

Overview of City Fund Accounting Structure

Fund No	Fund Name	Type	Description
001	General Fund	General	Accounts for primary government operations and activities not budgeted elsewhere
003	Risk Management Fund	Internal Service	Accounts for administration and associated costs of workers' comp and other insurance programs
010	Public Safety Fund	Special Revenue	Accounts for revenues collected for the purpose of providing funding for public safety.
013	Gas Tax Fund	Special Revenue	Accounts for revenue from state gas taxes apportioned by State of Oregon for roads
014	Sanitary Sewer Maintenance Fund	Enterprise	Accounts for sewer operation & maintenance
015	Park Dedication Fund	Special Revenue	Accounts for specified resources to be expended on park and recreation improvements & new construction
016	Cemetery Fund	Special Revenue	Accounts for the principle balance of the cemetery trust and for special projects at the cemetery.
018	Parking Facilities Fund	Enterprise	Accounts for maintenance and operation of off-street parking facilities
019	Building Safety Fund	Special Revenue	Accounts for fees received for licenses and permits for building inspection
020	Sewer Collection System SDC Fund	Enterprise	Accounts for SDCs used to maintain the sewer collection infrastructure
021	Street SDC Fund	Special Revenue	Accounts for SDCs to be expended on street improvements & maintenance
022	Storm Drain SDC Fund	Enterprise	Accounts for SDCs that are used to expand storm drain infrastructures
023	Sewage Treatment SDC Fund	Enterprise	Accounts for SDCs for improvements and expansion of capacity of Regional Waste Water Treatment Plant
024	Street Utility Fund	Special Revenue	Accounts for utility fees to be expended on street improvements & maintenance
025	Regional CAD Fund	Enterprise	Accounts for funds being expended to establish and operate a regional public safety dispatch system
030	Community Promotions Fund	Special Revenue	Accounts for transient lodging tax to be expended on projects that promote tourism & the community
037	Comm. Dev. Block Grant Fund	Special Revenue	Accounts for federal community block grant funds to be spent on neighborhood revitalization projects
039	Police Grant Fund	Special Revenue	Accounts for Federal COPS grant funds to be expended on local law enforcement
041	Greenway Construction Fund	Capital Projects	Accounts for construction of Bear Creek greenways
042	Street Improvement Fund	Capital Projects	Accounts for outside funds received and used for street improvements & maintenance
043	Street Bond Construction Fund	Capital Projects	Accounts for the proceeds of gas tax bond proceeds used for the expansion of streets
044	Special Sidewalk Fund	Special Revenue	Accounts for the expenditure of the proceeds of the Sidewalk Bonds and Sidewalk grants.
046	Storm Drain Utility Fund	Enterprise	Accounts for storm drain utility operations and maintenance
060	General Bond Fund	Debt Service	Accounts for principal and interest on general obligation debt
062	Revenue Bond Fund	Debt Service	Established to account for debt payments on \$9.3M Gas Tax Bond issuance (2/99)
070	Special Assessment Const. Fund	Capital Projects	Accounts for construction of improvements associated with Local Improvement Districts (LID)
082	Fleet Maintenance Fund	Internal Service	Accounts for fleet maintenance services
090	Sewage Treatment Fund	Enterprise	Accounts for Regional Waste Water Treatment Plant operations & maintenance
091	Veterans Park Fund	Special Revenue	Accounts for the betterment of Veterans Memorial in Medford's Veteran's Park
094	Bear Creek Reconstruction Fund	Special Revenue	Accounts for funds dedicated to erect Leather's playground facilities in Bear Creek Park
095	Bear Creek Maintenance Fund	Special Revenue	Accounts for monies dedicated to repair and maintain Leather's playground facilities in Bear Creek Park
098	Park Utility Fund	Special Revenue	Accounts for the operation, maintenance and construction of parks, facilities, beautification & right of way areas.
171	Bancroft Bond Funds	Debt Service	Accounts for principal and interest payments on special assessment improvements bonds (Bancroft Bonds)

FUND TYPE DESCRIPTION

GENERAL FUND

Accounts for the financial operation of the City not accounted for in any other fund. Principal sources of revenue are property taxes, franchise fees and State-shared revenue. Expenditures are for primary general government operations.

SPECIAL REVENUE FUND

Accounts for revenue from specific taxes and other dedicated revenues.

DEBT SERVICE FUND

Accounts for payment of principal and interest on bonded debt.

CAPITAL PROJECTS FUND

Accounts for resources used for the acquisition and construction of capital facilities (such as the City Hall Annex) other than those financed by proprietary (i.e., run like a business) funds (such as Sewage Treatment Plant expansion).

ENTERPRISE FUND

Accounts for the acquisition, operation and maintenance of City facilities and services, which are entirely or predominately self-supporting through service charges to customers.

INTERNAL SERVICE FUND

Accounts for activities and services performed primarily for other organizational units within the City. Revenues are charges to users' agencies that recover costs.

GENERAL FUND (001) This fund accounts for the financial operations of the City not accounted for in any other fund. Principal sources of revenue are property taxes, franchise fees and State shared revenues. Expenditures are for primary general governmental operations, public safety and recreation.

	02-03	03-05	05-07	07-09	07-09	07-09
RESOURCES & REQUIREMENTS	ACTUAL	ACTUAL	ADJUSTED	CTY MGR	BGT COMM	COUNCIL
			BUDGET	PROPOSED	APPROVED	ADOPTED
RESOURCES						
PROPERTY TAXES	19,408,538	42,506,430	48,484,000	54,546,000	54,546,000	54,546,000
OTHER TAXES	879,522	1,817,743	1,847,000	2,580,000	2,580,000	2,580,000
FRANCHISE FEES	4,568,077	9,700,743	10,379,000	13,320,000	13,320,000	13,320,000
LICENSES & PERMITS	285,149	1,004,271	1,133,000	1,472,000	1,472,000	1,472,000
STATE SHARED REVENUE	1,369,401	3,024,533	3,097,000	3,963,000	3,963,000	3,963,000
GRANTS	325,900	1,124,407	2,121,970	75,200	75,200	75,200
CHARGES FOR SERVICES	665,947	1,808,824	1,879,470	2,118,800	2,118,800	2,118,800
GENERAL GOVERNMENT	231,125	262,158	462,120	162,400	162,400	162,400
INTERGOVERNMENTAL REVENUE	2,006,073	4,013,879	4,014,600	4,877,700	4,877,700	4,877,700
FINES & FORFEITURES	1,049,671	2,459,993	2,344,000	2,638,000	2,638,000	2,638,000
CONTRIBUTIONS & DONATIONS	521	32,185	3,450	5,000	5,000	5,000
BOND PROCEEDS	-	29,205,000	-	-	-	-
INTEREST INCOME	320,325	602,076	884,500	1,544,500	1,544,500	1,544,500
RENT	31,589	52,988	50,000	50,000	50,000	50,000
SALES	35,134	1,204,679	526,500	1,500	1,500	1,500
TRANSFERS	1,152,140	3,394,330	3,293,450	3,662,430	3,662,430	3,662,430
DEPOSITS & OTHER	945	400	-	320,000	320,000	320,000
SUB-TOTAL	32,330,057	102,214,640	80,520,060	91,336,530	91,336,530	91,336,530
BEGINNING FUND BALANCE	16,048,563	14,878,188	14,036,660	16,229,200	16,241,200	16,241,200
Total Resources	48,378,619	117,092,828	94,556,720	107,565,730	107,577,730	107,577,730
REQUIREMENTS						
PERSONAL SERVICES	25,025,912	81,055,811	61,440,030	69,113,730	69,441,960	69,441,960
MATERIALS & SERVICES	4,874,556	11,601,641	13,073,838	13,599,940	13,610,440	13,610,440
CAPITAL OUTLAYS	598,993	1,483,200	1,083,530	1,578,120	1,578,120	1,578,120
C.I.P. PROJECTS	2,067,725	3,774,939	5,271,910	3,756,290	3,768,290	3,768,290
TRANSFERS	933,246	3,453,373	5,625,640	5,972,250	5,972,250	5,972,250
SUB-TOTAL	33,500,431	101,368,965	86,494,948	94,020,330	94,371,060	94,371,060
CONTINGENCY	-	-	4,298,962	10,339,000	10,381,000	10,381,000
Unappropriated Ending Fund Balance	14,878,188	15,723,863	3,762,810	3,206,400	2,825,670	2,825,670
Total Requirements	48,378,619	117,092,828	94,556,720	107,565,730	107,577,730	107,577,730

RISK MANAGEMENT FUND (003) This fund accounts for all insurance services provided by the City.

