



FY 2017-2018

City of Banks – Adopted Budget





CITY OF BANKS
ADOPTED BUDGET FISCAL YEAR 2017-2018

ADOPTED – JUNE 22, 2017

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BUDGET OVERVIEW

2017-2018 BUDGET MESSAGE

April 8, 2017

City of Banks

Citizens of Banks,

I am pleased to present this balanced Fiscal Year 2017-2018 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 2017-2018. 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 2016 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 October 1st 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 2017-2018.

Based on the direction by the City Council at the Annual Council Retreat, assume that expenses totals stay the same for the fiscal Year 2017-2018. 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 2016-2017 operating budget.

Assume, also, that the other revenues will be identical, in actual dollar amounts, to those adopted in the Fiscal Year 2015-2016 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, that 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, 2017; an increase based on the individual performance, effective on July 1, 2017; and a separate bonus element applicable to employees with exemplary individual performances.

For Fiscal Year 2017-2018, assume that we will budget the staff-wide cost-of-living increase based on the CPI-U from December-2015 to December, 2016 (estimated this year to be 2.10%). Also assume that the separate merit raise base on performances for the Fiscal Year 2017-2018 will be limited to 3.5%. The separate bonus element for Fiscal Year 2017-2018 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 2017-2018 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 2017-2018 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 that there will be some new programs or projects in Fiscal Year 2017-2018

- Downtown/Main Street Master Plan
- Joint Emergency Planning
- Complete Zoning Ordinance Changes
- Economic Development Commission
- Water Rate Study

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, as in previous fiscal years, the employee vacation bank is fully funded, including allowance for all vacation earned in Fiscal Year 2017-2018 (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 adding 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.

We have begun to explore what the new water rate schedule will be for the next five to six years. The new water rate study started in 2014 and will include the dollar figures based on the amended Water Capital Improvements Project. This new water rate schedule looks to start in the new fiscal year.

Completion of Phase Two of the Public Library Renovation and Expansion project.

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: Stephanie Harr
CC1: Dan Keller	BC2: Open
CC2: Michael Nelson	BC3: Mike Lyda
CC3: Mark Walsh	BC4: Levi Eckhardt
CC4: Stephanie Jones	BC5: Open
CC5: Mark Gregg	BC6: Erica Harold-Heine
CC6: Teri Branstitre	BC7: Open

CITY ADMINISTRATION

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

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 2016/January 2017
Appoint Budget Committee Members	Tuesday, February 14, 2017 -or- Tuesday, March 14, 2017
Prepare Proposed Budget	Monday, March 29, 2017
Print 1 st Notice of Budget Committee Meeting: City Hall	Wednesday, March 15, 2017
Print 2 nd Notice of Budget Committee Meeting	Wednesday, March 22, 2017
Budget Committee Meets	Saturday, April 8, 2017 @ 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 19, 2017
Hold Public Budget Hearing	Tuesday, May 9, 2017 @ 7:00 P.M.
Enact Resolution to:	Tuesday, June 13, 2017 @ 7:00 P.M.
Adopt Budget	
Make Appropriations	
Impose and Categorize Taxes	
Submit Tax Certification Documents to the Assessor	Friday, July 7, 2017

