237,459</b>	<b>\$ 121,359</b>	<b>\$ 221,359</b>	<b>\$ 221,359</b>
240		0.23	0.23	0.31	0.23	0.23	<b>Total Full-Time Equivalent (FTE)</b>	<b>0.52</b>	<b>0.52</b>	<b>0.52</b>	<b>0.52</b>
241											

	A	B	C	D	E	F	G	H	I	J	K
		Actual data last year	Actual data last year	Adopted Budget This Year	YEAR TO DATE	PROJECTED	TRANSPORTATION DEVELOPMENT TAX RESERVE FUND #11	REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
		2015-2016	2016-2017	2017-2018	6/30/2018	June 30, 2018		2018-2019	2018-2019	2018-2019	2018-2019
242											
243											
244	1	\$ 11,491.39	\$ 11,563.04	\$ 17,511	\$ 24,689.68	\$ 24,690	Total Beginning Fund Balance/Net Working Capital	\$ 50,014	\$ 50,014	\$ 50,014	\$ 50,014
245	2	\$ 71.65	\$ 13,126.64	\$ 24,370	\$ 30,687.81	\$ 30,688	Total Fees, Licenses, Permits, Fines, Assessments & Other Charges	\$ 25,444	\$ 25,444	\$ 25,444	\$ 25,444
246	3	\$ -	\$ -	\$ -	\$ -	\$ -	Total Federal, State & all Other Grants, Gifts, Allocations & Donations	\$ -	\$ -	\$ -	\$ -
247	4	\$ -	\$ -	\$ -	\$ -	\$ -	Total Revenue from Bonds & Other Debt	\$ -	\$ -	\$ -	\$ -
248	5	\$ -	\$ -	\$ -	\$ -	\$ -	Total Interfund Transfers/Internal Service Reimbursements	\$ -	\$ -	\$ -	\$ -
249	6	\$ -	\$ -	\$ -	\$ -	\$ -	Total All Other Resources Except Property Taxes	\$ -	\$ -	\$ -	\$ -
250	7	\$ -	\$ -	\$ -	\$ -	\$ -	Total Property Taxes Estimated to be Received	\$ -	\$ -	\$ -	\$ -
251	8	\$ 11,563.04	\$ 24,689.68	\$ 41,881	\$ 55,377.49	\$ 55,378	Total Resources (add Lines 1 through 7)	\$ 75,458	\$ 75,458	\$ 75,458	\$ 75,458
252											
253	9	\$ -	\$ -	\$ -	\$ -	\$ -	Total Personnel Services	\$ -	\$ -	\$ -	\$ -
254	10	\$ -	\$ -	\$ -	\$ -	\$ -	Total Materials and Services	\$ -	\$ -	\$ -	\$ -
255	11	\$ -	\$ -	\$ -	\$ -	\$ -	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
256	12	\$ -	\$ -	\$ -	\$ -	\$ -	Total Debt Service	\$ -	\$ -	\$ -	\$ -
257	13	\$ -	\$ -	\$ -	\$ -	\$ -	Total Transfers	\$ -	\$ -	\$ -	\$ -
258	14	\$ -	\$ -	\$ 41,881	\$ -	\$ -	Total Contingencies	\$ 75,458	\$ 75,458	\$ 75,458	\$ 75,458
259	15	\$ -	\$ -	\$ -	\$ -	\$ -	Total Special Payments	\$ -	\$ -	\$ -	\$ -
260	16	\$ 11,563.04	\$ 24,689.68	\$ -	\$ 55,377.49	\$ 55,378	Total Unappropriated Ending Balance & Reserved for Future Expenditure	\$ -	\$ -	\$ -	\$ -
261	17	\$ 11,563.04	\$ 24,689.68	\$ 41,881	\$ 55,377.49	\$ 55,378	Total Requirements (add lines 9 thru 16)	\$ 75,458	\$ 75,458	\$ 75,458	\$ 75,458
262											

	A	B	C	D	E	F	G	H	I	J	K