	02-03	03-05	05-07	07-09	07-09	07-09
RESOURCES & REQUIREMENTS	ACTUAL	ACTUAL	ADJUSTED BUDGET	CTY MGR PROPOSED	BGT COMM APPROVED	COUNCIL ADOPTED
RESOURCES						
GENERAL GOVERNMENT	467,948	1,448,867	1,984,840	2,312,300	2,312,300	2,312,300
INTEREST INCOME	12,529	18,442	24,600	42,900	42,900	42,900
OTHER & TRANSFERS	-	249,910	-	-	-	-
SUB-TOTAL	480,477	1,717,219	2,009,440	2,355,200	2,355,200	2,355,200
BEGINNING FUND BALANCE	795,265	501,720	577,470	776,300	776,300	776,300
Total Resources	1,275,742	2,218,939	2,586,910	3,131,500	3,131,500	3,131,500
REQUIREMENTS						
PERSONAL SERVICES	99,499	227,518	255,290	279,660	279,660	279,660
MATERIALS & SERVICES	655,820	1,439,486	1,740,920	1,824,960	1,824,960	1,824,960
CAPTAL OUTLAY	1,964	-	-	-	-	-
SERVICE PAYMENTS	-	-	-	-	-	-
TRANSFERS	16,740	59,190	21,000	125,200	125,200	125,200
SUB-TOTAL	774,022	1,726,194	2,017,210	2,229,820	2,229,820	2,229,820
CONTINGENCY	-	-	249,530	263,100	263,100	263,100
Unappropriated Ending Fund Balance	501,720	492,745	320,170	638,580	638,580	638,580
Total Requirements	1,275,742	2,218,939	2,586,910	3,131,500	3,131,500	3,131,500

PUBLIC SAFETY FUND (010) This fund accounts for revenues collected for the purpose of funding public safety.

	02-03	03-05	05-07	07-09	07-09	07-09
RESOURCES & REQUIREMENTS	ACTUAL	ACTUAL	ADJUSTED BUDGET	CTY MGR PROPOSED	BGT COMM APPROVED	COUNCIL ADOPTED
RESOURCES						
CHARGES FOR SERVICE	-	-	336,000	2,090,000	2,090,000	2,090,000
SUB-TOTAL	-	-	336,000	2,090,000	2,090,000	2,090,000
BEGINNING FUND BALANCE	-	-	-	207,570	207,570	207,570
Total Resources	-	-	336,000	2,297,570	2,297,570	2,297,570
REQUIREMENTS						
PERSONAL SERVICES	-	-	296,000	2,015,370	2,015,370	2,015,370
MATERIALS & SERVICES	-	-	40,000	282,200	282,200	282,200
SUB-TOTAL	-	-	336,000	2,297,570	2,297,570	2,297,570
CONTINGENCY	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-
Total Requirements	-	-	336,000	2,297,570	2,297,570	2,297,570

GAS TAX FUND (013) This fund accounts for revenue from state gasoline taxes apportioned from the State of Oregon and expenditures as specified under Article IX, Section 3, of the Constitution of the State of Oregon.

	02-03	03-05	05-07	07-09	07-09	07-09
RESOURCES & REQUIREMENTS	ACTUAL	ACTUAL	ADJUSTED	CTY MGR	BGT COMM	COUNCIL
			BUDGET	PROPOSED	APPROVED	ADOPTED
RESOURCES						
STATE SHARED REVENUE	2,661,858	14,705,941	6,873,000	7,000,000	7,000,000	7,000,000
CHARGES FOR SERVICES	5,535	1,620	181,300	480,000	480,000	480,000
GENERAL GOVERNMENT	142,540	62,816	121,000	-	-	-
INTERGOVERNMENTAL REVENUE	3,161	6,450	30,000	-	-	-
INTEREST INCOME	53,366	426,168	753,500	1,315,700	1,315,700	1,315,700
OTHER & TRANSFERS	19,796	62,458	64,800	-	-	-
SUB-TOTAL	2,886,257	15,265,454	8,023,600	8,795,700	8,795,700	8,795,700
BEGINNING FUND BALANCE	2,785,033	3,694,647	12,227,370	3,313,000	3,313,000	3,313,000
Total Resources	5,671,290	18,960,101	20,250,970	12,108,700	12,108,700	12,108,700
REQUIREMENTS						
PERSONAL SERVICES	521,562	1,418,737	1,942,140	2,682,570	2,682,570	2,682,570
MATERIALS & SERVICES	811,858	72,957	93,760	146,540	146,540	146,540
CAPITAL OUTLAYS	14,539	5,758	45,500	52,000	52,000	52,000
C.I.P. PROJECTS	439,904	1,898,566	13,897,500	4,257,000	4,257,000	4,257,000
SERVICE PAYMENTS	-	-	-	-	-	-
TRANSFERS	188,780	3,119,577	3,261,620	3,071,330	3,071,330	3,071,330
SUB-TOTAL	1,976,643	6,515,594	19,240,520	10,209,440	10,209,440	10,209,440
CONTINGENCY	-	-	260,180	260,180	260,180	260,180
Unappropriated Ending Fund Balance	3,694,647	12,444,507	750,270	1,639,080	1,639,080	1,639,080
Total Requirements	5,671,290	18,960,101	20,250,970	12,108,700	12,108,700	12,108,700

SANITARY SEWER MAINTENANCE FUND (014) This fund accounts for the sanitary sewer user fees to be expended for the maintenance and operation of the City sewer system.

