

**CITY OF  
ASHLAND**



**2015-17  
Proposed Budget**

**CITY OF  
ASHLAND**

**Oregon**



**2015-2017 Biennium**

## **ABOUT THE COVER**

### **Front**

*Joseph Linaschke - Photographer*

### **Back**

*A historic photo of the railroad district.*

This shows the Lithia Fountain at the SP Depot, circa 1915. It stood at the bottom of 4th Street in the SP yards off of A Street. The Southern Pacific Depot-Hotel, built in 1888, is in the distance. Also visible is "Powell's Famous Apple Cider" cart. Powell had a confectionery across the street at the corner of A and 4th Streets (East corner).

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City of Ashland

Administrative Services Department

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Ashland, Oregon 97520

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# CITY OF ASHLAND



Oregon

## Adopted 2015-2017 Biennium

### CITIZENS' BUDGET COMMITTEE

#### **ELECTED MEMBERS:**

John Stromberg, Mayor  
Greg Lemhouse, Councilor  
Pam Marsh, Councilor  
Michael Morris, Councilor  
Rich Rosenthal, Councilor  
Carol Voisin, Councilor  
Stefani Seffinger, Councilor

#### **APPOINTED MEMBERS:**

David Runkel - Chair  
Mary Cody  
Tracy Darrow  
Garrett Furuichi  
William Gates  
Pamela Lucas  
Shaun Moran

#### **ADMINISTRATIVE STAFF**

Dave Kanner, City Administrator/Budget Officer  
Lee Tuneberg, Administrative Services/Finance Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Ashland  
Oregon**

For the Biennium Beginning

**July 1, 2013**

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Presentation to the City of Ashland for its annual budget for the Biennium beginning July 1, 2013.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements. We are submitting it to GFOA to determine its eligibility for another award.

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## **Quick Reference Guide**

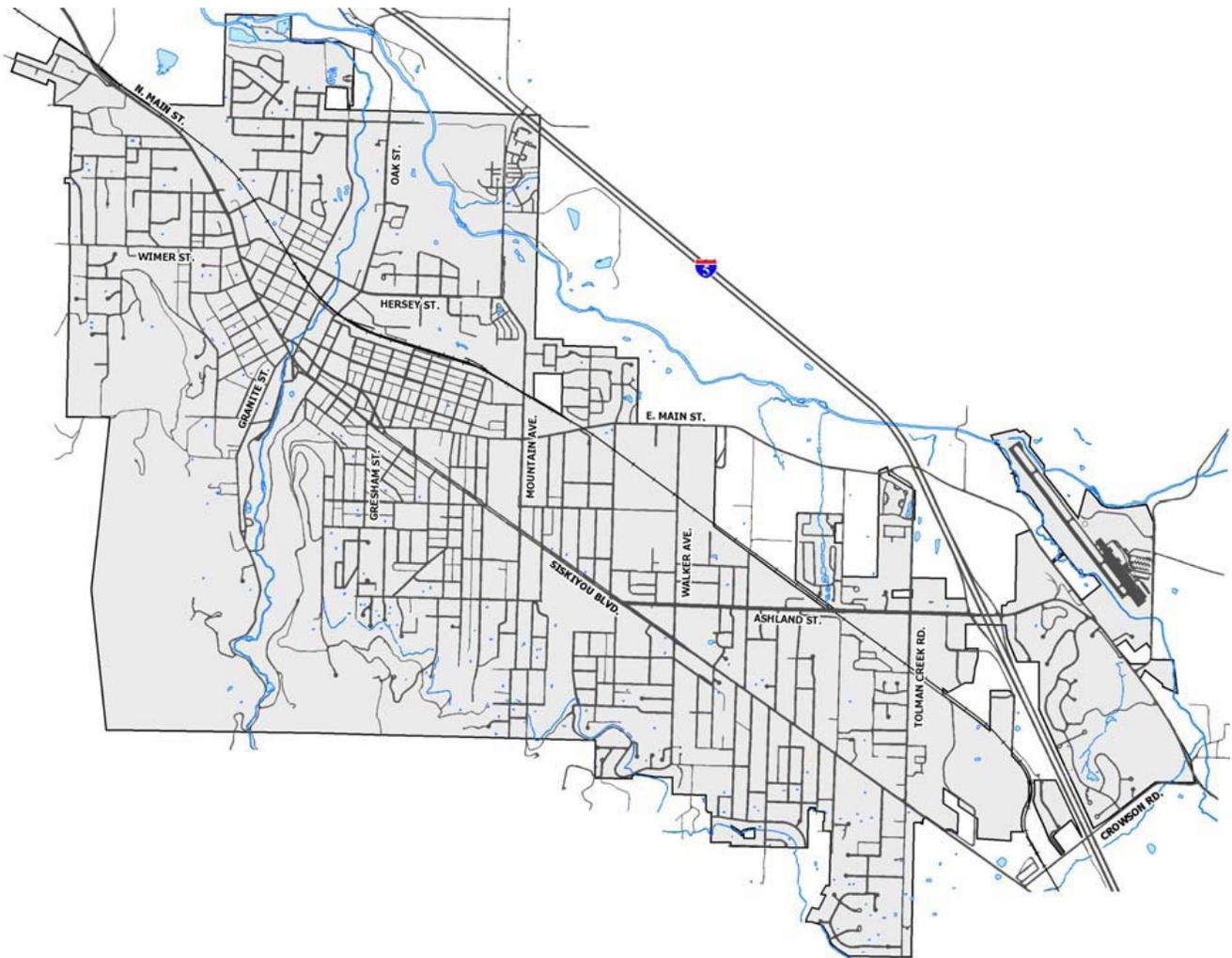
This section is intended to help the reader quickly find important information. On this page are references to other areas of the budget document based upon frequently asked questions and other important detail to help gain a “sense” of the City of Ashland, its operations and finances. A comparative Budget in Brief follows to facilitate an overview perspective of this year’s and last year’s Adopted budgets.

<u>If you have this Question:</u>	<u>Refer to Section:</u>	<u>Page(s)</u>
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## Budget in Brief

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The City of Ashland, incorporated in 1874, is located in the southwest part of the state. The City currently has a land area of 6.52 square miles and a population of 20,340.



## **Budget in Brief:**

The City of Ashland strives to deliver services essential to the community and that enhance quality of life. This document provides information to the Ashland community about where the money to finance the city comes from and how that money is spent.

Ashland revenue is primarily collected from fees paid for services. Two-year comparisons of budgeted resources and uses follow.

## **What do I get for my money?**

Below are major revenue sources that citizens and visitors often ask about.

**Property Tax** generates approximately \$21.8 million for the City. It is used to pay for expenses found in the General Fund such as police and fire, for some of the City's principal and interest on debt and for expenses in providing parks and recreation. Voter approved levies have been used in the past for youth activities and a levy is included in this budget to assist in the operation of the library on an interim basis. Property owners within the Ashland city limits pay \$4.6080 per \$1,000 of assessed value.

**Transient Occupancy Tax (TOT)** also referred to as the hotel/motel tax generates approximately \$5.2 million and is used for three purposes: Economic and Cultural Development, tourism development and the remainder for general expenses in the General Fund such as police and fire. The Hotel/Motel rate in Ashland is currently 9%. The hotel/motel keeps 5% of the money collected as payment for processing.

**Prepared Food and Beverage Tax (F&B)** also referred to as the meals tax generates approximately \$5.5 million and 80% of the revenue goes toward annual debt service on the wastewater treatment plant completed in 2003. The other 20% is used for purchasing open space for parks. The tax rate is 5% on most meals and non-alcohol beverages served or catered. In effect, the proceeds help keep sewer rates low and funds park expansion. This tax ends in December 2030.

**Electric Utility Users Tax** generates approximately \$6.3 million and is used to pay for expenses associated with the General Fund, such as police and fire. Utility bills include this tax which is approximately 25% of the total electric charges on the bill.

**Charges for Services** generate approximately \$58.6 million and pay for the water, wastewater, electric and high-speed data services provided to residential, commercial and governmental properties. In general, the revenue generated is based on the base cost to provide the service and normally includes a charge that represents level of service used.

**Utility Fees** generate approximately \$4.2 million and are used to pay for operational and construction needs for transportation (streets, sidewalks, bicycle lanes, handicap access, etc.) and for storm drains (line maintenance, open ditches, sediment pond cleaning, etc.).

**Miscellaneous Licenses, Permits and other Fees and Charges (excluding interest earnings, transfers & internal payments)** generate approximately \$10.9 million and are used to pay for the cost of non-utility services provided such as ambulance transport, building inspections, recreation, construction services, parking, cemetery services, etc., across funds.

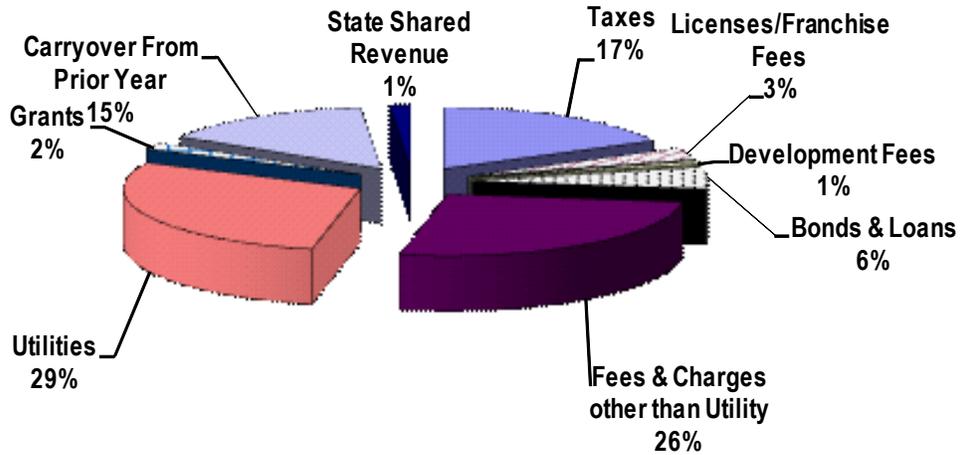
Note: All rates and amounts shown are current and subject to change during the year or by Council action. Examples of service levels and outcomes can be found throughout the Capital Improvement and Departmental sections of this document.

## Budget in Brief

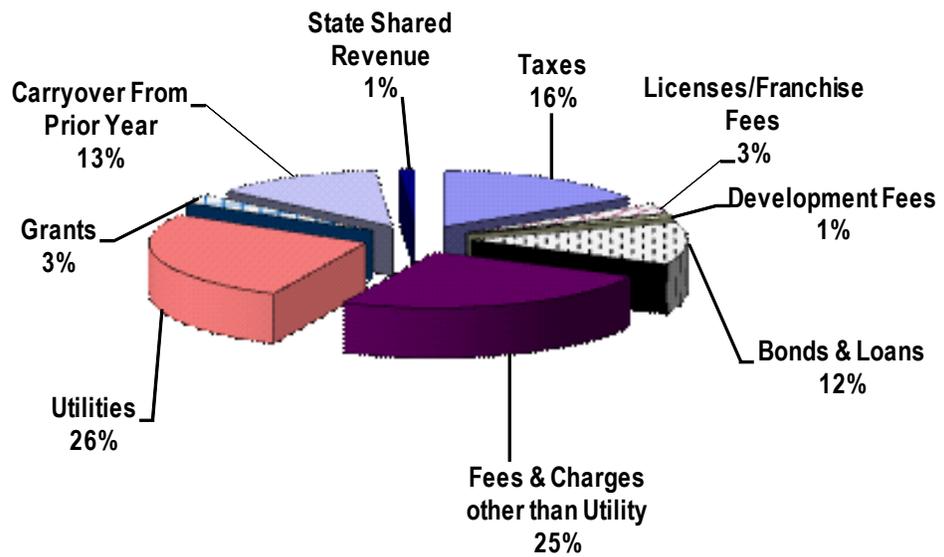
### Where the Money Comes from

	Amended BN 2013-15	Proposed BN 2015-17
<b>Taxes</b>		
Property (Current)	\$ 19,677,362	\$ 19,930,380
Property (Prior)	747,200	1,855,426
Food & Beverage	4,498,300	5,466,460
Hotel\Motel	4,224,800	5,229,810
Utility Users Tax	6,124,000	6,298,000
	<u>35,271,662</u>	<u>38,780,076</u>
<b>Licenses/Franchise Fees</b>		
License	432,000	445,200
Franchises	5,955,221	6,455,040
	<u>6,387,221</u>	<u>6,900,240</u>
<b>Development Fees</b>		
Permits	1,545,692	1,910,425
<b>Bonds &amp; Loans</b>		
Capital Improvement Projects	9,495,500	23,628,870
Street Improvement Bonds	-	3,306,854
Interfund Loan	1,949,000	1,939,000
	<u>11,444,500</u>	<u>28,874,724</u>
<b>Fees &amp; Charges other than Utility</b>		
Finance	314,840	484,996
Police	158,000	200,000
Court	722,050	504,000
Fire & Rescue	2,043,250	2,087,350
City Recorder	18,000	21,430
Cemetery	108,000	120,000
Planning & Building	617,900	625,000
Public Works / RVTV	1,931,831	2,224,648
Electric	560,000	453,686
Parks & Recreation	1,809,633	15,095,182
Technology Payment	2,308,600	2,308,600
Rents	268,800	276,000
Internal Service	37,628,638	28,261,587
SDC's	610,000	592,416
Interest on Investments	339,700	369,358
Fines	339,000	410,000
Special Assessment Payments	272,000	520,000
Miscellaneous Income	1,245,494	1,200,678
Transfers	1,782,324	3,065,381
	<u>53,078,060</u>	<u>58,820,312</u>
<b>Utilities</b>		
Wastewater	9,028,100	10,767,000
Storm Water	1,232,200	1,290,800
Street	2,789,400	2,875,100
Electric	28,660,000	29,539,358
Information Services	3,935,719	4,363,565
Water	12,383,100	13,954,600
	<u>58,028,519</u>	<u>62,790,423</u>
<b>Grants</b>		
Federal Grants	1,549,771	485,793
State Grants	2,105,212	5,906,336
	<u>3,654,983</u>	<u>6,392,129</u>
<b>Carryover From Prior Year</b>		
	<u>29,998,454</u>	<u>30,057,011</u>
<b>State Shared Revenue</b>		
Cigarette Tax	52,630	55,000
Liquor Tax	595,580	610,000
Gas Tax	2,220,000	2,268,800
	<u>2,868,210</u>	<u>2,933,800</u>
<b>Total Resources</b>	<u>\$ 202,277,301</u>	<u>\$ 237,459,140</u>

### BN 2013-15 Amended



### BN 2015-2017 Proposed

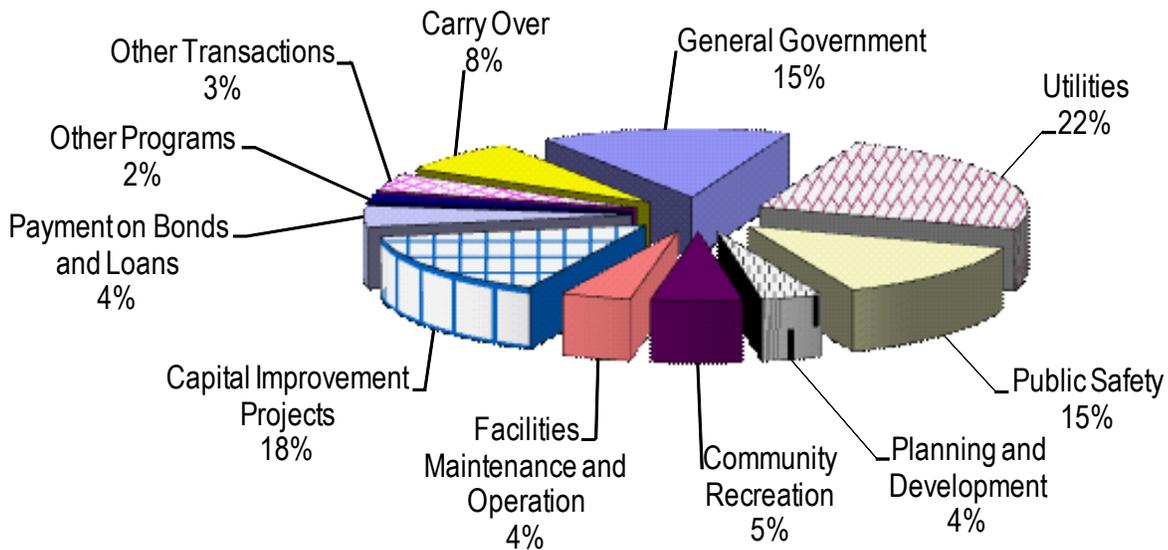


## Budget in Brief

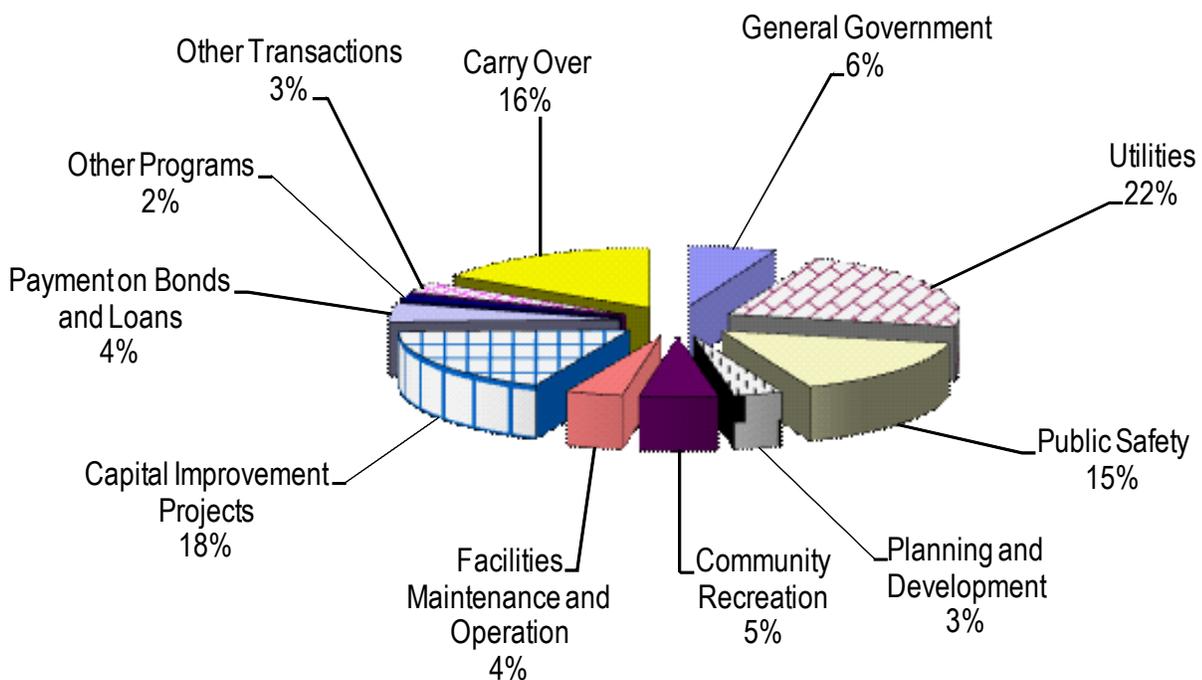
### Where the Money Goes

	Amended BN 2013-15	Proposed BN 2015-17
<b>General Government</b>		
Mayor, Council, City Recorder	\$ 974,265	\$ 1,244,316
Administration	2,518,220	2,553,411
Legal Services	919,040	961,008
Human Resources	677,632	716,898
Finance & Accounting	4,694,402	4,292,097
Insurance Services	1,624,580	2,019,750
Computer Services	2,377,128	2,907,638
Health Insurance	7,816,992	9,580,000
Parks Contracted Services	8,856,000	9,560,000
	<u>30,458,259</u>	<u>33,835,118</u>
<b>Utilities</b>		
Electric	27,759,529	28,825,043
Water	7,911,450	9,253,961
Wastewater	8,237,072	9,731,558
AFN	3,955,843	4,439,734
Storm water Collection	1,105,830	1,444,200
	<u>48,969,724</u>	<u>53,694,496</u>
<b>Public Safety</b>		
Police Protection	12,463,656	13,444,544
Fire Protection	7,709,622	9,141,007
Forest Interface	887,265	-
Ambulance Services	5,424,798	5,814,495
Municipal Court	994,970	1,056,830
	<u>27,480,311</u>	<u>29,456,876</u>
<b>Planning and Development</b>		
Planning	2,730,822	2,886,423
Building Inspections	1,390,632	1,459,230
Engineering Services	3,362,420	3,621,822
	<u>7,483,874</u>	<u>7,967,475</u>
<b>Community Recreation</b>		
Parks Operation & Maintenance	7,426,390	7,989,347
Recreation Programs & City Band	2,668,220	2,888,180
Golf Course	1,012,880	1,104,650
	<u>11,107,490</u>	<u>11,982,177</u>
<b>Facilities Maintenance and Operation</b>		
Roadways & Bikeways	3,887,000	5,269,024
Equipment Maintenance	2,056,460	2,468,860
Buildings, Grounds, Airport	1,883,770	2,565,993
Cemeteries	692,551	740,365
	<u>8,519,781</u>	<u>11,044,242</u>
<b>Capital Improvement Projects</b>		
Construction and Internal Projects	26,606,748	47,022,399
Equipment	3,948,000	1,786,300
	<u>30,554,748</u>	<u>48,808,699</u>
<b>Payment on Bonds and Loans</b>		
Infrastructure Improvements	9,312,733	10,585,356
Land Acquisition	579,841	3,707,182
	<u>9,892,574</u>	<u>14,292,538</u>
<b>Other Programs</b>		
Economic and Cultural Development	1,433,226	1,695,033
Social Services Grants	257,688	267,933
Community Development Grants	467,835	439,798
Conservation	1,943,900	2,162,743
	<u>4,102,649</u>	<u>4,565,507</u>
<b>Other Transactions</b>		
Interfund Loans	1,949,000	1,979,000
Operating Transfers to Other Funds	1,782,324	3,025,381
Contingencies	4,542,000	3,085,000
	<u>8,273,324</u>	<u>8,089,381</u>
<b>Carry Over</b>	<u>15,434,567</u>	<u>13,722,631</u>
<b>Total Requirements</b>	<u>\$ 202,277,301</u>	<u>\$ 237,459,140</u>

**BN 2013-15 Amended**



**BN 2015-17 Proposed**



## **City at a Glance**

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The City of Ashland is located in the southwestern part of the state, which is rated as one of the major tourist areas within Oregon. The economic base of Ashland is primarily dependent on tourism and higher education, with a small manufacturing sector based on high technology. The City of Ashland was incorporated in 1874 and operates under the provisions of its own charter and applicable State law. The City of Ashland provides a full range of municipal services including police and fire protection, parks and recreation facilities/activities, streets, airports, planning, zoning, senior program, and general administration services. The City also operates the water, wastewater, and electrical utility systems.