		Actual data last year	Actual data last year	Adopted Budget This Year	YEAR TO DATE	PROJECTED	TRANSPORTATION SYSTEM DEVELOPMENT CHARGE RESERVE FUND #12	REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
263											
264	4-2	2015-2016	2016-2017	2017-2018	6/30/2018	June 30, 2018		2018-2019	2018-2019	2018-2019	2018-2019
265	1	\$ -	\$ -	\$ -	\$ -	\$ -	Total Beginning Fund Balance/Net Working Capital	\$ 7,455	\$ 7,455	\$ 7,455	\$ 7,455
266	2	\$ -	\$ -	\$ 21,700	\$ 7,422.41	\$ 7,422	Total Fees, Licenses, Permits, Fines, Assessments & Other Charges	\$ 21,700	\$ 21,700	\$ 21,700	\$ 21,700
267	3	\$ -	\$ -	\$ -	\$ -	\$ -	Total Federal, State & all Other Grants, Gifts, Allocations & Donations	\$ -	\$ -	\$ -	\$ -
268	4	\$ -	\$ -	\$ -	\$ -	\$ -	Total Revenue from Bonds & Other Debt	\$ -	\$ -	\$ -	\$ -
269	5	\$ -	\$ -	\$ -	\$ -	\$ -	Total Interfund Transfers/Internal Service Reimbursements	\$ -	\$ -	\$ -	\$ -
270	6	\$ -	\$ -	\$ -	\$ -	\$ -	Total All Other Resources Except Property Taxes	\$ -	\$ -	\$ -	\$ -
271	7	\$ -	\$ -	\$ -	\$ -	\$ -	Total Property Taxes Estimated to be Received	\$ -	\$ -	\$ -	\$ -
272	8	\$ -	\$ -	\$ 21,700	\$ 7,422.41	\$ 7,422	<b>Total Resources (add Lines 1 through 7)</b>	<b>\$ 29,155</b>	<b>\$ 29,155</b>	<b>\$ 29,155</b>	<b>\$ 29,155</b>
273											
274	9	\$ -	\$ -	\$ -	\$ -	\$ -	Total Personnel Services	\$ -	\$ -	\$ -	\$ -
275	10	\$ -	\$ -	\$ -	\$ -	\$ -	Total Materials and Services	\$ -	\$ -	\$ -	\$ -
276	11	\$ -	\$ -	\$ 21,700	\$ -	\$ -	Total Capital Outlay	\$ 29,155	\$ 29,155	\$ 29,155	\$ 29,155
277	12	\$ -	\$ -	\$ -	\$ -	\$ -	Total Debt Service	\$ -	\$ -	\$ -	\$ -
278	13	\$ -	\$ -	\$ -	\$ -	\$ -	Total Transfers	\$ -	\$ -	\$ -	\$ -
279	14	\$ -	\$ -	\$ -	\$ -	\$ -	Total Contingencies	\$ -	\$ -	\$ -	\$ -
280	15	\$ -	\$ -	\$ -	\$ -	\$ -	Total Special Payments	\$ -	\$ -	\$ -	\$ -
281	16	\$ -	\$ -	\$ -	\$ 7,422.41	\$ 7,422	Total Unappropriated Ending Balance & Reserved for Future Expenditure	\$ -	\$ -	\$ -	\$ -
282	17	\$ -	\$ -	\$ 21,700	\$ 7,422.41	\$ 7,422	<b>Total Requirements (add lines 9 thru 16)</b>	<b>\$ 29,155</b>	<b>\$ 29,155</b>	<b>\$ 29,155</b>	<b>\$ 29,155</b>
283											

	A	B	C	D	E	F	G	H	I	J	K
		Actual data last year	Actual data last year	Adopted Budget This Year	YEAR TO DATE	PROJECTED	GOVERNMENTAL CAPITAL RESERVE FUND #13	REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
284											
285		2015-2016	2016-2017	2017-2018	6/30/2018	June 30, 2018		2018-2019	2018-2019	2018-2019	2018-2019
286	1	\$ 160,603.62	\$ 186,323.53	\$ 206,508	\$ 206,550.94	\$ 206,551	Total Beginning Fund Balance/Net Working Capital	\$ 158,983	\$ 158,983	\$ 158,983	\$ 158,983