COUNCIL GOALS FOR 2017

Adopted by City Council on December 13, 2016

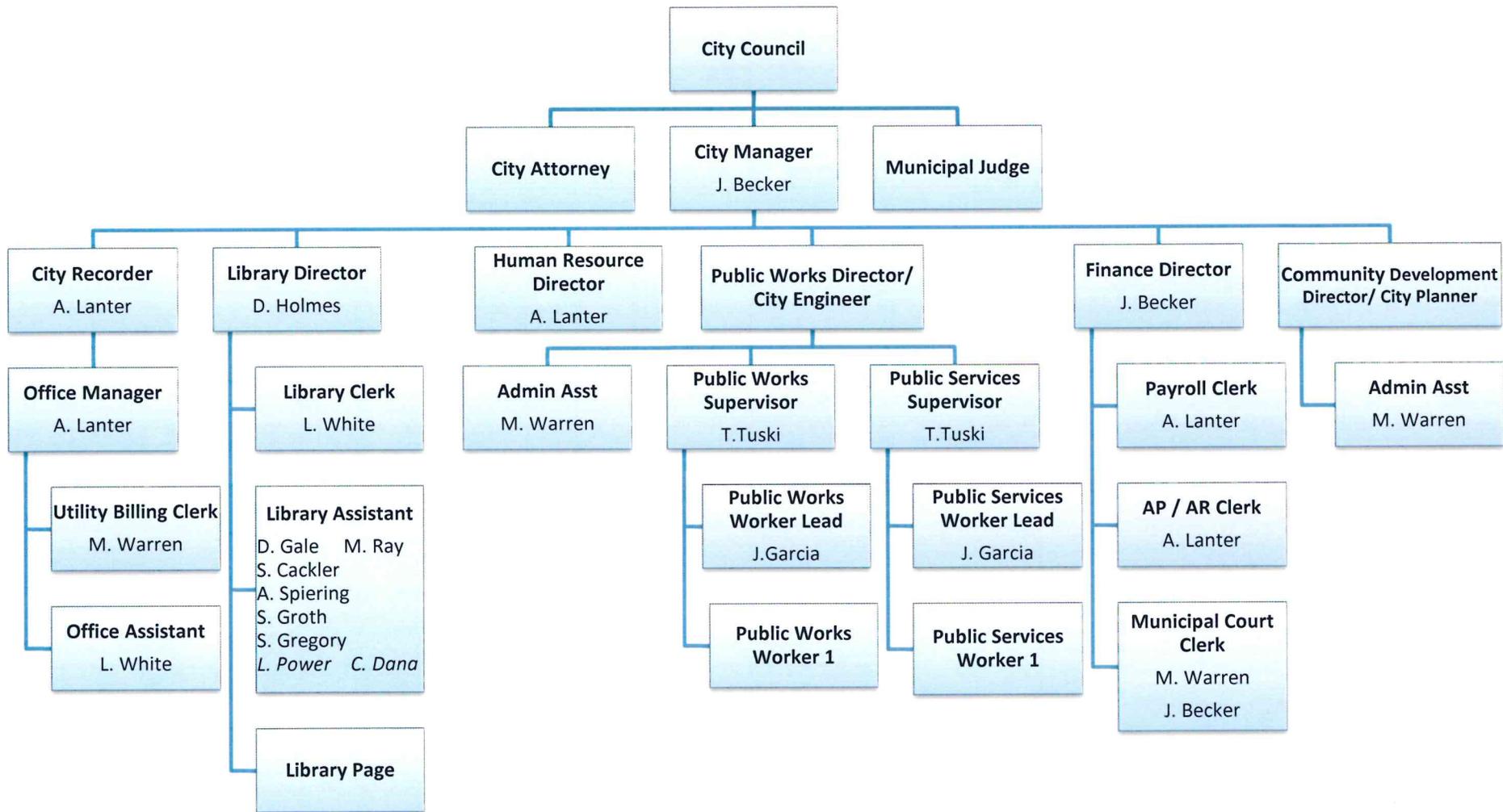
Top Long Term City Council Goals

1. Industrial Zone
2. Urban Renewal District
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

POSITION CLASSIFICATION

EMPLOYEES

AP/AR Clerk	Municipal Court Clerk
City Manager	Office Assistant
City Recorder	Public Works Director
Office Manager	Public Works Administrative Assistant
Community Development Administrative Assistant	Public Works Supervisor
Community Development Director	Public Services Supervisor
Finance Director	Public Works Worker Lead
Human Resource Director	Public Works Worker I
Library Director	Public Services Worker Lead
Library Assistant	Public Services Worker I
Library Page	Payroll Clerk
Library Clerk	Utility Billing Clerk

Jolynn Becker (Exempt)	Tom Tuski (Full-time)
Denise Holmes (Exempt)	Angie Lanter (Exempt)
Dana Gale (Part-time)	Jorge Garcia (Full-time)
Susan Cackler (Part-time)	Todd Evers (On-call)
Angie Spiering (Part-time)	Fred Evers (On-call)
Stephen Groth (Part-time)	Michelle Warren (Part-Time)
Laura White (On-call)	Lisa Power (On-Call)
Sara Gregory (On-Call)	
Michele Ray (On-call)	
Candii Dana (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.

	Transition Liability
1. Transition liability/(surplus) as of December 31, 2014	(\$320,547)
2. January 1, 2015 through June 30, 2015	
a. Transition liability/(surplus) rate	(9.29%)
b. Actual employer payroll	\$174,210
c. Payment to transition liability/(surplus)	(\$16,184)
3. July 1, 2015 through December 31, 2015	
a. Transition liability/(surplus) rate	(9.26%)
b. Actual employer payroll	\$180,512
c. Payment to transition liability/(surplus)	(\$16,715)
4. Supplemental payment to transition liability	0
5. Interest	(\$21,574)
6. Adjustment due to merged or spun-off employers	0
7. Transition liability/(surplus) as of December 31, 2015 (1.-2C.-3C.-4.+5.+6.)	(\$309,222)

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 through June 30, 2017. The Contribution rates are set each biennium, and the next rate will be reset on July 1, 2017 for the period of 2017-2019.