Date of Incorporation	1874
Form of Government	Council, Administrator
Area in Square Miles	6.638
Elevation in Feet	1,900
Annual Precipitation	18 inches
<b>Police</b>	
Stations	1
Patrol Units	8
Sworn Officers	28
Physical Arrests, Juvenile and Adult (non traffic)	2,509
Traffic Violations	3,461
<b>Fire</b>	
Stations	2
Fire Fighters	27
Fire Alarm Responses	398
Emergency Medical Responses	3098
Non-emergency Public Service Responses	155
Total Calls for Service	3,533
Total Ambulance Patient Transports	1,600
Code Enforcement Plans Review	404
<b>Streets</b>	
Miles of Paved Streets	92
Miles of Gravel Streets	9
Miles of Storm Sewers	93
<b>Water</b>	
Miles of water Mains	130
Hydrants	1,266
Service Connections	8,870
Daily Average Consumption in Millions of Gallons	2.9
Maximum Daily Capacity of Plant in Million Gallons	8
<b>Sewer</b>	
Miles of Sanitary Sewers	110
Treatment Plant	1
Service Connections	8,295
Daily Average Treatment in Million Gallons	2.25
Maximum Daily Capacity in Million Gallons	4

**Electric**

Service Connections	12,662
Street Lights	1,864
Electrical Transformers	2,032
Pole	3,605
Substations	3

**Telecommunications**

Miles of Fiber	25
Miles of Coax	119
Cable Modem	3,961
Potential Station Capacity	140

**Parks and Recreation**

Community Centers	3
Parks	19
Parks Acreage	642
Golf Courses	1
Swimming Pools	1
Ice Skating Rinks	1
Skateboard Parks	1
Tennis Courts	12
Trails (miles)	29

**Health Care**

Hospital	1
Hospital Beds	49

**Education**

Elementary Schools	4
Elementary School Instructors	69
Secondary Schools	2
Secondary School Instructors	91
State Universities	1



Photograph by  
Fred Stockwell, Ashland Oregon

## ***Other Data***

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### **Funds included in budget**

<b>General Fund</b>	This fund accounts for all financial resources except those accounted for in other funds. It provides for many of the city's primary operations such as public safety services, parks & recreation and community development.
<b>Community Development Block Grant Fund</b>	This fund accounts for financial resources received from the U.S. Department of Housing and Urban Development as CDBG funds can be used for a variety of housing and Community development projects that benefit low and moderate-income persons in Ashland.
<b>Reserve Fund</b>	This fund is used to set aside funds to protect services and to stabilize the budget, and to meet any costs that may arise in the future from unexpected events. Per Oregon Budget Law reserve funds have a 10 year life. This fund must be reestablished by June 2022.
<b>Street Fund</b>	This fund accounts for revenue sources from state road tax, franchise fees, charges for services and miscellaneous sources. Expenditures are for the maintenance, repair, and surfacing of streets, as well as maintenance and construction of the storm water runoff infrastructure.
<b>Airport Fund</b>	This fund accounts for maintenance of airport facilities. Revenues are from airport leases.
<b>Capital Improvements Fund</b>	This fund accounts for revenues from grants, non-bonded assessment payment, bond proceeds, and other sources, and will account for the construction of special local improvements with revenues from short-term borrowing and non-bonded assessments. Expenditures are for construction, property and equipment acquisitions, and the related payment of debt service in financing improvements.
<b>Debt Service Fund</b>	This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest except that payable from proprietary, fiduciary, or special assessment funds.
<b>Water Fund</b>	This fund accounts for water operations. Revenues are from water, other charges for services, as well as property taxes dedicated to the retirement of general obligation bonds. Expenditures are for operations, and retirement of debt.
<b>Wastewater Fund</b>	This fund accounts for wastewater treatment and collection. Revenues are from charges for services. Expenditures are for operations, capital construction, and retirement of debt.
<b>Electric Fund</b>	This fund accounts for sale of electricity, charges for other services, and Intergovernmental grants. Expenditures are for wholesale power purchases, operating expenses, energy conservation incentives, capital outlay, retirement of debt, and franchise tax.
<b>Central Services Fund</b>	This fund captures all the costs of internal administrative service providers that provide support to the other departments and divisions. Revenues supporting this fund are charges to departments based on the benefits received.

<b>Insurance Services Fund</b>	This fund accounts for insurance premiums, self insurance direct claims, and risk management administration. Revenues are from service charges from other departments, and investment income.
<b>Health Benefits Fund</b>	This fund accounts for employee health benefits and premiums, self insurance direct claims, and administration. Revenues are from departmental payments per FTE. The fund was established July 1, 2013.
<b>Equipment Fund</b>	This fund accounts for the replacement and maintenance of the city's fleet of vehicles. Revenues are from equipment rental charges.
<b>Cemetery Trust Fund</b>	This fund was established to provide perceptual care of cemeteries and accounts for the repurchase of plots and transfers of earnings to the general fund. Revenues are from interest income and service charges on cemetery operations.
<b>Parks and Recreation Fund</b>	This fund accounts for the parks and recreational purposes as well as department operations. Revenues are from the general fund, and charges for services.
<b>Parks Capital Improvements</b>	This fund accounts for resources from grants and inter-fund Fund transfers that are to be expended for and major park renovations.
<b>Parks and Recreation Equipment Fund</b>	This fund accounts for the replacement of Parks and Recreation's equipment and vehicles. Revenues are from equipment rental charges. Established with the BN 2015-17 budget.

**Petty Cash**

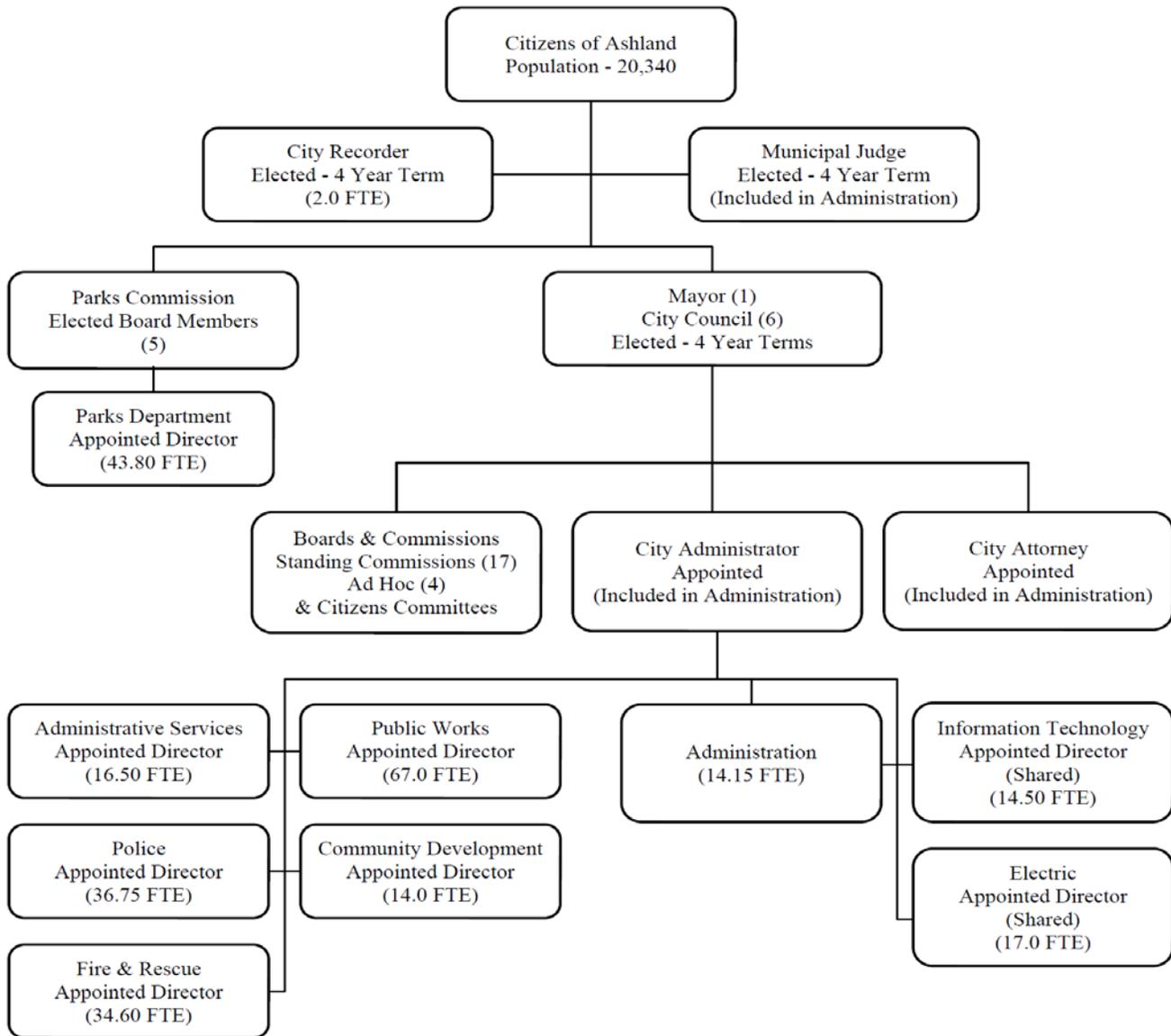
Oregon Revised Statute 294.465 requires that each petty cash account and the amount thereof be listed in the budget document. The City of Ashland has the following cash accounts:

<u>Petty Cash</u>	<u>Confirmed</u>
City Recorder	\$ 1,000.00
Electric	\$ 100.00
Finance-Administration	\$ 300.00
Finance-Purchasing	\$ 400.00
Fire	\$ 200.00
Police	\$ 150.00
Police Reward Fund	\$ 2,000.00
<u>Tills</u>	
Community Development	\$ 150.00
Municipal Court	\$ 150.00
Police	\$ 100.00
Police Contact Station	\$ 50.00
Finance-Utilities	\$ 390.00
Parks	\$ 100.00
Parks-Nature Center	\$ 50.00
Parks-Pool	\$ 400.00
Public Works	\$ 150.00
<b>TOTAL</b>	<b>\$ 5,690.00</b>

# City of Ashland

## 261.30 FTE

### Proposed



The City of Ashland is a municipal corporation first organized in 1874. The Ashland City Council is elected to serve as the governing body for Ashland's 20,340 citizens. The Mayor, who presides at the City Council meetings, is elected at-large for a four-year term. Six council members are elected at-large for four-year staggered terms. Other elected officials are the City Recorder, Municipal Judge, and the five-member Parks and Recreation Commission.

The Mayor, with confirmation of the City Council, appoints a City Administrator and a City Attorney. The City Administrator has responsibility for all City functions with the exception of the Parks Department.

The City Administrator recommends the appointment or dismissal of the Administrative Services and Finance Director, Community Development Director, Electric/Information Technology Director, Fire Chief, Police Chief, and Public Works Director.



April 27, 2015

**MEMBERS OF THE BUDGET COMMITTEE AND CITIZENS OF ASHLAND:**

We respectfully submit the proposed budget for the City of Ashland for the 2015-2017 biennium.

We are pleased to report to you that Ashland's fiscal condition is very good. There are however, a number of looming issues and trends that are cause for concern. Some of these issues stem from the 2014 drought, which now threatens to extend into 2015 and which has impacted City resources in unanticipated ways. For instance, the drought reduced water revenues and associated water franchise fees. The warm winter weather depressed electric revenue and associate electric utility tax revenue. Other trends, however, have had very positive impacts for Ashland, in particular the continued strength of the City's tourism-based economy and the stabilization of Oregon's Public Employee Retirement System, which results in no net increase in retirement costs and allows us to redirect money that had been set aside to pay for anticipated retirement cost increases.

This budget has been prepared as a "current service level budget," in which departments were instructed to prepare their budget requests with an eye toward maintaining departmental functions as they are in the current fiscal year. To the extent that departments were able to add new programs or services with existing or anticipated resources, they are noted in the department narratives under the section headlined "New and Different in this Budget." There were also a number of add packages proposed; programs and services for which funding was not identified. Several of these are recommended for funding and are discussed later in this budget message.

Our goal in preparing this budget was and is to protect core services in each fund and preserve the quality of these services; services that Ashland citizens want and expect. Staff recognizes that elements of a difficult economic environment remain and that many Ashland residents will continue to struggle financially, yet there is a local need and growing pressure to address issues sooner rather than later. That is, unlike a business that sees demand for its services rise and fall with economic conditions, demand for municipal services remains constant and almost always grows. As we do each year, staff sought increased efficiencies when possible and looked at alternative methods and ways of delivering service in several areas. Overall, we believe this proposed budget is both fiscally responsible and consistent with the goals and objectives of the Ashland City Council, and we look forward to working with the Budget Committee in its review of this budget.

**BIENNIUM 2015-2017 BUDGET HIGHLIGHTS**

The total proposed biennial budget is \$237,459,140, an increase of \$35,181,839 or 17.4% over the amended BN 2013-15 budget. The increase is due primarily to increased capital projects spending in Public Works (Water and Waste Water) and secondarily to increased personnel costs, driven in large part by higher health benefits costs. The proposed General Fund budget is \$49,634,577 as opposed to \$46,073,286 in BN 2013-15. All expenditure increases are commensurate with increases in resources.

Of particular note is a proposal in this budget to increase the City's general tax levy to the maximum tax rate allowed by law and dedicate the money to the Ashland Forest Resiliency project. The City's maximum tax rate is \$4.29 per \$1,000 of assessed valuation. The City has, ever since its permanent tax rate was created by the passage of Measure 50 in 1997, charged at least 8.92 cents less than its allowed maximum. Charging the maximum tax rate raises an additional \$205,000 annually for the General Fund, which is budgeted in the Fire Department's Forest Division budget for fuels reduction maintenance work in the watershed. Should the Council identify an alternate funding source for this work (such as a utility billing surcharge), the City retains the option of not imposing

the full permanent tax rate.

In addition, this is the first budget in many years that adds new staff positions, other than temporary or seasonal positions or positions that were restored following cuts in 2008. (A code compliance officer position was the only regular FTE position added in BN 2013-15.) Those positions are as follows:

- Water Treatment Plant Operator, Public Works. This position is called for in the adopted Water Master Plan and is funded by water rates. This position has been filled on a temporary, part-time basis by a retiree.
- Water Conservation Specialist, Public Works. This position replaces what had been a temporary/seasonal position with a regular full-time employee and is funded by water rates.
- Waste Water Treatment Plant Technician, Public Works. This restores a position that was eliminated three years ago. The position is recommended by the adopted Waste Water Master Plan and is funded by waste water rates.
- Project Manager, Parks & Rec. This is a new position, funded by the Parks Capital Improvement Fund. Parks has for the last few years contracted for project management services.
- Facilities Project Manager, Facilities Division, Public Works. This is a new position, funded by internal service charges.
- Lube Technician, Fleet Maintenance Division, Public Works. This restores a position that was eliminated when the City and Parks merged their fleet maintenance shops several years ago, but replaces the eliminated position (a mechanic) with a lower-paid employee who does not require mechanic skills and certifications. This is funded by internal service charges.

The proposed operating budget benefits tremendously from the improved performance of investments by the Oregon Public Employee Retirement System. As a result of this improved performance, the City’s PERS and OPSRP rates remained stable and the City will experience no increase in retirement costs in this budget. However, the City has been setting money aside in the Insurance Fund throughout BN 2013-15 in anticipation of increased retirement costs. That money is not needed for PERS-related expenses, but it nonetheless becomes a budgetary resource. Because it is not a recurring resource, it can and should be used only for one-time expenditures. And because the money is derived from all City funds, those expenditures should be of City-wide benefit. This budget proposes to use the money – totaling approximately \$1.2 million – for one-time expenditures and projects with City-wide benefit. Those projects are as follows:

<b>Project</b>	<b>Cost</b>	<b>Budgeted</b>
Health Benefits Fund Reserve	\$500,000	Health Benefits Fund
Climate Change and Energy Action Plan	\$120,000	Central Services Fund/ Administration
System and Network Upgrades	\$232,000	Central Services Fund/ Information Technology
Voicemail upgrade	\$65,000	Central Services Fund/ Information Technology
City Hall and Facilities Master Plan study	\$200,000	Capital Improvements Fund/Facilities
Iron Mike repair and restoration	\$37,500	Insurance Fund (no transfer required)
Other uses to be determined	\$52,500	TBD
<b>TOTAL</b>	<b>\$1,207,000</b>	

An explanation of each of the above items is provided in Attachment A.

## ***The Budget Message***

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Where applicable and as practical, staff budgeted fund balances that meet adopted policy. Staff also tried to ensure that expected operational revenues exceed or match proposed operational expenses in each fund. This was not possible in some funds without rate increases and not practical in others where additional funds were carried over from the prior year and are budgeted to be used in BN 2015-17. Charts depicting year-to-year comparisons of fund budgets, FTE and utility rates can be found in Attachment A. All other contractual and compliance obligations were budgeted as required.

## **REVENUE AND EXPENDITURE ISSUES AND PROJECTIONS**

### **Resources and Revenues**

Ashland's revenue situation was very much a mixed bag during BN 2013-15. On the one hand, transient occupancy tax (TOT) revenues increased by about 15% more than what was budgeted, thanks to a strong season at the Oregon Shakespeare Festival and the opening of Ashland Hills Inn, which added more than 100 rooms to the City's short-term room rental inventory. However, the drought (with the outstanding job of voluntary water use curtailment by Ashland citizens) and the unseasonably warm winter weather led to significant declines in electric and water enterprise fund revenue, which in turn led to sharp declines in electric user tax and water franchise fee revenue. The decline in the enterprise fund revenue results in lower-than-projected beginning fund balances in those funds, however while this budget assumes rate increases in electric and water, it does not assume additional rate increases to compensate for the declining fund balances. The decline in user tax and franchise fee revenue is offset in the General Fund by the increase in TOT resulting in a General Fund beginning fund balance that is about 4% lower than what had been forecast in the amended BN 2013-15 budget.

A review of specific revenue streams is as follows:

**Property Taxes** – As noted above, this budget proposes the maximum levy of the city's permanent tax rate, with the money set aside for ongoing maintenance of wildfire fuel loads in the Ashland watershed. The cost of that work is estimated at between \$175,000 and \$200,000 annually. The maximum the city is permitted to levy is roughly \$4.29 per \$1,000 of assessed valuation, however the City has historically levied about \$4.20 per \$1,000. For the owner of a home with a taxable assessed value of \$300,000, this creates a tax increase of \$27 per year. The city can also levy up to \$.21 per \$1,000 for a voter-approved serial levy that supports Ashland Library operations, however given the voter-approved establishment of a Jackson County Library District in 2014, this budget proposes that this tax not be levied in either year of the biennium. These operating property taxes, excluding prior year tax collections, are projected to increase by 3.5% in each year of the biennium, thus generating a total of \$19,930,380 when levied at the full permanent tax rate.

A detailed description of property taxes and debt limitations can be found in the appendices.

**Transient Lodging Taxes** – Transient lodging taxes are projected to increase by 5% in each year of the biennium, generating \$5,229,810. This forecast is based on reports and tax payments provided by the local lodging industry. The use of much of this revenue is restricted under state law to tourism promotion and tourism related facilities. Ashland uses a significant portion of its TLT revenues to support a visitor-promotion program through the Chamber of Commerce, to support Oregon Shakespeare Festival promotion efforts and for a grant program aimed at supporting local economic development and tourism promotion projects.

**Franchise Fees** – Revenue from the electric utility user tax and water/sewer franchise fees, the city's second- and third-largest General Fund revenue sources, are projected to grow slightly during the biennium, with franchises subject to rate increases and use or consumption patterns of the community. However, these revenues will grow off a reduced base, as we do not expect volumetric water sales to rebound this summer. Thus, while water rates are projected to increase by 10% in each year of the biennium and electric rates are projected to increase by 4.5% and 4% in the first and second years of the biennium, water franchise fees and electric user taxes are projected to increase by 12.7% and 6.7%, respectively, when comparing BN 2013-15 budget to BN 2015-17 budget. Franchise fee revenue from Avista is projected to be up slightly thanks to a rate increase recently approved by the Public Utility Commission, however revenue from other franchisees utilities (Charter, CenturyLink, Recology, etc.) is

expected to be flat or down slightly.

**Licenses and Permits** – Permit revenue spiked somewhat in BN 2013-15 thanks to large projects at Southern Oregon University and a reawakening of the commercial development market. Permit revenues are expected to remain at roughly current biennium levels in the next budget cycle. Business license revenue is projected to be unchanged.

**Enterprise Fund revenues** – The proposed budget assumes a 4.5% rate increase for the Electric Utility effective July 1, 2015, and a 4% increase in year two, driven primarily by increased costs from the Bonneville Power Administration, including by a projected 7.3% increase in supply costs, a 12% increase in transmission costs and a 25% increase in utility delivery charges. The estimated impact on the average residential household in Ashland of this proposed 4.5% increase is \$3.35 per month (including user tax), depending on use. The Electric Utility is an area of concern, as the unexpected decline in rate revenue (a result of warmer than anticipated winter weather) leaves the Electric Fund with an unappropriated fund balance that is lower than what is recommended by either City policy or the 2014 Cost of Service Study. However, staff does not recommend any additional increase in electric rates.

The budget is balanced with a proposed 10% increase in water and a 10% increase in wastewater rates in each year of the biennium. These rate increases have been anticipated to cover the cost of the significant capital improvements called for in the master plans for the enterprises, as well as basic operations and maintenance. The combined impact on a residential customer in FY 2016 is estimated at less than \$7.93 per month depending on water use.

**Other Utilities.** The proposed budget includes increases of 3% in the Transportation Utility Fee and 3% in the Storm Water Utility Fee. The Street and Storm Water Division needs this adjustment to cover operational costs. Changes in the second half of the biennium are modeled at 3% for both but the actual amounts will be determined through the master plans and rate studies currently in process. The estimated impact on the average residential customer of these combined increases is \$0.38 per month. Both divisions have significant unfunded capital projects in the future that could warrant a larger increase.

## **Expenditures**

To the extent practical, this budget holds the line on general cost increases. However, personnel services costs across all funds (budget to budget) are up 7.6% (excluding proposed new positions) and materials & services costs are up 9.7%, although to the degree such costs are flexible or discretionary, they have been cut or contained to the greatest practical extent. One of the great unknowns is what will happen to gasoline prices over the next two years. Most industry experts and the U.S. Department of Energy predict that gas prices will remain low for the next two years. However, in the interest of budgeting conservatively, departments were instructed to assume \$3 per gallon in FY 2016 and \$3.30 per gallon in FY 2017, as well as \$3.95 per gallon for diesel in both years of the biennium. These prices are considerably higher than what the City currently pays, but lower than what was budgeted in the current biennium. These reduced gas prices were a major factor in helping the departments balance their budgets or redirecting resources to other, more pressing needs. Personnel costs are up in part due to anticipated pay increases (COLAs and step increases, although no COLA is proposed for management and non-represented employees, since year-over-year CPI-W is currently a negative number), but more significantly due to a 16.3% increase in health benefits costs in the first year of the biennium and a 5% increase in the second. While these seem like large increases, they are the first increases in City health benefits costs in three years. (The 5% increase in the second year will not be imposed if claims experience in the first year allows the health plan to maintain and grow necessary reserves.)

As previously stated, this budget benefits mightily from the improved performance of PERS investments, which results in lower than anticipated PERS rates and allows the City's retirement benefit costs to remain flat from budget to budget. The table below explains how this came to pass.

## The Budget Message

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	2013-15 Charged	2013-15 Actual	2015-17 Projected	2015-17 Actual
PERS	17.75%	13.35%	17.75%	17.43%
PERS Police/Fire	24.95%	20.55%	24.95%	20.89%
OPSRP	16.03%	11.63%	16.03%	11.55%
OPSRP Police/Fire	18.76%	14.36%	18.76%	15.66%

The BN 2013-15 budget was built on and balanced using the rates shown in the first column. The 2015-17 actual PERS/OPSRP rates are lower than the rates charged to departments in the current biennium, but are applied to somewhat higher subject salaries. The result is no net increase in City retirement benefit costs.

**General Fund** - The General Fund derives its revenues from property taxes, franchise fees, license and permit fees, state shared revenue and charges for service – primarily ambulance service in the Fire Department. The General Fund includes, among others, the Police Department, the Fire Department, the Community Development Department and the Municipal Court, as well as a number of other smaller functions such as city cemeteries and the municipal band. The General Fund also transfers operating monies to the Parks Fund. BN 2015-17 General Fund resources and appropriations are up 7.7% over BN 2013-15.

**Electric Fund** – The Electric Fund is an area of concern in this budget. The Fund is down slightly – less than .5% -- from BN 2013-15, due to a sharp decrease in revenues in the current biennium; a result of the unusually warm winter weather. This decrease in revenues, totaling more than \$1.6 million, was partially offset by lower-than-budgeted wholesale power purchase and transmission costs, as well as lower-than-budgeted personnel costs, but the net result is a decline in beginning working capital in BN 2015-17 and an unappropriated fund balance that is significantly below levels recommended by City policy and the Electric Department's 10-year planning study. This budget proposes to reduce the Fund's contingency to 3% of one-year operating expenses in order to boost the fund balance. A rate increase of 4.5% is projected for the first year of the budget to cover anticipated increases in BPA power and transmission costs, but not to increase the fund balance. However, if the fund balance continues to decline in the first year of the biennium, an even higher rate increase or a reduction in capital projects may be necessary in the second year.

**Water and Waste Water Funds** – The Water and Waste Water Funds show extremely large biennium-over-biennium increases due almost entirely to major capital projects scheduled for BN 2015-17. These projects are identified in the Water and Waste Water Master Plans. Water projects include: TID canal piping (\$1,409,000); new 2.5 mgd water treatment plant (\$7,726,600); 2.6 million gallon Crowson II reservoir (\$4,447,000); and Park Estates pump station/Loop Road reservoir (\$2,257,600). Waste Water projects include: Oxidation ditch shell (\$4,735,000); outfall relocation and shading (\$2,094,610); and Bear Creek parallel trunkline (\$1,382,920). These projects will to a large extent be funded by loan proceeds, budgeted at \$14,990,125 in the Water Fund and \$5,318,700 in the Waste Water Fund.

