



FY 2014-2015

# City of Banks – Proposed Budget





CITY OF BANKS  
PROPOSED BUDGET FISCAL YEAR 2014-2015

JUNE 19, 2014

---

## TABLE OF CONTENTS

Budget Overview.....	5
2014-2015 Budget Message .....	5
Budget Committee & City Administration .....	9
Budget Committee.....	9
City Administration .....	10
Duties of the Budget Committee .....	11
Fiscal Powers.....	12
Budget Calendar.....	13
Council Goals FOR 2014 .....	14
City Organization Chart.....	17
Position Classification & Employees .....	18
Fund & Department Unit Listing.....	19
Interest Distribution.....	20
PERS .....	21
Capital Improvement Plan .....	23
Budget Sheets .....	25
2014-2015 FTE Allocation by Fund .....	25
Normal Expense Distribution .....	26
Interfund Transfers .....	27
General Fund #01.....	28
General Departmental Unit #01A .....	32
Municipal Court Departmental Unit #01B .....	33

Public Works Departmental Unit #01C ..... 34

Community Developmental Unit #01L..... 35

Budget Summary Detail ..... 36

Water Fund #02 ..... 37

    Budget Summary Detail ..... 41

Library Fund #03 ..... 42

    Library Departmental Unit #03A..... 46

    Public Works Departmental Unit #03C..... 47

    Budget Summary Detail ..... 48

Streets & Roads Fund #04..... 49

    Budget Summary Detail ..... 52

Water Bonded Debt Fund #05 ..... 53

    Budget Summary Detail ..... 55

Traffic Impact Fees Reserve Fund #06 ..... 56

    Budget Summary Detail ..... 57

Police Services Fund #07..... 58

    Budget Summary Detail ..... 61

Water System Development Charges Fund #08 ..... 62

    Budget Summary Detail ..... 64

Water Utility Depreciation Fund #09 ..... 65

    Budget Summary Detail ..... 67

Park & Trees Fund #10..... 68

    Parks Departmental Unit #10A ..... 71

Trees Departmental Unit #10T .....	72
Budget Summary Detail .....	73
Transportation Development Tax Reserve Fund #11 .....	74
Budget Summary Detail .....	76
Capital Equipment Reserve Fund #12 .....	77
Budget Summary Detail .....	78
Capital Reserve Fund #13.....	79
Budget Summary Detail .....	81
Capital Projects Fund #14 .....	82
Budget Summary Detail .....	83
Water Utility Equipment Reserve Fund #15 .....	84
Budget Summary Detail .....	86
Water Utility Reserve Fund #16 .....	87
Budget Summary Detail .....	88
Water Utility Capital Projects Fund #17.....	89
Budget Summary Detail .....	91
Park System Development Charges Fund #18 .....	92
Budget Summary Detail .....	93
Budget Summary DETAIL Across All Funds .....	94

## **BUDGET OVERVIEW**

### **2014-2015 BUDGET MESSAGE**

March 19, 2014

City of Banks

Citizens of Banks,

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

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

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

#### Goal and Prioritization Assumptions

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

Based on direction by the City Council, we will try to assumed that expense totals in each operating Fund will stay the same (no growth) for the coming fiscal year. What this means is that the total expenses shown for each Fund are identical with the total of the previous fiscal year; and that an increase in any single expense within a fund must be dealt with by reducing an expense somewhere else in the Fund. We have assumed that the Council directive of having the Ending Fund Balance of each operating fund be higher than the Beginning Fund Balance in order to build a bit of a funding cushion for our operating Funds will be continued; though it is noted that we are managing the funds better by incorporating

the “Unappropriated Ending Fund Balance” concept in all appropriate (operating) Funds. We assume that we will not need to provide for interfund loans during the fiscal year.

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

Council Goal Assumptions.

Assume that the Council Goals in formulated during the September 24<sup>th</sup> - 25<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 have provided us with excellent prioritized policy guidance in shaping our operating budget proposal for Fiscal Year 2014-2015.

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

Revenue Assumptions.

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

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

Expenses Assumptions.

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

For Fiscal Year 2014-2015, we have budgeted for the staff-wide cost-of-living increase based on the CPI-U from December, 2012 to December, 2013 of 1.5%. We have provided for a separate merit raise based on performances for Fiscal Year 2014-2015 will be limited to 2.0%. The merit

raise is based on the employee's job performance rating. And lastly, the separate bonus elements for performance in Fiscal Year 2014-2015 will not be executed this fiscal year.

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

#### Budget Highlights

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

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

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

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

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

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

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

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

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

Jolynn Becker  
Budget Officer

## **BUDGET COMMITTEE & CITY ADMINISTRATION**

### **BUDGET COMMITTEE**

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

CITY ADMINISTRATION

---

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

---

## **DUTIES OF THE BUDGET COMMITTEE**

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

The procedure is as follows:

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

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

## **FISCAL POWERS**

### **FISCAL POWERS OF THE BUDGET COMMITTEE**

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

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

### **FISCAL POWERS OF THE CITY COUNCIL**

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

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

## BUDGET CALENDAR

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

## COUNCIL GOALS FOR 2014

Adopted by City Council on November 12, 2013

### Top 7 City Council Goals

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

### Water and Water Utility

1. Tank Maintenance
2. Water Meter for Lumber Mill
  - a. Complete design of Water Meter for the Lumber Mill
  - b. Easement for vault
  - c. Install the Water Meter
  - d. Connect the Water Meter to a power source
3. Water Sources
  - a. Present Water Capacity vs. Expansion
  - b. Locate New Water Sources
4. Water Utility Certification
  - a. Complete Level 1 Distribution Certification Process for Public Works Supervisor.
5. Water Line Replacement
  - a. Cedar Canyon Road
    - i. Obtain quotes for rebuilding/replacing
    - ii. Complete rebuilding of water line
  - b. Banks Road
    - i. Obtain quotes for rebuilding/replacing
    - ii. Complete rebuilding of water line
6. Loop Water Line
  - a. Commerce Street
    - i. Obtain quotes for system changes
    - ii. Complete looping of water line
  - b. Park Street
    - i. Obtain quotes for system changes
    - ii. Complete looping of water line
7. Water Rate Study & Master Plan Review
8. Water Delinquencies
  - a. Establish lien process
  - b. Place liens on properties with unpaid water bills
9. Map of City Water Lines/Mains
  - a. Document and map all water lines and mains in town

## **Public Works**

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

## **Human Resources**

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

## **Budget Direction**

1. Operate on a flat budget.
2. Apply for Grants to help supplement City funding.
3. Forecast next 3 Fiscal Year Budgets.

## **Urban Planning**

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

## **Economic Development**

1. **Create an Economic Development Task Force**

## **Library**

1. **Secure funds for Phase II of Library**
  - a. Grants
  - b. Donations
2. Increase Circulation Funding
3. Sustain High Level of Library Employees
  - a. Staff Retention
  - b. Training
4. Library Policy/Procedure Review
  - a. Review all Library policies/procedures
  - b. Update policies/procedures as necessary
5. Library/School District Relationship
  - a. Work on strengthening support of the school libraries

## **Parks and Trees**

1. Basketball Court
  - a. Research options for basketball courts
  - b. Search for grants
2. Recertify as Tree City USA.
3. Christmas Lights at Greenville City Park
  - a. Add more lights to Christmas Tree
  - b. Add lights to gazebo
4. Tree Inventory
  - a. Update Tree Inventory
5. Enhance Arbor in Greenville City Park
6. Skate Park
  - a. Explore options for skate park
  - b. Grants
7. Park/Tree Committee Seat
8. Bench Replacement