	02-03	03-05	05-07	07-09	07-09	07-09
RESOURCES & REQUIREMENTS	ACTUAL	ACTUAL	ADJUSTED	CTY MGR	BGT COMM	COUNCIL
			BUDGET	PROPOSED	APPROVED	ADOPTED
RESOURCES						
CHARGES FOR SERVICES	3,221,052	7,282,454	8,714,400	9,381,600	9,381,600	9,381,600
GENERAL GOVERNMENT	1,890	93,332	-	41,000	41,000	41,000
SPECIAL ASSESSMENTS	90	45,161	-	10,000	10,000	10,000
INTEREST INCOME	8,163	8,249	16,400	28,600	28,600	28,600
OTHER & TRANSFERS	374	1,899	-	-	-	-
SUB-TOTAL	3,231,569	7,431,095	8,730,800	9,461,200	9,461,200	9,461,200
BEGINNING FUND BALANCE	753,458	633,786	181,960	487,700	487,700	487,700
Total Resources	3,985,027	8,064,881	8,912,760	9,948,900	9,948,900	9,948,900
REQUIREMENTS						
PERSONAL SERVICES	648,418	1,616,959	2,179,270	2,523,760	2,523,760	2,523,760
MATERIALS & SERVICES	463,893	992,579	1,173,690	1,758,410	1,758,410	1,758,410
CAPITAL OUTLAYS	12,408	160,837	184,000	107,000	107,000	107,000
C.I.P. PROJECTS	405,126	1,047,030	637,500	497,410	497,410	497,410
SERVICE PAYMENTS	-	-	-	-	-	-
TRANSFERS	1,821,395	3,981,939	4,672,600	4,869,580	4,869,580	4,869,580
SUB-TOTAL	3,351,241	7,799,345	8,847,060	9,756,160	9,756,160	9,756,160
CONTINGENCY	-	-	65,700	192,740	192,740	192,740
Unappropriated Ending Fund Balance	633,786	265,536	-	-	-	-
Total Requirements	3,985,027	8,064,881	8,912,760	9,948,900	9,948,900	9,948,900

PARK DEDICATION FUND (015) This fund accounts for park development fees to be expended on park and recreation improvement and new construction.

	02-03	03-05	05-07	07-09	07-09	07-09
RESOURCES & REQUIREMENTS	ACTUAL	ACTUAL	ADJUSTED BUDGET	CTY MGR PROPOSED	BGT COMM APPROVED	COUNCIL ADOPTED
RESOURCES						
TAXES & FRANCHISE FEES	496,529	1,132,700	1,384,000	2,110,000	2,110,000	2,110,000
GRANTS	-	-	300,000	198,000	198,000	198,000
CHARGES FOR SERVICES	-	-	-	10,000	10,000	10,000
GENERAL GOVERNMENT	-	750	-	300,000	300,000	300,000
SYSTEM DEVELOPMENT CHARGES	760,325	1,440,692	2,789,600	1,775,000	1,775,000	1,775,000
CONTRIBUTIONS & DONATIONS	-	2,425,768	1,278,380	100,000	100,000	100,000
BOND SALE	-	-	5,300,000	-	-	-
INTEREST INCOME	59,466	111,741	188,300	328,900	328,900	328,900
RENTAL INCOME	542	5,000	-	-	-	-
TRANSFERS	-	-	-	435,800	435,800	435,800
SUB-TOTAL	1,316,862	5,116,652	11,240,280	5,257,700	5,257,700	5,257,700
BEGINNING FUND BALANCE	6,750,967	2,980,666	3,984,850	18,436,600	18,436,600	18,436,600
Total Resources	8,067,829	8,097,317	15,225,130	23,694,300	23,694,300	23,694,300
REQUIREMENTS						
PERSONAL SERVICES	-	146,339	305,350	290,570	290,570	290,570
MATERIALS & SERVICES	-	3,782	52,810	-	-	-
C.I.P. PROJECTS	4,639,299	1,781,285	13,122,910	22,347,550	22,347,550	22,347,550
TRANSFERS	447,864	890,758	888,750	914,800	914,800	914,800
SUB-TOTAL	5,087,163	2,822,163	14,369,820	23,552,920	23,552,920	23,552,920
CONTINGENCY	-	-	100,000	141,380	141,380	141,380
Unappropriated Ending Fund Balance	2,980,666	5,275,154	755,310	-	-	-
Total Requirements	8,067,829	8,097,317	15,225,130	23,694,300	23,694,300	23,694,300

CEMETERY FUND (016) Accounts for the principle balance of the cemetery trust and for special projects at the cemetery.

	02-03	03-05	05-07	07-09	07-09	07-09
RESOURCES & REQUIREMENTS	ACTUAL	ACTUAL	ADJUSTED BUDGET	CTY MGR PROPOSED	BGT COMM APPROVED	COUNCIL ADOPTED
RESOURCES						
GRANTS	-	-	2,000	-	-	-
INTEREST INCOME	-	-	-	4,160	4,160	4,160
TRANSFERS	-	-	43,000	-	-	-
SUB-TOTAL	-	-	45,000	4,160	4,160	4,160
BEGINNING FUND BALANCE	-	-	-	44,100	44,100	44,100
Total Resources	-	-	45,000	48,260	48,260	48,260
REQUIREMENTS						
MATERIALS & SERVICES	-	-	3,390	2,000	2,000	2,000
SUB-TOTAL	-	-	3,390	2,000	2,000	2,000
CONTINGENCY	-	-	-	-	-	-
Unappropriated Ending Fund Balance*	-	-	41,610	46,260	46,260	46,260
Total Requirements	-	-	45,000	48,260	48,260	48,260

* Unappropriated ending fund balance includes \$42,160 of restricted trust principal from contributions and cemetery lot sales. By ordinance, only interest earnings can be appropriated.

PARKING FACILITIES FUND (018) This fund accounts for the operation and maintenance of the City's parking facilities.

	02-03	03-05	05-07	07-09	07-09	07-09
RESOURCES & REQUIREMENTS	ACTUAL	ACTUAL	ADJUSTED BUDGET	CTY MGR PROPOSED	BGT COMM APPROVED	COUNCIL ADOPTED
RESOURCES						
MISCELLANEOUS	200	-	-	-	-	-
FINES AND FORFEITURES	103,630	234,390	306,800	297,000	297,000	297,000
INTEREST INCOME	5,463	9,165	16,400	28,600	28,600	28,600
RENTAL INCOME	167,300	320,213	449,200	452,000	452,000	452,000
SUB-TOTAL	276,593	563,769	772,400	777,600	777,600	777,600
BEGINNING FUND BALANCE	310,866	354,251	275,570	350,800	350,800	350,800
Total Resources	587,459	918,020	1,047,970	1,128,400	1,128,400	1,128,400
REQUIREMENTS						
MATERIALS & SERVICES	224,308	549,052	667,660	860,400	860,400	860,400
CAPITAL OUTLAYS	-	28,081	60,000	40,000	40,000	40,000
TRANSFERS	8,900	25,640	20,200	23,500	23,500	23,500
SUB-TOTAL	233,208	602,772	747,860	923,900	923,900	923,900
CONTINGENCY	-	-	90,960	107,600	107,600	107,600
Unappropriated Ending Fund Balance	354,251	315,248	209,150	96,900	96,900	96,900
Total Requirements	587,459	918,020	1,047,970	1,128,400	1,128,400	1,128,400

BUILDING SAFETY FUND (019) This fund accounts for revenues received from licenses and permits from building inspections.

	02-03	03-05	05-07	07-09	07-09	07-09
RESOURCES & REQUIREMENTS	ACTUAL	ACTUAL	ADJUSTED BUDGET	CTY MGR PROPOSED	BGT COMM APPROVED	COUNCIL ADOPTED
RESOURCES						
LICENSES & PERMITS	2,135,538	3,764,167	2,903,800	4,284,000	4,284,000	4,284,000
CHARGES FOR SERVICES	1,500	3,825	-	-	-	-
GENERAL GOVERNMENT	31	752	-	-	-	-
INTEREST INCOME	7,089	51,875	98,300	171,700	171,700	171,700
SALE OF PROPERTY	-	-	4,000	-	-	-
TRANSFERS	-	-	200	-	-	-
SUB-TOTAL	2,144,158	3,820,619	3,006,300	4,455,700	4,455,700	4,455,700
BEGINNING FUND BALANCE	160,109	1,115,752	2,203,780	3,155,000	3,155,000	3,155,000
Total Resources	2,304,267	4,936,371	5,210,080	7,610,700	7,610,700	7,610,700
REQUIREMENTS						
PERSONAL SERVICES	884,339	2,059,197	2,699,920	2,986,490	2,986,490	2,986,490
MATERIALS & SERVICES	119,080	247,546	267,910	343,080	343,080	343,080
CAPITAL OUTLAYS	21,404	15,955	112,000	114,000	114,000	114,000
C.I.P. PROJECTS	-	-	356,260	325,000	325,000	325,000
SERVICE PAYMENTS	-	-	-	-	-	-
TRANSFERS	163,690	445,150	436,800	668,800	668,800	668,800
SUB-TOTAL	1,188,514	2,767,848	3,872,890	4,437,370	4,437,370	4,437,370
CONTINGENCY	-	-	207,230	416,200	416,200	416,200
Unappropriated Ending Fund Balance	1,115,752	2,168,523	1,129,960	2,757,130	2,757,130	2,757,130
Total Requirements	2,304,267	4,936,371	5,210,080	7,610,700	7,610,700	7,610,700

SEWER COLLECTION SYSTEM SDC FUND (020) This fund accounts for sewer collection system development fees to be expended on the sewer collection infrastructure.