Revenues in the Water Fund are projected to be about \$309,500 below budget at the close of BN 2013-15, due almost entirely to decreased water sales last summer. This budget assumes 10% increases in water rates in each year of the biennium, but those increases are applied to a lower baseline number. While this still produces sufficient revenue for the projects described above, other water distribution projects will be deferred. This budget also assumes 10% increases in waste water rates in each year of the biennium, as called for the adopted Sanitary Sewer Master Plan.

**Parks & Recreation Department** – The Parks & Recreation Fund is another area of concern, due to declining revenues and increasing expenditures. The proposed BN 2015-17 budget projects lower self-generated revenue in

the Parks & Rec Fund than was generated in the combined FY '09 and FY '10 fiscal years. Department revenues are projected to increase in BN 2015-17 only 1% over BN 2013-15. At the same time, departmental operating expenditures (department costs net of transfers out and contingency) are up 8.2%, thus requiring a General Fund transfer equivalent to a property tax rate of \$2.09 per \$1,000 of assessed valuation. Even with this General Fund transfer, a *negative* fund balance of \$550,000 was projected for Parks. It is imperative that the Parks Commission determine how to increase revenue and control costs in the next biennium, since the current trend is not sustainable and, if it continues, could lead to significant budget cuts in this fund in BN 2017-19.

This budget also creates an Equipment Fund for Parks & Recreation, a sinking fund similar to the Equipment Fund that serves all other City departments. This budget proposes a loan from the Equipment Fund to the Parks Equipment Fund in the amount of \$439,000, to be repaid at a rate of \$88,000 per year for five years, beginning in FY 2017. At the same time, The Parks Fund will have to start making rental and replacement payments into its Equipment Fund. In order to fully fund its vehicle and equipment needs, a transfer from the operating fund to the Equipment Fund in the amount of \$358,000 per biennium would be necessary. Such a transfer is not proposed in this budget. As such, the Parks Commission will need to identify vehicles and equipment whose replacement can be deferred until such time as funding is available.

**Reserve Fund** – This budget proposes an interfund loan of \$400,000 from the Reserve Fund to the Telecommunications Fund to pay for the “Internet Project” as identified in the Ashland Fiber Network 2014 Business Plan. Council may wish to consider this a forgivable loan in the following biennium depending upon AFN performance. The budget also includes a \$450,000 interfund loan to the Health Benefits Fund that is a placeholder but may not be needed.

**Central Service Fund** – After holding Central Service Fund charges flat for five years, Central Service charges were increased by 2% in each year of BN 2013-15. An increase of 5% in Central Services charges is proposed in each year of this proposed budget, however, much of that increase is borne by the Public Works operating departments, which pay for Public Works Administration and Engineering services through a central service charge.

**Capital Projects** -- Capital improvement spending is \$43,905,879 in the proposed biennium budget, compared to \$17,601,950 in BN 2013-15. The City is anticipating certain grant funds for street and airport improvements and low cost loans from the state for Waste Water system upgrades. Some projects in the CIP are funded by reserves and additional borrowing may be needed late in the biennium for Electric, Water, Street and Parks improvements. Proposed rate increases address the increased debt service relating to capital project financing.

## **CITY COUNCIL GOALS AND ADD PACKAGES**

In February 2014, the City Council launched a strategic planning process that culminated in November with the adoption of a set of Council Goals and Objectives. This was followed by a goal-setting process undertaken by the City’s department heads and senior managers to create a set of administrative goals and objectives, which were adopted by the Council and made part of the strategic planning goals. The Parks Commission also engaged in its own goal-setting process at the end of 2014. All of these goals and objectives are attached to this budget message.

As part of its strategic planning process, the Council identified five high-priority goals that should be considered for funding in BN 2015-17. This budget proposes funding for each of them. Those priority goals and a brief description of the proposed funding mechanism for each are as follows:

### ***Protect the integrity and safety of the watershed.***

- 8.1 Implement and maintain the Ashland Forest Resiliency project.
- 8.3 Maintain current Firewise communities and implement the Fire Adapted Communities model.

This budget proposes to raise the City’s permanent tax rate levy to the maximum allowed by law (an increase of \$0.0892 per \$1,000) and dedicate the money to fuels reduction maintenance work in the watershed (\$175,000 annually) and expansion of the Fire Adapted Communities program (\$28,000 annually). As this budget message is being written, research is underway into the feasibility of funding this through a utility billing surcharge. It is *not*

## ***The Budget Message***

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recommended that both a surcharge and a property tax increase be implemented, however it *is* recommended that this expenditure not be budgeted unless offsetting revenue is identified.

### ***Market and further develop the Ashland Fiber Network.***

This budget proposes a transfer of \$400,000 from the Reserve Fund to the Telecommunications Fund to reimburse AFN for expenses incurred in BN 2013-15 and expenses anticipated in BN 2015-17 for capital and operating expenses related to the Internet Project described in the 2014 AFN Business Plan. This transfer could be classified as a forgivable loan, thus allowing for future repayment should the Internet Project prove to generate revenues that exceed plan projections.

### ***Prepare for the impact of climate change on the community.***

22.1 Develop and implement a community climate change and energy plan.

This budget proposes a \$120,000 transfer from the Insurance Fund (PERS Reserve) to the Central Services Fund to cover the cost of consultant services for the first phase of a climate and energy plan.

### ***Evaluate real property and facility assets to strategically support city mission and goals.***

This budget proposes a \$200,000 transfer from the Insurance Fund (PERS Reserve) to the Central Services Fund for a City Hall study and Facilities Master Plan that will examine options for relocating or improving City Hall, as well as a plan for the future use, maintenance and upkeep of other City facilities, as well as identification of capital priorities for City facilities.

### ***Seek opportunities to enable all citizens to meet basic needs.***

5.2.a. Pursue affordable housing opportunities, especially workforce housing.

Though not a specific appropriation, the City Council has approved a contingent agreement with the Housing Authority of Jackson County to sell the Authority a City-owned parcel on which it will develop up to 20 units of affordable housing. Proceeds from the sale (\$325,000) will be budgeted in a dedicated reserve for addressing downtown parking and transportation issues.

In addition, individual departments were allowed to submit requests for add packages; requests to fund programs and services that were not include in the base budget requests. Some of these requests have been built into the proposed budget and are described elsewhere in this budget message. A number of other add package requests are not included in this proposed budget but are recommended for funding. Those are as follows:

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<b>Dept.</b>	<b>Addition</b>	<b>Fund</b>	<b>One Time or Ongoing</b>	<b>Fiscal Impact</b>	<b>Revenue or other offset</b>
<b>Fire</b>	Fire Adapted Communities Coordinator increase from .6 to 1.0 FTE	General	Ongoing	\$28,000/year	Property tax or utility billing surcharge
<b>Fire</b>	Replacement of cardiac defibrillators	General	Ongoing (five years)	\$66,000/year	None. \$330,000 loan from equipment fund repaid over five years.
<b>Police</b>	Police vehicle	General	One Time	\$30,000	A vehicle for the deputy chief, who currently uses personal vehicle and receives car allowance. Cost is partially offset by elimination of car allowance.
<b>Police</b>	Replacement of taser conducted energy weapons, cameras, and support equipment	General	One Time	\$40,000	None.
<b>Parks &amp; Rec</b>	Operating expenses for the Grove	General	Ongoing	\$71,000 (\$35,000+\$36,000)	None.

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The following add package requests are not recommended for funding. Note that numerous requests were received for add packages of less than \$15,000. Those are not presented in this table.

Dept.	Addition	Fund	One Time or Ongoing	Fiscal Impact	Revenue or other offset
<b>Admin. Services</b>	Replacement of financial software system	Central Svcs.	Ongoing (ten years)	\$100,000/year	None
<b>Fire</b>	Add .8 FTE clerical staff	General	Ongoing	\$89,854 (\$43,623+ \$46,231)	None
<b>Fire</b>	Add one FTE to sworn personnel	General	Ongoing	\$316,000 (\$102,000 + \$214,000)	None
<b>Fire</b>	Aerial Ladder Truck	General	One Time	\$1,000,000	None
<b>Fire</b>	Ashland Is Ready citizen emergency preparedness workshops	General	Ongoing	\$36,000 (\$18,000/year)	None
<b>Fire</b>	Remote Automated Weather Station	General	One Time	\$26,000	None
<b>Fire</b>	Replacement of hydraulic rescue equipment	General	One Time	\$84,000	None
<b>Fire</b>	Training of current personnel	General	Ongoing	\$32,000 (\$16,000/Year)	None
<b>IT</b>	Provide new fiber connection to City Hall	Central Svcs.	One Time	\$15,000	None
<b>IT</b>	Replacement of city phone system	Central Svcs.	One Time	\$236,062	None
<b>Parks</b>	Add one FTE park tech - Roving	General	Ongoing	\$144,900 ( \$70,000 + \$74,900)	None
<b>Parks</b>	Add one FTE park tech - trails	General	Ongoing	\$144,900 ( \$70,000 + \$74,900)	None
<b>Police</b>	Add one FTE to sworn personnel	General	Ongoing	\$200,000 (\$100,000/year)	None
<b>Police</b>	Additional Cadets for summer patrol	General	One Time	\$30,300 (\$15,000+ \$15,300)	None

## **CONCLUSION**

This proposed budget focuses on providing to the citizens of Ashland as much service as we can for as long as we can with the resources available to us. Although it is largely a status quo budget (i.e., a continuation of current service levels), new positions and initiatives are proposed to address critical community concerns or to fill long-standing gaps. It is also a budget that, particularly with regard to capital projects in the Water and Waste Water Funds, has been developed with a nod to the future generations to whom we will bequeath this marvelous city.

Budget preparation for an organization as large and complex as the City of Ashland is an arduous endeavor that begins some six months before the budget document is actually published and presented to the Budget Committee and which, along the way, becomes an all-consuming task for many, many members of the City staff. We would like to acknowledge the time and effort of all staff members who give this task a high priority in addition to their normal work responsibilities. We would like to particularly acknowledge Accounting Manager Cindy Hanks, Financial Analyst Jeff Rehbein and Administrative Assistant Kristy Blackman. And on behalf of the citizens of the City of Ashland, we extend our thanks to the Budget Committee for their time and talent in the review of this proposed budget.

Respectfully submitted,

Dave Kanner  
City Administrator/Budget Officer

Lee Tuneberg  
Administrative Services Director/Finance Director

### **Explanation of proposed one-time expenditures with PERS Reserve dollars in the Insurance Fund.**

1. Transfer to Health Benefits Fund (\$500,000). This allows the Health Benefits Fund to have the reserve required in a self-insurance fund. The Fund began BN 2013-15 with a \$500,000 loan from the Reserve Fund that created this required reserve. Had the insurance plan experienced historically “normal” claim year in each year of the biennium, the Health Benefits Fund would have repaid the Reserve Fund and had enough money left in the fund balance to establish a reserve. Unfortunately, the insurance plan suffered through an extraordinarily bad year in FY '14 and as a result is unable to do so.
2. Climate Change and Energy Action Plan (\$120,000). This addresses a City Council priority goal. The Conservation Commission has proposed and the Council has approved launching a process to create a Climate Change and Energy Action Plan for the community including a greenhouse gas inventory and an action plan to meet local emission targets. It's proposed that the first phase of the planning process be undertaken in the next biennium using contracted consultants overseen by Administration staff.
3. Network and System upgrades (\$232,000). The City's information technology network is 18 years old. It has reached its capacity and the end of its useful life. It is also riddled with security problems. System failures are common and no more devices can be added to it. This upgrade would improve the speed, reliability and security of the City's IT network and standardize equipment throughout the network. Note that when department heads and senior managers were asked to weigh in on potential uses of this one-time money, this was the highest-ranked project.
4. Voicemail system upgrades (\$65,000). The City's phone and voicemail systems – basic tools in the delivery of virtually all City services – are very old and unreliable. The voicemail system fails and must be rebooted with increasing regularity. While it would be preferable to replace both the phone and voicemail systems, such a project would be cost prohibitive at this time.
5. City Hall and Facilities Master Plan (\$200,000). This also addresses a City Council priority goal by updating the City's most recent space needs analysis, analyzing options for replacing the existing City Hall building, prioritizing facility maintenance and replacement needs, and identifying funding options.
6. Iron Mike statue repair (\$37,500). The Iron Mike statue that has graced Ashland's downtown plaza for more than a century was seriously damaged in October, 2014, when someone climbed up on the Carter Memorial Fountain in the plaza and broke off the statue's right hand and rifle. The statue was removed from the fountain in late October so staff could evaluate repair options. At that time, staff discovered other damage and deterioration to the statue. This situation is complicated by the fact that the Carter Memorial Fountain (including the Iron Mike statue) is on the National Register of Historic Places as a primary contributing structure to the Downtown Historic District. The City therefore does not have the option of not repairing it and restoring it to its previous location. In 2015, the City hired a historic preservation consultant to advise us on options for repair and restoration. This \$37,500 appropriation is based on an estimate for replication of the statue as determined by historic preservation consultant George Kramer. The actual cost of replication will be supplemented by the Insurance Fund and a small reimbursement from the City's property insurance policy.
7. Other uses to be determined (\$52,500). There are a number of other one-time uses currently under discussion that will be presented to the Budget Committee.

**2015-17 Biennial Budget**

Proposed BN 2015-2017 Budget Comparison						
Fund	FY 2011-12 Amended	FY 2012-13 Amended	BN 2013-15 Amended	BN 2015-17 Proposed	BN to BN Difference	Percent Difference
General	\$17,338,176	\$18,290,087	\$46,073,286	\$49,634,577	\$3,561,291	7.7%
CDBG	266,145	205,935	467,835	439,799	(28,036)	-6.0%
Reserve	869,172	1,018,502	1,544,910	888,580	(656,330)	-42.5%
Street	8,998,091	9,046,024	11,046,080	20,149,014	9,102,934	82.4%
Airport	157,873	226,762	378,850	661,251	282,401	74.5%
Capital Improvements	8,384,612	7,863,003	8,892,668	8,642,155	(250,513)	-2.8%
Debt	3,269,120	3,804,867	5,524,677	5,119,554	(405,123)	-7.3%
Water	8,600,403	11,959,058	21,241,793	35,285,227	14,043,434	66.1%
Wastewater	8,951,854	10,445,666	19,506,933	24,994,657	5,487,724	28.1%
Electric	16,263,914	17,184,441	32,260,310	32,132,998	(127,312)	-0.4%
Telecommunications	2,516,683	2,279,860	4,444,811	5,017,036	572,225	12.9%
Central Services	6,145,679	6,688,999	14,203,465	15,190,216	986,751	6.9%
Insurance Services	1,552,382	1,387,198	2,353,867	3,615,888	1,262,021	53.6%
Health Benefits	-	-	8,913,710	10,763,370	1,849,660	20.8%
Equipment	2,960,114	4,747,594	6,604,241	6,390,254	(213,987)	-3.2%
Cemetery Trust	872,797	912,603	948,344	984,846	36,502	3.8%
<b>Total by Fund</b>	<b>87,147,015</b>	<b>96,060,599</b>	<b>184,405,780</b>	<b>219,909,422</b>	<b>35,503,642</b>	<b>19.3%</b>
Parks & Recreation	7,422,514	8,209,316	12,718,389	12,421,641	(296,748)	-2.3%
Parks Capital Imp.	2,960,114	4,747,594	5,153,132	4,609,077	(544,055)	-10.6%
Parks Equipment	-	-	-	519,000	519,000	New
<b>Total Parks</b>	<b>10,382,628</b>	<b>12,956,910</b>	<b>17,871,521</b>	<b>17,549,718</b>	<b>(321,803)</b>	<b>-1.8%</b>
<b>Total Requirements</b>	<b>\$97,529,643</b>	<b>\$109,017,509</b>	<b>\$202,277,301</b>	<b>\$237,459,140</b>	<b>\$35,181,839</b>	<b>17.4%</b>

Rate Adjustments in FY	2011-12	2012-13	2013-14	2014-15	BN Proposed	
	Actual	Actual	Actual	Actual	2015-16	2016-17
Transportation Utility Fee	0.00%	0.00%	3.00%	2.57%	3.00%	3.00%
Storm Drain Utility Fee	0.00%	0.00%	3.00%	2.57%	3.00%	3.00%
Water Fees	10.00%	10.00%	10.00%	10.08%	10.00%	10.00%
Wastewater Fees	6.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Electric Rate Increase	4.00%	5.30%	5.30%	3.60%	4.50%	4.00%

## The Budget Message

### OPERATIONAL EXPENSES

Comparing total budget between years is inevitable but not always telling. A better view of cost components and trending comes from looking at the elements comprising the operational budget total. The annual budget assumptions normally use 3% as the default inflation factor but other rates better represent industry specific cost changes, staffing and debt service. In most cases items like purchased electricity, health care, retirement and others vary greatly and may even be negative. A comparison of operational budgets including personal services, materials & services (excluding capital expenditures) and debt service is as follows.

Proposed Operational Budget Comparison						
Category	FY 2011-12 Amended	FY 2012-2013 Amended	BN 2013-15 Amended	BN 2015-17 Proposed	BN to BN Difference	Percent Difference
Personnel Services	\$24,437,430	\$26,158,408	\$55,550,890	\$60,899,906	\$5,349,016	6.7%
Materials & Services	31,304,307	34,357,897	82,523,198	91,200,727	\$8,677,529	7.6%
Debt Service	4,695,628	5,158,979	9,897,574	10,632,044	\$734,470	5.0%
<b>Total</b>	<b>\$60,437,365</b>	<b>\$65,675,284</b>	<b>\$147,971,662</b>	<b>\$162,732,677</b>	<b>\$14,761,015</b>	<b>7.1%</b>

Department	BN 2013-15 Amended (FTE)	BN 2015-17 Proposed (FTE)
Administration	14.15	14.15
Info Technology	14.50	14.50
Admin Services	16.50	16.50
City Recorder	2.00	2.00
Police	36.75	36.75
Fire	34.60	34.60
Public Works	62.00	67.00
Community Dev	14.00	14.00
Electric	17.00	17.00
City Subtotal	<b>211.50</b>	<b>216.50</b>
Parks	43.80	44.80
Total FTE	<b>255.30</b>	<b>261.30</b>

**2015-17 Biennial Budget**

<b>Budgeted Capital Improvements</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
Transportation Projects	\$ 2,308,000	\$ 2,765,000	\$ 1,562,950	\$ 1,086,000	\$ 2,868,000	\$ 6,831,000
Storm Drain Projects	135,000	375,000	150,000	52,000	55,000	-
Airport Projects	175,000	573,750	225,000	255,000	-	-
Water Projects	242,000	617,000	2,506,000	2,959,000	5,375,200	13,909,900
Wastewater Projects	325,000	1,940,060	928,000	2,578,000	4,562,125	4,412,765
Electric Projects	535,000	2,135,000	825,000	620,000	597,000	597,000
Telecommunications Projects	135,000	115,000	193,000	115,000	75,000	75,000
Information Technology	465,000	160,000	42,000	28,000	75,000	75,000
Facilities	3,413,000	3,575,000	-	-	280,000	280,000
Parks Projects	2,040,000	2,018,000	2,031,000	1,446,000	3,707,885	580,004
<b>Total</b>	<b>\$9,773,000</b>	<b>\$14,273,810</b>	<b>\$ 8,462,950</b>	<b>\$ 9,139,000</b>	<b>\$ 17,595,210</b>	<b>\$ 26,760,669</b>

## **The Budget Message**

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The following budget assumption memo by the City Administrator was presented at the February 19, 2015 Budget kick off meeting:



# **MEMO**

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TO: City Council and Citizen Budget Committee members  
FROM: Dave Kanner, city administrator  
DATE: February 19, 2015  
RE: Budget Assumptions

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This memo is intended to summarize the information provided to you tonight regarding budget assumptions and budget-building process.

The budget is being built as a “current service level” budget. Departments are instructed to prepare a budget that assumes we will continue to offer the same services at the same levels through the 2015-17 biennium that we are offering in the current fiscal year. Whether it will be possible to actually fund current service levels will not be known for certain until we’ve finalized our revenue projections and seen the requested budgets from the departments. Departments will also be permitted to submit add packages. Whether add packages are included in the recommended budget will depend on how closely they align with City Council goals and objectives and whether funding is available. This does not mean that departments are prohibited from adding new or enhanced services to their budgets, however to do so without the enhancement being considered an add package, they must either show a revenue source or show how it can be added within existing resources (i.e., by deleting other expenditures).

Personnel costs for current service level have already been calculated and given to the departments and are described in greater detail later in this memo. Departments have been instructed to assume a 2% inflation factor when calculating materials and services costs. This does not mean M&S budgets will automatically increase 2%. It means only that ongoing, predictable M&S costs are assumed to increase 2%. The one caveat here is gas prices. The price of gas has a significant impact on departmental budgets. Forecasting too low a price could leave us short of appropriation authority at the end of the budget cycle, but forecasting too high could take money away from other necessary expenditures. The U.S. Department of Energy forecasts that gas prices will continue to rise through 2015 and peak at about \$2.60/gallon (retail) by the end of the year. We plan to assume a gas price of \$2.80/gallon for the first year of the biennium and \$3.30/gallon for the second year.

We currently project that General Fund revenues will increase by about 4% in each year of the biennium. We project a 3.5% increase in property tax collections next year. Note that the County Assessor is projecting 3.4%, but that number does not jibe with recent actuals (upon which our projection is based), which should push property tax collections up slightly. We also project a 5% increase in transient occupancy taxes and a 5% increase in food and beverage tax. Both of those increases are over current year actual revenues. Franchise fees are a mixed bag. Avista franchise fees may rise slightly due to a recent rate increase approved by the Public Utility Commission, while cable/telecom franchise fees are projected to remain flat. Weather is a significant variable when attempting to forecast utility-related revenue, including franchise fees and electric user tax. Water and electric franchise fee revenues are trending below budget in the current fiscal year due to lower-than-budgeted utility revenues (despite rate increases). Only Waste Water revenues and associated franchise fees are close to projections following the approved rate increase. The Water and Waste Water Master Plans call for a 10% increase in those respective rates next year. We have already been notified of projected increases in wholesale power costs from BPA of 6.8% for power, 7.8% for transmission and 25% for General Transfer Agreement. Those wholesale cost increases alone could push electric rates up by 4.5% or more.

Enterprise fund revenue is projected to increase about 10%, assuming rate increases called for in the master plans are approved. Much of this money goes into a debt service reserve to help pay for large capital projects in future years.

Increases in personnel costs are projected at 9%, biennium over biennium. This is driven largely by COLAs and step increases, and to a large extent by a 16.5% increase in health benefits charges in the first year of the biennium (our first increase in health benefits charges in three years) and a budgeted 5% increase in the second year. This 5% increase will not be imposed if the health benefits plan continues its current excellent claims experience through the first year of the biennium, potentially freeing up money for other departmental expenditures. Many of our PERS rates are flat or up only slightly and our overall PERS costs are flat when comparing budget to budget.

COLAs are uncertain at this point. We will be in negotiations with three of our five bargaining units this spring, including both of our strike-prohibited bargaining units. The Electrical Workers unit is due a 2% increase on July 1. The Laborers Union COLA (minimum 1.5%) and the management/non-represented COLA are based on January-to-January CPI, which will be released on February 26. December-to-December CPI was 0.8%, so we expect the management/non represented COLA will be in the neighborhood of 1%.

We are also forecasting an increase in internal service charges to the departments, driven by cost increases in the Central Services Fund (banking fees, software licenses and personnel cost increases) as well as increases for insurance. The City also needs to start addressing its chronic underfunding of the Equipment Fund. While it's unlikely that we can afford to make up this underfunding in a single budget cycle, we can begin the process of raises vehicle and equipment "rents" to the departments in order to address projected future shortfalls.

Finally, this budget will propose raising the City's general property tax rate to its maximum limit – an increase of 8.92 cents per \$1,000 of assessed valuation – and dedicating the bulk of the money to the Ashland Forest Resiliency Project, which requires \$175,000 per year to maintain the acreage that has already been treated for fuels reduction.

Please don't hesitate to contact me directly if I can answer any further questions for you.