- a. Replace benches around gazebo in Greenville City Park

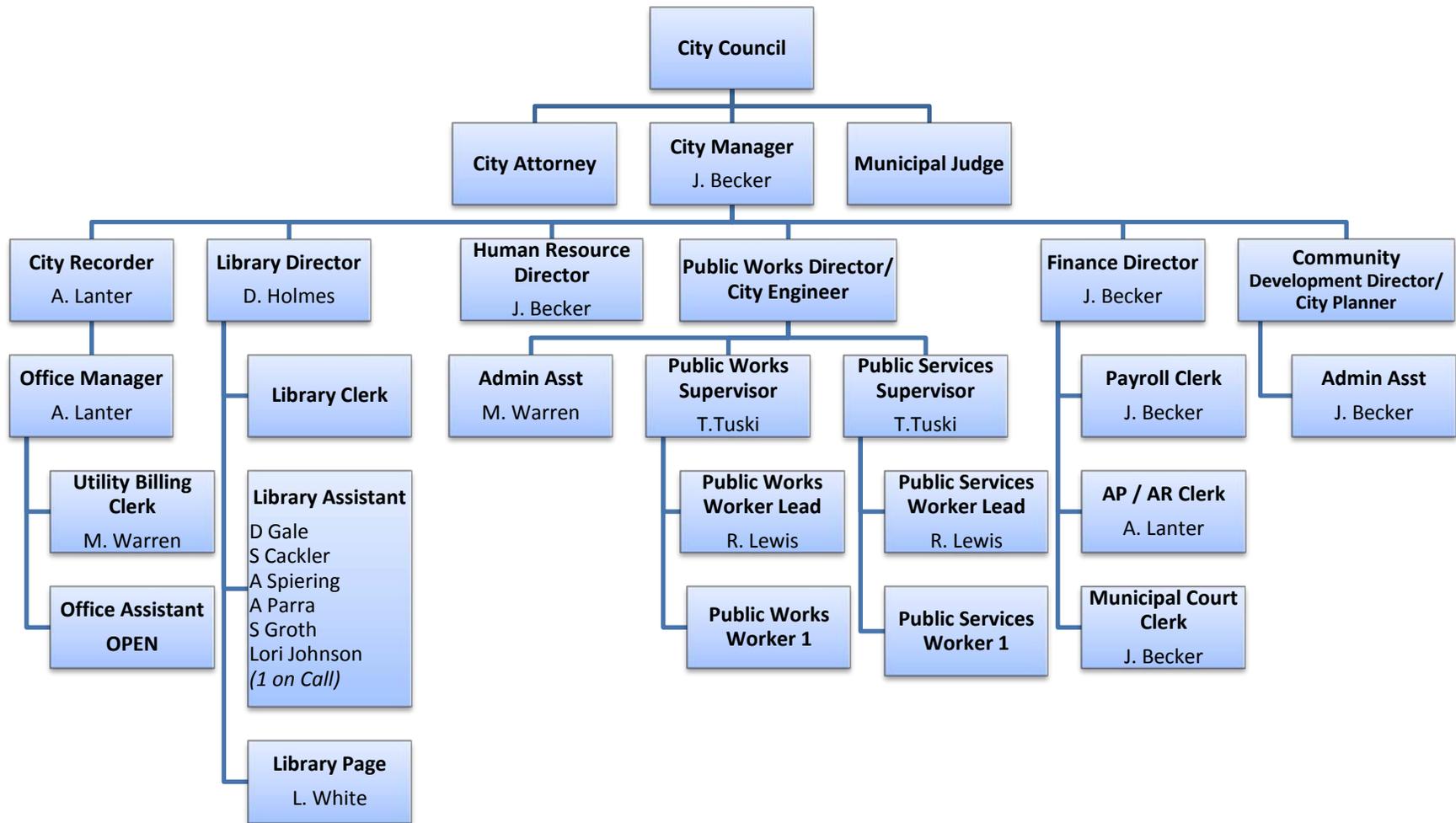
## **Invest in the Community**

1. Flag
  - a. Determine location for flag
  - b. Funding for flag/flag pole
2. Community Center
  - a. Find a realistic location for the Community Center.
  - b. Budget funds in next Fiscal Year for money needed to move forward with the Community Center.
3. Town Hall
  - a. Invite/Plan Town Hall meeting for State Representative/Senator/County Commissioner

## **Code of Ordinances**

1. Nuisance Violations
  - a. Strengthen Code
  - b. Establish process
2. Code Review/Updates
  - a. Review entire code for areas that need to be revised/updated
    - i. Civil Cases
    - ii. Medical Marijuana
    - iii. Adult Businesses
    - iv. On Street Parking

# CITY ORGANIZATION CHART



## POSITION CLASSIFICATION & EMPLOYEES

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

## **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**

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

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

### **#15 WATER UTILITY EQUIPMENT RESERVE FUND**

### **#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, 2011	(\$343,628)
2. January 1, 2012 through June 30, 2012	
a. Transition liability/(surplus) rate	(9.57%)
b. Actual employer payroll	\$169,837
c. Payment to transition liability/(surplus)	(\$16,253)
3. July 1, 2012 through December 31, 2012	
a. Transition liability/(surplus) rate	(9.57%)
b. Actual employer payroll	(\$181,737)
c. Payment to transition liability/(surplus)	(\$17,392)
4. Supplemental payment to transition liability	0
5. Interest	(\$24,799)
6. Adjustment due to merged or spun-off employers	0
7. <b>Transition liability/(surplus) as of December 31, 2012</b> <b>(1.-2C.-3C.-4.+5.+6.)</b>	<b>(\$334,782)</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 joining the SLGRP prior to December 31, 2009, the fixed period ends December 31, 2027. For all others, the fixed period ends 18 years after the date the employer joined the pool.

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

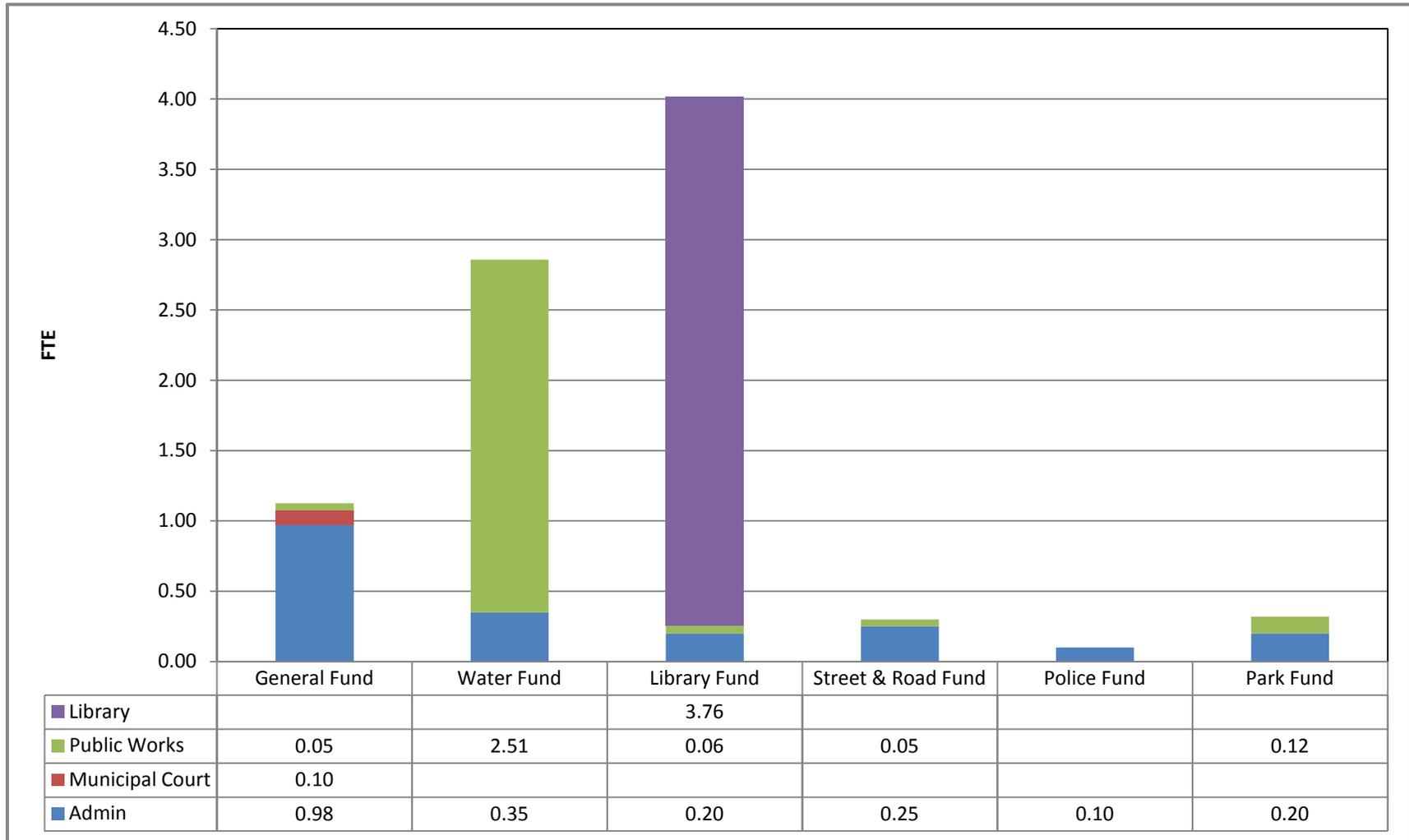
**CAPITAL IMPROVEMENT PLAN**

CITY OF BANKS PROPOSED PROJECT DESCRIPTION FY 2014-2015	Cost	2013-2014	2014-2015	2015-2016	2016-2017
<b>Note: Items marked with an asterisks(*) are projects deferred from acquisition for lack of funds</b>					
<b>Library Department</b>					
None					
<b>General / Financial Administration</b>					
None					
<b>Parks and Public Areas</b>					
Install Cedar Trellis to Cover Portable Toilet - Greenville Park	\$6,658		*		
Install Cedar Trellis to Cover Portable Toilet - Log Cabin Park	\$6,658		*		
<b>Public Buildings</b>					
Update and Remodel Council Chamber	\$35,000				
City Hall - Create a Work Room	\$15,000				
City Hall - Create a Break Room	\$20,000		✓		
City Hall - Update Office	\$20,000		✓		
Phase 2 of Library Remodel	\$539,336		✓		
<b>Water System Improvement Projects</b>					
Hydrogeologic Feasibility - Investigation of New Well Sites	\$ 200,000		✓		
Water Rate Study	\$ 5,000		✓		
Well Development	\$ 670,000				
Looping Pipe Lines	\$ 210,000				
Transmission Pipe	\$1,900,000				
1MG Tank (2024)	\$2,200,000				