287	2	\$ 25,719.91	\$ 22,001.16	\$ 20,600	\$ 25,678.36	\$ 25,678	Total Fees, Licenses, Permits, Fines, Assessments & Other Charges	\$ 20,600	\$ 20,600	\$ 20,600	\$ 20,600
288	3	\$ -	\$ -	\$ -	\$ -	\$ -	Total Federal, State & all Other Grants, Gifts, Allocations & Donations	\$ -	\$ -	\$ -	\$ -
289	4	\$ -	\$ -	\$ -	\$ -	\$ -	Total Revenue from Bonds & Other Debt	\$ -	\$ -	\$ -	\$ -
290	5	\$ -	\$ -	\$ -	\$ -	\$ -	Total Interfund Transfers/Internal Service Reimbursements	\$ -	\$ -	\$ -	\$ -
291	6	\$ -	\$ -	\$ -	\$ -	\$ -	Total All Other Resources Except Property Taxes	\$ -	\$ -	\$ -	\$ -
292	7	\$ -	\$ -	\$ -	\$ -	\$ -	Total Property Taxes Estimated to be Received	\$ -	\$ -	\$ -	\$ -
293	8	\$ 186,323.53	\$ 208,324.69	\$ 227,108	\$ 232,229.30	\$ 232,229	<b>Total Resources (add Lines 1 through 7)</b>	<b>\$ 179,583</b>	<b>\$ 179,583</b>	<b>\$ 179,583</b>	<b>\$ 179,583</b>
294											
295	9	\$ -	\$ -	\$ -	\$ -	\$ -	Total Personnel Services	\$ -	\$ -	\$ -	\$ -
296	10	\$ -	\$ -	\$ -	\$ -	\$ -	Total Materials and Services	\$ -	\$ -	\$ -	\$ -
297	11	\$ -	\$ 1,773.75	\$ 150,000	\$ 63,391.34	\$ 63,391	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
298	12	\$ -	\$ -	\$ -	\$ -	\$ -	Total Debt Service	\$ -	\$ -	\$ -	\$ -
299	13	\$ -	\$ -	\$ -	\$ -	\$ -	Total Transfers	\$ -	\$ -	\$ -	\$ -
300	14	\$ -	\$ -	\$ 77,108	\$ -	\$ -	Total Contingencies	\$ 179,583	\$ 179,583	\$ 179,583	\$ 179,583
301	15	\$ -	\$ -	\$ -	\$ -	\$ -	Total Special Payments	\$ -	\$ -	\$ -	\$ -
302	16	\$ 186,323.53	\$ 206,550.94	\$ -	\$ 168,837.96	\$ 168,838	Total Unappropriated Ending Balance & Reserved for Future Expenditure	\$ -	\$ -	\$ -	\$ -
303	17	\$ 186,323.53	\$ 208,324.69	\$ 227,108	\$ 232,229.30	\$ 232,229	<b>Total Requirements (add lines 9 thru 16)</b>	<b>\$ 179,583</b>	<b>\$ 179,583</b>	<b>\$ 179,583</b>	<b>\$ 179,583</b>
304											

	A	B	C	D	E	F	G	H	I	J	K
		Actual data last year	Actual data last year	Adopted Budget This Year	YEAR TO DATE	PROJECTED		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
305							GOVERNMENTAL CAPITAL PROJECTS FUND #14				
306		2015-2016	2016-2017	2017-2018	6/30/2018	June 30, 2018		2018-2019	2018-2019	2018-2019	2018-2019
307	1	\$ -	\$ -	\$ 250,786	\$ 250,901.23	\$ 250,901	Total Beginning Fund Balance/Net Working Capital	\$ -	\$ -	\$ -	\$ -
308	2	\$ 4,971.45	\$ 45,671.67	\$ -	\$ 318,705.52	\$ 318,706	Total Fees, Licenses, Permits, Fines, Assessments & Other Charges	\$ -	\$ -	\$ -	\$ -