**CITY COUNCIL GOALS AND OBJECTIVES**

Approved November 4, 2014

**Mission Statement**

To support a resilient, sustainable community that lives within its means and maintains the distinctive quality of life for which it has become known -- in the face of external change and internal development – via direct delivery of basic services and leveraged enablement of enhanced services.

**Please note:**

- Goals and objectives highlighted in yellow are **Priority Strategic Planning Goals and Objectives** for the City Council.
- Goals and objectives in orange were determined to be Council policy calls that can be pursued by the Council at its discretion.
- Goals and objectives in green are NOT recommended by the Council for priority funding in the 2015-17 budget cycle.

**Government**

- Leverage our regional and state relationships to increase effectiveness in relevant policy arenas***
  - Maintain coordination and regular communication with State Legislators/county commissioners.
    - Potential for regular reports to Council from assigned Councilor from Legislative hotline (during legislative session only).
    - Explore the utilization of other forms of legislative representation (lobbyist, dedicated staff, etc).
    - Develop a local legislative agenda prior to the session (possibly with Ashland Coalition partners).
  - Develop plan for coordination with Jackson County on the following:
    - County Road Improvements within the City limits
    - Weed abatement on County land within the UGB.
- Promote effective citizen communication and engagement***
  - Engage community in conversation about core services, desired service levels and funding mechanisms.
  - Engage boards and commissions in supporting the strategic plan.
  - Evaluate existing communication tools currently in use, such as:
    - Open City Hall
    - Listserve
    - RVTV
    - Newspapers
    - City website
    - Expand and promote those tools that are most effective, meaningful and efficient for the public to use for understanding an issue (fact gathering), enabling participation, providing avenues for input to Council and being made aware of decisions made.
    - Repackage and make more accessible Council Communication documents to assist in informing the public on issues.
    - Explore the use of Town Hall style meetings for Council/public interaction.
    - Explore “City Walk” style outreach program (Council and staff proactive personal engagement in the community).
  - Use the Mayor’s State of the City (SOC) address to honor, recognize and appreciate community/volunteer involvement.
    - Incorporate Ragland Award activities (and other potential volunteer related activities) with SOC.
- Support and empower our community partners***
  - Look for ways to monitor and support changes at Southern Oregon University.

- 3.2 Monitor and support Mt. Ashland as a major regional recreational facility.
  - 3.2.a Continue City oversight of the environmental impacts of the ski area as they relate to Ashland.
- 3.3 Support the non-profit and cultural entities in the community.
- 3.4 Support RVTD in fulfilling and expanding its mission.

**Organization**

- 4. ***Evaluate real property and facility assets to strategically support city mission and goals.***
  - 4.1 Identify and evaluate underperforming assets.
  - 4.2 Cultivate external funding opportunities.
  - 4.3 Examine city hall replacement and other facility needs.
  - 4.4 Examine long term use of Imperatrice property.

**People**

- 5. ***Seek opportunities to enable all citizens to meet basic needs.***
  - 5.1 Examine means and methods by which to improve access to mental health services for Ashland citizens who need them.
  - 5.2 Support and promote, through policy, programs that make the City affordable to live in.
    - 5.2.a Pursue affordable housing opportunities, especially workforce housing. Identify specific incentives for developers to build more affordable housing.
  - 5.3 Leverage partnerships with non-profit and private entities to build social equity programming.
  - 5.4 Encourage the ongoing effectiveness of the Resource Center.
- 6. ***Develop supports to enable citizens to age in Ashland.***
  - 6.1 Support and augment existing programs.
  - 6.2 Provide links to local non-profit support organizations on City web site.
  - 6.3 With Parks Commission, explore expansion of the Senior Center and senior services.
- 7. ***Keep Ashland a family-friendly community.***
  - 7.1 Support educational and enrichment programs in the community.
  - 7.2 Provide City promotion and marketing of family-oriented events.
  - 7.3 Support land-use plans and policies that encourage family-friendly neighborhoods.

**Environment**

- 8. ***Protect the integrity and safety of the watershed.***
  - 8.1 Implement and maintain the Ashland Forest Resiliency project.
  - 8.2 Educate and engage the community in watershed stewardship.
    - 8.2.a Declare a “year of the watershed” and coordinate activities around it.
  - 8.3 Maintain current Firewise communities and implement the Fire Adapted Communities model.
  - 8.4 Complete the expansion of the city’s wildfire hazard zone to accurately reflect risk.
  - 8.5 Fund the AFR & AIR programs.
  - 8.6 Continue to engage state and federal representatives on the AFR project.
  - 8.7 Weed abatement on County land within the UGB (exotic species).
- 9. ***Enhance and expand natural and recreational resources.***
  - 9.1 Work with the local bicycle community on enhancement of recreational opportunities.
  - 9.2 Analyze and expand eco-tourism opportunities.
  - 9.3 Support Mt. Ashland in diversifying eco-friendly recreational opportunities.
  - 9.4 Support the local trails organizations and trail mapping.
  - 9.5 Examine and improve the process for obtaining permits for bicycle and road race events.
- 10. ***Support local micro-agriculture and food production.***
  - 10.1 Design policies that allow and encourage micro-agriculture.
    - 10.1.a Encourage the development of community gardens, farmer’s markets, truck gardens and infrastructure.
- 11. ***Prepare the community for natural and human-made disasters.***

## **City of Ashland Council Goals**

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- 11.1 Address the seismic vulnerability of downtown.
- 11.2 Develop a comprehensive, at-home disaster preparedness program for all citizens.
- 12. ***Update the Comprehensive Plan.***
- 13. ***Develop and support land use and transportation policies to achieve sustainable development.***
  - 13.1 Create incentives and ordinances for energy-efficient buildings.
  - 13.2 Develop infill and compact urban form policies.
  - 13.3 Support alternative transportation choices.
- 14. ***Encourage and/or develop public spaces that build community and promote interaction.***

### **Economy**

- 15. ***Seek opportunities to diversify the economy in coordination with the Economic Development Strategy.***
  - 15.1 Support film industry growth.
  - 15.2 Evaluate barriers to business start up and expansion.
- 16. ***Nurture emerging new technologies.***
  - 16.1 Position ourselves as a location where high-tech businesses want to grow.
  - 16.2 Promote the e-commerce zone.
- 17. ***Market and further develop the Ashland Fiber Network.***
  - 17.1 Complete and implement the AFN business plan.
- 18. ***Diversify transportation and shipping options.***
  - 18.1 Strengthen the Ashland municipal airport as an enterprise.
  - 18.2 Develop and encourage alternative transportation options.
- 19. ***Ensure that commercial and industrial areas are available for development.***
  - 19.1 Examine Croman redevelopment plan.
  - 19.2 Evaluate the prospects for the redevelopment of the railroad property.
  - 19.3 Use existing financial tools to support re-development.
  - 19.4 Create predictable pathways for development of employment land.
- 20. ***Embrace and plan ahead for emerging social trends that might impact the economy and vitality of the community.***

### **Energy and Infrastructure**

- 21. ***Be proactive in using best practices in infrastructure management and modernization.***
  - 21.1 Complete downtown parking management and traffic circulation plan.
  - 21.2 Expand public transportation options.
  - 21.3 Re-examine and review master plans and SDCs on regular basis.
- 22. ***Prepare for the impact of climate change on the community.***
  - 22.1 Develop and implement a community climate change and energy plan.

### **Public Safety**

- 23. ***Support innovative programs that protect the community.***

## **Administrative Goals and Objectives 2015-2017**

### **Quality of Life Municipal Services**

Provide, promote, and enhance the security/safety, environmental health, and livability of the community.

#### **Public Safety Objectives**

- 24. ***Increase safety and security city-wide.***
- 25. ***Enhance the community's emergency preparedness through education and increased awareness.***
- 26. ***Improve public communications and community partnerships regarding public safety policies and best***

*practices.*

27. *Reduce the risk of fire in the city and environs.*
28. *Provide Police, Fire, and other first responders with facilities and equipment that ensures their and the public's safety.*

Municipal Infrastructure Objectives

29. *Promote conservation as a long-term strategy to protect the environment and public utility needs.*
30. *Deliver timely life-cycle capital improvements.*
31. *Maintain existing infrastructure and plan for future improvements to meet regulatory requirements and minimum life-cycle costs.*
32. *Implement recommendations of adopted master and capital plans.*

Long-Range Planning Objectives

34. *Encourage responsible development of employment lands.*
35. *Ensure building and life safety on physically constrained lands.*
36. *Investigate strategies that provide housing opportunities for the total cross section of Ashland's population.*
37. *Ensure new development protects and is in keeping with the attractiveness of Ashland's natural and built environment.*

Economic Development Objectives

38. *Update the Economic Development Strategy and work with community partners in its implementation.*
39. *Maintain and improve infrastructure to enhance economic vitality of the community.*

Administration and Governance Goal

Provide high quality, effective, and efficient city services and governance in an accessible, collaborative, and fiscally responsible manner.

Objectives

40. *Ensure on-going fiscal ability to provide desired and required services at an acceptable level.*
41. *Use results of Citizen Survey to identify needed improvements.*
42. *Provide modern and innovative equipment and facilities for city functions.*
43. *Ensure the security and integrity of City data.*
44. *Utilize proven technology to enhance efficiencies and customer satisfaction.*
45. *Promote and reinforce City-wide customer service standards.*
46. *Ensure compliance with all regulatory requirements.*
47. *Keep the Council informed of organizational activity and provide timely information for Council decision-making.*
48. *Support and develop staff knowledge, skills and abilities to provide exceptional public service.*
49. *Foster teamwork across City departments and programs.*
50. *Achieve consistent compliance with the AMC and all applicable codes.*
51. *Develop a fee/rate structure that is consistent with adopted master plans and studies.*

## **Ashland Parks & Recreation Commission Goals**

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### **ADOPTED ASHLAND PARKS AND RECREATION COMMISSION 2015-17 Goals**

January 26, 2015

#### **Trails, Open Space and Land Conservation**

1. *In partnership with the City of Ashland and other stakeholders, review, update and implement the trails and open Space master plan.*
  - 1.1 Update Trails and Open Space Comp Plan. (6)●●▲
  - 1.2 Expand Bear Creek Greenway to its originally planned beginning/ending point at Emigrant Lake. (3)●▲
  - 1.3 In partnership with stakeholder groups, acquire the land on open space plan with emphasis on Grizzly Peak viewscape. (3)●▶
  - 1.4 Continue to expand the trail system in the watershed while addressing the need for user-specific and environmentally/eco-friendly trails. (2)▼

#### **Volunteers**

1. *Enhance and expand the Volunteer in Parks (VIP) program.*
  - 1.1 Enhance visibility to community of volunteer opportunities, such as the adopt-a-park program and trail maintenance and construction. (4)▼
  - 1.2 Develop a volunteer recognition program for individual recognition. (2)▼

#### **Facilities and Programming**

1. *Evaluate parks and recreation facilities and programs to ensure the quality of relevant programming and the highest and best use of facilities.*
  - 1.1 Work with the City to facilitate the full transfer of The Grove into the long-term care and control of APRC. (7)●●▶
  - 1.2 Look at possibility of outdoor fitness equipment for all ages. (3)▼
  - 1.3 Evaluate expanded and alternative use of the Senior Center to meet community needs.(3)▼
  - 1.4 Consider the addition of a “pump track” and bicycle skills park to an APRC facility.(1)▼
  - 1.5 Continue to enhance and expand events. (1)▼
  - 1.6 Add new recreation programs as needs are demonstrated by public support and best practices. (1)▼
2. *Enhance Oak Knoll Golf Course program and facilities.*
  - 2.1 Install playground at OKGC. (2)▶
  - 2.2 Evaluate the OKGC clubhouse for expanded use and improvements to facility and surrounding hardscape. (2)▶
  - 2.3 Work towards achieving a higher cost recovery percentage. (2)▶
  - 2.4 Evaluate the installation of a foot golf course within existing golf course. (1)▼
  - 2.5 Evaluate dog policy at OKGC. (1)▼

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(3): Points Value low:1 – High:8 ? : Number of Priority Dots

? : High Staff Effort ? : Moderate Effort ? : Typical Items/On-going Effort

## Ashland Parks & Recreation Commission Goals

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### 3. Evaluate current capital projects for feasibility, relevancy and implementation planning.

- 3.1 Move forward with sidewalks on Winburn Way and Clay Street Dog Park. (7)●●▲
- 3.2 Evaluate all other current capital projects for potential inclusion or exclusion from the 15/17 budget. (3)▶

### Planning & Development

#### 1. Continue to build a relevant and functional parks and rec. infrastructure through master planning and implementation strategies.

- 1.1 Move forward with the process of selection for a consultant for the Lithia Park Master Plan and begin planning process. (5)●●▲
- 1.2 Evaluate all APRC facilities and structures for seismic and flood safety. (4)●▲
- 1.3 Ensure all approved capital projects are sufficiently planned and implemented on their own individual time lines. (3)▶
- 1.4 Ensure walking-distance park access for Ashland residents (.25 mile) while balancing the retention of natural green spaces. (2)▼
- 1.5 Work in conjunction with Community Development during the development application process to ensure compliance with APRC planning and goals. (2)▶
- 1.6 Develop a simple framework of projects to be completed each year projected out for the next two - four years with appropriate timelines, estimated costs and who has the responsibility to accomplish it. (1)▶
- 1.7 Ensure that all developed park spaces are accessible to the public and do not end up underutilized. (1)▼
- 1.8 Evaluate all parks for dog friendly options. (1)▼
- 1.9 Develop parks development standards and guidelines. (added after voting)▶

#### 2. Partner with community stakeholders with similar missions to leverage assets and provide better public services.

- 2.1 Facilitate a partnership between Parks and Recreation and a community partner, such as the YMCA, SOU and Ashland School District to build new competition-style year-round indoor swimming pool for the community. (8)●●●▲
- 2.3 Explore options for cooperation between community partners, such as Ashland School District and APRC to share services and facilities. (3)▶

### Organization

#### 1. Promote Ashland Parks and Recreation as an exemplary organization.

- 1.1 Seek local and national recognition for the high level of achievement within the programs and facilities of APRC such as the NRPA Gold Medal Award. (3)▲
- 1.2 Continue APRC social networking strategies and invest in additional training of promotions employees to advance APRC's ability to effectively communicate through social media. (3)▶
- 1.3 Continue to educate public and council regarding the wide scope of park responsibilities and benefits. (2)▼

## **Ashland Parks & Recreation Commission Goals**

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### **2. Promote professional development amongst staff.**

- 2.1 Ensure that staff is provided with the opportunity for professional development for the succession of the employee and to ensure relevancy with parks and recreation current best practices. (3) ▼

### **3. Continue to evaluate and implement financial programs and strategies for higher cost recovery and financial resiliency.**

- 3.1 Work with the finance department to develop a simple budget report that a lay person can understand that explains our projected income and how our money is to be allocated towards staffing, capital projects, and other costs. (4) ● ►
- 3.2 Evaluate and present a cost recovery implementation strategy for Commission approval. (2) ►  
Seek opportunities to increase revenues across recreation programs. (1) ►

### **4. Maintain a capable and efficient organizational structure.**

- 4.1 Implement a performance based non-cumulative bonus program for employees. (3) ►
- 4.2 Evaluate current organizational structure for strengths, weaknesses, opportunities and threats. (2) ►

## **Parks and Recreation Governance**

### **1. Review the policies of the APRC and amend existing policies as well as develop and implement new policies as needed.**

- 1.1 Complete the Style and Communication Guide per the adopted MOU. (3) ● ▲
- 1.2 Change language and culture in APRC communications so that directions and design flows to what is allowable i.e. minimize the “no,” maximize the “yes.” (2) ►
- 1.3 Rebrand Ashland Parks and Recreation “Department” as Ashland Parks and Recreation Commission. (2) ►

## **Parking Lot Items (This section is incomplete and constantly under review and amendment, and will not be considered part of the adopted goals)**

- 1. Work on maintaining and improving relationships with City Council
- 2. Maximize transparency.
- 3. Serve as a role model for the community on environmental and sustainable best practices in park and structure design, construction and maintenance.

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(3): Points Value low:1 – High:8 ? : Number of Priority Dots

? : High Staff Effort ? : Moderate Effort ? : Typical Items/On-going Effort

### THE BUDGET PROCESS

According to Oregon Law (ORS 294), the City of Ashland must prepare and adopt a balanced budget annually. In December, meetings are held with department heads, the Mayor, and City Council to set goals and priorities for the upcoming year. In April, a preliminary budget is prepared and presented to the Budget Committee, which, by law, comprises the Mayor, City Councilors, and seven citizen members.

A summary of the recommended budget is published in the local newspaper. The City Council holds a public hearing prior to July 1, which may result in further changes. If a change will increase property taxes or increase expenditures within a fund by more than ten percent or \$5,000, whichever is greater, the budget must be referred back to the Budget Committee. The City Council adopts the budget and levies taxes prior to June 30 each year. The adopted budget is filed with the county clerk and State of Oregon, and the Property Tax Levy is certified to the County Assessor by July 15 each year.

#### The Budget Amendment Process

Oregon Budget Law allows for amendments to the City budget for reasons unforeseen at the time of adoption. The City Council may adopt resolution changes that decrease one existing appropriation and increase another. Certain changes of ten percent or less to any fund require a supplemental budget. Changes over ten percent to any fund require a supplemental budget process similar to the annual budget requiring a public hearing. Further detail may be found in (ORS 294).

#### The Budget Committee

The Budget Committee is composed of the Mayor, City Councilors, and seven citizen members appointed by the governing board.

- Must live in the City of Ashland,
- Cannot be officers, agents, or employees of the local government,
- Serve four-year terms that are staggered so that approximately one-fourth of the terms end each yr.,
- Can be spouses of officers, agents, or employees of the Municipality.

#### The Budget Basis

Governmental fund financial statements and enterprise funds are reported (budgetarily) using the current financial resources measurement focus and the modified ac-

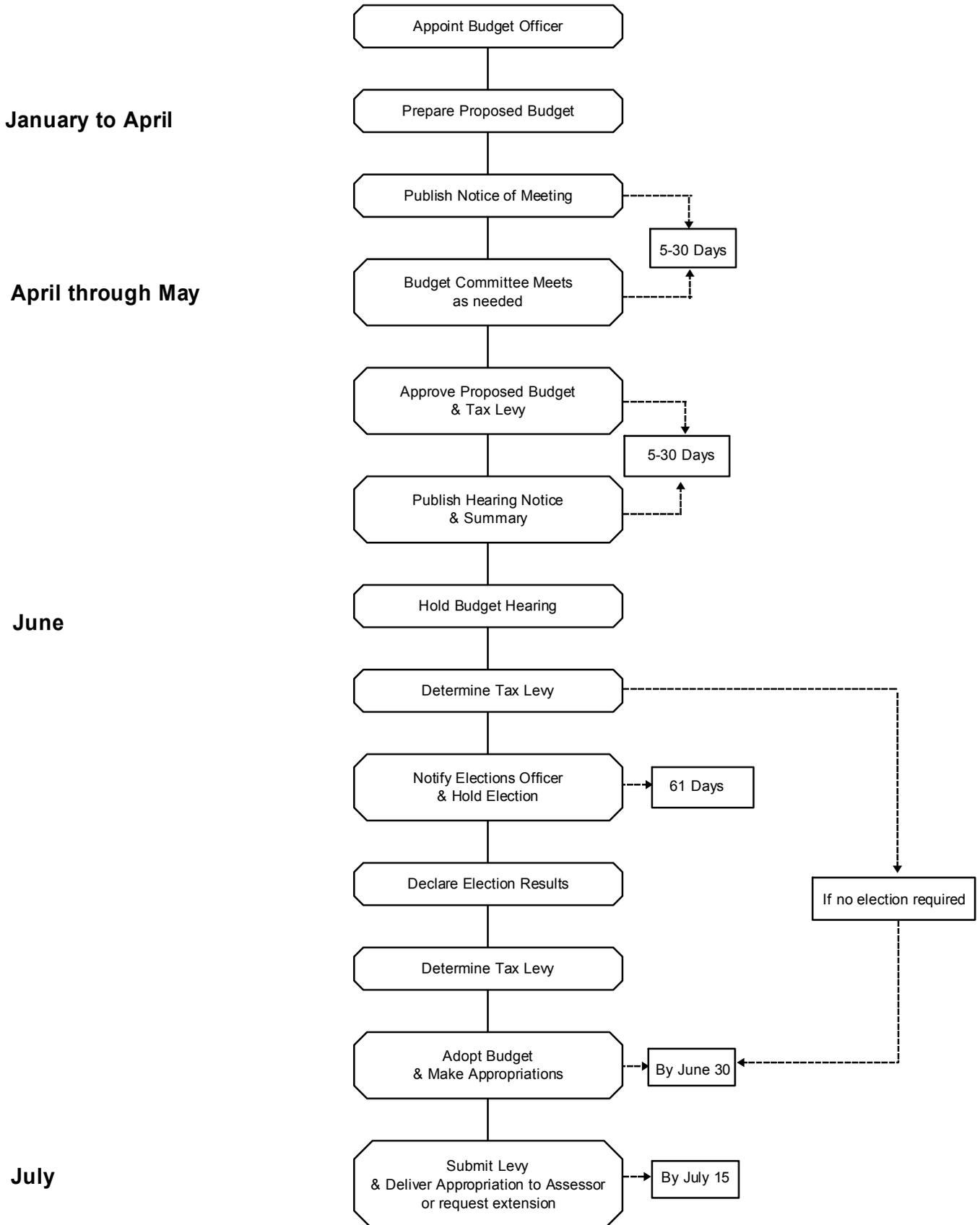
crual basis of accounting. The budgetary basis of accounting is the same as Generally Accepted Accounting Principles for governmental funds. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the payment is due. For financial reporting purposes the enterprise funds are converted from the modified accrual basis to the accrual basis of accounting, but the budgetary enterprise statements are reported with the modified accrual basis of accounting.

The City of Ashland manages its finances according to generally accepted accounting principles (GAAP). During the year, expenditures and revenues are closely monitored to ensure compliance with the adopted budget and state law. Monthly budget comparisons are distributed to management. Quarterly financial reports, prepared on the budgetary basis of accounting, are distributed to the Budget Committee, the Audit Committee, and the general public. Annually, an audit is performed and filed with the State of Oregon by an independent certified public accountant. The City of Ashland publishes an annual financial report that documents the City's budgetary performance and the financial health of the City. This report compares budgeted to actual revenues and expenditures, thus documenting the City's budgetary compliance.

#### The Biennial Process

All provisions remain the same for both fiscal year (12-month) and biennial (24-month) budgets except the length of the budget period & committee terms.

THE BUDGET PROCESS



## Internal Process

To prepare the proposed budget, staff:

- Evaluated current year revenues and expenses to better project end-of-year fund balances;
- Estimated revenue and expense growth for the proposed year in light of the preliminary assumptions and the cap on charges for service to the public proposed by staff and accepted by Council;
- Prioritized programs and staff;
- Identified short falls or gaps between revenues and expenses;
- Identified potential related additional revenues;
- Reduced lesser priority expenses where possible to better align to targets;
- Modeled long-term budgetary impacts.

## Budget Format and Document

During the transition from fiscal year to biennial budgets, the published budget summaries will show a mixture of single-year budget data and two-year budget data. Any discrepancies between fiscal year and biennial figures will be explained in a footnote and in the budget message. The expenditure portion of the document is organized by departments, not by fund. Both a capital improvement plan section and a long-term budget section are included.

The document is structured with three perspectives – by operations and capital on a city-wide basis, by department and by fund. Summary, overview and major category information is found in the budget message. The departmental budget section contains a comprehensive outline of the activities and operations of each department and division. Staff has attempted to better associate departmental appropriations with major program or category of expense in the long-term plan for an extended perspective by fund. The long-term projections help identify future issues.

As this document and its major components are used, the city will refine the information and how it is presented to benefit the reader and staff. **The budget document is meant to be a financial plan, a communication device, a management tool and an operational guide.** Developing performance goals and measures will change as the needs warrant and their presentation in the budget will grow and change accordingly.

Summary information by fund, department, division and revenue source follows this message.

## Policies & Methods

The policies and practices employed by the city in developing our budget and compliance can be found in the appendix on page A-8 Financial Management Policies and A-17 Accounting Methods. Expenditure groupings are listed on page A-25. Chart of Accounts Descriptions help the reader in understanding what kinds of things are normally expended from each line item.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds and fiduciary fund financial statements. Revenues are recorded when earned and expenses are reported when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. The budgetary basis of accounting is the same as Generally Accepted Accounting Principles. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the payment is due.