<b>Automatic Meter Reading</b>	\$ 420,000	
<b>Carsten Tanks #1 - 0.5 MGallons</b>		
<b>Interior</b>	\$150,000	
<b>Exterior</b>	\$90,000	
<b>Carsten Tanks #2 - 1.0 MGallons</b>		
<b>Interior</b>	\$250,000	
<b>Exterior</b>	\$140,000	
<b>Street Overlays (Residential and Others)</b>		
<b>Commerce Street Rebuild</b>	\$500,000	
<b>Repave Park, Woodman &amp; Parmley Street</b>	\$450,000	✓
<b>Old Town Sidewalk, Curb &amp; Gutter Rebuild</b>	\$250,000	

## BUDGET SHEETS

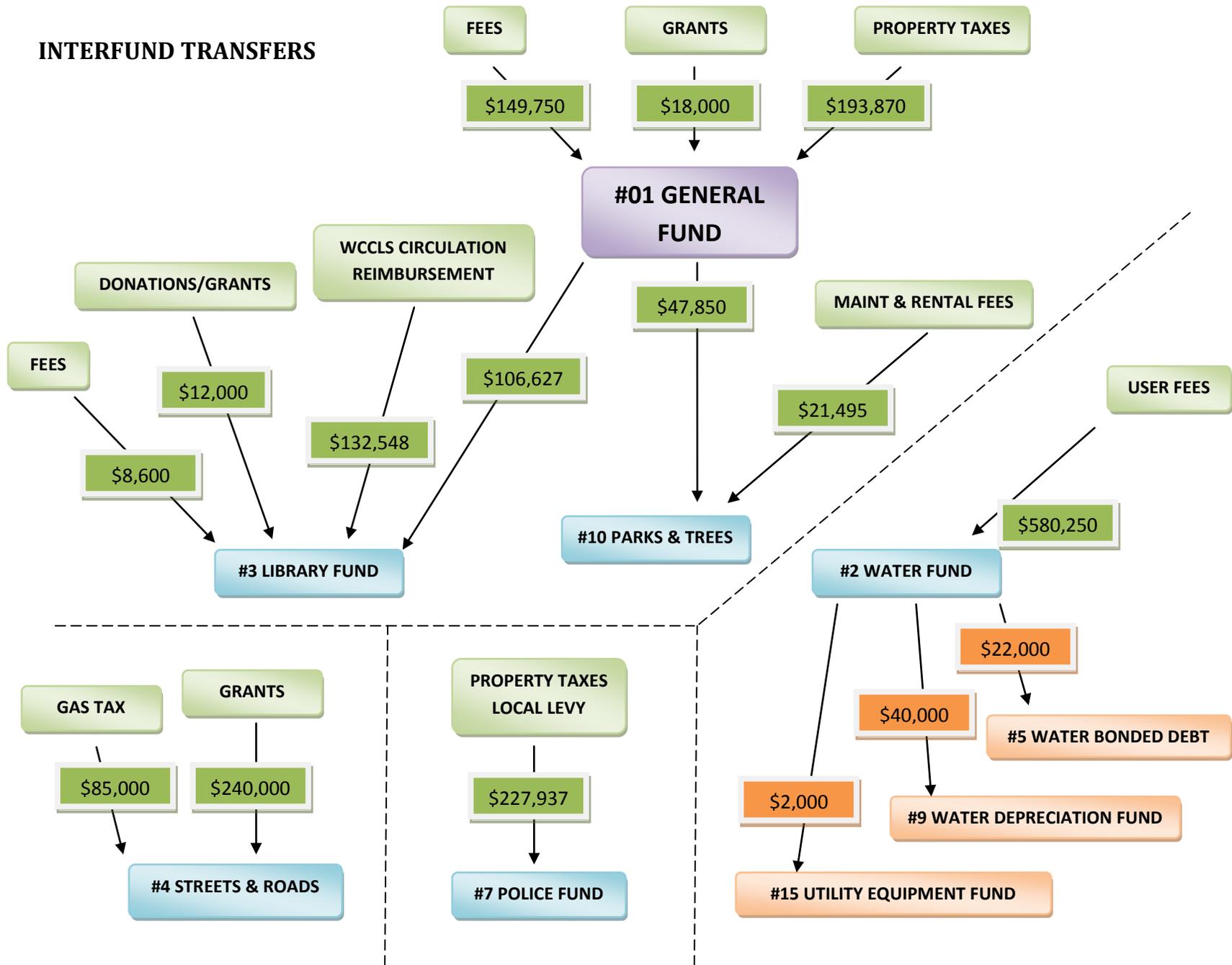
### 2014-2015 FTE ALLOCATION BY FUND



## 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%		
GE Capital Bill	Copy Machine Lease, Administrative Offices	50%			
	Copy Machine Lease, Water Office		50%		
Shred-It Inc. Services Bill	Shredding Services, Administrative Offices	46%			
	Shredding Services, Water Offices		46%		
	Shredding Services, Library Offices			8%	

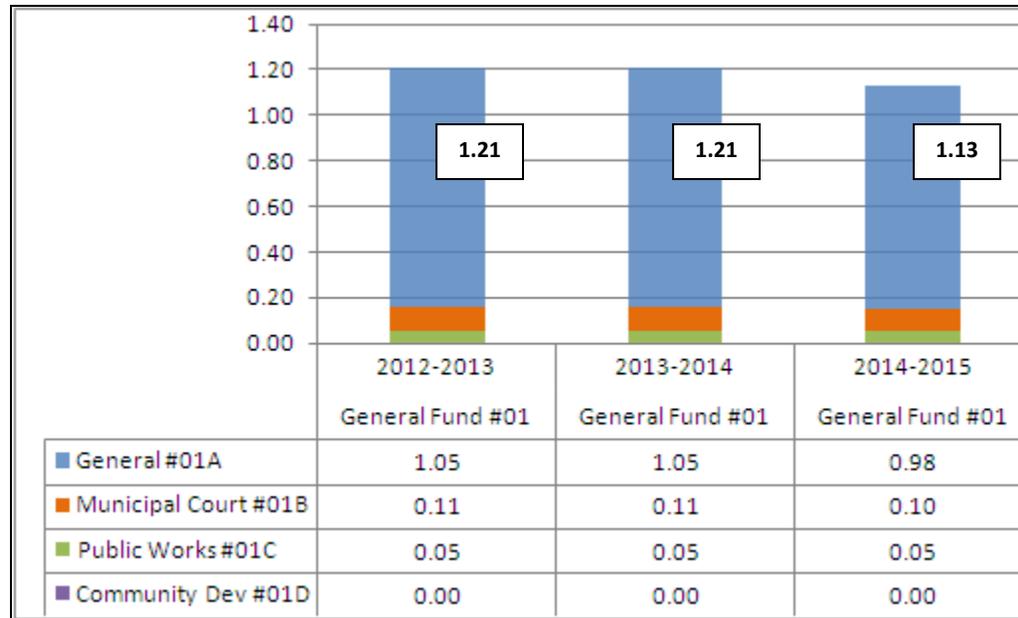
# INTERFUND TRANSFERS



## GENERAL FUND #01

APPROPRIATIONS			
CATEGORY	2012-2013 Actual	2013-2014 Adopted	2014-2015 Approved
<b>RESOURCES</b>			
(including Beginning Fund Balance)	\$ 827,391.34	\$ 863,087	\$ 788,979
<b>TOTAL RESOURCES</b>	<b>\$ 827,391.34</b>	<b>\$ 863,087</b>	<b>\$ 788,979</b>
<b>REQUIREMENTS</b>			
PERSONAL SERVICES	\$ 73,891.56	\$ 126,375	\$ 78,225
MATERIALS AND SUPPLIES	\$ 182,971.32	\$ 370,242	\$ 318,295
CAPITAL OUTLAY	\$ -	\$ 50,000	\$ 77,000
DEBT SERVICE	\$ 1,565.47	\$ 1,700	\$ 1,600
TRANSFERS	\$ 127,246.64	\$ 167,090	\$ 154,477
CONTINGENCY	\$ -	\$ 52,680	\$ 59,382
UNAPPROPRIATED	\$ -	\$ 95,000	\$ 100,000
<b>TOTAL REQUIREMENTS</b>	<b>\$ 385,674.99</b>	<b>\$ 863,087</b>	<b>\$ 788,979</b>

**FTE ALLOCATION**



**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**

### **Personal Services**

For Fiscal Year 2014-2015, we will budget the staff-wide cost-of-living increase based on the CPI-U from December, 2012 to December, 2013 of 1.5%. Also assume that the separate merit raise based on performances for Fiscal Year 2013-2014 will be limited to 2.0%. The merit raise is based on the employee's job performance rating. And lastly also assume that the separate bonus elements for Fiscal Year 2014-2015 will not be executed this fiscal year. Additional assumptions include a 5% 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**

Materials and Supplies requirements are divided across four departmental units: General Fund, Municipal Court, Public Works, and Community Development.