	02-03	03-05	05-07	07-09	07-09	07-09
RESOURCES & REQUIREMENTS	ACTUAL	ACTUAL	ADJUSTED BUDGET	CTY MGR PROPOSED	BGT COMM APPROVED	COUNCIL ADOPTED
RESOURCES						
SYSTEM DEVELOPMENT CHARGES	214,606	453,461	497,300	507,000	507,000	507,000
INTEREST INCOME	2,143	12,897	24,600	42,900	42,900	42,900
SUB-TOTAL	216,749	466,358	521,900	549,900	549,900	549,900
BEGINNING FUND BALANCE	53,235	268,362	623,410	689,900	689,900	689,900
Total Resources	269,984	734,720	1,145,310	1,239,800	1,239,800	1,239,800
REQUIREMENTS						
C.I.P. PROJECTS	1,293	187,814	500,000	1,130,000	1,130,000	1,130,000
TRANSFERS	330	40	25,400	1,360	1,360	1,360
SUB-TOTAL	1,623	187,854	525,400	1,131,360	1,131,360	1,131,360
CONTINGENCY	-	-	100,000	100,000	100,000	100,000
Unappropriated Ending Fund Balance	268,362	546,865	519,910	8,440	8,440	8,440
Total Requirements	269,984	734,720	1,145,310	1,239,800	1,239,800	1,239,800

STREET SDC FUND (021) This fund accounts for street system development fees to be expended on arterial and collector street improvements.

RESOURCES & REQUIREMENTS	02-03 ACTUAL	03-05 ACTUAL	05-07 ADJUSTED BUDGET	07-09 CTY MGR PROPOSED	07-09 BGT COMM APPROVED	07-09 COUNCIL ADOPTED
RESOURCES						
GENERAL GOVERNMENT	280	-	-	-	-	-
SYSTEM DEV. CHARGES	3,354,473	8,160,979	5,335,700	7,759,000	7,759,000	7,759,000
INTEREST INCOME	28,336	198,132	401,300	700,700	700,700	700,700
SALE OF PROPERTY	-	191,785	-	-	-	-
TRANSFERS	-	-	-	1,070,000	1,070,000	1,070,000
INTERFUND LOAN	-	-	8,980,310	-	-	-
SUB-TOTAL	3,383,089	8,550,895	14,717,310	9,529,700	9,529,700	9,529,700
BEGINNING FUND BALANCE	1,821,947	2,593,857	10,089,750	15,958,500	15,958,500	15,958,500
Total Resources	5,205,036	11,144,752	24,807,060	25,488,200	25,488,200	25,488,200
REQUIREMENTS						
C.I.P. PROJECTS	917,284	1,052,251	17,500,140	22,095,560	22,095,560	22,095,560
TRANSFERS	1,693,896	2,750	1,270	1,060	1,060	1,060
SUB-TOTAL	2,611,180	1,055,001	17,501,410	22,096,620	22,096,620	22,096,620
CONTINGENCY	-	-	262,960	2,761,900	2,761,900	2,761,900
Unappropriated Ending Fund Balance	2,593,857	10,089,751	7,042,690	629,680	629,680	629,680
Total Requirements	5,205,036	11,144,752	24,807,060	25,488,200	25,488,200	25,488,200

STORM DRAIN SDC FUND (022) This fund accounts for storm drain development fees to be expended on storm drain improvements.

	02-03	03-05	05-07	07-09	07-09	07-09
RESOURCES & REQUIREMENTS	ACTUAL	ACTUAL	ADJUSTED BUDGET	CTY MGR PROPOSED	BGT COMM APPROVED	COUNCIL ADOPTED
RESOURCES						
SYSTEM DEV. CHARGES	423,037	834,708	863,400	1,250,000	1,250,000	1,250,000
INTEREST INCOME	8,269	24,737	49,100	85,800	85,800	85,800
SUB-TOTAL	431,306	859,445	912,500	1,335,800	1,335,800	1,335,800
BEGINNING FUND BALANCE	390,380	641,863	1,042,700	1,497,800	1,497,800	1,497,800
Total Resources	821,686	1,501,308	1,955,200	2,833,600	2,833,600	2,833,600
REQUIREMENTS						
C.I.P. PROJECTS	179,474	458,259	1,311,930	2,001,000	2,001,000	2,001,000
TRANSFERS	350	350	1,000	1,510	1,510	1,510
SUB-TOTAL	179,824	458,609	1,312,930	2,002,510	2,002,510	2,002,510
CONTINGENCY	-	-	100,000	250,100	250,100	250,100
Unappropriated Ending Fund Balance	641,863	1,042,699	542,270	580,990	580,990	580,990
Total Requirements	821,686	1,501,308	1,955,200	2,833,600	2,833,600	2,833,600

SEWAGE TREATMENT SDC FUND (023) This fund accounts for sewer system development fees to be expended on regional sewage treatment plant improvements.

	02-03	03-05	05-07	07-09	07-09	07-09
RESOURCES & REQUIREMENTS	ACTUAL	ACTUAL	ADJUSTED BUDGET	CTY MGR PROPOSED	BGT COMM APPROVED	COUNCIL ADOPTED
RESOURCES						
SYSTEM DEV. CHARGES	2,132,738	4,309,836	3,543,700	2,911,000	2,911,000	2,911,000
INTEREST INCOME	56,165	170,271	335,800	586,300	586,300	586,300
OTHER & TRANSFERS	-	-	-	-	-	-
SUB-TOTAL	2,188,902	4,480,107	3,879,500	3,497,300	3,497,300	3,497,300
BEGINNING FUND BALANCE	2,810,823	3,920,246	7,732,000	9,958,300	9,958,300	9,958,300
Total Resources	4,999,725	8,400,352	11,611,500	13,455,600	13,455,600	13,455,600
REQUIREMENTS						
C.I.P. PROJECTS	1,066,669	330,094	2,200,000	4,441,680	4,441,680	4,441,680
TRANSFERS	12,810	2,180	7,400	7,000	7,000	7,000
SUB-TOTAL	1,079,479	332,274	2,207,400	4,448,680	4,448,680	4,448,680
CONTINGENCY	-	-	243,750	4,781,060	4,781,060	4,781,060
Unappropriated Ending Fund Balance	3,920,246	8,068,078	9,160,350	4,225,860	4,225,860	4,225,860
Total Requirements	4,999,725	8,400,352	11,611,500	13,455,600	13,455,600	13,455,600

STREET UTILITY FUND (024) This fund accounts for street user fees to be expended on street maintenance.