## Summary by Fund

### SUMMARY BY FUND

The proposed 2015-17 biennium budget summary by fund is below. The proposed 2015-17 biennium budget increased 17.5% or \$35.2 million from the 2013-15 biennium amended

REQUIREMENTS BY FUND	FY 2011-12	FY 2012-13	BN 2013-15	BN 2013-15	BN 2015-17	BN 2015-17	BN 2015-17
	Actual	Actual	Amended	Estimated	Proposed	Approved	Adopted
General Fund	\$18,587,069	\$19,126,068	\$46,073,286	\$46,402,427	\$49,634,577		
Community Development Block Grant Fund	238,369	135,713	467,835	312,753	439,799		
Reserve Fund	1,013,910	1,019,580	1,544,910	1,294,580	888,580		
Street Fund	6,629,914	8,285,413	11,046,080	11,485,899	20,149,014		
Airport Fund	172,981	227,773	378,850	394,310	661,251		
Capital Improvements Fund	6,762,234	6,551,294	8,892,668	5,371,127	8,642,155		
Debt Service Fund	3,116,960	3,866,270	5,524,677	4,877,822	5,119,554		
Water Fund	7,958,022	13,537,213	21,241,793	22,697,382	35,285,227		
Wastewater Fund	8,668,516	10,914,809	19,506,933	17,162,423	24,994,657		
Electric Fund	15,675,855	15,759,758	32,260,310	30,614,035	32,132,998		
Telecommunications Fund	2,452,347	2,497,874	4,444,811	4,501,506	5,017,036		
Central Services Fund	6,694,773	7,078,055	14,203,465	14,117,324	15,190,216		
Insurance Fund	1,536,779	1,544,976	2,353,867	3,830,796	3,615,888		
Health Insurance Fund	-	-	8,913,710	9,299,344	10,763,370		
Equipment Fund	4,252,182	4,897,473	6,604,241	7,157,888	6,390,254		
Cemetery Trust Fund	866,049	878,872	948,344	932,246	984,846		
Parks & Recreation	7,526,679	7,593,290	12,718,389	12,428,628	12,421,641		
Parks YAL	20,326	20,326	-	-	-		
Parks CIP Fund	517,428	918,676	5,153,132	2,351,267	4,609,077		
Parks Equipment Fund	-	-	-	-	519,000		
<b>Total Budget</b>	<b>\$92,690,393</b>	<b>\$104,853,433</b>	<b>\$202,277,301</b>	<b>\$195,231,757</b>	<b>\$237,459,140</b>		

## Requirements Summary by Department

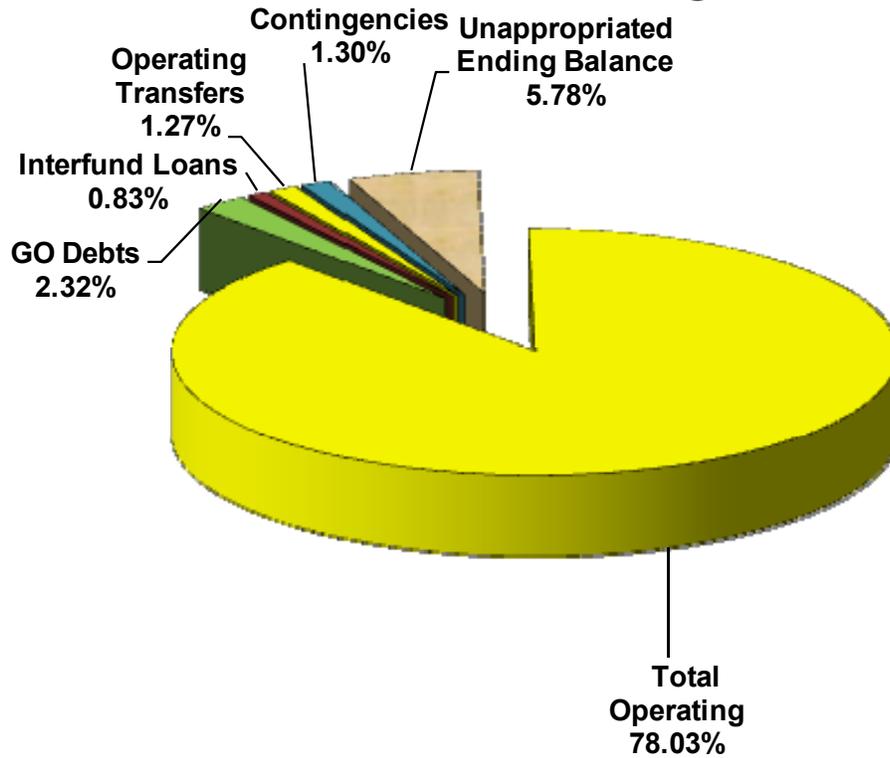
### OVERVIEW

The Requirements Summary by Departments for the proposed 2015-17 biennial budget totals \$237.5 million. Contributing to the increase from the previous biennium are costs in Capital Outlay as mentioned in the Budget Message. Non-departmental requirements totaling \$27.3 million are segregated at the bottom of the presentation.

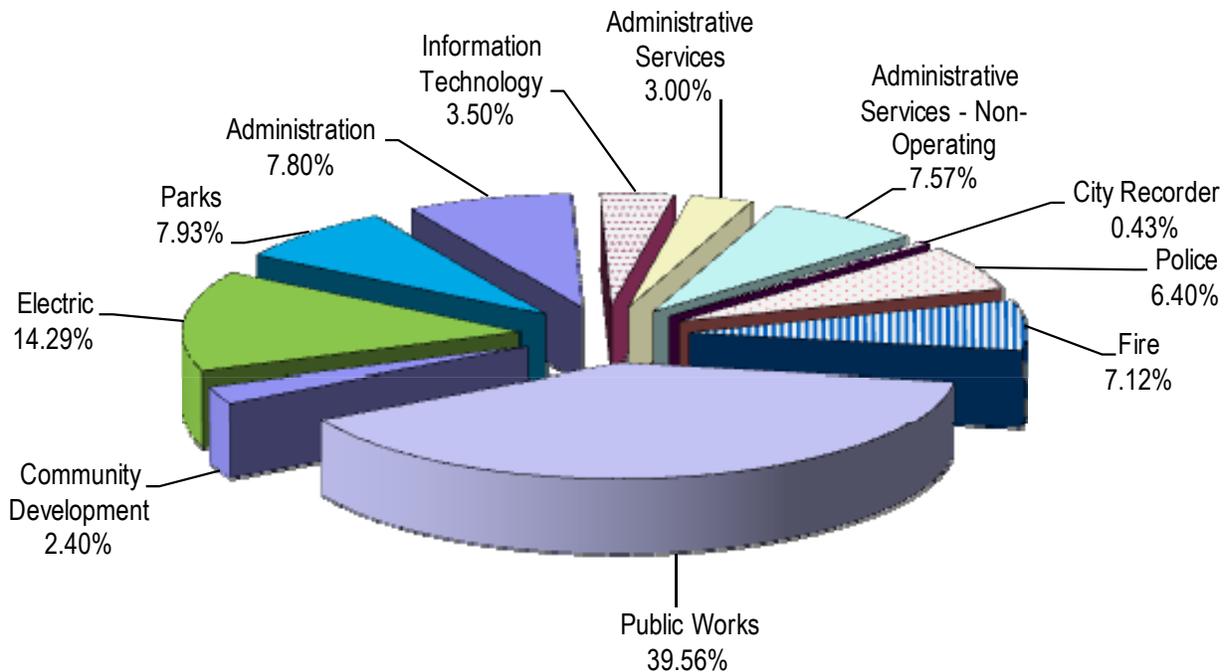
The total budget of \$237.5 million is a \$35.2 million increase over the last biennium's amended budget of \$202.3 million.

REQUIREMENTS BY DEPARTMENT	FY 2011-12	FY 2012-13	BN 2013-15	BN 2013-15	BN 2015-17	BN 2015-17	BN 2015-17
	Actual	Actual	Amended	Estimated	Proposed	Approved	Adopted
Administration	\$ 2,102,339	\$ 2,409,186	\$ 7,783,679	\$ 6,485,613	\$ 16,397,591		
Information Technology	2,952,668	2,806,257	6,800,971	6,745,804	7,347,372		
Administrative Services	2,477,960	2,570,387	5,708,774	5,814,002	6,311,847		
Administrative Services - Non-Operating	1,289,682	1,891,609	23,254,388	20,937,114	15,897,005		
City Recorder	319,864	360,310	708,330	849,894	912,590		
Police	5,645,100	5,876,125	12,463,656	12,464,354	13,444,544		
Fire	5,929,825	8,264,894	14,021,685	14,118,245	14,955,502		
Public Works	19,092,547	22,027,425	53,727,533	46,080,361	83,131,054		
Community Development	1,985,922	1,911,967	4,589,289	4,204,692	5,053,384		
Electric	13,403,471	13,572,233	29,204,529	27,593,913	30,019,043		
Parks	5,352,747	6,015,980	15,881,100	12,883,000	16,664,516		
<b>Total Operating</b>	<b>60,552,125</b>	<b>67,706,373</b>	<b>174,143,934</b>	<b>158,176,992</b>	<b>210,134,448</b>		
GO Debts	2,117,146	2,001,926	4,351,805	3,962,800	5,512,680		
Interfund Loans	408,000	791,795	1,950,000	1,684,795	1,979,000		
Operating Transfers	203,105	411,787	1,782,324	1,350,159	3,025,381		
Contingencies	-	-	4,541,000	-	3,085,000		
Unappropriated Ending Balance	29,410,017	33,941,552	15,508,238	30,057,011	13,722,631		
<b>Total Non-departmental</b>	<b>32,138,268</b>	<b>37,147,060</b>	<b>28,133,367</b>	<b>37,054,765</b>	<b>27,324,692</b>		
<b>Total Requirements by Department</b>	<b>\$ 92,690,393</b>	<b>\$ 104,853,433</b>	<b>\$ 202,277,301</b>	<b>\$ 195,231,757</b>	<b>\$ 237,459,140</b>		

### Total 2015-17 Biennial Budget



### 2015-17 Biennial Operating Budget

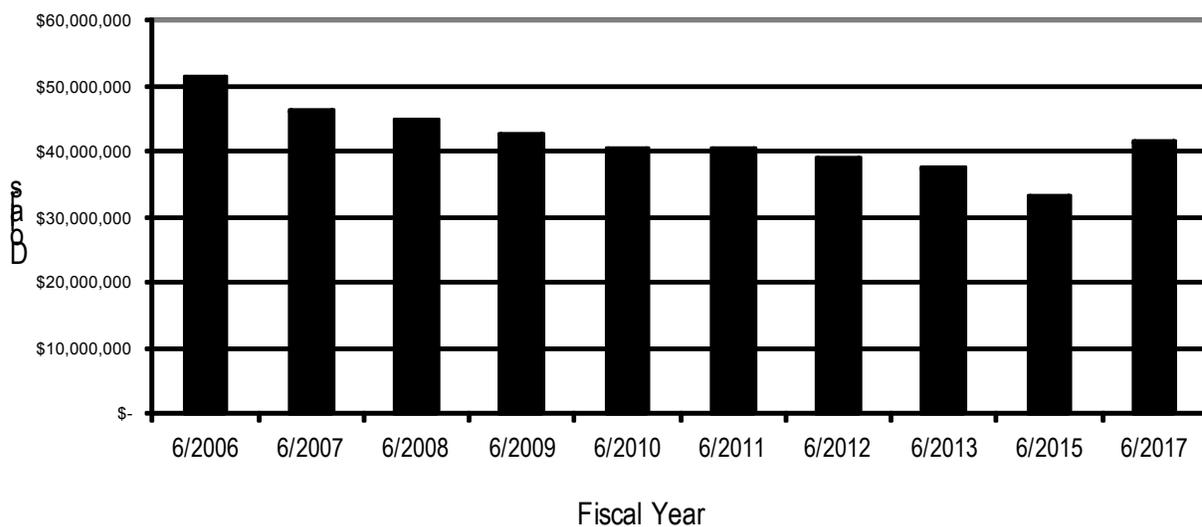


## Overview

The Proposed budget includes the payment of all current debt obligations of the City.

The total debt limitation is mandated by the State of Oregon revised statute (ORS 287.004) is 3 percent of the true cash value of all taxable property. The limitation excludes issues for most utilities as well as Special Assessment Debt. With true cash value estimated at \$3,072,079,759 on June 30, 2014, this computes to a limit of \$92,162,393. The City has \$58,116,980 of available Legal Debt Margin.

### Budgeted Indebtedness



## Debt Summary

### DEBT SUMMARY

Fund	Debt Instrument	June 30, 2015	Retire ments	New Debt	June 30, 2017
<b>City Component</b>					
Airport Fund	Hangar Construction Capital Loan	\$ 135,972	\$ 64,136		\$ 71,836
Street Fund	2013 New Construction - Street Division	900,000	120,000		780,000
Street Fund	2013 New Construction - Storm Drain Division	135,000	20,000		115,000
CIP Fund	To be determined			3,519,075	3,519,075
Debt Service Fund	2005 Refunding Series	1,190,000	440,000		750,000
Debt Service Fund	2011 Fire Station 2	2,455,000	245,000		2,210,000
Debt Service Fund	2013 Refinancing of AFN Debt	11,205,000	2,045,000		9,160,000
Debt Service Fund	2013 New Construction - Parks	440,000	60,000		380,000
Water Fund	To be determined, Revenue Bonds			9,820,000	9,820,000
Water Fund	2009 Water Full Faith and Credit Bond	479,473	89,104		390,369
Water Fund	2013 New Construction	2,220,000	305,000		1,915,000
Water Fund	2013 Refinancing of 2003 Revenue Bonds	1,400,000	330,000		1,070,000
Water Fund	2015 Medford Water Commission	2,316,521	173,447		2,143,074
Wastewater Fund	To be determined, Revenue Bonds			1,457,340	1,457,340
Wastewater Fund	2010 Wastewater Full Faith and Credit Bond	9,620,000	2,530,000		7,090,000
Wastewater Fund	2009 Wastewater Full Faith and Credit Bond	205,489	38,188		167,301
Wastewater Fund	2013 New Construction	515,000	70,000		445,000
Electric Fund	Clean Renewable Energy Bond	152,000	43,429		108,571
<b>Total Budget</b>		<b>\$ 33,369,455</b>	<b>\$ 6,573,304</b>	<b>\$ 14,796,415</b>	<b>\$ 41,592,566</b>

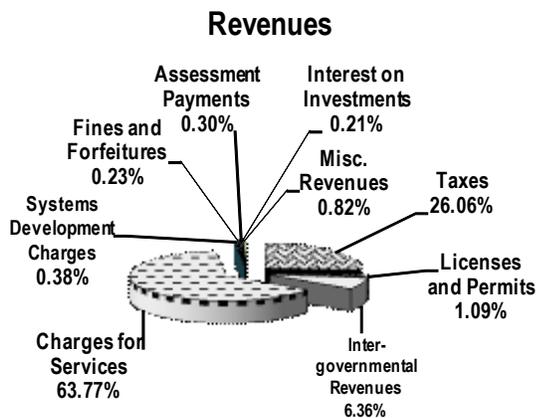
\* The Revenue Bonds are also backed by the Full Faith and Credit of the City of Ashland.

Summary by Type	June 30, 2015	Retire ments	New Debt	June 30, 2017
<b>External Obligations:</b>				
General Obligation Bonds	\$ 28,680,000	\$ 5,835,000	# \$ -	\$ 22,845,000
Revenue Bonds, Loans and Notes	4,553,483	674,168	14,796,415	18,675,730
Notes Payable	135,972	64,136		71,836
	<b>33,369,455</b>	<b>6,573,304</b>	<b>14,796,415</b>	<b>41,592,566</b>
<b>Total Obligations</b>	<b>\$ 33,369,455</b>	<b>\$ 6,573,304</b>	<b>\$ 14,796,415</b>	<b>\$ 41,592,566</b>

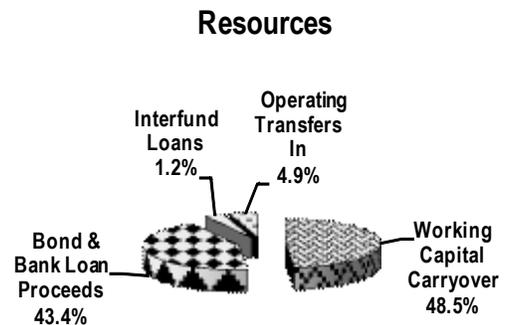
## Resources Summary by Classification

### Resource Summary by Classification

RESOURCE SUMMARY	FY 2012 Actual	FY 2013 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
<b>Revenues:</b>							
Taxes	\$ 19,388,666	\$ 19,998,715	\$ 41,694,082	\$ 42,502,835	\$ 45,720,316		
Licenses and Permits	1,340,102	583,679	1,545,693	1,706,020	1,910,425		
Intergovernmental Revenues	3,450,632	4,743,846	10,351,443	5,460,806	12,843,181		
Charges for Services	38,604,924	39,616,797	102,604,611	100,268,935	111,895,650		
Systems Development Charges	1,001,838	538,559	610,000	1,021,383	592,416		
Fines and Forfeitures	168,305	196,535	339,000	375,672	410,000		
Assessment Payments	43,542	41,048	272,000	119,483	520,000		
Interest on Investments	211,370	174,497	339,700	381,676	369,358		
Miscellaneous Revenues	1,187,121	1,793,475	1,295,494	3,001,311	1,200,678		
<b>Total Revenues</b>	<b>65,396,500</b>	<b>67,687,151</b>	<b>159,052,023</b>	<b>154,838,121</b>	<b>175,462,024</b>		
<b>Budgetary Resources:</b>							
Working Capital Carryover	23,622,354	29,410,019	29,998,454	33,941,552	30,057,011		
Bond & Bank Loan Proceeds	3,060,434	6,552,681	9,495,500	3,418,130	26,935,724		
Interfund Loan	408,000	791,795	1,949,000	1,683,795	1,979,000		
Operating Transfers In	203,105	411,787	1,782,324	1,350,159	3,025,381		
<b>Total Budgetary Resources</b>	<b>27,293,893</b>	<b>37,166,282</b>	<b>43,225,278</b>	<b>40,393,636</b>	<b>61,997,116</b>		
<b>Total Resources</b>	<b>\$ 92,690,393</b>	<b>\$ 104,853,433</b>	<b>\$ 202,277,301</b>	<b>\$ 195,231,757</b>	<b>\$ 237,459,140</b>		



Charges for services at 63.8% of revenues is the largest category of revenues. They primarily consist of electric, water, wastewater, telecommunications and other charges for services provided. The second largest category is taxes at 26.1% of total revenues.

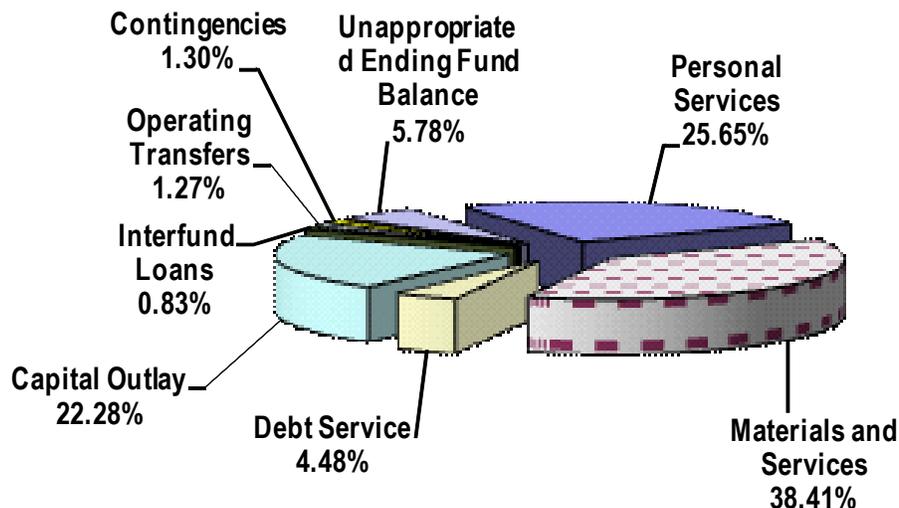


Charges for services at 63.8% of revenues is the largest category of revenues. They primarily consist of electric, water, wastewater, telecommunications and other charges for services provided. The second largest category is taxes at 26.1% of total revenues.

## Requirements Summary by Classification

REQUIREMENTS BY CLASSIFICATION	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
<b>Operating Expenditures</b>							
Personal Services	\$ 23,697,543	\$ 24,488,516	\$ 55,550,890	\$ 55,755,781	\$ 60,899,906		
Materials and Services	29,036,630	31,718,462	82,523,198	81,116,698	91,200,727		
Debt Service	4,576,034	4,885,465	9,897,574	9,426,561	10,632,044		
<b>Total Operating Expenditures</b>	<b>57,310,207</b>	<b>61,092,443</b>	<b>147,971,662</b>	<b>146,299,040</b>	<b>162,732,677</b>		
<b>Capital Construction</b>							
Capital Outlay	5,359,064	8,615,859	30,597,748	15,840,752	52,914,451		
<b>Budgetary Requirements</b>							
Interfund Loans	408,000	408,000	1,950,000	1,684,795	1,979,000		
Operating Transfers	203,105	795,582	1,782,324	1,350,159	3,025,381		
Contingencies	-	-	4,541,000	-	3,085,000		
Unappropriated Ending Fund Balance	29,410,017	33,941,549	15,434,567	30,057,011	13,722,631		
<b>Total Budgetary Requirements</b>	<b>30,021,122</b>	<b>35,145,131</b>	<b>23,707,891</b>	<b>33,091,965</b>	<b>21,812,012</b>		
<b>Total Requirements by Classification</b>	<b>\$ 92,690,393</b>	<b>\$ 104,853,433</b>	<b>\$ 202,277,301</b>	<b>\$ 195,231,757</b>	<b>\$ 237,459,140</b>		

## 2015 - 17 Proposed Biennial Budget

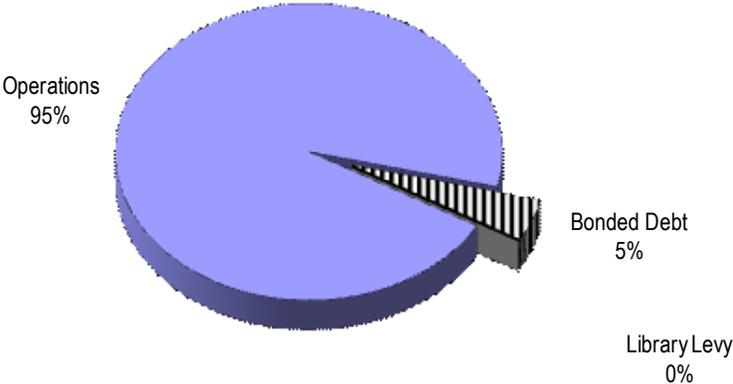


Personal Services increased by 9.6%, Materials and Services increased by 10.5%, Debt Service increased by 7.4%, and Capital Outlay increased by 72.8% from the BN 2013-15 Amended Budget.

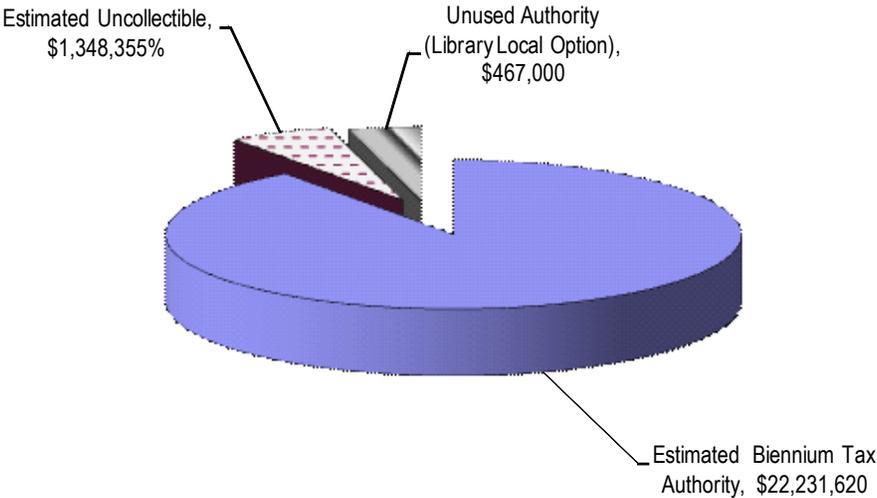
**Overview**

Property Taxes are budgeted in the General Fund and distributed to the other funds as needed for operations. Tax collections for payment of debt are deposited directly to the Debt Service Fund. The estimated tax rate for 2015-2016 is \$4.4947 and \$4.4913 in 2016-2017. It was \$4.6080 in 2014-2015. The decrease is primarily from reduced debt service as compared to total assessed value of property on which the debt service is levied and not needing to levy \$1921 for the library.