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.

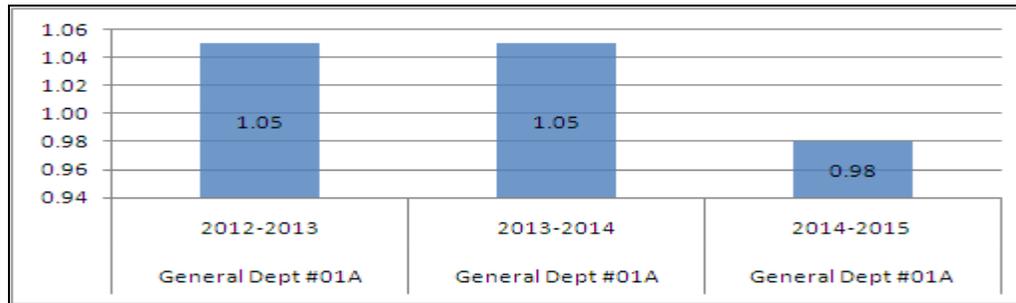
### **Unappropriated**

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**

<b>APPROPRIATIONS</b>			
<b>CATEGORY</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Adopted</b>	<b>2014-2015 Approved</b>
<b>RESOURCES</b>	\$ 811,444.71	\$ 756,387	\$ 742,779
<b>(including Beginning Fund Balance)</b>			
<b>TOTAL RESOURCES</b>	\$ 811,444.71	\$ 756,387	\$ 742,779
<b>REQUIREMENTS</b>			
<b>PERSONAL SERVICES</b>	\$ 66,920.16	\$ 111,370	\$ 66,790
<b>MATERIALS AND SUPPLIES</b>	\$ 114,740.92	\$ 186,773	\$ 139,040
<b>CAPITAL OUTLAY</b>	\$ -	\$ 50,000	\$ 77,000
<b>DEBT SERVICE</b>	\$ 1,565.47	\$ 1,700	\$ 1,600
<b>TRANSFERS</b>	\$ 127,246.64	\$ 167,090	\$ 154,477
<b>CONTINGENCY</b>	\$ -	\$ 52,680	\$ 59,382
<b>UNAPPROPRIATED</b>	\$ -	\$ 95,000	\$ 100,000
<b>TOTAL REQUIREMENTS</b>	\$ 310,473.19	\$ 664,613	\$ 598,289

**FTE ALLOCATION**



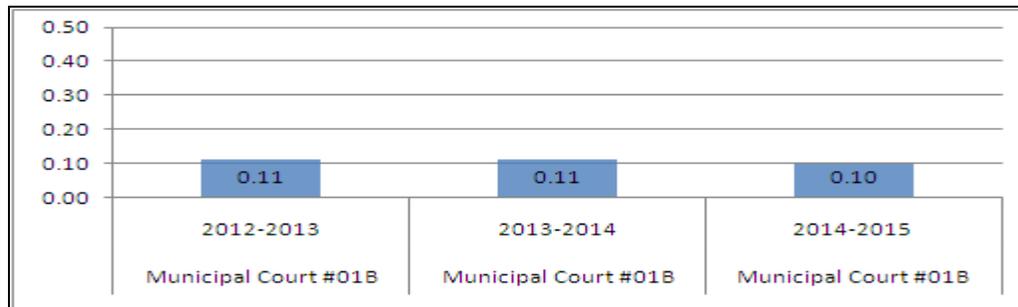
**Fund Type: General – Departmental Unit**

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

**MUNICIPAL COURT DEPARTMENTAL UNIT #01B**

<b>APPROPRIATIONS</b>			
<b>CATEGORY</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Adopted</b>	<b>2014-2015 Approved</b>
<b>RESOURCES</b>			
<b>(including Beginning Fund Balance)</b>	\$ 8,800.80	\$ 18,000	\$ 9,000
<b>TOTAL RESOURCES</b>	\$ 8,800.80	\$ 18,000	\$ 9,000
<b>REQUIREMENTS</b>			
<b>PERSONAL SERVICES</b>	\$ 6,055.63	\$ 12,692	\$ 8,835
<b>MATERIALS AND SUPPLIES</b>	\$ 6,283.57	\$ 10,014	\$ 8,150
<b>CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -
<b>DEBT SERVICE</b>	\$ -	\$ -	\$ -
<b>TRANSFERS</b>	\$ -	\$ -	\$ -
<b>CONTINGENCY</b>	\$ -	\$ -	\$ -
<b>UNAPPROPRIATED</b>	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ 12,339.20	\$ 22,706	\$ 16,985

**FTE ALLOCATION**



**Fund Type: General – Departmental Unit**

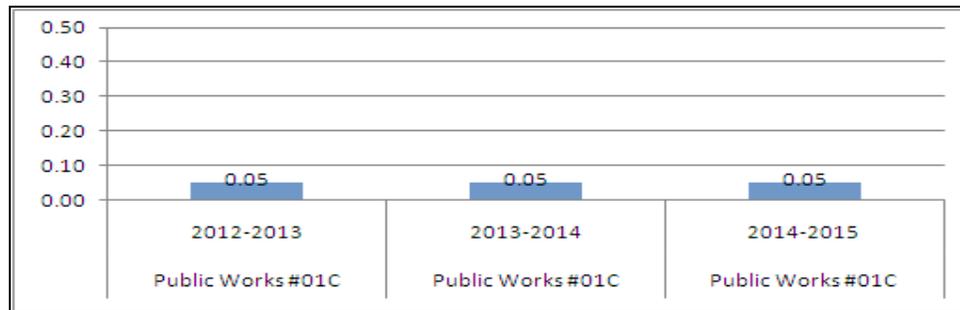
This Departmental Unit within the General Fund was created by Resolution 2008-18 on October 14, 2008, reestablishing the Banks Municipal Court. The reestablished Banks Municipal Court began April 15, 2009, and convenes on the third Wednesday of each month.

**PUBLIC WORKS DEPARTMENTAL UNIT #01C**

**APPROPRIATIONS**

CATEGORY	2012-2013 Actual	2013-2014 Adopted	2014-2015 Approved
<b>RESOURCES</b>			
(including Beginning Fund Balance)	\$ -	\$ -	\$ -
<b>TOTAL RESOURCES</b>	\$ -	\$ -	\$ -
<b>REQUIREMENTS</b>			
PERSONAL SERVICES	\$ 915.77	\$ 2,313	\$ 2,600
MATERIALS AND SUPPLIES	\$ 6,808.73	\$ 5,055	\$ 5,105
CAPITAL OUTLAY	\$ -	\$ -	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -
UNAPPROPRIATED	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ 7,724.50	\$ 7,368	\$ 7,705

**FTE ALLOCATION**



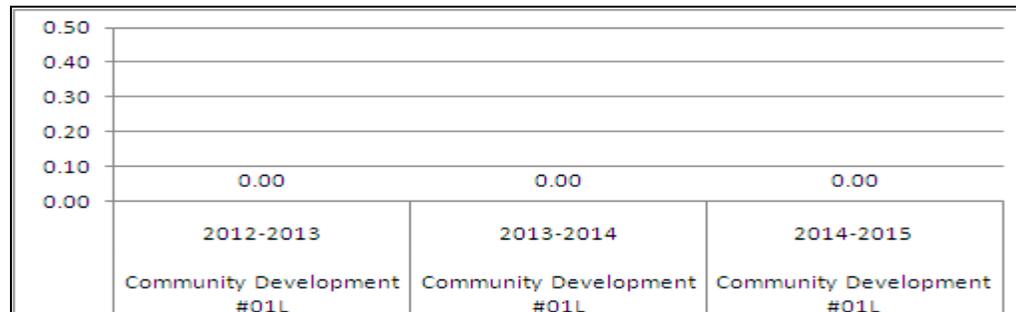
**Fund Type: General – Departmental Unit**

This Departmental Unit within the General Fund is 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**

<b>APPROPRIATIONS</b>			
<b>CATEGORY</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Adopted</b>	<b>2014-2015 Approved</b>
<b>RESOURCES</b>			
<b>(including Beginning Fund Balance)</b>	\$ 7,145.83	\$ 88,700	\$ 37,200
<b>TOTAL RESOURCES</b>	\$ 7,145.83	\$ 88,700	\$ 37,200
<b>REQUIREMENTS</b>			
<b>PERSONAL SERVICES</b>	\$ -	\$ -	\$ -
<b>MATERIALS AND SUPPLIES</b>	\$ 55,138.10	\$ 168,400	\$ 166,000
<b>CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -
<b>DEBT SERVICE</b>	\$ -	\$ -	\$ -
<b>TRANSFERS</b>	\$ -	\$ -	\$ -
<b>CONTINGENCY</b>	\$ -	\$ -	\$ -
<b>UNAPPROPRIATED</b>	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ 55,138.10	\$ 168,400	\$ 166,000