309	3	\$ -	\$ 300,000.00	\$ 595,652.00	\$ 65,283.24	\$ 65,283.00	Total Federal, State & all Other Grants, Gifts, Allocations & Donations	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
310	4	\$ -	\$ -	\$ -	\$ -	\$ -	Total Revenue from Bonds & Other Debt	\$ -	\$ -	\$ -	\$ -
311	5	\$ -	\$ -	\$ 25,000	\$ 25,000.00	\$ 25,000	Total Interfund Transfers/Internal Service Reimbursements	\$ -	\$ -	\$ -	\$ -
312	6	\$ -	\$ -	\$ -	\$ -	\$ -	Total All Other Resources Except Property Taxes	\$ -	\$ -	\$ -	\$ -
313	7	\$ -	\$ -	\$ -	\$ -	\$ -	Total Property Taxes Estimated to be Received	\$ -	\$ -	\$ -	\$ -
314	8	\$ 4,971.45	\$ 345,671.67	\$ 871,438	\$ 659,889.99	\$ 659,890	Total Resources (add Lines 1 through 7)	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
315											
316	9	\$ -	\$ -	\$ -	\$ -	\$ -	Total Personnel Services	\$ -	\$ -	\$ -	\$ -
317	10	\$ -	\$ -	\$ -	\$ -	\$ -	Total Materials and Services	\$ -	\$ -	\$ -	\$ -
318	11	\$ 4,971.45	\$ 94,770.44	\$ 871,438	\$ 659,889.99	\$ 659,890	Total Capital Outlay	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
319	12	\$ -	\$ -	\$ -	\$ -	\$ -	Total Debt Service	\$ -	\$ -	\$ -	\$ -
320	13	\$ -	\$ -	\$ -	\$ -	\$ -	Total Transfers	\$ -	\$ -	\$ -	\$ -
321	14	\$ -	\$ -	\$ -	\$ -	\$ -	Total Contingencies	\$ -	\$ -	\$ -	\$ -
322	15	\$ -	\$ -	\$ -	\$ -	\$ -	Total Special Payments	\$ -	\$ -	\$ -	\$ -
323	16	\$ -	\$ 250,901.23	\$ -	\$ -	\$ -	Total Unappropriated Ending Balance & Reserved for Future Expenditure	\$ -	\$ -	\$ -	\$ -
324	17	\$ 4,971.45	\$ 345,671.67	\$ 871,438	\$ 659,889.99	\$ 659,890	Total Requirements (add lines 9 thru 16)	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
325											

	A	B	C	D	E	F	G	H	I	J	K
		Actual data last year	Actual data last year	Adopted Budget This Year	YEAR TO DATE	PROJECTED	WATER UTILITY RESERVE FUND #15	REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
		2015-2016	2016-2017	2017-2018	6/30/2018	June 30, 2018		2018-2019	2018-2019	2018-2019	2018-2019
326											
327											
328	1	\$ 3,020.08	\$ -	\$ -	\$ -	\$ -	Total Beginning Fund Balance/Net Working Capital	\$ -	\$ -	\$ -	\$ -
329	2	\$ 17.92	\$ -	\$ -	\$ -	\$ -	Total Fees, Licenses, Permits, Fines, Assessments & Other Charges	\$ -	\$ -	\$ -	\$ -
330	3	\$ -	\$ -	\$ -	\$ -	\$ -	Total Federal, State & all Other Grants, Gifts, Allocations & Donations	\$ -	\$ -	\$ -	\$ -
331	4	\$ -	\$ -	\$ -	\$ -	\$ -	Total Revenue from Bonds & Other Debt	\$ -	\$ -	\$ -	\$ -
332	5	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	Total Interfund Transfers/Internal Service Reimbursements	\$ -	\$ -	\$ -	\$ -