	02-03	03-05	05-07	07-09	07-09	07-09
RESOURCES & REQUIREMENTS	ACTUAL	ACTUAL	ADJUSTED	CTY MGR	BGT COMM	COUNCIL
			BUDGET	PROPOSED	APPROVED	ADOPTED
RESOURCES						
GRANTS	-	17,100	-	-	-	-
CHARGES FOR SERVICES	3,751,765	8,994,538	9,491,100	11,210,400	11,210,400	11,210,400
GENERAL GOVERNMENT	3,271	15,321	60,000	30,500	30,500	30,500
INTERGOVERNMENTAL REVENUE	11,353	14,154	-	16,800	16,800	16,800
INTEREST INCOME	23,793	48,182	90,100	157,300	157,300	157,300
SALE OF PROPERTY	-	-	45,000	-	-	-
DEPOSITS	8,970	15,740	-	40,000	40,000	40,000
TRANSFERS	-	-	4,500	-	-	-
SUB-TOTAL	3,799,151	9,105,035	9,690,700	11,455,000	11,455,000	11,455,000
BEGINNING FUND BALANCE	1,286,619	1,678,125	1,468,770	1,628,800	1,628,800	1,628,800
Total Resources	5,085,770	10,783,160	11,159,470	13,083,800	13,083,800	13,083,800
REQUIREMENTS						
PERSONAL SERVICES	1,436,733	3,076,861	4,003,710	4,789,880	4,789,880	4,789,880
MATERIALS & SERVICES	824,055	3,289,242	3,778,090	3,913,460	3,913,460	3,913,460
CAPITAL OUTLAYS	219,513	337,271	491,000	572,000	572,000	572,000
C.I.P. PROJECTS	757,564	1,721,872	1,959,340	1,888,170	1,888,170	1,888,170
TRANSFERS	169,780	612,400	709,600	896,700	896,700	896,700
SUB-TOTAL	3,407,645	9,037,647	10,941,740	12,060,210	12,060,210	12,060,210
CONTINGENCY	-	-	213,230	1,023,590	1,023,590	1,023,590
Unappropriated Ending Fund Balance	1,678,125	1,745,513	4,500	-	-	-
Total Requirements	5,085,770	10,783,160	11,159,470	13,083,800	13,083,800	13,083,800

REGIONAL CAD FUND (025) This fund accounts for monies to be expended on establishing and operating an emergency dispatch service between the City, Southern Or. Regional Communications, Jackson County and the City of Ashland.

	02-03	03-05	05-07	07-09	07-09	07-09
RESOURCES & REQUIREMENTS	ACTUAL	ACTUAL	ADJUSTED	CTY MGR	BGT COMM	COUNCIL
			BUDGET	PROPOSED	APPROVED	ADOPTED
RESOURCES						
STATE SHARED REVENUE	-	-	-	-	-	-
GENERAL GOVERNMENT	737,003	239,700	-	-	-	-
INTEREST INCOME	15,803	9,110	-	-	-	-
TRANSFERS	410,750	341,635	-	-	-	-
SUB-TOTAL	1,163,556	590,444	-	-	-	-
BEGINNING FUND BALANCE	833,986	986,254	-	-	-	-
Total Resources	1,997,542	1,576,699	-	-	-	-
REQUIREMENTS						
PERSONAL SERVICES	197,795	206,017	-	-	-	-
MATERIALS & SERVICES	189,222	183,346	-	-	-	-
CAPITAL OUTLAYS	-	13,449	-	-	-	-
C.I.P. PROJECTS	572,071	18,315	-	-	-	-
SERVICE PAYMENTS	-	-	-	-	-	-
TRANSFERS	52,200	677,270	-	-	-	-
LOANS	-	359,203	-	-	-	-
SUB-TOTAL	1,011,288	1,457,600	-	-	-	-
CONTINGENCY	-	-	-	-	-	-
Unappropriated Ending Fund Balance	986,254	119,099	-	-	-	-
Total Requirements	1,997,542	1,576,699	-	-	-	-

COMMUNITY PROMOTIONS FUND (030) This fund accounts for transient lodging tax to be expended on projects that promote the community.

RESOURCES & REQUIREMENTS	02-03 ACTUAL	03-05 ACTUAL	05-07 ADJUSTED BUDGET	07-09 CTY MGR PROPOSED	07-09 BGT COMM APPROVED	07-09 COUNCIL ADOPTED
RESOURCES						
TAXES	439,759	908,868	1,202,000	1,290,000	1,290,000	1,290,000
Total Resources	439,759	908,868	1,202,000	1,290,000	1,290,000	1,290,000
REQUIREMENTS						
MATERIALS & SERVICES	439,759	908,868	1,202,000	1,290,000	1,290,000	1,290,000
SUB-TOTAL	439,759	908,868	1,202,000	1,290,000	1,290,000	1,290,000
Unappropriated Ending Fund Balance			-	-	-	-
Total Requirements	439,759	908,868	1,202,000	1,290,000	1,290,000	1,290,000

COMMUNITY DEVELOPMENT BLOCK GRANT FUND (037) This fund accounts for the receipt and expenditure of HUD Block grant funds.

RESOURCES & REQUIREMENTS	02-03 ACTUAL	03-05 ACTUAL	05-07 ADJUSTED BUDGET	07-09 CTY MGR PROPOSED	07-09 BGT COMM APPROVED	07-09 COUNCIL ADOPTED
RESOURCES						
GRANTS	634,052	1,665,656	2,036,100	1,700,000	1,700,000	1,700,000
TRANSFERS	-	-	260	-	-	-
SUB-TOTAL	634,052	1,665,656	2,036,360	1,700,000	1,700,000	1,700,000
BEGINNING FUND BALANCE	-	-	-	71,200	71,200	71,200
Total Resources	634,052	1,665,656	2,036,360	1,771,200	1,771,200	1,771,200
REQUIREMENTS						
PERSONAL SERVICES	115,661	297,843	291,790	214,560	214,560	214,560
MATERIALS & SERVICES	102,546	275,081	285,500	194,600	194,600	194,600
CAPITAL OUTLAYS	3,221	-	-	-	-	-
C.I.P. PROJECTS	405,554	1,063,642	1,410,110	1,064,200	1,064,200	1,064,200
TRANSFERS	7,070	29,090	48,700	36,700	36,700	36,700
SUB-TOTAL	634,052	1,665,656	2,036,100	1,510,060	1,510,060	1,510,060
CONTINGENCY	-	-	-	-	-	-
Unappropriated Ending Fund Balance			260	261,140	261,140	261,140
Total Requirements	634,052	1,665,656	2,036,360	1,771,200	1,771,200	1,771,200

POLICE GRANT FUND (039) This fund accounts for the receipt and expenditure of police grant funds for capital improvement projects (CIP).

RESOURCES & REQUIREMENTS	02-03 ACTUAL	03-05 ACTUAL	05-07 ADJUSTED BUDGET	07-09 CTY MGR PROPOSED	07-09 BGT COMM APPROVED	07-09 COUNCIL ADOPTED
RESOURCES						
GRANTS	77,854	-	-	-	-	-
INTEREST INCOME	283	-	-	-	-	-
SUB-TOTAL	78,137	-	-	-	-	-
BEGINNING FUND BALANCE	3,600	3,619	3,650	-	-	-
Total Resources	81,737	3,619	3,650	-	-	-
REQUIREMENTS						
C.I.P. PROJECTS	78,117	-	-	-	-	-
TRANSFERS	-	-	3,650	-	-	-
SUB-TOTAL	78,117	-	3,650	-	-	-
Unappropriated Ending Fund Balance	3,619	3,619	-	-	-	-
Total Requirements	81,737	3,619	3,650	-	-	-

GREENWAY CONSTRUCTION FUND (041) This fund accounts for the construction of greenways.