**FTE ALLOCATION**



**Fund Type: General – Departmental Unit**

This Departmental Unit within the General Fund is 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**

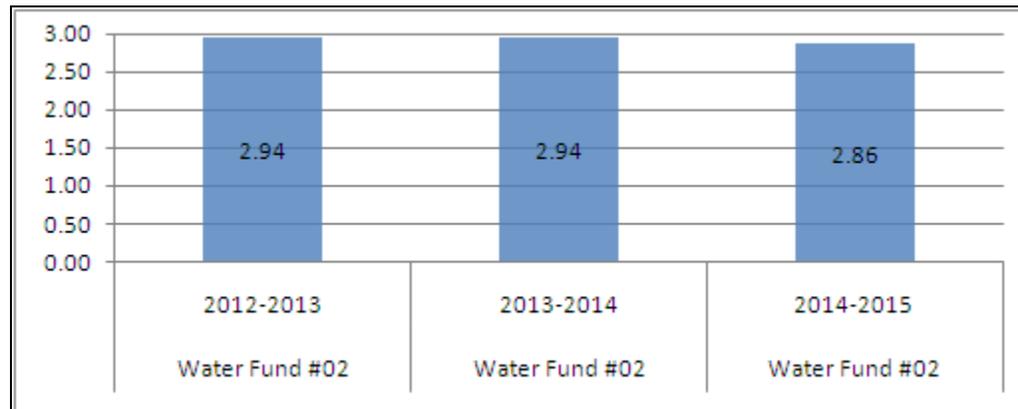
**BUDGET SUMMARY DETAIL**

## WATER FUND #02

### APPROPRIATIONS

CATEGORY	2012-2013 Actual	2013-2014 Adopted	2014-2015 Approved
<b>RESOURCES</b>	\$ 582,822.66	\$ 604,379	\$ 635,815
<b>(including Beginning Fund Balance)</b>			
<b>TOTAL RESOURCES</b>	\$ 582,822.66	\$ 604,379	\$ 635,815
<b>REQUIREMENTS</b>			
<b>PERSONAL SERVICES</b>	\$ 173,445.38	\$ 202,366	\$ 191,870
<b>MATERIALS AND SUPPLIES</b>	\$ 128,863.00	\$ 146,161	\$ 180,009
<b>CAPITAL OUTLAY</b>	\$ 2,000.00	\$ 7,500	\$ -
<b>DEBT SERVICE</b>	\$ 177,945.72	\$ 181,112	\$ 179,664
<b>TRANSFERS</b>	\$ 41,100.00	\$ 52,200	\$ 64,000
<b>CONTINGENCY</b>	\$ -	\$ 40	\$ 5,272
<b>UNAPPROPRIATED</b>	\$ -	\$ 15,000	\$ 15,000
<b>TOTAL REQUIREMENTS</b>	\$ 523,354.10	\$ 604,379.00	\$ 635,815

### FTE ALLOCATION



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 2010-01, adopted on January 12, 2010, 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 upgrade.

### **Resources**

The bulk of City resources in this fund are derived from water sales; charges collected from residents, businesses, and other entities that purchase City water. The Budget Committee approved an \$8.00 per customer meter fee included in the 'Fines and Fees' line; revenue collected from this proposed fee is intended to contribute to the establishment of a water tank maintenance program.

### **Requirements**

#### **Personal Services**

For Fiscal Year 2014-2015, we will budget the staff-wide cost-of-living increase based on the CPI-U from December, 2012 to December, 2013 of 1.5%. Also assume that the separate merit raise based on performances for Fiscal Year 2013-2014 will be limited to 2.0%. The merit raise is based on the employee's job performance rating. And lastly also assume that the separate bonus elements for Fiscal Year 2014-2015 will not be executed this fiscal year. Additional assumptions include a 5% 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**

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.

'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 clearwell and the installation of disinfectant generating equipment at the water treatment plant site. The Kelley Land acquisition Loan has been retired; only previous year payments are shown.

**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. \$5,000 is budgeted to be transferred to the Water Utility Reserve Fund as an initial contribution toward saving for a replacement pick-up truck 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**

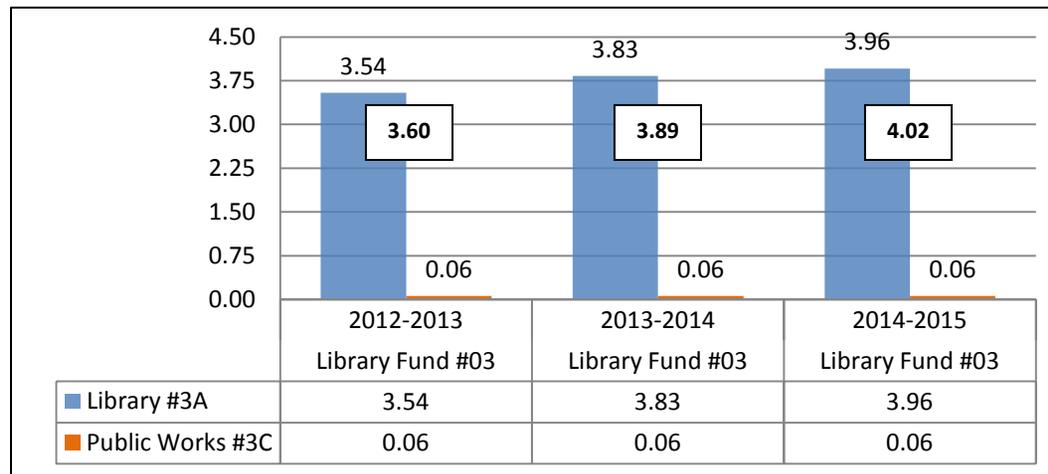
**BUDGET SUMMARY DETAIL**

## LIBRARY FUND #03

### APPROPRIATIONS

CATEGORY	2012-2013 Actual	2013-2014 Adopted	2014-2015 Proposed
RESOURCES	\$ 270,620.93	\$ 294,419	\$ 307,611
<i>(including Beginning Fund Balance)</i>			
<b>TOTAL RESOURCES</b>	<b>\$ 270,620.93</b>	<b>\$ 294,419</b>	<b>\$ 307,611</b>
<b>REQUIREMENTS</b>			
PERSONAL SERVICES	\$ 163,380.52	\$ 208,512	\$ 211,567
MATERIALS AND SUPPLIES	\$ 46,409.09	\$ 48,602	\$ 50,412
CAPITAL OUTLAY	\$ 9,777.82	\$ 8,200	\$ 9,700
DEBT SERVICE	\$ 12,097.11	\$ 12,406	\$ 12,248
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ 199	\$ 8,684
UNAPPROPRIATED	\$ -	\$ 15,000	\$ 15,000
<b>TOTAL REQUIREMENTS</b>	<b>\$ 270,620.93</b>	<b>\$ 294,419</b>	<b>\$ 307,611</b>

### FTE ALLOCATION



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 2012-13, the WCCLS funding distribution provided 56.3% of the funding for the operating expenses of the Banks Library. Other sources include transfers from the City's General Fund, income from fees and fines, local donations and program-related grants. Capital expenditures are funded primarily through City General Fund transfers and, in special instances, donations.

#### **Requirements**

#### **Personal Services**

For Fiscal Year 2014-2015, we will budget the staff-wide cost-of-living increase based on the CPI-U from December, 2012 to December, 2013 of 1.5%. Also assume that the separate merit raise based on performances for Fiscal Year 2013-2014 will be limited to 2.0%. The merit raise is based on the employee's job performance rating. And lastly also assume that the separate bonus elements for Fiscal Year 2014-2015 will not be executed this fiscal year. Additional assumptions include a 5% 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.

A slight increase in FTE for Library Assistants is requested, from 3.6250 to 3.7563, in order to allow the Library Director more time to concentrate on the Library Expansion Project.

### **Materials and Services**

Requirements for service line items reflect a projected % increase for inflation where needed. "Miscellaneous Equipment" includes funding for a hub and spine label printer, to improve processing efficiency and save costs, the purchase of some additional shelving to increase space in the Young Adult collection and under-counter computer unit mounts to improve ergonomics for staff.

### **Capital Outlay**

Since City Hall experienced failure of one of its HVAC units during this winter, and the Library's two units are the same age, allocation for possible replacement of one of units is included. Building operation and maintenance costs were also increased, due to the aging of the building and the increasing possibility of unexpected repairs.

Refer to Fund 14, Capital Projects Fund, for the Phase 2 Library Expansion budget.