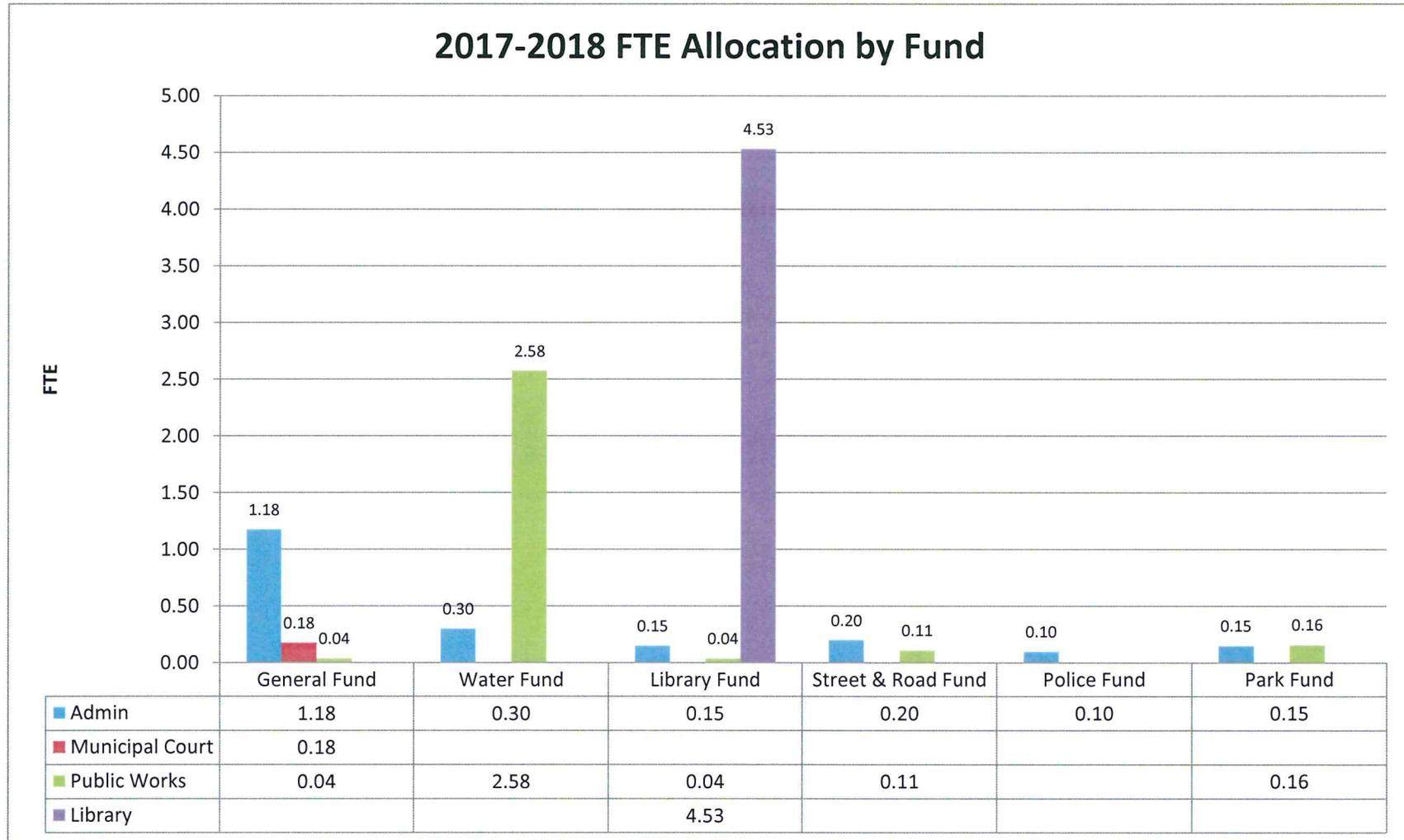
CAPITAL IMPROVEMENT PLAN

CITY OF BANKS PROPOSED PROJECT DESCRIPTION FY 2016-2017	Cost	2015-2016	2016-2017	2017-2018	2018-2019
Library Department					
None					
General / Financial Administration					
None					
Parks and Public Areas					
Greenville City Park Upgrades	\$250,000				1
Public Buildings					
Update and Remodel Council Chamber	\$35,000		2	2	
City Hall -Create a Work Room	\$15,000		2		2
City Hall - Create a Break Room	\$20,000		2		2
City Hall - Update Office	\$20,000		2		2
Phase 2 of Library Remodel	\$718,400		1	1	
Water System Improvement Projects					
Water Conservation Management Plan Update	\$30,000		2	2	
Water Rate Study	\$5,000		2	2	
Distribution System Looping & Upgrades	\$ 418,689		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	

Street Overlays (Residential and Others)				
Commerce Street Rebuild	\$500,000	1	1	
Repave Park, Woodman & Parmley Street	\$450,000	1		1
Old Town Sidewalk, Curb & Gutter Rebuild	\$250,000	1		

BUDGET SHEETS

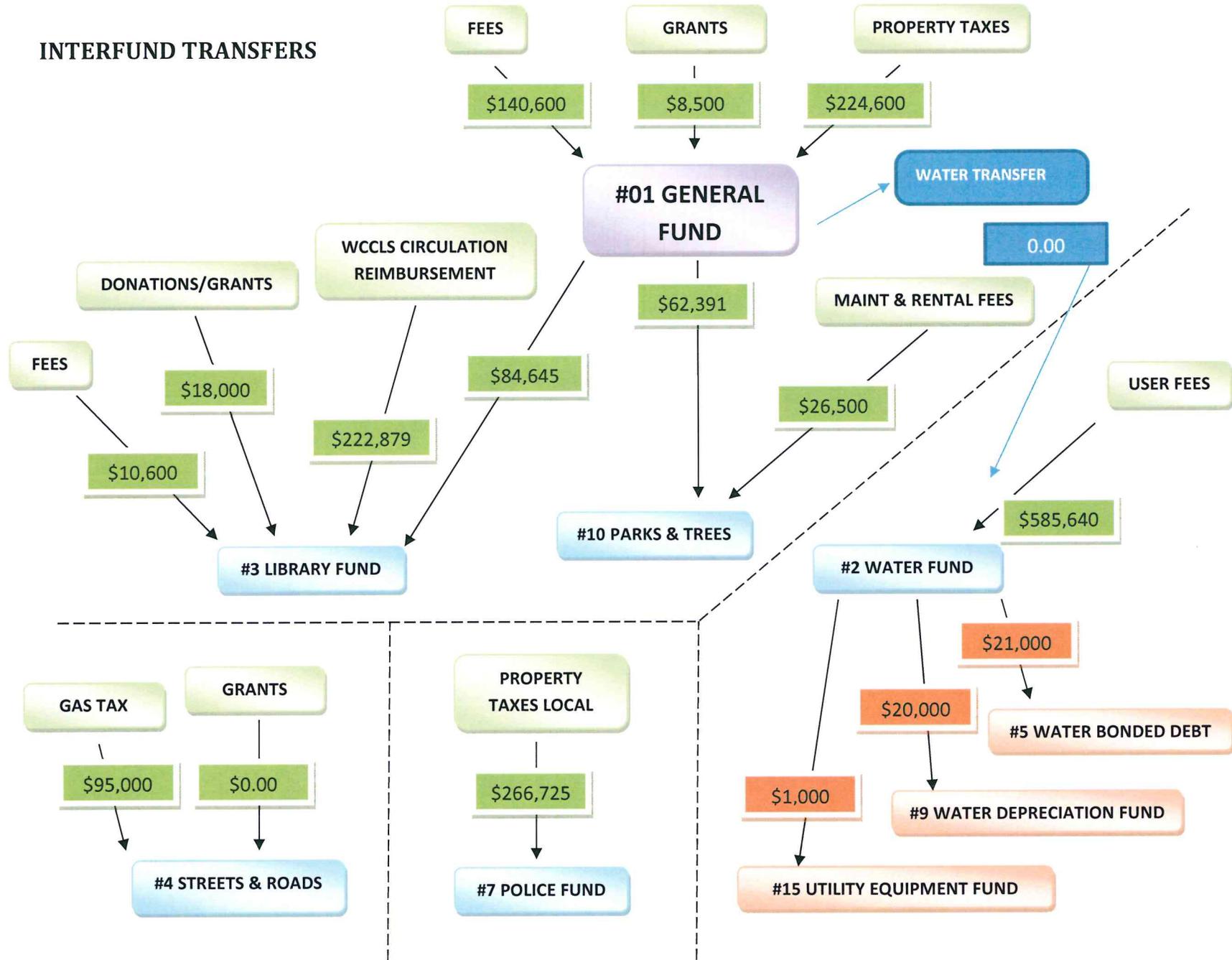
2017-2018 FTE ALLOCATION BY FUND - 9.71 TOTAL FTE