**Distribution of 2015-2017  
Estimated Property Tax Revenue to be Received**



**Distribution of 2015-2017  
Property Tax Authorized**



The City of Ashland levies property taxes for the funds and activities in the amounts shown in the tables on the next page. The City has assumed an uncollectible rate of 6.0% for budgetary purposes. The chart above shows the distribution of property taxes as a percentage of total taxes received.

## Property Tax Summary

### PROPERTY TAX SUMMARY

	Amount Authorized 2015-16	Unused Authority (unallocated)*	Proposed Levy 2015-16	Estimated Uncollectible	Estimated Current Year Taxes	Estimated Tax Rate 2015-16
<b>Permanent:</b>						
Operations	\$ 10,419,000	\$ -	\$ 10,419,000	\$ 625,150	\$ 9,793,850	4.2865
<b>Local Option Levies:</b>						
Ashland Library	467,000	467,000	-	-	-	-
<b>Bonded Debt:</b>						
2005 GO Bonds	296,460	-	296,460	21,960	274,500	0.1220
2011 Fire Station GO Bonds	216,851	-	216,851	16,063	200,788	0.0862
	513,311	-	513,311	38,023	475,288	0.2082
<b>Total</b>	<b>\$ 11,399,311</b>	<b>\$ 467,000</b>	<b>\$ 10,932,311</b>	<b>\$ 663,173</b>	<b>\$ 10,269,138</b>	<b>\$ 4.4947</b>

\*Unused authority before estimated uncollectible and discounts

	Amount Authorized 2016-17	Unused Authority (unallocated)*	Proposed Levy 2016-17	Estimated Uncollectible	Estimated Current Year Taxes	Estimated Tax Rate 2016-17
<b>Permanent:</b>						
Operations	\$ 10,784,000	\$ -	\$ 10,784,000	\$ 647,012	\$ 10,136,988	4.2865
<b>Bonded Debt:</b>						
2005 GO Bonds	295,650	-	295,650	21,900	273,750	0.1175
2011 Fire Station GO Bonds	219,659	-	219,659	16,271	203,388	0.0873
	515,309	-	515,309	38,171	477,138	0.2048
<b>Total</b>	<b>\$ 11,299,309</b>	<b>\$ -</b>	<b>\$ 11,299,309</b>	<b>\$ 685,183</b>	<b>\$ 10,614,126</b>	<b>\$ 4.4913</b>

\*Unused authority before estimated uncollectible and discounts

# Council Communication

## April 7, 2015, Business Meeting

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### Review of BN 2015-17 Capital Improvement Program and BNs 2017-19 and 2019-21 Projects in Concept

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**FROM:**

Scott A. Fleury, Engineering Services Manager, Public Works/Engineering, fleurys@ashland.or.us

**SUMMARY**

This is a review of the Biennium 2015-17 Capital Improvement Program (CIP) for the City Council as a prelude to the City's budget process, along with an update of the current biennium CIP. Many projects are complete, with many more at various stages of development. This presentation will include the Public Works, Parks, Electric, and IT/AFN CIPs

**BACKGROUND AND POLICY IMPLICATIONS:**

*CIP Background*

The CIP represents the timing and funding plan for large projects that have been identified internally by City departments. Project selection is based on the availability of funds, regulatory requirements, established master plans, the pavement management program, and other adopted long term planning documents.

The first criterion for inclusion in the CIP is availability of funds. As in the past, the proposed BN 2015-17 CIP includes projects that depend on grants, loans, and approved rate structures for funding. The proposed BN 2015-17 CIP lists only the projects likely to be constructed over the next two years. In addition, priority projects within the internal managed six year CIP window that do not have a secure funding source are listed in the unfunded category of the CIP. Currently Public Works unfunded projects total \$56,380,400. The Parks CIP shows \$1,550,045 worth of projects funded by as-yet unidentified sources.

In addition to the master plans, Street Department CIP projects are prioritized based on the pavement management program. The pavement management program evaluates the existing street system and recommends strategic street construction projects based on the life cycle of each street. A street user fee study is currently in process and staff will present before Council the outcome of the study and a comprehensive pavement maintenance strategy in the coming months.

The BN 2015-17 Public Works CIP was developed directly from the current adopted master plans and staff input regarding critical need projects. The City-adopted water, wastewater and transportation system plans outline capital improvement projects to meet regulatory and growth requirements.

The Parks and Recreation Department updates its long-term project priority list annually with the Parks Commission. The Electric Department uses a 2003 study completed by CVO Electrical Systems, LLC



for their CIP projects and cash funds its projects using available resources within each budget cycle. AFN CIP projections are based on the most recent AFN Business Plan assumptions.

Current Biennium Highlights

**Public Works Department**

Completed Street Division projects during this biennium include: Miscellaneous concrete improvements; Road Diet restriping; and slurry seal.

Street Division projects that are currently in progress include: Walker Ave. safe routes to school sidewalk project, N. Main sidewalk connection (Schofield to N. Main); Hersey St. sidewalk project (Oak St. to N. Main); Oak St. railroad crossing improvement; Wightman St. overlay engineering (Siskiyou Blvd. to Quincy St.); transportation utility fee study; and the Downtown Parking and Multi-modal study.

Street Department projects that have been cancelled or placed on hold include: N. Mountain Ave rehabilitation project (Hersey to I-5) and N. Main overlay (E. Main to railroad tracks); Maple St. sidewalk connection; and Orange St. sidewalk project (N. Main to Willow St.).

Completed Water Division projects during this biennium include: Talent Ashland Phoenix Intertie (TAP) emergency project. The TAP project required an enormous manpower effort from a majority of Engineering Division staff starting in February of 2014. This project drew staff resources away from other projects during that time frame. Additional projects completed include; water treatment plant security upgrades; water warehouse telemetry improvements; Calle Guanajuato waterline replacement; and East and West Fork sediment removal.

Water Department projects that are currently in progress include: cost of service study, Ivy/Morton waterline engineering and Terrace St. pump station improvements.

Water Department projects that have been cancelled or placed on hold due to drought related revenue shortfalls include: Ivy St. to Morton St. waterline construction; Normal Ave. waterline construction; Oak St. waterline construction; Siskiyou Blvd. waterline construction; and Park Estates pump station improvements.

Completed Wastewater Department projects during this biennium include: SCADA system improvements and completion of the Facility Planning Study.

Wastewater Department projects that are currently in progress and will take several years to complete include; effluent outfall relocation; A St. sewer upsizing; Bear Creek trunkline upsizing; water quality trading (shading); and a new oxidation ditch.

Additional and Unplanned Public Works Projects in the Current Biennium

In addition to regular planned projects for each department, many other significant projects used staff resources. They included: N. Main crosswalk analysis; engineering and site planning for the Washington St. extension project; Lori Lane alley connection; 2014 drought management; downtown beautification improvements; Normal Ave. neighborhood plan; Federal Energy Regulatory Commission functional exercise planning; Hosler Dam left abutment analysis; Alsing reservoir mixing analysis and oxidation ditch wetland delineation.



**Parks Department**

Major projects completed in this biennium include: Irrigation and other improvements at Oak Knoll Golf Course; Calle Guanajuato reconstruction; phase I of Ashland Creek Park; Enders Shelter rehabilitation; Atkinson Bridge rehabilitation; and ice rink cover purchase and construction.

**Electric/IT/AFN**

Major projects completed in this biennium include: Calle Guanajuato electric infrastructure; Oak Knoll substation upgrades; Ashland substation feeder line; Oak Street feeder line replacement; East Main I-5 crossing; relocation of pole storage yard; AFN headend upgrade; and Phase 1 of the AFN “Internet Project” as called for in the AFN business plan.

**BN 2015-2017 Program**

**Public Works Department**

The proposed Public Works biennium CIP of \$38,273,990 represents a 183% increase over the previous biennium's CIP of \$13,501,950. The primary increases are associated with major capital construction projects including the new water treatment plant, new treated water storage tank, new wastewater oxidation ditch and the Nevada St. bridge extension.

**Street Fund:** Proposed Street Department projects include: E. Nevada St. extension; Washington St. connection; Orange Ave. sidewalk infill; and Oak St. and Laurel St. railroad crossing improvements.

**Water Fund:** Proposed Water Department projects include: Park Estates Pump Station improvements; new treatment plant and reservoir and priority water mainline improvements.

**Wastewater Fund:** Proposed Wastewater Department projects include: starting the riparian restoration program for development of thermal credits that can be used for the City’s discharge permit; continuing the process of relocating the current effluent outfall; Priority pipeline improvements based on the master plan; and preliminary engineering for a new oxidation ditch.

**Storm Drain:** Proposed Storm Drain CIP project includes installation of storm drain on Idaho St. from Iowa St. to Holly St.

**Parks Department**

The Parks CIP totals \$4,287,889. Proposed CIP projects include: phase II of Ashland Creek Park; dog park construction next to YMCA Park; Grove office remodel; Winburn Way sidewalk improvements; Lithia Park Master Plan; and Meyer pool bubble.

**Electric/AFN/IT Departments**

The Electric Utility CIP totals \$1,194,000. The AFN CIP totals \$350,000. Proposed CIP projects include: rebuilding downtown/OSF feeder line; SCADA improvements; Mountain Ave./Ashland substation intertie; new distribution buss at Mountain Ave. substation; new infrastructure and related equipment to serve new electrical loads; and AFN “Internet Project” upgrades as called for in the AFN business plan.



**BN 2015-17 Capital Equipment Purchase Plan**

The BN 2015-17 Capital Equipment Replacement Program proposes a total budget of \$1,330,500 for the biennium.

**COUNCIL GOALS SUPPORTED:**

- Be proactive in using best practices in infrastructure management and modernization
- Re-examine and review master plans and SDCs on a regular basis

**FISCAL IMPLICATIONS:**

A criterion for inclusion of a project into the CIP is availability of funds. As in the past, the proposed BN 2015-17 CIP includes projects that depend on grants, loans, and rates. In addition to the CIP projects, Public Works will also work with consultants to perform a five-year update of the current adopted water and wastewater master plans.

**STAFF RECOMMENDATION AND REQUESTED ACTION:**

Staff recommends approving the biennium budget capital improvement program.

**SUGGESTED MOTION:**

I move approval of the biennium 2015-17 budget capital improvement program for all departments.

**ATTACHMENTS:**

1. BN 2015-2017 Public Works Capital Improvement Program
2. BN 2015-2017 Equipment Replacement Schedule
3. BN 2015-2017 Parks Department Capital Improvement Program
4. BN 2015-2017 Electric Capital Improvement Program
5. BN 2015-2017 IT/AFN Capital Improvement Program



<b>Improvements/Overlays per Pavement Management System (Goal of \$350,000/yr)</b>	<b>FY16</b>	<b>FY17</b>	<b>Project Totals</b>
Partial Rebuild - Ashland Street - Siskiyou to R/R Tracks		\$ 1,200,000	\$ 1,200,000
<b>Subtotal Street Improvements/Overlays</b>	<b>\$ -</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>
<b>Pedestrian</b>	<b>FY16</b>	<b>FY17</b>	<b>Project Totals</b>
Avenue - 950' north of Iowa Street to Ashland Street (CMAQ)	\$ 88,000		\$ 88,000
Street - N Main Street to Oak Street (CMAQ)	\$ 250,000		\$ 250,000
Street/Highway 99 - N Main Street to Schofield Street	\$ 75,000		\$ 75,000
Asphalt Walk Replacement	\$ 30,000		\$ 30,000
Street - Oak Street to 100' west of 6th Street		\$ 150,000	\$ 150,000
<b>Subtotal Sidewalk/Pedestrian</b>	<b>\$ 443,000</b>	<b>\$ 150,000</b>	<b>\$ 593,000</b>
<b>TRANSPORTATION / LID</b>	<b>\$ 2,868,000</b>	<b>\$ 5,631,000</b>	<b>\$ 8,499,000</b>
<b>Water Supply</b>	<b>FY16</b>	<b>FY17</b>	<b>Project Totals</b>
Agency TAP Pipeline & Pump	\$ 920,000		\$ 920,000
Sanitary Piping: Starlite to Terrace Street	\$ 765,100	\$ 644,800	\$ 1,409,900
Terrace St Pump Station Improvements	\$ 255,000		\$ 255,000
Reservoir Access Road TMDL Compliance	\$ 112,600		\$ 112,600
West Fork Transmission Line Rehabilitation		\$ 300,000	\$ -
Starlite Creek West Fork Bridge Construction		\$ 125,200	\$ 125,200
Starlite Creek TMDL in Reeder Reservoir		\$ 63,700	\$ 63,700
Part 12 Dam Safety Inspection (50% Electric, 50% Water)		\$ 47,800	\$ 47,800
<b>Subtotal Water Supply</b>	<b>\$ 2,052,700</b>	<b>\$ 1,181,500</b>	<b>\$ 2,934,200</b>
<b>Treatment &amp; Storage</b>	<b>FY16</b>	<b>FY17</b>	<b>Project Totals</b>
Starlite Water Treatment Plant	\$ 1,159,300	\$ 6,567,300	\$ 7,726,600
Starlite Reservoir & Clearwell ("Crowson II")	\$ 864,800	\$ 3,582,200	\$ 4,447,000
Starlite Sulfate Feed Facility Study & Implementation	\$ 307,200		\$ 307,200
Starlite Water Bypass Measurement		\$ 25,000	\$ 25,000
<b>Subtotal Treatment &amp; Storage</b>	<b>\$ 2,331,300</b>	<b>\$ 10,174,500</b>	<b>\$ 12,505,800</b>
<b>Water Distribution</b>	<b>FY16</b>	<b>FY17</b>	<b>Project Totals</b>
Starlite States Pump Station/Loop Road Reservoir Alternatives	\$ 618,000	\$ 1,909,600	\$ 2,527,600
<b>Subtotal Water Distribution</b>	<b>\$ 618,000</b>	<b>\$ 1,909,600</b>	<b>\$ 2,527,600</b>
<b>Mainline Projects</b>	<b>FY16</b>	<b>FY17</b>	<b>Project Totals</b>
Starlite Street - Nevada to Bear Creek Bridge	\$ 273,200		\$ 273,200
Starlite Water Line Replacement - Pioneer Street to Plaza	\$ 100,000		\$ 100,000
Starlite Street - Morton Street to west end of Ivy Lane		\$ 346,200	\$ 346,200
Starlite Street - South Mountain to FH-16AD-038		\$ 100,300	\$ 100,300
Starlite Street - 1st St to 6th St		\$ 150,000	\$ 150,000
Starlite Street - Walker Ave to Lit Way		\$ 23,900	\$ 23,900
Starlite Joy Lane - Siskiyou Blvd to Lit Way		\$ 11,900	\$ 11,900
Starlite Street - Joy Avenue to Ray Lane		\$ 6,000	\$ 6,000
Starlite Street - Lit Way to Joy Ave		\$ 6,000	\$ 6,000
<b>Subtotal Mainline Projects</b>	<b>\$ 373,200</b>	<b>\$ 644,300</b>	<b>\$ 1,017,500</b>
	<b>\$ 5,375,200</b>	<b>\$ 13,909,900</b>	<b>\$ 18,985,100</b>
<b>WATER</b>			
<b>Water Treatment Plant</b>	<b>FY16</b>	<b>FY17</b>	<b>Project Totals</b>
Starlite Relocation / Fish Screen	\$ 437,305	\$ 437,305	\$ 874,610
Starlite Plant (Capital Cost + first 6 years of O&M)	\$ 735,000	\$ 485,000	\$ 1,220,000
Starlite Sanitary Ditch Shell	\$ 2,201,000	\$ 2,534,000	\$ 4,735,000
Starlite Pump Replacement		\$ 115,000	\$ 115,000
<b>Subtotal Treatment Plant</b>	<b>\$ 3,373,305</b>	<b>\$ 3,571,305</b>	<b>\$ 6,944,610</b>
<b>Water Collection System</b>	<b>FY16</b>	<b>FY17</b>	<b>Project Totals</b>
Starlite Water Line Upsizing - 18" & 24" Parallel Trunkline along Bear Creek	\$ 691,460	\$ 691,460	\$ 1,382,920
Starlite Water Line Replacement; 15" Main - Mountain Avenue	\$ 133,360		\$ 133,360
Starlite New Pump Station Replacement	\$ 364,000		\$ 364,000
Starlite Water Line Replacement; 15" Main - A Street		\$ 150,000	\$ 150,000
<b>Subtotal Collection System</b>	<b>\$ 1,188,820</b>	<b>\$ 841,460</b>	<b>\$ 2,030,280</b>
<b>WATER</b>	<b>\$ 4,562,125</b>	<b>\$ 4,412,765</b>	<b>\$ 8,974,890</b>

## Equipment Replacement

### FY 16

1. Street – Replace #36 – 1995 White/GMC Dump Truck	\$175,000.00
2. Water – Replace #84A – 1971 Hobart Arc Welder	\$10,000.00
3. Water – Replace #106A – 1990 Ingersoll Rand 185 Air Compressor	\$17,500.00
4. Water – Replace #198A – 1993 Ingersoll Rand 125 Air Compressor	\$17,500.00
5. Water – Replace #256A – 1995 Ingersoll Rand 125 Air Compressor	\$17,500.00
6. Fire – Replace #451 – Ford F-350 Brush Truck	\$110,000.00
• Includes \$30,000 for new brush fire fighting equipment- Pump Water Tank, Storage Bins and Utility Bed.	
7. Conservation – Replace #494 – 2004 Ford Taurus	\$18,000.00
8. Electric – Replace 8T – 1972 Hogg-Davis Reel Trailer	\$42,000.00
9. Electric – Replace #39T – 1985 Multi Spool Reel Trailer	\$65,000.00
10. Wastewater – Replace #272 – Mechanical Rodder	\$120,000.00
11. Police – Replace #622 – Honda Motorcycle	\$29,000.00
• Includes \$7,000 for setup including: lights, siren, radio and additional required equipment for police service.	
12. Police – Replace #861 – Chevrolet Caprice	\$46,000.00
• Includes \$15,000 for setup including: lights, siren, radio and additional equipment for police service.	
> <b>FY 16 Equipment Total:</b>	<b>\$667,500.00</b>

### FY 17

1. Water – Replace Generator 214G – 1994 Onan Generator	\$85,000.00
2. City Hall – Replace Generator 309G – 1996 Kohler Generator	\$85,000.00
3. Water – Replace #459 – 2003 Ford F-450	\$56,000.00
• Includes \$14,000 for a new utility bed.	
4. Fire – Replace Ambulance #462 – 2003 Ambulance	\$225,000.00
5. Fire – Replace #517 – 2005 Ford Explorer	\$38,000.00
• Includes \$15,000 for setup including: lights, siren, radio and additional equipment required for fire service.	
6. Fire – Replace #518 – 2005 Ford Explorer	\$38,000.00
• Includes \$15,000 for setup including: lights, siren, radio and additional equipment required for fire service.	
7. Police – Replace #569 – 2007 Ford Escape Hybrid	\$10,000.00
• Includes \$10,000 for setup including: lights, siren, radio and additional equipment for police service.	
8. Police – Replace #883 – 2013 Chevrolet Caprice	\$47,000.00

- Includes \$15,000 for setup including: lights, siren, radio and additional equipment for police service.
9. Police – Replace #884 – 2013 Chevrolet Caprice \$47,000.00
- Includes \$15,000 for setup including: lights, siren, radio and additional equipment for police service.
- **FY 17 Total:** **\$663,000.00**

**Total Equipment Purchases for Biennium 16/17 \$1,330,500.00**

	Description	Budget Proposal	F&B	SDC	Parks CIP EFB	2015 EFB	(grant/loan)	Totals
CLOSE	Repair Concrete Bridge @ Lithia Park	-						-
CLOSE	Repair Enders Shelter @ Lithia Park	-						-
	Repair Perozzi Fountain @ Lithia Park	75,000	75,000				-	75,000
CLOSE	Pave Clay Street Park Parking Lot	-						-
CLOSE	Lithia Park Restroom Replacement	-						-
	Lithia Park Asphalt	28,000			28,000			28,000
CLOSE	Triangle Park Cement	-						-
CLOSE	Lithia Park Roofing	-						-
CLOSE	Hunter Park Roofing	-						-
CLOSE	Senior Center Improvements	-						-
	Oak Knoll Driving Range Netting	21,048			21,048			21,048
	Daniel Meyer Pool-Solar Panel Replacement	35,000			35,000			35,000
CLOSE	Daniel Meyer Pool-Equipment Replacement	-						-
CLOSE	Ice Rink Cover	-						-
cart path	<b>RENAME - Oak Knoll Cart Path</b>	120,000	120,000					120,000
	Park Restroom Auto Lock Doors	22,162			22,162			22,162
	Garfield Park Sand Volleyball Relocation	9,239			9,239			9,239
	Sherwood Park Playground	19,120						-
	Hunter Park Playground	80,000			80,000			80,000
	Hunter Park Asphalt Overlay	40,000			40,000			40,000
	Calle Guanajuato Improvements (Bond Repayment)	80,000	80,000					80,000
	Ashland Creek Park Development	-						-
	<b>RENAME - 340 S. Pioneer, Parks Office Upgrades</b>	15,000	15,000					15,000
CLOSE	2014 Golf Course Drainage	-						-
	<b>RENAME - Garfield Park Water Play Replacement, Shade and Play In</b>	550,000	-				550,000	550,000
	Sign Replacement Plan	25,000	25,000					25,000
	Lower Clay Street Purchase	310,000	310,000					310,000
	Lithia Park Master Plan	250,000	250,000					250,000
CLOSE	<b>MOVE BALANCE TO 47 Oak Knoll Golf Course Greens Improvement</b>	-						-
	Lithia Park Rehabilitation Project (Sand, etc)	55,052	20,000		35,052			55,052
	Daniel Meyer Pool Bathhouse	35,000	35,000					35,000
	Second Dog Park Construction	295,000	75,000			220,000		295,000
CLOSE	Project Manager	-						-
	Land Acquisition**	1,562,385	100,000	562,340			1,000,045	1,662,385
<b>Sub-total Carry over Projects</b>		<b>3,627,006</b>	<b>1,105,000</b>	<b>562,340</b>	<b>270,500</b>	<b>220,000</b>	<b>1,550,045</b>	<b>3,707,885</b>
<b>New</b>								
	YMCA Park Improvements	5,000	5,000					5,000
	Ashland Creek Park Phase II	35,000	35,000					35,000
	Park Building Maintenance and Upgrades (Paint)	25,000	25,000					25,000
	The Grove - Recreation Office Remodel	111,017	100,000		11,017			111,017
	Winburn Sidewalk	250,000				250,000		250,000
	Bicycle Skills Park and Track	22,917	22,917					22,917
	Daniel Meyer Pool Bubble	46,950	46,950					46,950
	Oak Knoll Playground	45,000		45,000				45,000
	Trails and Open Space Comp Plan Update	120,000	20,000		19,120			39,120
		-						-
<b>Sub-total New Projects</b>		<b>660,884</b>	<b>254,867</b>	<b>45,000</b>	<b>30,137</b>	<b>250,000</b>	<b>-</b>	<b>580,004</b>
<b>Total</b>		<b>4,287,890</b>	<b>1,359,867</b>	<b>607,340</b>	<b>300,637</b>	<b>470,000</b>	<b>1,550,045</b>	<b>4,287,889</b>

### Projected Resources

	EFB2014	EFB15	NEW15	NEW16	
F&B	341,907		496,566	521,394	1,359,867
SDC	508,399		48,941	50,000	607,340
Critical Maintenance		300,636			300,636
EFB Trx			470,000		470,000
Grants/Loans			1,550,045		1,550,045
					<b>4,287,889</b>

## Electric Department

### BN 2013-2015 Projects

Items	Description
<b>Completed</b>	
Oak Knoll Substation Feeders	Relocated City feeder control points to outside of Pacific Power substation and installed reclosers for City control of circuits. These capabilities provide faster outage diagnosis, quicker restoration and increased safety.
SCADA Improvements	Completed implementation of Supervisory Control and Data Acquisition (SCADA) on the primary distribution system. SCADA collects status information from the electric distribution system. The data is used to monitor the distribution system for issues and provides information for quicker, more accurate diagnosis.
Replace Interstate 5 Feeder Crossing	Replaced aging wooden poles with new wood and steel poles on the I-5 crossing at East Main. Ensures the long term safety and reliability of the I-5 crossing. Ensures the reliability and safety of this feeder.
Reconductor Substation Feeder Tie	Replaced key feeder line from the Ashland Substation to Main/ Hersey. Customers (including hospital, businesses and residents) benefit as the old feeder was approaching the limit of its ability to carry the amount of power being used. The new line ensures reliable electric service in the area served.
Underground Cable Replacement (feeder)	Replaced a section of aging underground feeder serving the downtown area, Oregon Shakespeare Festival, and City Hall. The replacement reduces the risk of long outages in the area served. The project will be completed early in the next budget cycle.
Relocation of Pole Storage Yard	Moved the Department's pole storage yard from temporary area near Ashland Substation to a permanent location by the airport. The project provides room for pole handling, yard management, and routine operations.
Calle Guanajuato Electric Utility Upgrades	Completed the redesign, relocation, removal, and construction of electric facilities to upgrade and conceal the electric infrastructure.
Electric System Ten Year Planning Study (Plan)	Completed the Ten Year Planning Study. The Plan provides an independent review of the state of the Electric Distribution System (System) and contains expert recommendations to enhance the reliable, safe and economical operation of the System. The study focuses on the design and ability of the System to deliver energy within the City of Ashland over the ten year planning period.
<b>Not Completed</b>	
Upgrade Ashland Substation	Replacement of reclosers and construction of new distribution buss delayed to next biennium pending further investigation and decision to locate within the existing Pacific Power substation or creation of a separate City owned substation location.