333	6	\$ -	\$ -	\$ -	\$ -	\$ -	Total All Other Resources Except Property Taxes	\$ -	\$ -	\$ -	\$ -
334	7	\$ -	\$ -	\$ -	\$ -	\$ -	Total Property Taxes Estimated to be Received	\$ -	\$ -	\$ -	\$ -
335	8	\$ 6,038.00	\$ -	\$ -	\$ -	\$ -	Total Resources (add Lines 1 through 7)	\$ -	\$ -	\$ -	\$ -
336											
337	9	\$ -	\$ -	\$ -	\$ -	\$ -	Total Personnel Services	\$ -	\$ -	\$ -	\$ -
338	10	\$ -	\$ -	\$ -	\$ -	\$ -	Total Materials and Services	\$ -	\$ -	\$ -	\$ -
339	11	\$ 6,038.00	\$ -	\$ -	\$ -	\$ -	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
340	12	\$ -	\$ -	\$ -	\$ -	\$ -	Total Debt Service	\$ -	\$ -	\$ -	\$ -
341	13	\$ -	\$ -	\$ -	\$ -	\$ -	Total Transfers	\$ -	\$ -	\$ -	\$ -
342	14	\$ -	\$ -	\$ -	\$ -	\$ -	Total Contingencies	\$ -	\$ -	\$ -	\$ -
343	15	\$ -	\$ -	\$ -	\$ -	\$ -	Total Special Payments	\$ -	\$ -	\$ -	\$ -
344	16	\$ -	\$ -	\$ -	\$ -	\$ -	Total Unappropriated Ending Balance & Reserved for Future Expenditure	\$ -	\$ -	\$ -	\$ -
345	17	\$ 6,038.00	\$ -	\$ -	\$ -	\$ -	Total Requirements (add lines 9 thru 16)	\$ -	\$ -	\$ -	\$ -
346											

	A	B	C	D	E	F	G	H	I	J	K
		Actual data last year	Actual data last year	Adopted Budget This Year	YEAR TO DATE	PROJECTED		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
347							WATER UTILITY RESERVE FUND #16				
348		2015-2016	2016-2017	2017-2018	6/30/2018	June 30, 2018		2018-2019	2018-2019	2018-2019	2018-2019
349	1	\$ -	\$ -	\$ 550	\$ 1,060	\$ 1,060	Total Beginning Fund Balance/Net Working Capital	\$ 3,596	\$ 3,596	\$ 3,596	\$ 3,596
350	2	\$ -	\$ 1,059.84	\$ 5	\$ 1,555	\$ 1,555	Total Fees, Licenses, Permits, Fines, Assessments & Other Charges	\$ 5	\$ 5	\$ 5	\$ 5
351	3	\$ -	\$ -	\$ -	\$ -	\$ -	Total Federal, State & all Other Grants, Gifts, Allocations & Donations	\$ -	\$ -	\$ -	\$ -
352	4	\$ -	\$ -	\$ -	\$ -	\$ -	Total Revenue from Bonds & Other Debt	\$ -	\$ -	\$ -	\$ -
353	5	\$ -	\$ 1,000.00	\$ 1,000	\$ 1,000	\$ 1,000	Total Interfund Transfers/Internal Service Reimbursements	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
354	6	\$ -	\$ -	\$ -	\$ -	\$ -	Total All Other Resources Except Property Taxes	\$ -	\$ -	\$ -	\$ -
355	7	\$ -	\$ -	\$ -	\$ -	\$ -	Total Property Taxes Estimated to be Received	\$ -	\$ -	\$ -	\$ -
356	8	\$ -	\$ 2,059.84	\$ 1,555	\$ 3,615	\$ 3,615	<b>Total Resources (add Lines 1 through 7)</b>	<b>\$ 4,601</b>	<b>\$ 4,601</b>	<b>\$ 4,601</b>	<b>\$ 4,601</b>
357											
358	9	\$ -	\$ -	\$ -	\$ -	\$ -	Total Personnel Services	\$ -	\$ -	\$ -	\$ -
359	10	\$ -	\$ -	\$ -	\$ -	\$ -	Total Materials and Services	\$ -	\$ -	\$ -	\$ -