NORMAL EXPENSE DISTRIBUTION

Expense Item	Short Description	General Fund #01 Percentage	Water Fund #02 Percentage	Library Fund #03 Percentage	Police Services Fund #07 Percentage
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	2015-2016 Actual	2016-2017 Adopted	2017-2018 Approved
RESOURCES			
(including Beginning Fund Balance)	\$ 951,272.62	\$ 846,767	\$ 872,820
TOTAL RESOURCES	\$ 951,272.62	\$ 846,767	\$ 872,820
REQUIREMENTS			
PERSONNEL SERVICES	\$ 78,811.81	\$ 95,504	\$ 102,125
MATERIALS AND SUPPLIES	\$ 228,352.16	\$ 307,263	\$ 301,466
CAPITAL OUTLAY	\$ 27,093.16	\$ 107,000	\$ 50,000
DEBT SERVICE	\$ 1,617.70	\$ 1,600	\$ 1,850
TRANSFERS	\$ 121,227.00	\$ 192,654	\$ 147,036
CONTINGENCY	\$ -	\$ 42,746	\$ 170,443
UNAPPROPRIATED	\$ -	\$ 100,000	\$ 100,000
TOTAL REQUIREMENTS	\$ 457,101.83	\$ 846,767	\$ 872,920

	FTE ALLOCATION	
2015-2016	2016-2017	2017-2018
1.35	1.35	1.40

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 2017-2018, we will budget the staff-wide cost-of-living increase based on the CPI-U from December, 2015 to December, 2016 of 2.10%. Also assume that the separate merit raise based on performances for Fiscal Year 2017-2018 will be limited to 3.5%. The merit raise is based on the employee's job performance rating. And lastly also assume that the separate bonus elements for Fiscal Year 2017-2018 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

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			
CATEGORY	2015-2016 Actual	2016-2017 Adopted	2017-2018 Approved
RESOURCES	\$ 913,399.33	\$ 818,567	\$ 839,720
(including Beginning Fund Balance)			
TOTAL RESOURCES	\$ 913,399.33	\$ 818,567	\$ 839,720
REQUIREMENTS			
PERSONNEL SERVICES	\$ 69,750.33	\$ 81,625	\$ 88,450
MATERIALS AND SUPPLIES	\$ 140,385.51	\$ 126,715	\$ 132,801
CAPITAL OUTLAY	\$ 27,093.16	\$ 107,000	\$ 50,000
DEBT SERVICE	\$ 1,617.70	\$ 1,700	\$ 1,850
TRANSFERS	\$ 121,227.00	\$ 202,244	\$ 147,036
CONTINGENCY	\$ -	\$ 54,967	\$ 170,443
UNAPPROPRIATED	\$ -	\$ 100,000	\$ 100,000
TOTAL REQUIREMENTS	\$ 360,073.70	\$ 674,251	\$ 690,580

	FTE ALLOCATION	
	2015-2016	2016-2017
	1.18	1.18
		2017-2018
		1.18

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			
CATEGORY	2015-2016 Actual	2016-2017 Adopted	2017-2018 Approved
RESOURCES			
(including Beginning Fund Balance)	\$ 6,049.02	\$ 4,500	\$ 4,500
TOTAL RESOURCES	\$ 6,049.02	\$ 4,500	\$ 4,500
REQUIREMENTS			
PERSONNEL SERVICES	\$ 9,000.10	\$ 9,185	\$ 11,655
MATERIALS AND SUPPLIES	\$ 3,765.78	\$ 8,400	\$ 8,400
CAPITAL OUTLAY	\$ -	\$ -	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -
UNAPPROPRIATED	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 12,765.88	\$ 17,585	\$ 20,055