RESOURCES & REQUIREMENTS	02-03 ACTUAL	03-05 ACTUAL	05-07 ADJUSTED BUDGET	07-09 CTY MGR PROPOSED	07-09 BGT COMM APPROVED	07-09 COUNCIL ADOPTED
RESOURCES						
GRANTS	-	-	-	-	-	-
INTEREST INCOME	1,575	469	-	-	-	-
SUB-TOTAL	1,575	469	-	-	-	-
BEGINNING FUND BALANCE	99,745	100,780	14,710	15,500	15,500	15,500
Total Resources	101,320	101,249	14,710	15,500	15,500	15,500
REQUIREMENTS						
C.I.P. PROJECTS	-	86,210	8,000	15,500	15,500	15,500
TRANSFERS	540	90	-	-	-	-
SUB-TOTAL	540	86,300	8,000	15,500	15,500	15,500
CONTINGENCY	-	-	-	-	-	-
Unappropriated Ending Fund Balance	100,780	14,949	6,710	-	-	-
Total Requirements	101,320	101,249	14,710	15,500	15,500	15,500

STREET IMPROVEMENT FUND (042) This fund accounts for construction of streets and is financed primarily with funds from the State and County.

	02-03	03-05	05-07	07-09	07-09	07-09
RESOURCES & REQUIREMENTS	ACTUAL	ACTUAL	ADJUSTED BUDGET	CTY MGR PROPOSED	BGT COMM APPROVED	COUNCIL ADOPTED
RESOURCES						
GRANTS	-	-	1,221,000	181,700	181,700	181,700
GENERAL GOVERNMENT	3,096,630	162,255	480,000	4,743,000	4,743,000	4,743,000
INTERGOVERNMENTAL REVENUE	447,000	988,000	1,000,000	-	-	-
INTEREST INCOME	58,182	107,284	196,600	343,200	343,200	343,200
SALE OF PROPERTY	4,400	-	-	-	-	-
TRANSFERS	-	-	170,310	-	-	-
SUB-TOTAL	3,606,212	1,257,539	3,067,910	5,267,900	5,267,900	5,267,900
BEGINNING FUND BALANCE	2,103,392	4,207,425	3,537,910	1,709,500	1,709,500	1,709,500
Total Resources	5,709,604	5,464,964	6,605,820	6,977,400	6,977,400	6,977,400
REQUIREMENTS						
C.I.P. PROJECTS	1,484,309	1,913,146	5,896,610	5,492,500	5,492,500	5,492,500
TRANSFERS	17,870	2,490	52,400	41,100	41,100	41,100
SUB-TOTAL	1,502,179	1,915,636	5,949,010	5,533,600	5,533,600	5,533,600
CONTINGENCY	-	-	486,500	686,600	686,600	686,600
Unappropriated Ending Fund Balance	4,207,425	3,549,329	170,310	757,200	757,200	757,200
Total Requirements	5,709,604	5,464,964	6,605,820	6,977,400	6,977,400	6,977,400

STREET BOND CONSTRUCTION FUND (043) This fund accounts for the expenditure of the proceeds of Gas Tax Revenue bonds that were sold for street construction.

	02-03	03-05	05-07	07-09	07-09	07-09
RESOURCES & REQUIREMENTS	ACTUAL	ACTUAL	ADJUSTED BUDGET	CTY MGR PROPOSED	BGT COMM APPROVED	COUNCIL ADOPTED
RESOURCES						
GENERAL GOVERNMENT	18,328	-	-	-	-	-
BOND SALE PROCEEDS	-	-	-	-	-	-
INTEREST INCOME	49,613	28,646	49,100	-	-	-
TRANSFERS	-	-	56,950	-	-	-
SUB-TOTAL	67,941	28,646	106,050	-	-	-
BEGINNING FUND BALANCE	4,182,150	2,010,792	681,830	-	-	-
Total Resources	4,250,091	2,039,439	787,880	-	-	-
REQUIREMENTS						
C.I.P. PROJECTS	2,239,299	1,387,946	666,000	-	-	-
TRANSFERS	-	-	41,200	-	-	-
SUB-TOTAL	2,239,299	1,387,946	707,200	-	-	-
CONTINGENCY	-	-	23,730	-	-	-
Unappropriated Ending Fund Balance	2,010,792	651,493	56,950	-	-	-
Total Requirements	4,250,091	2,039,439	787,880	-	-	-

SPECIAL SIDEWALK FUND (044) This fund accounts for the expenditure of the proceeds of Sidewalk Bonds and Sidewalk Grants

	02-03	03-05	05-07	07-09	07-09	07-09
RESOURCES & REQUIREMENTS	ACTUAL	ACTUAL	ADJUSTED BUDGET	CTY MGR PROPOSED	BGT COMM APPROVED	COUNCIL ADOPTED
RESOURCES						
GRANTS	-	-	500,000	1,000,000	1,000,000	1,000,000
GENERAL GOVERNMENT						
BOND SALE PROCEEDS	-	-	4,600,000	-	-	-
INTEREST INCOME	-	-	-	300,000	300,000	300,000
SUB-TOTAL	-	-	5,100,000	1,300,000	1,300,000	1,300,000
BEGINNING FUND BALANCE	-	-	-	3,790,000	3,790,000	3,790,000
Total Resources	-	-	5,100,000	5,090,000	5,090,000	5,090,000
REQUIREMENTS						
PERSONAL SERVICES	-	-	54,150	68,680	68,680	68,680
MATERIALS & SERVICES	-	-	-	900	900	900
C.I.P. PROJECTS	-	-	4,596,390	4,730,000	4,730,000	4,730,000
TRANSFERS	-	-	170,310	16,800	16,800	16,800
SUB-TOTAL	-	-	4,820,850	4,816,380	4,816,380	4,816,380
CONTINGENCY	-	-	279,150	273,620	273,620	273,620
Unappropriated Ending Fund Balance	-	-	-	-	-	-
Total Requirements	-	-	5,100,000	5,090,000	5,090,000	5,090,000

STORM DRAIN UTILITY FUND (046) This fund accounts for storm drain utility fees to be expended on storm drain improvements and maintenance.

	02-03	03-05	05-07	07-09	07-09	07-09
RESOURCES & REQUIREMENTS	ACTUAL	ACTUAL	ADJUSTED BUDGET	CTY MGR PROPOSED	BGT COMM APPROVED	COUNCIL ADOPTED
RESOURCES						
CHARGES FOR SERVICES	1,747,592	3,824,401	4,338,300	5,823,200	5,823,200	5,823,200
GENERAL GOVERNMENT	363	2,313	-	-	-	-
INTERGOVERNMENTAL REVENUE	448	4,985	-	4,000	4,000	4,000
INTEREST INCOME	14,852	23,918	41,000	71,500	71,500	71,500
OTHER & TRANSFERS	762	1,199	21,960	400	400	400
SUB-TOTAL	1,764,017	3,856,815	4,401,260	5,899,100	5,899,100	5,899,100
BEGINNING FUND BALANCE	890,713	1,035,437	813,810	1,147,400	1,147,400	1,147,400
Total Resources	2,654,730	4,892,252	5,215,070	7,046,500	7,046,500	7,046,500
REQUIREMENTS						
PERSONAL SERVICES	837,906	1,812,788	2,559,770	2,919,860	2,919,860	2,919,860
MATERIALS & SERVICES	319,312	782,459	930,300	1,041,590	1,041,590	1,041,590
CAPITAL OUTLAYS	17,473	439,602	271,000	255,000	255,000	255,000
C.I.P. PROJECTS	313,112	630,905	1,025,500	1,257,420	1,257,420	1,257,420
SERVICE PAYMENTS	-	-	-	-	-	-
TRANSFERS	131,490	336,780	409,000	485,100	485,100	485,100
SUB-TOTAL	1,619,293	4,002,534	5,195,570	5,958,970	5,958,970	5,958,970
CONTINGENCY	-	-	18,340	495,200	495,200	495,200
Unappropriated Ending Fund Balance	1,035,437	889,718	1,160	592,330	592,330	592,330
Total Requirements	2,654,730	4,892,252	5,215,070	7,046,500	7,046,500	7,046,500

GENERAL BOND FUND (060) This fund accounts for principal and interest on general obligation debt.