### **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, capital expenses and operational shortfall.

**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>2012-2013 Actual</b>	<b>2013-2014 Adopted</b>	<b>2014-2015 Approved</b>
<b>RESOURCES</b>	<b>\$ 263,261.29</b>	<b>\$ 285,177</b>	<b>\$ 288,986</b>
<b>(including Beginning Fund Balance)</b>			
<b>TOTAL RESOURCES</b>	<b>\$ 263,261.29</b>	<b>\$ 285,177</b>	<b>\$ 288,986</b>
<b>REQUIREMENTS</b>			
<b>PERSONAL SERVICES</b>	<b>\$ 162,380.52</b>	<b>\$ 205,530</b>	<b>\$ 208,502</b>
<b>MATERIALS AND SUPPLIES</b>	<b>\$ 41,613.64</b>	<b>\$ 43,842</b>	<b>\$ 44,552</b>
<b>CAPITAL OUTLAY</b>	<b>\$ 9,777.82</b>	<b>\$ 8,200</b>	<b>\$ -</b>
<b>DEBT SERVICE</b>	<b>\$ 12,097.11</b>	<b>\$ 12,406</b>	<b>\$ 12,248</b>
<b>TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CONTINGENCY</b>	<b>\$ -</b>	<b>\$ 199</b>	<b>\$ 8,684</b>
<b>UNAPPROPRIATED</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ 225,869.09</b>	<b>\$ 285,177</b>	<b>\$ 288,986</b>

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

**PUBLIC WORKS DEPARTMENTAL UNIT #03C**

<b>APPROPRIATIONS</b>			
<b>CATEGORY</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Adopted</b>	<b>2014-2015 Approved</b>
<b>RESOURCES</b>	\$ 7,359.64	\$ 9,242	\$ 18,625
<b>(including Beginning Fund Balance)</b>			
<b>TOTAL RESOURCES</b>	\$ 7,359.64	\$ 9,242	\$ 18,625
<b>REQUIREMENTS</b>			
<b>PERSONAL SERVICES</b>	\$ 979.79	\$ 2,982	\$ 3,065
<b>MATERIALS AND SUPPLIES</b>	\$ 4,795.45	\$ 4,760	\$ 5,860
<b>CAPITAL OUTLAY</b>	\$ 1,515.86	\$ 1,500	\$ 9,700
<b>DEBT SERVICE</b>	\$ -	\$ -	\$ -
<b>TRANSFERS</b>	\$ -	\$ -	\$ -
<b>CONTINGENCY</b>	\$ -	\$ -	\$ -
<b>UNAPPROPRIATED</b>	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ 7,291.10	\$ 9,242	\$ 18,625

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

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

**#03 LIBRARY FUND**

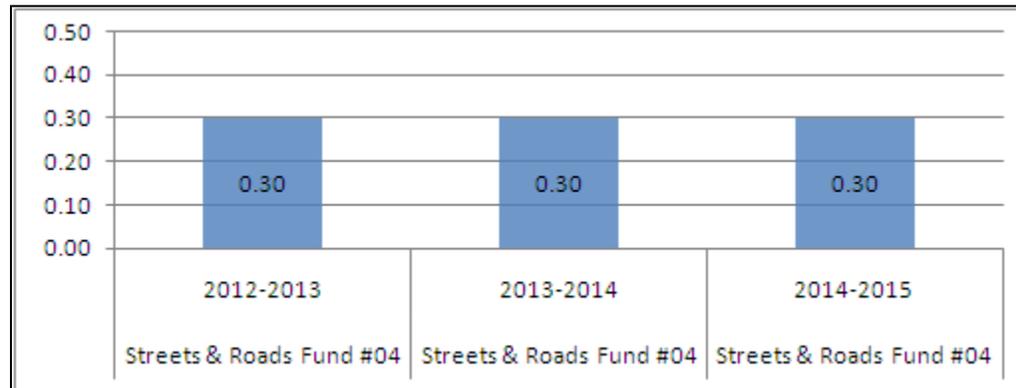
**BUDGET SUMMARY DETAIL**

## STREETS & ROADS FUND #04

### APPROPRIATIONS

CATEGORY	2012-2013 Actual	2013-2014 Adopted	2014-2015 Approved
<b>RESOURCES</b>	\$ 447,853.46	\$ 360,243	\$ 734,449
(including Beginning Fund Balance)			
<b>TOTAL RESOURCES</b>	\$ 447,853.46	\$ 360,243	\$ 734,449
<b>REQUIREMENTS</b>			
PERSONAL SERVICES	\$ 15,197.90	\$ 33,853	\$ 24,825
MATERIALS AND SUPPLIES	\$ 33,076.61	\$ 57,425	\$ 76,474
CAPITAL OUTLAY	\$ 14,702.73	\$ 166,999	\$ 363,000
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ 31,966	\$ 200,150
UNAPPROPRIATED	\$ -	\$ 70,000	\$ 70,000
<b>TOTAL REQUIREMENTS</b>	\$ 62,977.24	\$ 360,243	\$ 734,449

### FTE ALLOCATION



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. Review history: Adopted Budget of 2006.

### **Resources**

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

### **Requirements**

### **Personal Services**

For Fiscal Year 2014-2015, we will budget the staff-wide cost-of-living increase based on the CPI-U from December, 2012 to December, 2013 of 1.5%. Also assume that the separate merit raise based on performances for Fiscal Year 2013-2014 will be limited to 2.0%. The merit raise is based on the employee's job performance rating. And lastly also assume that the separate bonus elements for Fiscal Year 2014-2015 will not be executed this fiscal year. Additional assumptions include a 5% 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**

'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 traffic control signs to be used for utility work, beginning the department's effort to increase its equipment stock.

**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**

**WATER BONDED DEBT FUND #05**

<b>APPROPRIATIONS</b>			
<b>CATEGORY</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Adopted</b>	<b>2014-2015 Approved</b>
<b>RESOURCES</b>	\$ 65,278.54	\$ 65,271	\$ 66,058
<b>(including Beginning Fund Balance)</b>			
<b>TOTAL RESOURCES</b>	\$ 65,278.54	\$ 65,271	\$ 66,058
<b>REQUIREMENTS</b>			
<b>PERSONAL SERVICES</b>	\$ -	\$ -	\$ -
<b>MATERIALS AND SUPPLIES</b>	\$ 620.15	\$ 625	\$ 625
<b>CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -
<b>DEBT SERVICE</b>	\$ 20,820.00	\$ 20,820	\$ 20,820
<b>TRANSFERS</b>	\$ -	\$ -	\$ -
<b>CONTINGENCY</b>	\$ -	\$ -	\$ -
<b>UNAPPROPRIATED</b>	\$ -	\$ 43,720	\$ 43,720
<b>TOTAL REQUIREMENTS</b>	\$ 21,440.15	\$ 65,271	\$ 66,058

**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**

\$22,000 is transferred from the Water Fund to supplement this debt service.

**#05 WATER BONDED DEBT FUND**

**BUDGET SUMMARY DETAIL**

**TRAFFIC IMPACT FEES RESERVE FUND #06**

<b>APPROPRIATIONS</b>			
<b>CATEGORY</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Adopted</b>	<b>2014-2015 Approved</b>
<b>RESOURCES</b>	\$ 424,145.76	\$ 424,344	\$ 405,770
<b>(including Beginning Fund Balance)</b>			
<b>TOTAL RESOURCES</b>	\$ 424,145.76	\$ 424,344	\$ 405,770
<b>REQUIREMENTS</b>			
<b>PERSONAL SERVICES</b>	\$ -	\$ -	\$ -
<b>MATERIALS AND SUPPLIES</b>	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00
<b>CAPITAL OUTLAY</b>	\$ -	\$ 100,000	\$ 100,000
<b>DEBT SERVICE</b>	\$ -	\$ -	\$ -
<b>TRANSFERS</b>	\$ -	\$ -	\$ -
<b>CONTINGENCY</b>	\$ -	\$ -	\$ -
<b>UNAPPROPRIATED</b>	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ 1,300.00	\$ 424,344	\$ 405,770

**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.

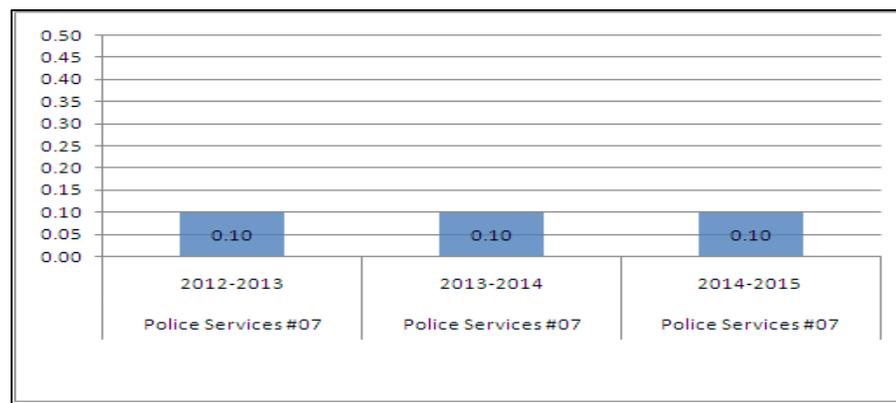
**#06 TRAFFIC IMPACT FEES RESERVE FUND**

**BUDGET SUMMARY DETAIL**

## POLICE SERVICES FUND #07

APPROPRIATIONS			
CATEGORY	2012-2013 Actual	2013-2014 Adopted	2014-2015 Approved
<b>RESOURCES</b>	\$ 281,374.29	\$ 292,801	\$ 335,030
(including Beginning Fund Balance)			
<b>TOTAL RESOURCES</b>	\$ 281,374.29	\$ 292,801	\$ 335,030
<b>REQUIREMENTS</b>			
PERSONAL SERVICES	\$ 6,010.74	\$ 11,189	\$ 8,295
MATERIALS AND SUPPLIES	\$ 192,856.90	\$ 204,008	\$ 207,627
CAPITAL OUTLAY	\$ -	\$ -	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ 31,604	\$ 63,108
UNAPPROPRIATED	\$ -	\$ 46,000	\$ 56,000
<b>TOTAL REQUIREMENTS</b>	\$ 198,867.64	\$ 292,801	\$ 335,030

### FTE ALLOCATION



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 hour 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.