	FTE ALLOCATION	
2015-2016	2016-2017	2017-2018
.14	.14	.18

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	2015-2016 Actual	2016-2017 Adopted	2017-2018 Approved
RESOURCES			
(including Beginning Fund Balance)	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ -	\$ -	\$ -
REQUIREMENTS			
PERSONNEL SERVICES	\$ 61.38	\$ 2,010	\$ 2,020
MATERIALS AND SUPPLIES	\$ 4,251.06	\$ 6,865	\$ 5,765
CAPITAL OUTLAY	\$ -	\$ -	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -
UNAPPROPRIATED	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 4,312.44	\$ 8,875	\$ 7,785

	FTE ALLOCATION	
	2016-2017	2017-2018
2015-2016	.04	.04
.04	.04	.04

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			
CATEGORY	2015-2016 Actual	2016-2017 Adopted	2017-2018 Approved
RESOURCES			
(including Beginning Fund Balance)	\$ 31,824.27	\$ 23,700	\$ 28,700
TOTAL RESOURCES	\$ 31,824.27	\$ 23,700	\$ 28,700
REQUIREMENTS			
PERSONNEL SERVICES	\$ -	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ 79,949.81	\$ 175,500	\$ 154,500
CAPITAL OUTLAY	\$ -	\$ -	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -
UNAPPROPRIATED	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 79,949.81	\$ 175,500	\$ 154,500

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

WATER FUND #02

APPROPRIATIONS			
CATEGORY	2015-2016 Actual	2016-2017 Adopted	2017-2018 Approved
RESOURCES	\$ 610,081.74	\$ 753,578	\$ 714,485
(including Beginning Fund Balance)			
TOTAL RESOURCES	\$ 610,081.74	\$ 753,578	\$ 731,730
REQUIREMENTS			
PERSONNEL SERVICES	\$ 193,067.98	\$ 209,553	\$ 215,620
MATERIALS AND SUPPLIES	\$ 142,767.85	\$ 302,080	\$ 245,818
CAPITAL OUTLAY	\$ 11,750.24	\$ 19,340	\$ 14,000
DEBT SERVICE	\$ 182,087.37	\$ 179,778	\$ 199,949
TRANSFERS	\$ 63,500.00	\$ 32,000	\$ 42,000
CONTINGENCY	\$ -	\$ 827	\$ 4,343
UNAPPROPRIATED	\$ -	\$ 10,000	\$ 10,000
TOTAL REQUIREMENTS	\$ 593,173.44	\$ 753,578	\$ 731,730

	FTE Allocation	
2015-2016	2016-2017	2017-2018
2.85	3.05	2.88

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 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 2017-2018, we will budget the staff-wide cost-of-living increase based on the CPI-U from December, 2015 to December, 2016 of 2.10%. Also assume that the separate merit raise based on performances for Fiscal Year 2017-2018 will be limited to 3.5%. The merit raise is based on the employee's job performance rating. And lastly also assume that the separate bonus elements for Fiscal Year 2017-2018 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.

Included in this year budget are some hours for summer help to assist staff.

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

LIBRARY FUND #03

APPROPRIATIONS			
CATEGORY	2015-2016 Actual	2016-2017 Adopted	2017-2018 Approved
RESOURCES	\$ 320,167.62	\$ 356,798	\$ 405,183
(including Beginning Fund Balance)			
TOTAL RESOURCES	\$ 320,167.62	\$ 356,798	\$ 405,183
REQUIREMENTS			
PERSONNEL SERVICES	\$ 192,807.08	\$ 229,190	\$ 275,374
MATERIALS AND SUPPLIES	\$ 49,579.08	\$ 60,292	\$ 68,850
CAPITAL OUTLAY	\$ -	\$ 8,200	\$ 8,200
DEBT SERVICE	\$ 12,500.73	\$ 12,276	\$ 14,245
TRANSFERS	\$ -	\$ 25,000	\$ 25,000
CONTINGENCY	\$ -	\$ 840	\$ 3,514
UNAPPROPRIATED	\$ -	\$ 21,000	\$ 10,000
TOTAL REQUIREMENTS	\$ 273,886.89	\$ 356,798	\$ 405,183

	FTE ALLOCATION	
	2016-2017	2017-2018
2015-2016	3.81	4.72
3.75		

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 2015-16, the WCCLS funding distribution of Pool 1 provided 57.95% of the funding for the operating expenses of the Banks Library, up slightly from 57.3% in FY 2014-15. A "Windfall" Pool 2 distribution in the same year of \$48,784 increased the total % of WCCLS Funding to 65.2%.

FY2017-18 is the second year of the current 5-year levy cycle. Pool 1 funding for FY 2017-18 is \$172,737 and includes a 3% increase over FY2016-17. Beginning in FY2017-18, an additional distribution of \$43,142 will come 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 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 directly 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.

Other resources include transfers from the City's General Fund, income from fees and fines, local donations, program-related grants, and, once again, 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 2017-2018 the staff-wide cost-of-living increases will be based on the CPI-U from December 2015 to December 2016 of 2.1%. Also assume that the separate merit raise based on performance for Fiscal Year 2015-2016 will be limited to 3.5%. The merit raise is based on the employee's job performance rating. And lastly, also assume that the separate bonus elements for Fiscal Year 2017-2018 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.

With the addition of the community room and the ability to hold numerous library programs for all ages, and the additional money from the Jump Start Fund, a new full-time, exempt position has been created. The Library and Program Supervisor will be responsible for overseeing Youth and Adult Services and Programs, as well as assisting the Director with administrative and supervisory duties. Library open hours will also increase by three per week, making possible a consistent opening time of 10 am. The FTE for Library Assistants has been adjusted down from 2.77 to 2.53, because the Library Supervisor will be providing service to the public as a portion of those full-time hours. Total FTE is 4.07, including the Library Director and Supervisor positions.