360	11	\$ -	\$ 1,000.00	\$ 1,555	\$ -	\$ -	Total Capital Outlay	\$ 4,601	\$ 4,601	\$ 4,601	\$ 4,601
361	12	\$ -	\$ -	\$ -	\$ -	\$ -	Total Debt Service	\$ -	\$ -	\$ -	\$ -
362	13	\$ -	\$ -	\$ -	\$ -	\$ -	Total Transfers	\$ -	\$ -	\$ -	\$ -
363	14	\$ -	\$ -	\$ -	\$ -	\$ -	Total Contingencies	\$ -	\$ -	\$ -	\$ -
364	15	\$ -	\$ -	\$ -	\$ -	\$ -	Total Special Payments	\$ -	\$ -	\$ -	\$ -
365	16	\$ -	\$ -	\$ -	\$ 3,615	\$ 3,615	Total Unappropriated Ending Balance & Reserved for Future Expenditure	\$ -	\$ -	\$ -	\$ -
366	17	\$ -	\$ 1,000.00	\$ 1,555	\$ 3,615	\$ 3,615	<b>Total Requirements (add lines 9 thru 16)</b>	<b>\$ 4,601</b>	<b>\$ 4,601</b>	<b>\$ 4,601</b>	<b>\$ 4,601</b>
367											

	A	B	C	D	E	F	G	H	I	J	K
		Actual data last year	Actual data last year	Adopted Budget This Year	YEAR TO DATE	PROJECTED		REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
368							WATER UTILITY CAPITAL PROJECTS FUND #17				
369		2015-2016	2016-2017	2017-2018	6/30/2018	June 30, 2018		2018-2019	2018-2019	2018-2019	2018-2019
370	1	\$ 449.15	\$ -	\$ -	\$ -	\$ -	Total Beginning Fund Balance/Net Working Capital	\$ -	\$ -	\$ -	\$ -
371	2	\$ 2.48	\$ -	\$ -	\$ -	\$ -	Total Fees, Licenses, Permits, Fines, Assessments & Other Charges	\$ -	\$ -	\$ -	\$ -
372	3	\$ -	\$ -	\$ -	\$ -	\$ -	Total Federal, State & all Other Grants, Gifts, Allocations & Donations	\$ -	\$ -	\$ -	\$ -
373	4	\$ -	\$ -	\$ 3,604,535	\$ -	\$ -	Total Revenue from Bonds & Other Debt	\$ 3,830,000	\$ 3,830,000	\$ 3,830,000	\$ 3,830,000
374	5	\$ -	\$ -	\$ -	\$ -	\$ -	Total Interfund Transfers/Internal Service Reimbursements	\$ -	\$ -	\$ -	\$ -
375	6	\$ -	\$ -	\$ -	\$ -	\$ -	Total All Other Resources Except Property Taxes	\$ -	\$ -	\$ -	\$ -
376	7	\$ -	\$ -	\$ -	\$ -	\$ -	Total Property Taxes Estimated to be Received	\$ -	\$ -	\$ -	\$ -
377	8	\$ 451.63	\$ -	\$ 3,604,535	\$ -	\$ -	Total Resources (add Lines 1 through 7)	\$ 3,830,000	\$ 3,830,000	\$ 3,830,000	\$ 3,830,000
378											
379	9	\$ -	\$ -	\$ -	\$ -	\$ -	Total Personnel Services	\$ -	\$ -	\$ -	\$ -
380	10	\$ -	\$ -	\$ -	\$ -	\$ -	Total Materials and Services	\$ -	\$ -	\$ -	\$ -
381	11	\$ 451.63	\$ -	\$ 3,604,535	\$ -	\$ -	Total Capital Outlay	\$ 3,830,000	\$ 3,830,000	\$ 3,830,000	\$ 3,830,000
382	12	\$ -	\$ -	\$ -	\$ -	\$ -	Total Debt Service	\$ -	\$ -	\$ -	\$ -
383	13	\$ -	\$ -	\$ -	\$ -	\$ -	Total Transfers	\$ -	\$ -	\$ -	\$ -
384	14	\$ -	\$ -	\$ -	\$ -	\$ -	Total Contingencies	\$ -	\$ -	\$ -	\$ -
385	15	\$ -	\$ -	\$ -	\$ -	\$ -	Total Special Payments	\$ -	\$ -	\$ -	\$ -