RESOURCES & REQUIREMENTS	02-03 ACTUAL	03-05 ACTUAL	05-07 ADJUSTED BUDGET	07-09 CTY MGR PROPOSED	07-09 BGT COMM APPROVED	07-09 COUNCIL ADOPTED
RESOURCES						
TAXES	399,635	258,606	377,120	847,000	847,000	847,000
INTEREST INCOME	2,328	31,568	-	-	-	-
TRANSFERS	983,984	3,749,426	6,459,870	5,347,740	5,347,740	5,347,740
SUB-TOTAL	1,385,947	4,039,601	6,836,990	6,194,740	6,194,740	6,194,740
BEGINNING FUND BALANCE	71,745	108,500	1,144,500	176,500	176,500	176,500
Total Resources	1,457,692	4,148,100	7,981,490	6,371,240	6,371,240	6,371,240
REQUIREMENTS						
DEBT SERVICE	1,349,192	4,117,879	5,876,920	6,363,170	6,363,170	6,363,170
SUB-TOTAL	1,349,192	4,117,879	5,876,920	6,363,170	6,363,170	6,363,170
Unappropriated Ending Fund Balance	108,500	30,222	2,104,570	8,070	8,070	8,070
Total Requirements	1,457,692	4,148,100	7,981,490	6,371,240	6,371,240	6,371,240

REVENUE BOND FUND (062) This fund accounts for debt payments on revenue bonds.

	02-03	03-05	05-07	07-09	07-09	07-09
RESOURCES & REQUIREMENTS	ACTUAL	ACTUAL	ADJUSTED	CTY MGR	BGT COMM	COUNCIL
			BUDGET	PROPOSED	APPROVED	ADOPTED
RESOURCES						
INTEREST INCOME	-	13,392	-	-	-	-
TRANSFERS	1,674,326	2,907,177	2,957,240	5,436,790	5,436,790	5,436,790
SUB-TOTAL	1,674,326	2,920,569	2,957,240	5,436,790	5,436,790	5,436,790
BEGINNING FUND BALANCE	281,585	503,818	528,460	651,600	651,600	651,600
Total Resources	1,955,911	3,424,387	3,485,700	6,088,390	6,088,390	6,088,390
REQUIREMENTS						
DEBT SERVICE	1,452,093	2,896,010	2,883,800	5,536,700	5,536,700	5,536,700
SUB-TOTAL	1,452,093	2,896,010	2,883,800	5,536,700	5,536,700	5,536,700
Unappropriated Ending Fund Balance	503,818	528,377	601,900	551,690	551,690	551,690
Total Requirements	1,955,911	3,424,387	3,485,700	6,088,390	6,088,390	6,088,390

SPECIAL ASSESSMENT CONSTRUCTION FUND (070) This fund accounts for construction of improvements associated with Local Improvement Districts (LID).

RESOURCES & REQUIREMENTS	02-03 ACTUAL	03-05 ACTUAL	05-07 ADJUSTED BUDGET	07-09 CTY MGR PROPOSED	07-09 BGT COMM APPROVED	07-09 COUNCIL ADOPTED
RESOURCES						
GENERAL GOVERNMENT	20	20	-	-	-	-
SPECIAL ASSESSMENTS	-	-	-	-	-	-
INTEREST INCOME	3,585	6,354	3,730	-	-	-
SUB-TOTAL	3,605	6,374	3,730	-	-	-
BEGINNING FUND BALANCE	220,053	223,658	226,310	-	-	-
Total Resources	223,658	230,032	230,040	-	-	-
REQUIREMENTS						
TRANSFERS	-	-	230,040	-	-	-
CONTINGENCY	-	-	-	-	-	-
SUB-TOTAL	-	-	230,040	-	-	-
Unappropriated Ending Fund Balance	223,658	230,032	-	-	-	-
Total Requirements	223,658	230,032	230,040	-	-	-

FLEET MAINTENANCE FUND (082) This fund accounts for garage services provided by the City.

	02-03	03-05	05-07	07-09	07-09	07-09
RESOURCES & REQUIREMENTS	ACTUAL	ACTUAL	ADJUSTED	CTY MGR	BGT COMM	COUNCIL
			BUDGET	PROPOSED	APPROVED	ADOPTED
RESOURCES						
CHARGES FOR SERVICES	537,441	1,002,432	1,030,200	1,083,000	1,083,000	1,083,000
GENERAL GOVERNMENT	34	2,595	1,000	10,000	10,000	10,000
INTERGOVERNMENTAL REVENUE	145,536	294,606	265,800	336,000	336,000	336,000
SALES	25,614	58,195	52,400	67,000	67,000	67,000
INTEREST INCOME	1,513	399	-	8,000	8,000	8,000
SUB-TOTAL	710,137	1,358,227	1,349,400	1,504,000	1,504,000	1,504,000
BEGINNING FUND BALANCE	37,712	-	232,000	111,400	111,400	111,400
Total Resources	747,849	1,358,227	1,581,400	1,615,400	1,615,400	1,615,400
REQUIREMENTS						
PERSONAL SERVICES	416,530	780,256	765,860	829,020	829,020	829,020
MATERIALS & SERVICES	150,667	379,614	342,540	436,010	436,010	436,010
CAPITAL OUTLAYS	14,062	-	-	48,000	48,000	48,000
SERVICE PAYMENTS	-	-	-	-	-	-
TRANSFERS	166,590	190,050	334,200	47,800	47,800	47,800
SUB-TOTAL	747,849	1,349,920	1,442,600	1,360,830	1,360,830	1,360,830
CONTINGENCY	-	-	138,550	158,100	158,100	158,100
Unappropriated Ending Fund Balance	-	8,307	250	96,470	96,470	96,470
Total Requirements	747,849	1,358,227	1,581,400	1,615,400	1,615,400	1,615,400

SEWAGE TREATMENT FUND (090) This fund accounts for operation and maintenance of the regional sewage treatment facility.