Materials and Services

Requirements for materials and services line items reflect a projected 4% increase for inflation where needed. "Miscellaneous Equipment" includes funding for laptop for the new position to use both in-house and for outreach purposes, an I-Pad Air 2 for use in programs, for meeting packets, to increase efficiency in accepting credit card payments and to purchase some furniture for the new story area. Pool 2 funds will be used for the story area, library materials, additional IT consultant hours, staff skill training and contribute toward the community room grand opening celebration. Jump Start money will help to fund program and associated equipment costs. Building operation and maintenance costs were kept at last year's levels.

Capital Outlay

Allocation for possible replacement of one of the library's HVAC units is 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. A contingency transfer from 03A of \$25,000 is budgeted in case the fundraising for the Community Room falls short of expenses. This money is from the Pool 2 distribution and can only be used to buy furniture and equipment that will benefit the public, per the conditions of the distribution.

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

APPROPRIATIONS			
CATEGORY	2015-2016 Actual	2016-2017 Adopted	2017-2018 Approved
RESOURCES	\$ 314,804.62	\$ 337,744	\$ 386,073
(including Beginning Fund Balance)			
TOTAL RESOURCES	\$ 314,804.62	\$ 337,744	\$ 386,073
REQUIREMENTS			
PERSONNEL SERVICES	\$ 192,725.23	\$ 227,221	\$ 273,349
MATERIALS AND SUPPLIES	\$ 43,297.98	\$ 51,407	\$ 59,965
CAPITAL OUTLAY	\$ -	\$ -	\$ -
DEBT SERVICE	\$ 12,500.73	\$ 12,276	\$ 14,245
TRANSFERS	\$ -	\$ 25,000	\$ 25,000
CONTINGENCY	\$ -	\$ 840	\$ 3,514
UNAPPROPRIATED	\$ -	\$ 21,000	\$ 10,000
TOTAL REQUIREMENTS	\$ 248,523.94	\$ 337,744	\$ 386,073

	FTE ALLOCATION	
	2016-2017	2017-2018
2015-2016		
3.71	3.77	4.68

Fund Type: Special Revenue – Departmental Unit

PUBLIC WORKS DEPARTMENTAL UNIT #03C

APPROPRIATIONS			
CATEGORY	2015-2016 Actual	2016-2017 Adopted	2017-2018 Approved
RESOURCES	\$ 5,363.00	\$ 19,054	\$ 19,110
(including Beginning Fund Balance)			
TOTAL RESOURCES	\$ 5,363.00	\$ 19,054	\$ 19,110
REQUIREMENTS			
PERSONNEL SERVICES	\$ 81.85	\$ 1,969	\$ 2,025
MATERIALS AND SUPPLIES	\$ 5,281.10	\$ 8,885	\$ 8,885
CAPITAL OUTLAY	\$ -	\$ 8,200	\$ 8,200
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -
UNAPPROPRIATED	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 5,362.95	\$ 19,054	\$ 19,110

	FTE ALLOCATION	
	2016-2017	2017-2018
2015-2016		
.04	.04	.04

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

STREETS & ROADS FUND #04

APPROPRIATIONS

CATEGORY	2015-2016 Actual	2016-2017 Adopted	2017-2018 Approved
RESOURCES	\$ 615,424.90	\$ 637,415	\$ 668,212
(including Beginning Fund Balance)			
TOTAL RESOURCES	\$ 615,424.90	\$ 637,415	\$ 668,212
REQUIREMENTS			
PERSONNEL SERVICES	\$ 18,253.42	\$ 24,038	\$ 28,690
MATERIALS AND SUPPLIES	\$ 35,344.30	\$ 78,160	\$ 60,725
CAPITAL OUTLAY	\$ 55,055.44	\$ 121,000	\$ 255,000
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ 344,217	\$ 253,797
UNAPPROPRIATED	\$ -	\$ 70,000	\$ 70,000
TOTAL REQUIREMENTS	\$ 108,653.16	\$ 637,415	\$ 668,212

	FTE Allocation	
	2016-2017	2017-2018
2015-2016	.25	.31

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 2017-2018, we will budget the staff-wide cost-of-living increase based on the CPI-U from December, 2015 to December, 2016 of 2.10%. Also assume that the separate merit raise based on performances for Fiscal Year 2017-2018 will be limited to 3.5%. The merit raise is based on the employee's job performance rating. Lastly, assume that the separate bonus elements for Fiscal Year 2017-2018 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

'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

WATER BONDED DEBT FUND #05

CATEGORY	APPROPRIATIONS		
	2015-2016 Actual	2016-2017 Adopted	2017-2018 Approved
RESOURCES (including Beginning Fund Balance)	\$ 65,928.99	\$ 65,659	\$ 65,983
TOTAL RESOURCES	\$ 65,928.99	\$ 65,659	\$ 65,983
REQUIREMENTS			
PERSONAL SERVICES	\$ -	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ 620.10	\$ 635	\$ 635
CAPITAL OUTLAY	\$ -	\$ -	\$ -
DEBT SERVICE	\$ 20,820.00	\$ 20,820	\$ 20,820
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ 484	\$ 808
UNAPPROPRIATED	\$ -	\$ 43,720	\$ 43,720
TOTAL REQUIREMENTS	\$ 21,440.10	\$ 65,659	\$ 65,983