### BN 2015-2017 Capital Outlay – Internal Projects (CIP)

Items	Description	BN 2015-2017
<b>Planned</b>		
Install New Services & Infrastructure	Annual expenditures to build infrastructure to serve new commercial and residential developments. Includes transformers, switch cabinets, cable and related equipment necessary to serve new electrical loads	\$ 600,000.00
Electric Utility Upgrades	Annual capital expenditures to repair, replace, modify, and maintain electric system	\$ 200,000.00
Supervisory Control and Data Acquisition (SCADA) Improvements	Upgrades the security and reliability of substation SCADA connections. Adds sensors for additional equipment fault detection. Supports long term reduction of outages and restoration	\$ 39,000.00
Business Feeder Rebuild- OSF/Downtown	Second phase of two phase project. Completes rebuild of the deteriorating feeder serving the downtown, Bowman Theater and City Hall areas.	\$ 150,000.00
New Distribution Buss at Ashland Substation	First phase of the redesign of the current deteriorating buss structure. Once completed, the new structure will greatly enhance the efficiency and safety of working on the equipment associated with this key buss structure. Construction will be completed in the next biennium.	\$ 75,000.00
Purchase of Mountain Ave Substation	Engineering study to validate the advantages of, and provide a roadmap for, acquiring and further developing the substation. The purchase is planned for the next biennium. Recommended as a key acquisition for the City in the Department's Ten-Year Planning Study.	\$ 55,000.00
Mountain Ave and Ashland Substation Intertie	First phase of project to build two intertie lines between Mountain Ave and Ashland substations. Increases reliability and decreases restoration time by allowing the substations to back each other up. Construction will be completed in the next biennium.	\$ 75,000.00
BN 2015-2017 Total		<u>\$1,194,000.00</u>

# Telecom AFN

## Item Summary

Item	Description	FY 16	FY 17
Internet Project	Headend equipment upgrade to improve network performance and reliability	\$150,000	0
Item Summary Total		\$150,000	\$0

## Item Details

Item	Description	FY 16	FY 17
Internet Project			
Juniper MX 80 Edge Router	Equipment to significantly reduce unscheduled network interruptions	\$ 44,000	
Juniper Fiber Core (EX4300 SFP)	Headend equipment carrier class switch to increase speeds and improve network performance	\$ 33,000	
RX 48	Headend equipment to quadruple upload speeds and increase channel bonding	\$ 5,000	
Arris C4 32D Hot Swap	Headend equipment to improve network downstream performance and reliability	\$ 14,000	
Arris C4 24U Hot Swap	Headend equipment to improve network upstream performance and reliability	\$ 12,000	
BSR 64k Etherflex Circuit	Headend equipment enables the doubling of available bandwidth resulting in increased speeds	\$ 5,000	
Juniper Cooper Core (EX4300 CU) & Optics	Upgrade Headend to carrier class equipment providing increased speeds and reliability	\$ 25,000	
Customer CPE's	Improve network performance and reliability with ability to monitor circuit performance	\$ 12,000	
Internet Project total		\$ 150,000	
Item Detail Total		\$ 150,000	\$ -

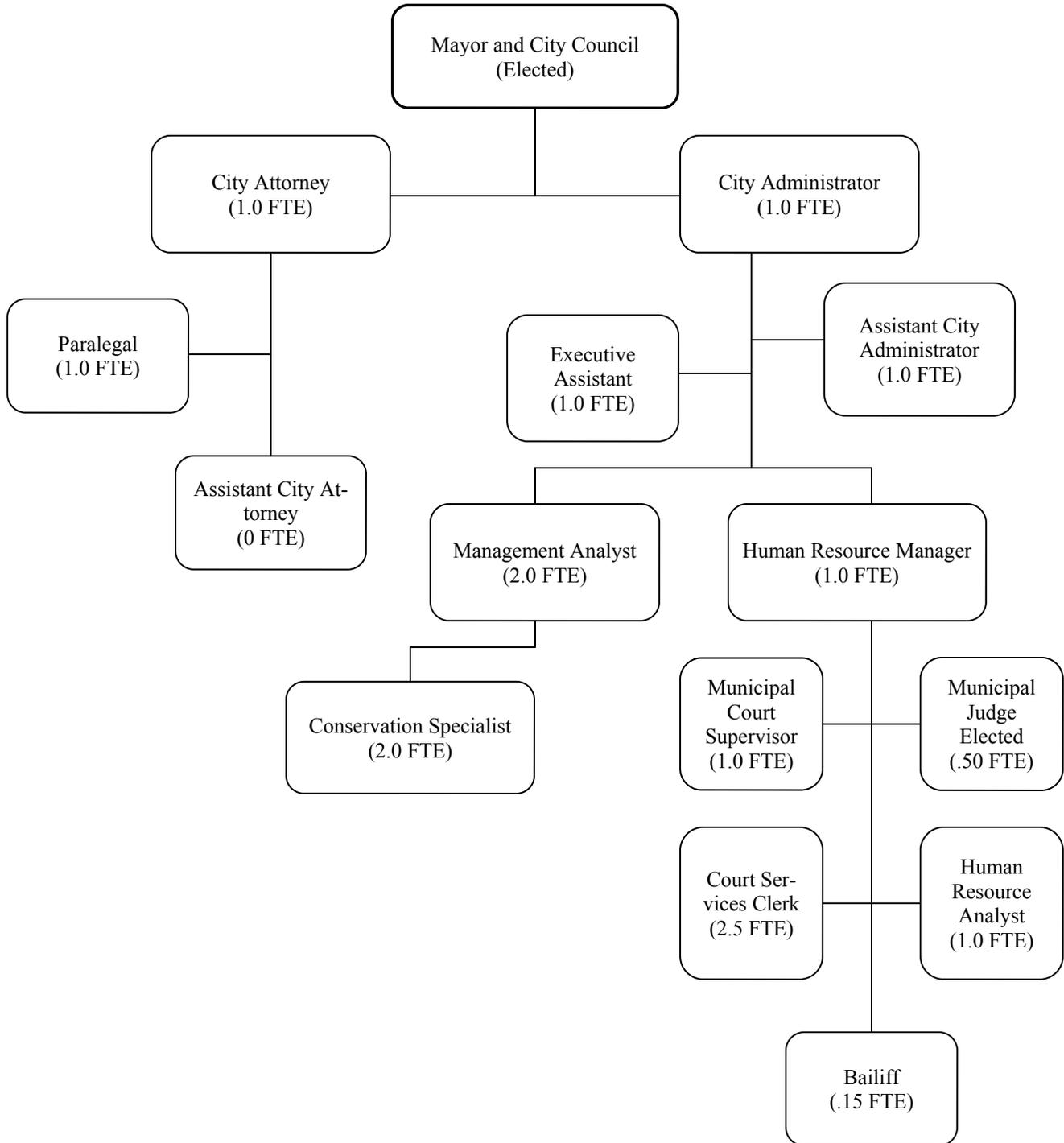
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# Administration Department

## 14.15 FTE



## Administration Department

Position Profile	FY 2011-12	FY 2012-13	BN 2013-15	BN 2015-17
	Actual	Actual	Amended	Proposed
<b>Administration Division</b>				
City Administrator	1.00	1.00	1.00	1.00
Assistant City Administrator	-	-	-	-
Executive Assistant	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.75	1.75
<b>Conservation Division</b>				
Management Analyst	-	0.40	0.25	0.25
Conservation Specialist*	-	3.00	2.00	2.00
<b>Human Resource Division</b>				
Human Resource Manager	1.00	1.00	1.00	1.00
Human Resource Analyst	1.00	1.00	1.00	1.00
<b>Legal Division</b>				
City Attorney	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	-	-	-
Paralegal	1.00	1.00	1.00	1.00
<b>Municipal Court Division</b>				
Municipal Judge	0.50	0.50	0.50	0.50
Municipal Court Supervisor	1.00	1.00	1.00	1.00
Court Services Clerk	-	2.50	2.50	2.50
Account Clerk II	2.00	-	-	-
Account Clerk I	0.50	-	-	-
Bailiff	0.15	0.15	0.15	0.15
	<b>12.15</b>	<b>14.55</b>	<b>14.15</b>	<b>14.15</b>

\* Conservation Divisions resided in the Electric Department in 2012 and 2013.

In the 2013-15 Biennium, both of the Conservation Divisions resided in the Administration Department.

In the 2015-17 Biennium, the Water Conservation Division resides in the Public Works Department.

In the 2015-17 Biennium, the Electric Conservation Division resides in the Administration Department.

## **DEPARTMENT OVERVIEW**

The Administration Department provides the policy and communication link with the citizens of Ashland and the employees of the City who serve those citizens, providing the guiding vision for the City by establishing goals and objectives along with expectations for achieving those objectives. In essence, this department is the rudder that steers the ship of City government. The department consists of six divisions: Mayor and Council, Administration, Human Resources, Legal, Municipal Court and Electric Conservation.

The divisions in this department touch the lives of every citizen in Ashland and every department and division in the City. Among the services provided are:

- Leadership on and development of City policy;
- Guidance and direction to all departments on work plans, employee development and customer service;
- Economic development;
- Human resources;
- Legal counsel;
- Communications and public outreach;
- Judicial process for local traffic and municipal code violations; and
- Conservation of City electric resources.

## **Council Goals Supported**

The Administration Department literally supports all Council and administrative goals by ensuring that all operating departments have the resources and support necessary to work toward achieving those goals.

Specific goals for which the Administration Department is responsible include:

29. Promote conservation as a long-term strategy to protect the environment and public utility needs.
38. Update the Economic Development Strategy and work with community partners in its implementation.
40. Ensure on-going fiscal ability to provide desired and required services at an acceptable level.
45. Promote and reinforce City-wide customer service standards.
46. Ensure compliance with all regulatory requirements.
47. Keep the Council informed of organizational activity and provide timely information for Council decision-making.
48. Support and develop staff knowledge, skills and abilities to provide exceptional public service.
49. Foster teamwork across City departments and programs.

## **Successes Over the Past Biennium**

- Successfully integrated one new Councilor into the City Council team.
- Completed the biennial Citizen Survey.
- Proposed, drafted and approved first-in-Oregon local taxation of recreational marijuana.
- Staffed the ad hoc Downtown Beautification Committee, and began implementation of approved committee recommendations.
- Proposed and launched a citywide deer education campaign.
- Developed and successfully implemented the plastic bag ban.
- Developed and Council approved a new solid waste franchise with Recology, with a new ratemaking methodology.
- Staffed and implemented the recommendations of the ad hoc Recycling Center Committee.
- Successfully approved two new businesses utilizing the Enterprise Zone tax incentives growing the manufacturing job base within the City.

## Administration Department

Description	ADMINISTRATION DEPARTMENT						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
<b>Department Total Resources</b>							
Charges for Services	\$ 1,536,341	\$ 1,674,714	\$ 3,735,278	\$ 3,278,447	\$ 3,816,386		
Fines	151,104	161,920	327,000	298,792	330,000		
Interest on Pooled Investments	1,023	850	2,134	5,804	2,134		
Miscellaneous	14,375	22,462	2,000	16,571	12,000		
Interfund Loans			900,000	900,000	500,000		
Operating Transfers In	-	-	-	-	500,000		
Subtotal	1,702,843	1,859,946	4,966,412	4,499,614	5,160,520		
Resources (over) under requirements	399,496	549,240	2,750,016	1,985,999	11,237,071		
	<b>\$ 2,102,339</b>	<b>\$ 2,409,186</b>	<b>\$ 7,716,428</b>	<b>\$ 6,485,613</b>	<b>\$ 16,397,591</b>		
<b>Department Total By Function</b>							
Personnel Services	\$ 1,224,392	\$ 1,297,652	\$ 3,638,090	\$ 3,664,981	\$ 3,746,190		
Materials and Services	877,947	1,111,534	4,030,564	2,772,590	12,604,713		
Debt Service	-	-	47,774	48,042	46,688		
	<b>\$ 2,102,339</b>	<b>\$ 2,409,186</b>	<b>\$ 7,716,428</b>	<b>\$ 6,485,613</b>	<b>\$ 16,397,591</b>		
<b>Department Total by Fund</b>							
General Fund	\$ 886,836	\$ 1,120,441	\$ 2,709,392	\$ 1,745,812	\$ 2,036,353		
Water Fund - Conservation	-	-	449,010	440,254	-		
Electric Fund - Conservation	-	-	1,542,664	1,540,857	1,466,718		
Health Benefit Fund	-	-	-	-	9,580,000		
Central Services Fund	1,215,503	1,288,745	3,015,362	2,758,690	3,314,520		
	<b>\$ 2,102,339</b>	<b>\$ 2,409,186</b>	<b>\$ 7,716,428</b>	<b>\$ 6,485,613</b>	<b>\$ 16,397,591</b>		

*For fiscal years 2011-12 and 2012-13 both of the Conservation Divisions were included in the Electric Department.*

*For the 2013-15 biennium, both of the Conservation Divisions were included in the Administration Department.*

*For the 2015-17 biennium, the Water Conservation Division is included in the Public Works Department.*

*For the 2013-15 biennium, the Health Benefits expenditures were included in the Administrative Services Department.*

*For the 2015-17 biennium, the Health Benefits expenditures are included in the Administration Department.*

- Adopted revised economic development strategy.
- Completed and began implementation of the Citywide facilities energy audit.
- Solar installation incentive participation resulted in more than 240,000 watts of renewable energy generation.
- More than 1.4 million annual kilowatt hour savings from residential and commercial weatherization, heating system, appliance and lighting programs.
- Updated the Film and Video ordinance and fee resolution.
- Implemented an agreement with ORHA and ACCESS to establish the Ashland Community Resource Center.
- Updated the resolution and community partnerships to increase the number of nights the city provides a Winter Shelter to two and to allow dogs in the shelter.
- Completed the Plaza enhancements, including new colors for the information booth and hanging baskets/pennants.
- Planned and held the first State of the City celebration event.
- Worked closely with the Oregon Shakespeare Festival to plan and execute improvements to Chautauqua Square in front of the Black Swan Theater.
- Completed transition from Jackson County run library to the new Library District.

- Approved and completed a public art mural on the side of the Food Bank building.
- Completed an internal City Employee Satisfaction Survey.
- Completed labor negotiations with the Ashland IBEW Electrical Union and the Laborers' International Union, Local No. 121.
- Assisted the Parks & Recreation Commission with the hiring of its new director, Michael Black.
- Implemented and improved the employee performance evaluation process.
- Partnered with Valley Immediate Care to provide employee Occupational Health services in Ashland.
- Began providing local Court-monitored community service in partnership with Ashland Parks & Recreation, Goodwill & Ashland Emergency Food Bank
- Updated the Municipal Court Department website to be user-friendly and more efficient for both court staff & public
- Increased on-line payments to the Municipal Court by 800%

### **Significant Issues in the Biennium Ahead**

The Department's most significant issues continue to revolve around the fiscal integrity of the City government and supporting the work of our employees in delivering the day-to-day services by which our constituents define quality of life, all in an atmosphere of intense community engagement that Ashlanders have come to expect and of which they (rightfully) take full advantage. In Human Resources, the City has seen large numbers of retirements in the last two years; a trend that is expected to continue into the foreseeable future and which significantly impacts HR workload (recruitment and selection). Other significant issues in the coming biennium include but are not limited to:

- Integrate a new police chief into the City's leadership team.
- Continue to seek community buy-in on homelessness issues and the impacts of transients on the downtown area.
- Continually improve the effectiveness of City economic development efforts in order to ensure the "biggest bang for the buck."
- Conservation needs to generate an increase in participation of multi-family dwelling units for both energy and water efficiency programs and achieve potable water savings in partnership with large consumption water customers.
- Maintain interest and participation in residential and commercial energy efficiency programs.
- Implement wellness initiatives to encourage employees and dependents to lead a healthy lifestyle which will positively impact our self-insured health benefits program.
- Coordinate Supervisory/Management Training program to ensure Supervisors follow best practices in supervision and have a working knowledge of employment laws.
- Launch and sustain the "Leadership Academy" program to prepare the next generation of managers for the City of Ashland.
- Remain diligent in our efforts to prevent and reduce the number of work-related injuries through best practices in safety and risk management.
- Seek to restore the community service program in Municipal Court (impacted by a recent retirement) so non-criminal offenders have the opportunity to repay their debt to the community by providing skilled and unskilled labor in lieu of fines.
- Keeping up with the rapidly changing landscape of employment law and healthcare reform is a major challenge given that we have only two HR staff. Additional budget resources have been allocated to ensure we adequately train HR staff and provide training to city employees with the goal of reducing employment liability.

## ***Administration Department***

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### **Fiscal Issues and Conditions**

The Administration Department is funded primarily through Central Services Fees paid by each department, with the following exceptions: Electric Conservation is funded by transfers from the Electric Fund. The Economic Development function is funded by transient occupancy tax receipts that are budgeted in the General Fund. Rogue Valley Public Television is funded by PEG fees paid by cable television subscribers, which are also budgeted in the General Fund. The Municipal Court is funded in part with revenues collected from fees, fines and assessments, which are also budgeted in the General Fund. The Municipal Court is a particular fiscal concern. The Court has in the past generated more than enough revenue from charges, fees and fines to cover its operating costs. However, revenue from charges and fees has been steadily declining and the Court now requires a General Fund subsidy estimated at \$125,000 in the current biennium and projected to be \$250,000 in the 2015-17 biennium.

Due to the higher number of recruitments and seasonal hires, the Human Resources Division continues to see higher costs in new hire on-boarding. The City bid out its contract for background services and anticipates saving money with a new vendor that offers lower fees for pre-hire background checks. The City also partnered with Valley Immediate Care for occupational health services to reduce costs and travel expenses incurred by sending employees to Medford for pre-hire physical exams, CDL physicals, random drug screens, and job-related vaccinations.

The tax levy for extended hours at the Ashland Library, most recently approved by the voters in 2012 has historically been budgeted in the Administration Department. Following the creation of the Jackson County Library District in 2014, this tax was not levied in FY '15 and it is proposed that it not be levied again in this budget cycle. However, \$52,500 remains in the Library Levy Fund that could be used for purposes consistent with the levy if such uses are identified by the Library District.

The Administration budget is somewhat inflated by a \$120,000 transfer in from the Insurance Fund to cover the cost of a contractor to work on a climate change and energy action plan for the City.

### **New and different in this budget**

At the start of the 2013-15 biennium, the Water and Electric Conservation Divisions were consolidated into a single Conservation Division in the City Administrator's Office. In addition to raising the profile of conservation generally, it was hoped that this would generate more "cross-pollination" between the Electric and Water sides. This arrangement, unfortunately, proved to not work very well during the 2014 drought summer when it was clear that Water Conservation needed to report to and be directed by Public Works. As such, supervision of the water side of the Conservation Division has been transferred back to the Public Works Department thus resolving the problem of the water conservation staff "serving two masters." Electric Conservation remains in the City Administrator's Office, which also provides staff support for the Conservation Commission.

Municipal Court will install an add-on to the Court's software package to make the Court paperless. This is funded by delaying the hire of a part-time clerk position that is currently vacant. The new software will save time in processing documents, eliminate the need for physical storage, and reduce paper and postage costs. Staff will assess the effectiveness of the new software and evaluate the need for filling the .5 FTE in the second year of the budget process. If the P/T Clerk is no longer needed the money will be returned to the General Fund in the second year.

## **MAYOR & COUNCIL**

The Mayor and City Councilors are elected by the citizens of Ashland and are responsible for setting city policy, establishing city-wide goals and objectives, providing a link to City government for citizens and businesses, meeting with and (as necessary) lobbying other government agencies and business groups, and supervising the City Administrator and City Attorney. The Council holds regular meetings and study sessions each month to conduct the business of the City and to hear from Ashland citizens. The Mayor and Council also appoint and serve as liaisons to the many City boards and commissions that advise the Council on policy matters and provide opportunities for citizen engagement in the affairs of City government. Policies set the framework for city operations and establish priorities for all departments. The Mayor and Council budget includes expenditures directly related to those responsibilities and is funded through the Central Service Fund.

In 2014, the Council engaged in a months-long strategic planning process aimed at providing a roadmap to Ashland's future. This process resulted in a set of goals and objectives that provide, in large measure, major policy direction for budget allocations, particularly in preparing the budget for the upcoming biennium. Council Goals are listed in the budget message in the Introduction Section of the budget.

The Council goals and objectives for the 2015-17 biennium fall into the major categories of:

- Government
- Organization
- People
- Environment
- Economy
- Energy and Infrastructure
- Public Safety

In addition, the Council adopted a set of administrative goals and objectives created by the City's department heads and senior managers. Those goals and objectives fall into the major categories of:

- Quality of Life Municipal Services
- Administration and Governance

The Council's high priority goals are as follows:

- Evaluate real property and facility assets to strategically support city mission and goals.
- Seek opportunities to enable all citizens to meet basic needs.
- Protect the integrity and safety of the watershed.
- Market and further develop the Ashland Fiber Network.
- Prepare for the impact of climate change on the community.

Funding to achieve objectives within each of these goals has been included in this budget, reflecting the priority the Council has placed on them.

## Administration Department - Mayor and Council

### Performance Management

The degree of citizen participation in Ashland government is unique among Oregon cities but essential for the improved effectiveness of the Council. Supporting these Boards, Commissions and ad hoc committees requires a major commitment of City resources.

	FY 2012		FY 2013		FY 2014		FY 2015 YTD	
	Meetings	Staff hours	Meetings	Staff hours	Meetings	Staff hours	Meetings	Staff hours
Boards and Commissions	160	2253	173	2107	179	2215	89	1635
Ad hoc and special committees	41	1005	10	273	48	835	30	339
<b>TOTAL</b>	<b>201</b>	<b>3258</b>	<b>183</b>	<b>2380</b>	<b>227</b>	<b>3050</b>	<b>119</b>	<b>1974</b>

Does not include City Council, Parks Commission, Budget Committee, Planning Commission or ad hoc Parks Funding Committee meetings. FY 2015 numbers are as of 12/31/14.