	02-03	03-05	05-07	07-09	07-09	07-09
RESOURCES & REQUIREMENTS	ACTUAL	ACTUAL	ADJUSTED BUDGET	CTY MGR PROPOSED	BGT COMM APPROVED	COUNCIL ADOPTED
RESOURCES						
GENERAL GOVERNMENT	-	242,593	2,765,400	3,283,900	3,283,900	3,283,900
INTERGOVERNMENTAL	1,727,297	3,969,855	3,963,000	4,973,800	4,973,800	4,973,800
DEBT PROCEEDS	-	-	6,700,000	-	-	-
INTEREST INCOME	33,883	57,532	106,400	185,900	185,900	185,900
OTHER & TRANSFERS	1,698,494	3,775,316	4,354,000	4,469,380	4,469,380	4,469,380
SUB-TOTAL	3,459,674	8,045,295	17,888,800	12,912,980	12,912,980	12,912,980
BEGINNING FUND BALANCE	2,270,633	2,318,127	916,780	1,794,800	1,794,800	1,794,800
Total Resources	5,730,307	10,363,422	18,805,580	14,707,780	14,707,780	14,707,780
REQUIREMENTS						
PERSONAL SERVICES	1,580,281	3,420,117	4,000,210	4,390,980	4,390,980	4,390,980
MATERIALS & SERVICES	718,284	1,662,688	2,212,690	2,458,330	2,458,330	2,458,330
CAPITAL OUTLAYS	24,106	95,709	262,100	50,450	50,450	50,450
C.I.P. PROJECTS	906,439	2,085,178	10,892,800	4,687,030	4,687,030	4,687,030
SERVICE PAYMENTS	-	-	-	-	-	-
TRANSFERS	183,070	514,740	602,200	463,600	463,600	463,600
SUB-TOTAL	3,412,180	7,778,433	17,970,000	12,050,390	12,050,390	12,050,390
CONTINGENCY	-	-	21,580	2,657,390	2,657,390	2,657,390
Unappropriated Ending Fund Balance	2,318,127	2,584,989	814,000	-	-	-
Total Requirements	5,730,307	10,363,422	18,805,580	14,707,780	14,707,780	14,707,780

VETERANS PARK FUND (091) Accounts for the betterment of Veterans Memorial in Medford's Veteran's Park.

RESOURCES & REQUIREMENTS	02-03 ACTUAL	03-05 ACTUAL	05-07 ADJUSTED BUDGET	07-09 CTY MGR PROPOSED	07-09 BGT COMM APPROVED	07-09 COUNCIL ADOPTED
RESOURCES						
CONTRIBUTIONS & DONATIONS	-	-	7,000	-	-	-
SUB-TOTAL	-	-	7,000	-	-	-
BEGINNING FUND BALANCE	-	-	-	7,200	7,200	7,200
Total Resources	-	-	7,000	7,200	7,200	7,200
REQUIREMENTS						
MATERIALS & SERVICES	-	-	2,000	2,000	2,000	2,000
SUB-TOTAL	-	-	2,000	2,000	2,000	2,000
CONTINGENCY	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	5,000	5,200	5,200	5,200
Total Requirements	-	-	7,000	7,200	7,200	7,200

BEAR CREEK RECONSTRUCTION FUND (094) This fund accounts for funds dedicated to erect playground facilities in Bear Creek Park.

RESOURCES & REQUIREMENTS	02-03 ACTUAL	03-05 ACTUAL	05-07 ADJUSTED BUDGET	07-09 CTY MGR PROPOSED	07-09 BGT COMM APPROVED	07-09 COUNCIL ADOPTED
RESOURCES						
INTEREST INCOME	156	282	-	-	-	-
SUB-TOTAL	156	282	-	-	-	-
BEGINNING FUND BALANCE	9,889	10,045	10,160	10,700	10,700	10,700
Total Resources	10,045	10,327	10,160	10,700	10,700	10,700
REQUIREMENTS						
C.I.P. PROJECTS	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
CONTINGENCY	-	-	10,160	10,700	10,700	10,700
Unappropriated Ending Fund Balance	10,045	10,327	-	-	-	-
Total Requirements	10,045	10,327	10,160	10,700	10,700	10,700

BEAR CREEK MAINTENANCE FUND (095) This fund accounts for funds dedicated to repair and maintain playground facilities in Bear Creek Park.

	02-03	03-05	05-07	07-09	07-09	07-09
RESOURCES & REQUIREMENTS	ACTUAL	ACTUAL	ADJUSTED BUDGET	CTY MGR PROPOSED	BGT COMM APPROVED	COUNCIL ADOPTED
RESOURCES						
INTEREST INCOME	481	867	-	-	-	-
SUB-TOTAL	481	867	-	-	-	-
BEGINNING FUND BALANCE	-	481	31,250	32,900	32,900	32,900
Total Resources	481	1,349	31,250	32,900	32,900	32,900
REQUIREMENTS						
MATERIALS & SERVICES	-	-	-	4,000	4,000	4,000
SUB-TOTAL	-	-	-	4,000	4,000	4,000
CONTINGENCY	-	-	31,250	28,900	28,900	28,900
Unappropriated Ending Fund Balance	481	1,349	-	-	-	-
Total Requirements	481	1,349	31,250	32,900	32,900	32,900

PARK UTILITY FUND (098) Accounts for the operation & maintenance of parks, facilities, beautification & right of way areas.

	02-03	03-05	05-07	07-09	07-09	07-09
RESOURCES & REQUIREMENTS	ACTUAL	ACTUAL	ADJUSTED BUDGET	CTY MGR PROPOSED	BGT COMM APPROVED	COUNCIL ADOPTED
RESOURCES						
CHARGES FOR SERVICES	-	-	208,000	2,310,500	2,310,500	2,310,500
INTEREST INCOME	-	-	-	830,000	830,000	830,000
TRANSFERS	-	-	-	-	-	-
SUB-TOTAL	-	-	208,000	3,140,500	3,140,500	3,140,500
BEGINNING FUND BALANCE	-	-	-	213,900	213,900	213,900
Total Resources	-	-	208,000	3,354,400	3,354,400	3,354,400
REQUIREMENTS						
PERSONAL SERVICES	-	-	-	51,720	123,720	123,720
MATERIALS & SERVICES	-	-	192,000	212,040	212,040	212,040
CAPITAL OUTLAY	-	-	16,000	-	-	-
TRANSFERS	-	-	-	2,654,660	2,654,660	2,654,660
SUB-TOTAL	-	-	208,000	2,918,420	2,990,420	2,990,420
CONTINGENCY	-	-	-	33,000	42,000	42,000
Unappropriated Ending Fund Balance	-	-	-	402,980	321,980	321,980
Total Requirements	-	-	208,000	3,354,400	3,354,400	3,354,400

BANCROFT BOND FUND (171) This fund accounts for principal and interest payments on special assessment improvements and Bancroft bonds.

	02-03	03-05	05-07	07-09	07-09	07-09
RESOURCES & REQUIREMENTS	ACTUAL	ACTUAL	ADJUSTED BUDGET	CTY MGR PROPOSED	BGT COMM APPROVED	COUNCIL ADOPTED
RESOURCES						
GENERAL GOVERNMENT	1,090	1,360	-	-	-	-
SPECIAL ASSESSMENTS	146,143	349,734	176,100	102,600	102,600	102,600
INTEREST INCOME	64,300	94,994	126,000	-	-	-
TRANSFERS	-	-	230,040	-	-	-
OTHER	-	-	45,000	-	-	-
SUB-TOTAL	211,532	446,088	577,140	102,600	102,600	102,600
BEGINNING FUND BALANCE	1,208,386	1,065,918	882,210	7,400	7,400	7,400
Total Resources	1,419,918	1,512,006	1,459,350	110,000	110,000	110,000
REQUIREMENTS						
DEBT SERVICE	354,000	539,716	1,459,350	-	-	-
TRANSFERS	-	-	-	110,000	110,000	110,000
SUB-TOTAL	354,000	539,716	1,459,350	110,000	110,000	110,000
Unappropriated Ending Fund Balance	1,065,918	972,290	-	-	-	-
Total Requirements	1,419,918	1,512,006	1,459,350	110,000	110,000	110,000