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

TRAFFIC IMPACT FEES RESERVE FUND #06

APPROPRIATIONS			
CATEGORY	2015-2016 Actual	2016-2017 Adopted	2017-2018 Approved
RESOURCES	\$ 427,291.58	\$ 427,703	\$ 429,283
(including Beginning Fund Balance)			
TOTAL RESOURCES	\$ 427,291.58	\$ 427,703	\$ 429,283
REQUIREMENTS			
PERSONAL SERVICES	\$ -	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ 1,224.35	\$ 1,300	\$ 1,300
CAPITAL OUTLAY	\$ -	\$ 250,000	\$ 250,000
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ 176,403	\$ 177,983
UNAPPROPRIATED	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 1,224.35	\$ 427,703	\$ 429,283

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	2015-2016 Actual	2016-2017 Adopted	2017-2018 Approved
RESOURCES (including Beginning Fund Balance)	\$ 434,543.57	\$ 472,775	\$ 551,947
TOTAL RESOURCES	\$ 434,543.57	\$ 472,775	\$ 551,947
REQUIREMENTS			
PERSONAL SERVICES	\$ 7,671.95	\$ 9,130	\$ 9,550
MATERIALS AND SUPPLIES	\$ 211,286.37	\$ 221,044	\$ 281,931
CAPITAL OUTLAY	\$ -	\$ -	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ 186,601	\$ 204,466
UNAPPROPRIATED	\$ -	\$ 56,000	\$ 56,000
TOTAL REQUIREMENTS	\$ 218,958.32	\$ 472,775	\$ 551,947

	FTE Allocation	
2015-2016	2016-2017	2017-2018
.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 2017-2018, we will budget the staff-wide cost-of-living increase based on the CPI-U from December, 2016 to December, 2017 of 2.10%. Also assume that the separate merit raise based on performances for Fiscal Year 2017-2018 will be limited to 3.5%. The merit raise is based on the employee's job performance rating. Lastly, assume that the separate bonus elements for Fiscal Year 2017-2018 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 looking to increase the hours from 50 to 56 hours, \$222,374 vs \$249,059 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	2015-2016 Actual	2016-2017 Adopted	2017-2018 Approved
RESOURCES	\$ 20,807.83	\$ 29,345	\$ 29,514
(including Beginning Fund Balance)			
TOTAL RESOURCES	\$ 20,807.83	\$ 29,345	\$ 29,514
REQUIREMENTS			
PERSONAL SERVICES	\$ -	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ 29,345	\$ 29,514
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -
UNAPPROPRIATED	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ -	\$ 29,345	\$ 29,514

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 2016/2017.

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

CATEGORY	APPROPRIATIONS		
	2015-2016 Actual	2016-2017 Adopted	2017-2018 Approved
RESOURCES (including Beginning Fund Balance)	\$ 225,995.83	\$ 176,192	\$ 157,560
TOTAL RESOURCES	\$ 225,995.83	\$ 176,192	\$ 157,560
REQUIREMENTS			
PERSONAL SERVICES	\$	\$	\$
MATERIALS AND SUPPLIES	\$ 344.35	\$ 350	\$ 350
CAPITAL OUTLAY	\$ 59,352.63	\$ 100,000	\$ 120,000
DEBT SERVICE	\$		\$
TRANSFERS	\$ -	\$	-
CONTINGENCY	\$ -	\$ 75,842	\$ 37,210
UNAPPROPRIATED	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 59,696.98	\$ 176,192	\$ 157,560

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

PARK & TREES FUND #10

APPROPRIATIONS			
CATEGORY	2015-2016 Actual	2016-2017 Adopted	2017-2018 Approved
RESOURCES (including Beginning Fund Balance)	\$ 78,492.98	\$ 216,760	\$ 98,890
TOTAL RESOURCES	\$ 78,492.98	\$ 216,760	\$ 98,890
REQUIREMENTS			
PERSONAL SERVICES	\$ 14,768.67	\$ 19,415	\$ 24,415
MATERIALS AND SUPPLIES	\$ 44,624.96	\$ 76,781	\$ 54,130
CAPITAL OUTLAY	\$ -	\$ 100,000	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ 1,564	\$ 1,345
UNAPPROPRIATED	\$ -	\$ 19,000	\$ 19,000
TOTAL REQUIREMENTS	\$ 59,393.63	\$ 216,760	\$ 98,890

	FTE Allocation	
2015-2016	2016-2017	2017-2018
.27	.23	.31

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 2017-2018, we will budget the staff-wide cost-of-living increase based on the CPI-U from December, 2015 to December, 2016 of 2.10%. Also assume that the separate merit raise based on performances for Fiscal Year 2017-2018 will be limited to 3.5%. The merit raise is based on the employee's job performance rating. And lastly also assume that the separate bonus elements for Fiscal Year 2017-2018 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

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

APPROPRIATIONS			
CATEGORY	2015-2016 Actual	2016-2017 Adopted	2017-2018 Approved
RESOURCES	\$ 74,662.98	\$ 207,610	\$ 88,290
(including Beginning Fund Balance)			
TOTAL RESOURCES	\$ 74,662.98	\$ 207,610	\$ 88,290
REQUIREMENTS			
PERSONAL SERVICES	\$ 14,768.67	\$ 19,415	\$ 24,415
MATERIALS AND SUPPLIES	\$ 40,795.24	\$ 67,631	\$ 43,530
CAPITAL OUTLAY	\$ -	\$ 100,000	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ 1,564	\$ 1,345
UNAPPROPRIATED	\$ -	\$ 19,000	\$ 19,000
TOTAL REQUIREMENTS	\$ 55,555.91	\$ 207,610	\$ 88,290