386	16	\$ -	\$ -	\$ -	\$ -	\$ -	Total Unappropriated Ending Balance & Reserved for Future Expenditure	\$ -	\$ -	\$ -	\$ -
387	17	\$ 451.63	\$ -	\$ 3,604,535	\$ -	\$ -	Total Requirements (add lines 9 thru 16)	\$ 3,830,000	\$ 3,830,000	\$ 3,830,000	\$ 3,830,000
388											
389											

	A	B	C	D	E	F	G	H	I	J	K
		Actual data last year	Actual data last year	Adopted Budget This Year	YEAR TO DATE	PROJECTED	(NEW) PARK SYSTEM DEVELOPMENT CHARGES FUND #18	REQUESTED BY DEPARTMENT	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE - April 14, 2018	ADOPTED BY CITY COUNCIL - June 13, 2018
390		2015-2016	2016-2017	2017-2018	6/30/2018	June 30, 2018		2018-2019	2018-2019	2018-2019	2018-2019
391											
392	1	\$ 3,654.43	\$ 3,677.21	\$ 3,702	\$ 3,715.93	\$ 3,716	Total Beginning Fund Balance/Net Working Capital	\$ 9,232	\$ 9,232	\$ 9,232	\$ 9,232
393	2	\$ 22.78	\$ 38.72	\$ 6,418	\$ 5,552.88	\$ 5,553	Total Fees, Licenses, Permits, Fines, Assessments & Other Charges	\$ 6,418	\$ 6,418	\$ 6,418	\$ 6,418
394	3	\$ -	\$ -	\$ -	\$ -	\$ -	Total Federal, State & all Other Grants, Gifts, Allocations & Donations	\$ -	\$ -	\$ -	\$ -
395	4	\$ -	\$ -	\$ -	\$ -	\$ -	Total Revenue from Bonds & Other Debt	\$ -	\$ -	\$ -	\$ -
396	5	\$ -	\$ -	\$ -	\$ -	\$ -	Total Interfund Transfers/Internal Service Reimbursements	\$ -	\$ -	\$ -	\$ -
397	6	\$ -	\$ -	\$ -	\$ -	\$ -	Total All Other Resources Except Property Taxes	\$ -	\$ -	\$ -	\$ -
398	7	\$ -	\$ -	\$ -	\$ -	\$ -	Total Property Taxes Estimated to be Received	\$ -	\$ -	\$ -	\$ -
399	8	\$ 3,677.21	\$ 3,715.93	\$ 10,120	\$ 9,268.81	\$ 9,269	Total Resources (add Lines 1 through 7)	\$ 15,650	\$ 15,650	\$ 15,650	\$ 15,650
400											
401	9	\$ -	\$ -	\$ -	\$ -	\$ -	Total Personnel Services	\$ -	\$ -	\$ -	\$ -
402	10	\$ -	\$ -	\$ -	\$ -	\$ -	Total Materials and Services	\$ -	\$ -	\$ -	\$ -
403	11	\$ -	\$ -	\$ 10,120	\$ -	\$ -	Total Capital Outlay	\$ 15,650	\$ 15,650	\$ 15,650	\$ 15,650
404	12	\$ -	\$ -	\$ -	\$ -	\$ -	Total Debt Service	\$ -	\$ -	\$ -	\$ -
405	13	\$ -	\$ -	\$ -	\$ -	\$ -	Total Transfers	\$ -	\$ -	\$ -	\$ -
406	14	\$ -	\$ -	\$ -	\$ -	\$ -	Total Contingencies	\$ -	\$ -	\$ -	\$ -
407	15	\$ -	\$ -	\$ -	\$ -	\$ -	Total Special Payments	\$ -	\$ -	\$ -	\$ -
408	16	\$ 3,677	\$ 3,716	\$ -	\$ 9,268.81	\$ 9,269	Total Unappropriated Ending Balance & Reserved for Future Expenditure	\$ -	\$ -	\$ -	\$ -
409	17	\$ 3,677.21	\$ 3,715.93	\$ 10,120	\$ 9,268.81	\$ 9,269	Total Requirements (add lines 9 thru 16)	\$ 15,650	\$ 15,650	\$ 15,650	\$ 15,650