### **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 2014-2015, we will budget the staff-wide cost-of-living increase based on the CPI-U from December, 2012 to December, 2013 of 1.5%. Also assume that the separate merit raise based on performances for Fiscal Year 2013-2014 will be limited to 2.0%. The merit raise is based on the employee's job performance rating. And lastly also assume that the separate bonus elements for Fiscal Year 2014-2015 will not be executed this fiscal year. Additional assumptions include a 5% 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**

\$197,021 in contract payments to Washington County Sheriff's Office for police services 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**

**WATER SYSTEM DEVELOPMENT CHARGES FUND #08**

APPROPRIATIONS			
CATEGORY	2012-2013 Actual	2013-2014 Adopted	2014-2015 Approved
<b>RESOURCES</b>	\$ 20,471.42	\$ 47,762	\$ 40,641
(including Beginning Fund Balance)			
<b>TOTAL RESOURCES</b>	\$ 20,471.42	\$ 47,762	\$ 40,641
<b>REQUIREMENTS</b>			
PERSONAL SERVICES	\$ -	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ 47,762	\$ 40,641
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -
UNAPPROPRIATED	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ -	\$ 47,762	\$ 40,641

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; 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 before December 31, 2015.

**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**

**WATER UTILITY DEPRECIATION FUND #09**

<b>APPROPRIATIONS</b>			
<b>CATEGORY</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Adopted</b>	<b>2014-2015 Approved</b>
<b>RESOURCES</b>	<b>\$ 199,003.21</b>	<b>\$ 204,112</b>	<b>\$ 256,473</b>
<b>(including Beginning Fund Balance)</b>			
<b>TOTAL RESOURCES</b>	<b>\$ 199,003.21</b>	<b>\$ 204,112</b>	<b>\$ 256,473</b>
<b>REQUIREMENTS</b>			
<b>PERSONAL SERVICES</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>MATERIALS AND SUPPLIES</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>CAPITAL OUTLAY</b>	<b>\$ 3,604.52</b>	<b>\$ 194,977</b>	<b>\$ 181,310</b>
<b>DEBT SERVICE</b>	<b>\$</b>		<b>\$</b>
<b>TRANSFERS</b>	<b>\$ 21,463</b>	<b>\$</b>	<b>-</b>
<b>CONTINGENCY</b>	<b>\$ -</b>	<b>\$ 8,735</b>	<b>\$ 74,763</b>
<b>UNAPPROPRIATED</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ 4,004.52</b>	<b>\$ 204,112</b>	<b>\$ 256,473</b>

**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 5/11/99. 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.

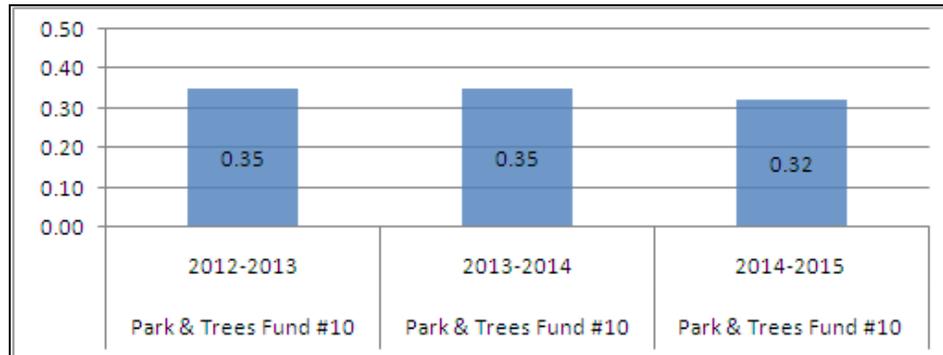
**#09 WATER UTILITY DEPRECIATION FUND**

**BUDGET SUMMARY DETAIL**

## PARK & TREES FUND #10

APPROPRIATIONS			
CATEGORY	2012-2013 Actual	2013-2014 Adopted	2014-2015 Approved
<b>RESOURCES</b>	\$ 69,458.23	\$ 108,220	\$ 104,119
<i>(including Beginning Fund Balance)</i>			
<b>TOTAL RESOURCES</b>	<b>\$ 69,458.23</b>	<b>\$ 108,220</b>	<b>\$ 104,119</b>
<b>REQUIREMENTS</b>			
PERSONAL SERVICES	\$ 20,550.14	\$ 34,104	\$ 23,263
MATERIALS AND SUPPLIES	\$ 33,616.59	\$ 54,916	\$ 58,413
CAPITAL OUTLAY	\$ -	\$ 200	\$ 200
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ 3,243
UNAPPROPRIATED	\$ -	\$ 19,000	\$ 19,000
<b>TOTAL REQUIREMENTS</b>	<b>\$ 54,166.73</b>	<b>\$ 108,220</b>	<b>\$ 104,119</b>

### FTE ALLOCATION



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. \$47,850 is also transferred from the General Fund to supplement revenues in this fund.

### **Requirements**

#### **Personal Services**

For Fiscal Year 2014-2015, we will budget the staff-wide cost-of-living increase based on the CPI-U from December, 2012 to December, 2013 of 1.5%. Also assume that the separate merit raise based on performances for Fiscal Year 2013-2014 will be limited to 2.0%. The merit raise is based on the employee's job performance rating. And lastly also assume that the separate bonus elements for Fiscal Year 2014-2015 will not be executed this fiscal year. Additional assumptions include a 5% 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**

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.

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 -N/A**

**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>2012-2013 Actual</b>	<b>2013-2014 Adopted</b>	<b>2014-2015 Approved</b>
<b>RESOURCES</b>	<b>\$ 65,482.23</b>	<b>\$ 98,805</b>	<b>\$ 91,919</b>
<b>(including Beginning Fund Balance)</b>			
<b>TOTAL RESOURCES</b>	<b>\$ 65,482.23</b>	<b>\$ 98,805</b>	<b>\$ 91,919</b>
<b>REQUIREMENTS</b>			
<b>PERSONAL SERVICES</b>	<b>\$ 20,550.14</b>	<b>\$ 34,104</b>	<b>\$ 23,263</b>
<b>MATERIALS AND SUPPLIES</b>	<b>\$ 31,875.81</b>	<b>\$ 48,801</b>	<b>\$ 43,213</b>
<b>CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 200</b>	<b>\$ 200</b>
<b>DEBT SERVICE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CONTINGENCY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,243</b>
<b>UNAPPROPRIATED</b>	<b>\$ -</b>	<b>\$ 19,000</b>	<b>\$ 19,000</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ 52,425.95</b>	<b>\$ 102,105</b>	<b>\$ 91,919</b>

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

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

**TREES DEPARTMENTAL UNIT #10T**

<b>APPROPRIATIONS</b>			
<b>CATEGORY</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Adopted</b>	<b>2014-2015 Approved</b>
<b>RESOURCES</b>	<b>\$ 3,976.00</b>	<b>\$ 9,415</b>	<b>\$ 12,200</b>
<b>(including Beginning Fund Balance)</b>			
<b>TOTAL RESOURCES</b>	<b>\$ 3,976.00</b>	<b>\$ 9,415</b>	<b>\$ 12,200</b>
<b>REQUIREMENTS</b>			
<b>PERSONAL SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>MATERIALS AND SUPPLIES</b>	<b>\$ 1,740.78</b>	<b>\$ 6,115</b>	<b>\$ 12,200</b>
<b>CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DEBT SERVICE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CONTINGENCY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>UNAPPROPRIATED</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,740.78</b>	<b>\$ 6,115</b>	<b>\$ 12,200</b>

**FTE ALLOCATION = NONE**

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

This Departmental Unit within the Parks & Trees Fund is 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**