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

APPROPRIATIONS			
CATEGORY	2015-2016 Actual	2016-2017 Adopted	2017-2018 Approved
RESOURCES	\$ 3,830.00	\$ 9,150	\$ 10,600
(including Beginning Fund Balance)			
TOTAL RESOURCES	\$ 3,830.00	\$ 9,150	\$ 10,600
REQUIREMENTS			
PERSONAL SERVICES	\$ -	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ 3,829.72	\$ 9,150	\$ 10,600
CAPITAL OUTLAY	\$ -	\$ -	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -
UNAPPROPRIATED	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 3,829.72	\$ 9,150	\$ 10,600

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

TRANSPORTATION DEVELOPMENT TAX RESERVE FUND #11

CATEGORY	APPROPRIATIONS		
	2015-2016 Actual	2016-2017 Adopted	2017-2018 Approved
RESOURCES (including Beginning Fund Balance)	\$ 11,563.04	\$ 35,904	\$ 41,881
TOTAL RESOURCES	\$ 11,563.04	\$ 35,904	\$ 41,881
REQUIREMENTS			
PERSONAL SERVICES	\$ -	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ -	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ 35,904	\$ 41,881
UNAPPROPRIATED	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ -	\$ 35,904	\$ 41,881

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

TRANSPORTATION SYSTEM DEVELOPMENT CHARGE FUND #12

CATEGORY	APPROPRIATIONS		
	2015-2016 Actual	2016-2017 Adopted	2017-2018 Approved
RESOURCES	\$ -	\$ 21.600	\$ 21.700
(including Beginning Fund Balance)			
TOTAL RESOURCES	\$ -	\$ 21.600	\$ 21.700
REQUIREMENTS			
PERSONAL SERVICES	\$ -	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ -	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ 21.600	\$ 21.700
UNAPPROPRIATED	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ -	\$ 21.600	\$ 21.700

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

CAPITAL RESERVE FUND #13

CATEGORY	APPROPRIATIONS		
	2015-2016 Actual	2016-2017 Adopted	2017-2018 Approved
RESOURCES	\$ 186,323.53	\$ 132,084	\$ 227,108
(including Beginning Fund Balance)			
TOTAL RESOURCES	\$ 186,323.53	\$ 132,084	\$ 227,108
REQUIREMENTS			
PERSONAL SERVICES	\$ -	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ 100,000	\$ 150,000
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ 32,084	\$ 77,108
UNAPPROPRIATED	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ -	\$ 132,084	\$ 227,108

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

CATEGORY	APPROPRIATIONS		
	2015-2016 Actual	2016-2017 Adopted	2017-2018 Approved
RESOURCES	\$ 4,971.45	\$ 619,000	\$ 871,438
(including Beginning Fund Balance)			
TOTAL RESOURCES	\$ 4,971.45	\$ 619,000	\$ 871,438
REQUIREMENTS			
PERSONAL SERVICES	\$ -	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ 4,971.45	\$ 619,000	\$ 871,438
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -
UNAPPROPRIATED	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 4,971.45	\$ 619,000	\$ 871,438

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 Banks Library Community Room.

#14 CAPITAL PROJECTS FUND

BUDGET SUMMARY DETAIL

WATER UTILITY EQUIPMENT RESERVE FUND #15

APPROPRIATIONS			
CATEGORY	2015-2016 Actual	2016-2017 Adopted	2017-2018 Approved
RESOURCES	\$ 6,038.00	\$ -	\$ -
(including Beginning Fund Balance)			
TOTAL RESOURCES	\$ 6,038.00	\$ -	\$ -
REQUIREMENTS			
PERSONAL SERVICES	\$ -	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ 6,038.00	\$ -	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -
UNAPPROPRIATED	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 6,038.00	\$ -	\$ -

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

WATER UTILITY RESERVE FUND #16

CATEGORY	APPROPRIATIONS		
	2015-2016 Actual	2016-2017 Adopted	2017-2018 Approved
RESOURCES (including Beginning Fund Balance)	\$ -	\$ 1,000	\$ 1,555
TOTAL RESOURCES	\$ -	\$ 1,000	\$ 1,555
REQUIREMENTS			
PERSONAL SERVICES	\$ -	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ 1,000	\$ 1,555
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -
UNAPPROPRIATED	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ -	\$ 1,000	\$ 1,555

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

WATER UTILITY CAPITAL PROJECTS FUND #17

CATEGORY	APPROPRIATIONS		
	2015-2016 Actual	2016-2017 Adopted	2017-2018 Approved
RESOURCES	\$ 451.63	\$ 3,511,503	\$ 3,604,535
(including Beginning Fund Balance)			
TOTAL RESOURCES	\$ 451.63	\$ 3,511,503	\$ 3,604,535
REQUIREMENTS			
PERSONAL SERVICES	\$ -	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ 451.63	\$ 3,511,503	\$ 3,604,535
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -
UNAPPROPRIATED	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 451.63	\$ 3,511,503	\$ 3,604,535

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

PARK SYSTEM DEVELOPMENT CHARGES FUND #18

APPROPRIATIONS			
CATEGORY	2015-2016 Actual	2016-2017 Adopted	2017-2018 Approved
RESOURCES	\$ 3,677.21	\$ 9,090	\$ 10,120
(including Beginning Fund Balance)			
TOTAL RESOURCES	\$ 3,677.21	\$ 9,090	\$ 10,120
REQUIREMENTS			
PERSONAL SERVICES	\$ -	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ 9,090	\$ 10,120
DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -
UNAPPROPRIATED	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ -	\$ 9,090	\$ 10,120

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