**TRANSPORTATION DEVELOPMENT TAX RESERVE FUND #11**

CATEGORY	APPROPRIATIONS		
	2012-2013 Actual	2013-2014 Adopted	2014-2015 Approved
<b>RESOURCES</b> (including Beginning Fund Balance)	\$ 11,376.07	\$ 36,711	\$ 41,482
<b>TOTAL RESOURCES</b>	\$ 11,376.07	\$ 36,711	\$ 41,482
<b>REQUIREMENTS</b>			
PERSONAL SERVICES	\$ -	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ -	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ 36,711	\$ 41,482
UNAPPROPRIATED	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ -	\$ 36,711	\$ 41,482

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**

## CAPITAL EQUIPMENT RESERVE FUND #12

CATEGORY	APPROPRIATIONS		
	2012-2013 Actual	2013-2014 Adopted	2014-2015 Approved
<b>RESOURCES</b>	\$ -	\$ -	\$ -
<b>(including Beginning Fund Balance)</b>			
<b>TOTAL RESOURCES</b>	\$ -	\$ -	\$ -
<b>REQUIREMENTS</b>			
<b>PERSONAL SERVICES</b>	\$ -	\$ -	\$ -
<b>MATERIALS AND SUPPLIES</b>	\$ -	\$ -	\$ -
<b>CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -
<b>DEBT SERVICE</b>	\$ -	\$ -	\$ -
<b>TRANSFERS</b>	\$ -	\$ -	\$ -
<b>CONTINGENCY</b>	\$ -	\$ -	\$ -
<b>UNAPPROPRIATED</b>	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ -	\$ -	\$ -

**FTE ALLOCATION = NONE**

**Fund Type: Reserve**

**NARRATIVE**

### Fund Information

This Reserve Fund was established by Budget Resolution 2010-11 on June 8, 2010 to reserve funds for lease or purchase of capital equipment. As this is a Reserve account, it will require review before 2020.

**#12 CAPITAL EQUIPMENT RESERVE FUND**

**BUDGET SUMMARY DETAIL**

### CAPITAL RESERVE FUND #13

CATEGORY	APPROPRIATIONS		
	2012-2013 Actual	2013-2014 Adopted	2014-2015 Approved
<b>RESOURCES</b>	\$ 109,047.39	\$ 129,531	\$ 155,296
<b>(including Beginning Fund Balance)</b>			
<b>TOTAL RESOURCES</b>	<b>\$ 109,047.39</b>	<b>\$ 129,531</b>	<b>\$ 155,296</b>
<b>REQUIREMENTS</b>			
<b>PERSONAL SERVICES</b>	\$ -	\$ -	\$ -
<b>MATERIALS AND SUPPLIES</b>	\$ -	\$ -	\$ -
<b>CAPITAL OUTLAY</b>	\$ -	\$ 104,531	\$ 130,296
<b>DEBT SERVICE</b>	\$ -	\$ -	\$ -
<b>TRANSFERS</b>	\$ -	\$ -	\$ -
<b>CONTINGENCY</b>	\$ -	\$ 25,000	\$ 25,000
<b>UNAPPROPRIATED</b>	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	<b>\$ -</b>	<b>\$ 129,531</b>	<b>\$ 155,296</b>

**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**

## CAPITAL PROJECTS FUND #14

APPROPRIATIONS			
CATEGORY	2012-2013 Actual	2013-2014 Adopted	2014-2015 Approved
<b>RESOURCES</b>	\$ 7,838.38	\$ 538,720	\$ 479,585
<b>(including Beginning Fund Balance)</b>			
<b>TOTAL RESOURCES</b>	\$ 7,838.38	\$ 538,720	\$ 479,585
<b>REQUIREMENTS</b>			
<b>PERSONAL SERVICES</b>	\$ -	\$ -	\$ -
<b>MATERIALS AND SUPPLIES</b>	\$ -	\$ -	\$ -
<b>CAPITAL OUTLAY</b>	\$ 7,838.38	\$ 538,720	\$ 479,585
<b>DEBT SERVICE</b>	\$ -	\$ -	\$ -
<b>TRANSFERS</b>	\$ -	\$ -	\$ -
<b>CONTINGENCY</b>	\$ -	\$ -	\$ -
<b>UNAPPROPRIATED</b>	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ 7,838.38	\$ 538,720	\$ 479,585

**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.

**#14 CAPITAL PROJECTS FUND**

**BUDGET SUMMARY DETAIL**

**WATER UTILITY EQUIPMENT RESERVE FUND #15**

<b>APPROPRIATIONS</b>				
<b>CATEGORY</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Adopted</b>	<b>2014-2015 Approved</b>	
<b>RESOURCES</b>	\$ -	\$ 1,000	\$ 3,015	
<b>(including Beginning Fund Balance)</b>				
<b>TOTAL RESOURCES</b>	\$ -	\$ 1,000	\$ 3,015	
<b>REQUIREMENTS</b>				
<b>PERSONAL SERVICES</b>	\$ -	\$ -	\$ -	
<b>MATERIALS AND SUPPLIES</b>	\$ -	\$ -	\$ -	
<b>CAPITAL OUTLAY</b>	\$ -	\$ 1,000	\$ 3,015	
<b>DEBT SERVICE</b>	\$ -	\$ -	\$ -	
<b>TRANSFERS</b>	\$ -	\$ -	\$ -	
<b>CONTINGENCY</b>	\$ -	\$ -	\$ -	
<b>UNAPPROPRIATED</b>	\$ -	\$ -	\$ -	
<b>TOTAL REQUIREMENTS</b>	\$ -	\$ 1,000	\$ 3,015	

**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.

**Capital Outlay**

\$2,000 is being proposed in the capital outlay section as an initial contribution toward saving for a replacement pick-up truck for the Public Works Department.

**#15 WATER UTILITY EQUIPMENT RESERVE FUND**

**BUDGET SUMMARY DETAIL**

**WATER UTILITY RESERVE FUND #16**

<b>APPROPRIATIONS</b>			
<b>CATEGORY</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Adopted</b>	<b>2014-2015 Approved</b>
<b>RESOURCES</b>	\$ -	\$ -	\$ -
<b>(including Beginning Fund Balance)</b>			
<b>TOTAL RESOURCES</b>	\$ -	\$ -	\$ -
<b>REQUIREMENTS</b>			
<b>PERSONAL SERVICES</b>	\$ -	\$ -	\$ -
<b>MATERIALS AND SUPPLIES</b>	\$ -	\$ -	\$ -
<b>CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -
<b>DEBT SERVICE</b>	\$ -	\$ -	\$ -
<b>TRANSFERS</b>	\$ -	\$ -	\$ -
<b>CONTINGENCY</b>	\$ -	\$ -	\$ -
<b>UNAPPROPRIATED</b>	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ -	\$ -	\$ -

**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.

**#16 WATER UTILITY RESERVE FUND**

**BUDGET SUMMARY DETAIL**

**WATER UTILITY CAPITAL PROJECTS FUND #17**

CATEGORY	APPROPRIATIONS		
	2012-2013 Actual	2013-2014 Adopted	2014-2015 Approved
<b>RESOURCES</b>	\$ 97,660.40	\$ 2,699	\$ 4,969
(including Beginning Fund Balance)			
<b>TOTAL RESOURCES</b>	\$ 97,660.40	\$ 2,699	\$ 4,969
<b>REQUIREMENTS</b>			
PERSONAL SERVICES	\$ -	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ 91,735.54	\$ 2,699	\$ 4,969
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -
UNAPPROPRIATED	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ 91,735.54	\$ -	\$ -

**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**

Funds are budgeted for carryover costs from the remodel of the Public Works Building, as well as carryover costs from the Water System Improvement Project; both projects were budgeted for fiscal year 2011-2012, but may have some costs that extend into fiscal year 2014-2015.

**#17 WATER UTILITY CAPITAL PROJECTS FUND**

**BUDGET SUMMARY DETAIL**

**PARK SYSTEM DEVELOPMENT CHARGES FUND #18**

<b>APPROPRIATIONS</b>			
<b>CATEGORY</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Adopted</b>	<b>2014-2015 Approved</b>
<b>RESOURCES</b>	\$ 3,610.80	\$ 10,822	\$ 12,649
<b>(including Beginning Fund Balance)</b>			
<b>TOTAL RESOURCES</b>	\$ 3,610.80	\$ 10,822	\$ 12,649
<b>REQUIREMENTS</b>			
<b>PERSONAL SERVICES</b>	\$ -	\$ -	\$ -
<b>MATERIALS AND SUPPLIES</b>	\$ -	\$ -	\$ -
<b>CAPITAL OUTLAY</b>	\$ -	\$ 10,822	\$ 12,649
<b>DEBT SERVICE</b>	\$ -	\$ -	\$ -
<b>TRANSFERS</b>	\$ -	\$ -	\$ -
<b>CONTINGENCY</b>	\$ -	\$ -	\$ -
<b>UNAPPROPRIATED</b>	\$ -	\$ -	\$ -
<b>TOTAL REQUIREMENTS</b>	\$ -	\$ 10,822	\$ 12,649

**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**

## **BUDGET SUMMARY DETAIL ACROSS ALL FUNDS**