**CENTRAL SERVICE FUND  
ADMINISTRATION DEPARTMENT  
MAYOR AND COUNCIL DIVISION**

Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 2,600	\$ 2,542	\$ 5,200	\$ 5,200	\$ 5,200		
520 Fringe Benefits	57,616	59,311	156,180	156,180	223,520		
<b>Total Personal Services</b>	<b>60,216</b>	<b>61,853</b>	<b>161,380</b>	<b>161,380</b>	<b>228,720</b>		
<b>Materials and Services</b>							
601 Supplies	554	1,006	2,000	2,833	6,000		
603 Communications	628	1,735	1,350	1,349	1,000		
604 Contractual Services	-	5,010	7,500	7,500	5,400		
605 Misc. Charges and Fees	100	100	200	200	206		
606 Other Purchased Services	36,254	32,693	87,705	65,877	81,000		
608 Commissions	3,818	2,373	5,800	4,962	9,400		
<b>Total Materials and Services</b>	<b>41,354</b>	<b>42,917</b>	<b>104,555</b>	<b>82,721</b>	<b>103,006</b>		
	<b>\$ 101,570</b>	<b>\$ 104,770</b>	<b>\$ 265,935</b>	<b>\$ 244,101</b>	<b>\$ 331,726</b>		

## **ADMINISTRATION DIVISION**

The Administration Division provides general oversight and direction to the City organization as a whole both in terms of planning for the City’s long-term financial and organizational health and managing the day-to-day operation of one of Ashland’s largest employers. Administration includes the City Administrator, Executive Assistant and 1.75 FTE Management Analysts. The City Administrator is responsible for implementing and communicating to all employees the City Council’s goals and policies and managing the organization (with the exception of the Parks Department) consistent with the policies of the City Council. The Administration Division prepares the Council agendas, manages the City’s web site, prepares and distributes a variety of communication pieces and manages the City’s economic development program. As the budget officer, the City Administrator is responsible for proposing a budget to the Budget Committee and City Council. The budget that is before you now is one of the major pieces of work of the Administration Division.

Administration handles numerous special projects, tracks state and federal legislative activities, and provides leadership, coordination, and management for the City organization to ensure effective community services.

Funds for economic development activities, which are overseen and coordinated by a .35 FTE Management Analyst, are budgeted in a separate division titled the Economic Development Program. Money for this program comes from unrestricted transient occupancy taxes.

### **Performance Management**

Administration supports all Council Goals and objectives, and in particular:

- Provide high quality, effective, and efficient city services and governance in an accessible, collaborative, and fiscally responsible manner.

Performance measure: Maintain Administration cost and staffing levels at or below those of comparable jurisdictions.

City	Population	Total FTE	Admin FTE*	Admin % of FTE	Admin % of Budget
Ashland	20,340	253.3	5.6	2.2%	0.9%
Ashland w. Recorder’s Office	20,340	253.3	7.6	3.0%	1.3%
Roseburg	22,275	157.45	4.5	3.1%	1.6%
Central Point	17,315	73	3.5	3.4%	3.1%
Forest Grove	22,340	165.09	5.75	3.7%	0.8%
Klamath Falls	21,495	153.5	5.75	3.6%	1.8%
Milwaukie	20,439	137.1	9.5	5.8%	2.6%
Wilsonville	21,550	153.4	7.85	5.1%	1.7%

\* Admin FTE includes staff in the City Manager/Administrator’s Office and Human Resources Office. Comparator cities include the city recorder in the City Manager’s Office.

### **Objective:**

- Examine and improve communication tools used to communicate with the public. Provide and distribute information in a variety of ways to ensure citizens are aware of local government programs and services.

Performance Measure #1: Percent of citizens who rate public information good or excellent in biennial citizen survey.

Performance Measure #2: Percent of citizens who report the City does a good or excellent job at welcoming citi-

**Administration Department - Administration Division**

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zen involvement in biennial citizen survey.

Performance Measure #3: Promote the City web site as a primary source of information about local public affairs, as measured in unique page views on the site

Measure	FY2012	FY2013	Bi 2014/15	Bi 2016/17 Target
Measure #1	74% of citizens rate public information as excellent or good	78% of citizens rate public information as excellent or good	77% of citizens rate public information as excellent or good	Exceed prior biennium ratings
Measure#2	66% report the City is good or excellent at welcoming citizen involvement	67% report the City is good or excellent at welcoming citizen involvement	63% report the City is good or excellent at welcoming citizen involvement	Exceed prior biennium ratings
Measure #3*	803,006	811,959	837,712	850,000

\*Numbers are measure from March 1 through Feb. 28 of each year.

In the 2013-15 biennium, the City added “Open City Hall” to its web site; an on-line tool that allows citizens to weigh in on issues coming before the Council. The table below charts the use of Open City Hall since its introduction.

# of Topics	Attended*	Spoke*	Minutes of testimony*
20	4,250	860	2,580

\*These numbers represent the equivalent of 4,250 people attending 20 public meetings. 860 of those people “spoke” for a total of 2,580 minutes of testimony (three minutes per person).

- Complete annual Economic Development Strategy implementation plan

Measure	FY2013	FT2014/15 Target
Measure #1	Develop Strategy progress and performance measures	Meet or exceed benchmarked measures

**Administration Department - Administration Division**

GENERAL FUND  
ADMINISTRATION DEPARTMENT  
ADMINISTRATION DIVISION  
Economic Development Program

Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 110							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ -	\$ 313	\$ 40,050	\$ 40,896	\$ 60,850		
520 Fringe Benefits	-	37	21,660	21,098	33,270		
<b>Total Personnel Services</b>	<b>-</b>	<b>350</b>	<b>61,710</b>	<b>61,994</b>	<b>94,120</b>		
<b>Materials and Services</b>							
601 Supplies	-	-	1,000	1,692	400		
602 Rental, Repair, Maintenance	-	-	-	-	-		
603 Communications	-	-	800	616	1,360		
604 Contractual Services	28,178	237,768	215,000	114,738	235,000		
605 Misc. Charges and Fees	2,300	2,300	4,660	4,640	5,076		
606 Other Purchased Services	-	100	18,700	12,225	18,700		
608 Commissions	-	-	-	-	-		
<b>Total Materials and Services</b>	<b>30,478</b>	<b>240,168</b>	<b>240,160</b>	<b>133,911</b>	<b>\$ 260,536</b>		
	<b>\$ 30,478</b>	<b>\$ 240,518</b>	<b>\$ 301,870</b>	<b>\$ 195,905</b>	<b>\$ 354,656</b>		

GENERAL FUND  
ADMINISTRATION DEPARTMENT  
ADMINISTRATION DIVISION  
Public Arts Program

Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
<b>Personnel Services</b>							
<b>Materials and Services</b>							
604 Contractual Services	\$ 8,000	\$ 12,410	\$ 138,500	\$ 5,089	\$ 171,000		
<b>Total Materials and Services</b>	<b>8,000</b>	<b>12,410</b>	<b>138,500</b>	<b>5,089</b>	<b>171,000</b>		
	<b>\$ 8,000</b>	<b>\$ 12,410</b>	<b>\$ 138,500</b>	<b>\$ 5,089</b>	<b>\$ 171,000</b>		

**Administration Department - Administration Division**

GENERAL FUND  
ADMINISTRATION DEPARTMENT  
ADMINISTRATION DIVISION  
RVTV Program

Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 110							
<b>Materials and Services</b>							
604 Contractual Services	\$ 52,065	\$ 53,696	\$ 113,095	\$ 43,860	\$ 145,641		
<b>Total Materials and Services</b>	<b>52,065</b>	<b>53,696</b>	<b>113,095</b>	<b>43,860</b>	<b>145,641</b>		
	<b>\$ 52,065</b>	<b>\$ 53,696</b>	<b>\$ 113,095</b>	<b>\$ 43,860</b>	<b>\$ 145,641</b>		

CENTRAL SERVICE FUND  
ADMINISTRATION DEPARTMENT  
ADMINISTRATION DIVISION

Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 296,061	\$ 315,535	\$ 650,840	\$ 641,841	\$ 679,520		
520 Fringe Benefits	103,893	136,705	314,350	314,350	328,050		
<b>Total Personnel Services</b>	<b>399,954</b>	<b>452,240</b>	<b>965,190</b>	<b>956,191</b>	<b>1,007,570</b>		
<b>Materials and Services</b>							
601 Supplies	11,615	12,543	36,560	24,905	31,212		
602 Rental, Repair, Maintenance	2,385	5,231	8,986	5,264	9,590		
603 Communications	3,572	3,661	10,134	6,048	9,634		
604 Contractual Services	8,681	45,473	46,000	19,497	164,920		
605 Misc. Charges and Fees	12,500	12,500	25,000	23,500	27,430		
606 Other Purchased Services	10,978	6,420	32,875	21,769	25,300		
608 Commissions	1,500	115	1,480	1,480	1,510		
610 Programs	12,026	12,882	26,530	27,801	27,722		
<b>Total Materials and Services</b>	<b>63,257</b>	<b>98,825</b>	<b>187,565</b>	<b>130,264</b>	<b>297,318</b>		
	<b>\$ 463,211</b>	<b>\$ 551,065</b>	<b>\$ 1,152,755</b>	<b>\$ 1,086,455</b>	<b>\$ 1,304,888</b>		

**Administration Department - Human Resource Division**

**HUMAN RESOURCE DIVISION**

The Human Resource Division provides leadership and expertise to all City departments in recruiting and retaining a diverse workforce that is committed to providing quality service to our community. Through policy direction and training efforts, the Human Resource Division helps reduce the risk of employment-related legal claims and work-related injuries. The Human Resource Division promotes positive labor-management relations through collaboration, open communication, and fair and inclusive employment practices. The division is responsible for coordinating labor negotiations and administering contracts for five collective bargaining groups.

Human Resources provides a range of support services to City departments and employees such as administration of all benefit plans, recruitment, orientation, compensation, job classification, and maintenance of confidential employee data. The Human Resource Division is funded through Central Service charges paid by each department.

Measure	FY2012	FY2013	Bi 2013-15	Bi 2015-17
Measure #1	68% of employees receive an annual performance evaluation.	71% of employees receive an annual performance evaluation.	89% of employees receive an annual performance evaluation.	Target: 100% of employees receive an annual performance evaluation.
Measure #2	10.8% employee turnover. (15 retirements)	7.2% employee turnover. (6 retirements)	10.9% employee turnover. (10 retirements)	Reduce employee turnover rate from prior year.
Measure # 3	19 OR-OSHA recordable work-related injuries	26 OR-OSHA recordable work-related injuries	14 OR-OSHA recordable work-related injuries	Reduce number of injuries with a target of zero workplace injuries.

**Workload measure: Employee recruitment.** Employee recruitment is one of the most important and time consuming administrative tasks undertaken by a Human Resources Office.

Measure	FY2013	FY2014	FY 2015 (9 mos.)
# of recruitments conducted	26	38	23

**Administration Department - Human Resource Division**

CENTRAL SERVICE FUND  
ADMINISTRATION DEPARTMENT  
HUMAN RESOURCE DIVISION

Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 135,416	\$ 137,651	\$ 302,900	\$ 309,696	\$ 341,710		
520 Fringe Benefits	62,778	65,816	162,650	167,359	180,700		
<b>Total Personnel Services</b>	<b>198,194</b>	<b>203,467</b>	<b>465,550</b>	<b>477,055</b>	<b>522,410</b>		
<b>Materials and Services</b>							
601 Supplies	5,449	8,313	13,600	9,713	20,600		
603 Communications	231	799	1,000	1,909	1,000		
604 Contractual Services	65,663	35,792	126,000	63,958	105,000		
605 Miscellaneous Charges and Fees	8,776	8,923	29,682	29,690	30,488		
606 Other Purchased Services	13,392	10,804	41,800	18,545	37,400		
610 Programs			-		-		
<b>Total Materials and Services</b>	<b>93,511</b>	<b>64,631</b>	<b>212,082</b>	<b>123,815</b>	<b>194,488</b>		
	<b>\$ 291,705</b>	<b>\$ 268,098</b>	<b>\$ 677,632</b>	<b>\$ 600,870</b>	<b>\$ 716,898</b>		

HEALTH BENEFITS FUND  
ADMINISTRATION DEPARTMENT  
HUMAN RESOURCES DIVISION

Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 725							
<b>Materials and Services</b>							
604 Contractual Services	\$ -	\$ -	\$ 282,000	\$ 282,000	\$ 1,500,000		
607 Premiums, Claims & Judgments	-	-	7,534,992	8,693,974	8,060,000		
610 Programs	-	-			20,000		
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,816,992</b>	<b>\$ 8,975,974</b>	<b>\$ 9,580,000</b>		

*For the 2015-17 biennium, the Health Benefits expenditures are included in the Administration Department.*

*For the 2013-15 biennium, the Health Benefits expenditures were included in the Administrative Services Department.*

**Administration Department - Municipal Court Division**

**MUNICIPAL COURT**

The Municipal Court Division provides our Community with a unique opportunity to have their cases heard by a local judge elected by the citizens. The Municipal Court is a community court, interested in understanding Ashland's issues and familiar with its citizens, their values and daily concerns.

For many people Ashland Municipal Court is the first and only court they will ever appear before. Ashland Municipal Court hears three types of cases when they occur within the City limits: traffic violations, violations of the Ashland Municipal Code, and most misdemeanors (crimes). The Municipal Court Division works cooperatively with Police, legal, accounting and a variety of other City departments to provide excellent customer service to the Citizens of Ashland.

A directly elected judge presides over Municipal Court, which is staffed by a court supervisor and 2.5 FTE court clerks.

**Municipal Court Statistics**

<b>Workload</b>	<b>FY 2014</b>	<b>FY 2015 Estimated</b>	<b>FY 2016 Projected</b>
Cases Filed	2,966	3,944	4,500
Warrants Issued	458	357	300
Trials Scheduled	227	260	260
Diversions Completed	1,416	1,250	1,300
Diversions Revoked	123	100	110
Cases Completed	4,402	4,300	4,400
Fines/Fees Paid	514,343.28	456,722	470,000

**GENERAL FUND  
ADMINISTRATION DEPARTMENT  
MUNICIPAL COURT DIVISION**

<b>Description</b>	<b>FY 2011-12 Actual</b>	<b>FY 2012-13 Actual</b>	<b>BN 2013-15 Amended</b>	<b>BN 2013-15 Estimated</b>	<b>BN 2015-17 Proposed</b>	<b>BN 2015-17 Approved</b>	<b>BN 2015-17 Adopted</b>
Fund# 110							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 222,989	\$ 219,418	\$ 464,250	\$ 464,250	\$ 490,890		
520 Fringe Benefits	109,896	116,879	309,240	309,240	332,010		
<b>Total Personnel Services</b>	<b>332,885</b>	<b>336,297</b>	<b>773,490</b>	<b>773,490</b>	<b>822,900</b>		
<b>Materials and Services</b>							
605 Misc. Charges and Fees	81,824	83,235	165,220	165,220	176,970		
606 Other Purchased Services	2,166	1,608	10,400	10,400	11,100		
<b>Total Materials and Services</b>	<b>97,622</b>	<b>100,760</b>	<b>221,480</b>	<b>221,480</b>	<b>233,930</b>		
	<b>\$ 430,507</b>	<b>\$ 437,057</b>	<b>\$ 994,970</b>	<b>\$ 994,970</b>	<b>\$ 1,056,830</b>		

## Administration Department - Legal Division

### LEGAL

The Legal Division (City Attorney's Office) helps the City achieve its goals by providing sound, timely and economical legal advice and representation to the City's elected officers, departments, employees, and boards and commissions, including the Ashland Parks and Recreation Commission. Note that the Legal Department is largely reactive in that its work is dictated primarily by initiatives from other departments, the City Council, or third parties. The Legal Division consists of the City Attorney, who is appointed by and reports directly to the City Council, a legal secretary and a part-time contracted attorney who is primarily responsible for Municipal Court prosecutions and other duties as assigned. A previously budgeted assistant city attorney remains in the budget but is funded at only \$1 per year, thus providing appropriation authority to fill this position if such a course is deemed appropriate. Reflecting the anticipated regular use of the part-time contract attorney, and with the budget for salary and benefits of the assistant city attorney position essentially zeroed out, the budget for the contract attorney is increased to \$120,000 per year in the biennium.

Among other things, the City Attorney's Office offers the following:

- Legal advice to City and advocacy on behalf of City that is accurate, timely, and unaffected by politics or personal views.
- Assurance that City operations and activities meet all legal requirements and that the potential legal consequences of prospective decisions are identified in advance.
- Alternatives for resolving potential legal disputes are given early consideration.
- Assurance of excellent representation in the event the City's operations or activities are subjected to legal challenge or its ordinances or rights have to be enforced in court.
- Municipal Court enforcement of City codes and misdemeanor statutes is accomplished efficiently, equitably, and in collaboration with relevant external service providers.
- Public contracting procedures are consistent across all departments.
- The Municipal Code is revised to remove inconsistent and obsolete provisions.

CENTRAL SERVICE FUND  
ADMINISTRATION DEPARTMENT  
LEGAL DIVISION

Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 166,914	\$ 170,056	\$ 361,110	\$ 361,110	\$ 394,320		
520 Fringe Benefits	66,229	73,389	182,680	182,680	199,210		
<b>Total Personnel Services</b>	<b>233,143</b>	<b>243,445</b>	<b>543,790</b>	<b>543,790</b>	<b>593,530</b>		
<b>Materials and Services</b>							
601 Supplies	8,853	11,342	24,500	16,133	17,450		
602 Rental, Repair, Maintenance	1,876	1,697	4,800	4,097	4,800		
603 Communications	546	619	2,050	2,076	2,050		
604 Contractual Services	97,302	91,514	300,000	222,735	300,000		
605 Misc. Charges and Fees	12,400	12,400	24,800	24,800	27,228		
606 Other Purchased Services	4,897	3,795	19,100	13,633	15,950		
<b>Total Materials and Services</b>	<b>125,874</b>	<b>121,367</b>	<b>375,250</b>	<b>283,474</b>	<b>367,478</b>		
	<b>\$ 359,017</b>	<b>\$ 364,812</b>	<b>\$ 919,040</b>	<b>\$ 827,264</b>	<b>\$ 961,008</b>		

**Administration Department - Library Division**

**LIBRARY**

In November of 2008, Ashland voters passed a local option tax of up to \$.21 per \$1000 of assessed property value for enhances library services including additional library hours, professional staff and outreach services to senior and youth beginning July 1, 2009 through June 30, 2013.

Voters renewed this levy for four years in November 2012. However, in May of 2014, Jackson County voters approved the creation of a countywide library district with its own tax base to fund library operations. As such, the City did not levy its local option tax in FY 2015 and it is proposed that the City not levy this tax in FY 2016. (The levy expires at the end of FY 2017.) There remains a balance of about 48,000 in this fund, carried forward from prior years. The money is budgeted in materials and services and could be used for programs and services consistent with the levy purposes, should the Library District choose to propose such programs during the 2015-17 biennium.

GENERAL FUND  
ADMINISTRATION DEPARTMENT  
ADMINISTRATION DIVISION  
Library Program

Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 110							
<b>Materials and Services</b>							
604 Contractual Services	\$ 365,786	\$ 376,760	\$ 812,000	\$ 487,988	\$ 47,657		
<b>Total Materials and Services</b>	<b>365,786</b>	<b>376,760</b>	<b>812,000</b>	<b>487,988</b>	<b>47,657</b>		
	<b>\$ 365,786</b>	<b>\$ 376,760</b>	<b>\$ 812,000</b>	<b>\$ 487,988</b>	<b>\$ 47,657</b>		

## ***Administration Department - Conservation Division***

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### **CONSERVATION DIVISION**

The Conservation Division was formally moved to the Administration Department in 2012. With its crucial linkage with the 2012 Water Master Plan, the water conservation program was returned in 2015 to the Public Works Department. The energy conservation management and operations staff remains in Administration and retains a highly coordinated working partnership with the water conservation program staff. The energy conservation staff consists of 2.0 FTE conservation specialists and a .25 FTE management analyst.

With funding from the Electric Utility Fund, the Energy Conservation Division operates residential and commercial energy efficiency and conservation information and incentive programs, as well as new residential green construction certification. Additionally, the Division offers and manages a solar renewable energy generation program that provides solar system installation incentives and net metering opportunities for local residents and businesses.

Conservation programs are designed and intended to provide both short- and long-term benefits to individual residents, businesses and to the community through increased efficiency in the use of energy resources, as well as local renewable power generation. These benefits result in electric cost savings, as well as mitigation of future electricity utility infrastructure costs.

The Conservation Division also provides staff support to the Conservation Commission. This Commission is an advisory body to the City Council on topics ranging from recycling and solid waste issues to air quality and resource conservation issues.

### **Performance Management**

The Division strives to offer energy efficiency and renewable energy programs that fit the needs of the entire customer base, from single family residential, to multi-family residential to commercial and industrial, both large and small. At the same time, the Division works to ensure that every program offered effectively utilizes all available funding as efficiently as possible, saving the most energy for the least cost invested. Program work plans for each customer type incorporate many different effectiveness performance measures to track the success of each program and each dollar spent. Specific Division goals for the coming biennium include:

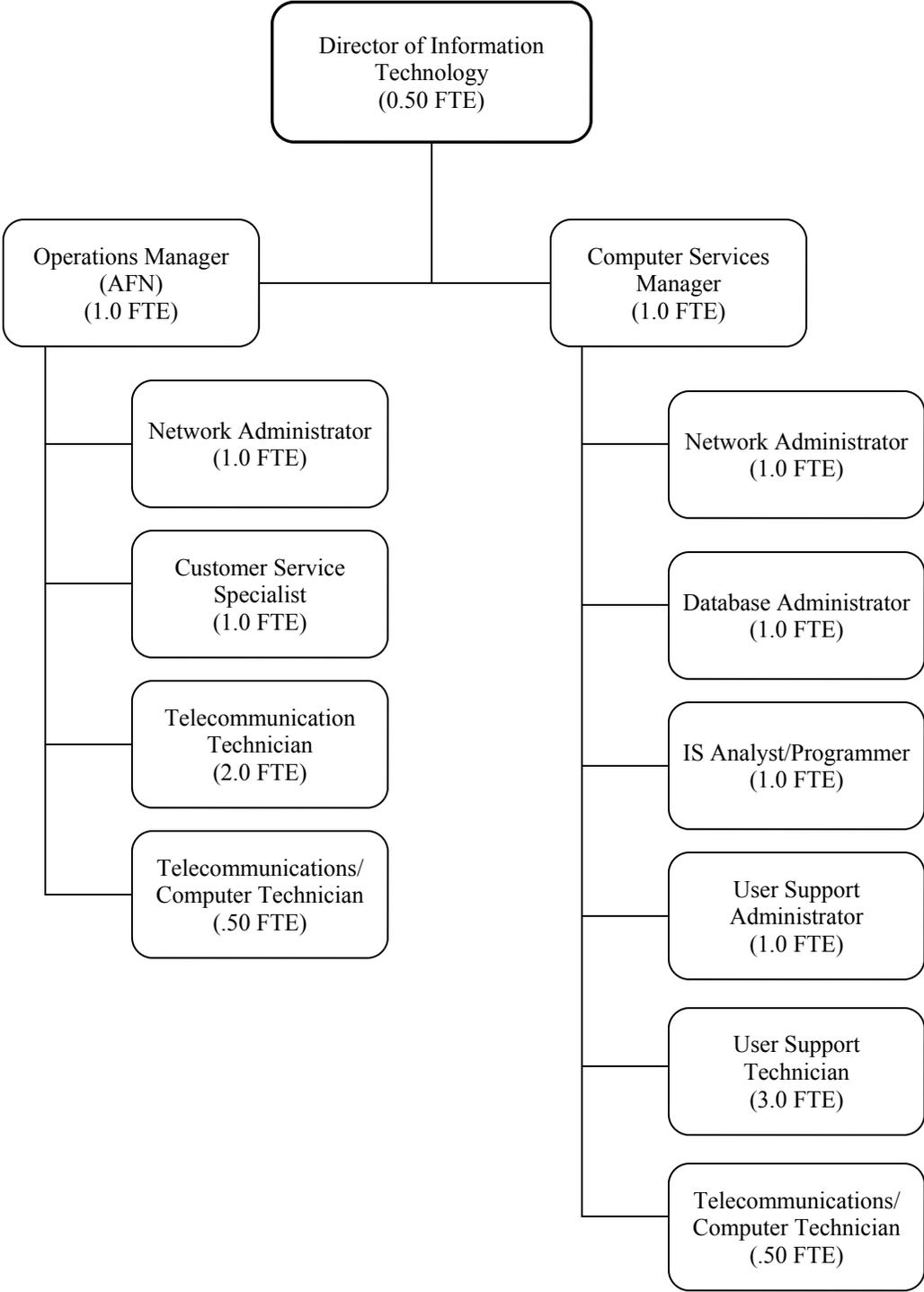
- Review and update of the Solar Program to meet the needs of increased customer demand and address changes and opportunities in the solar energy industry
- Targeted outreach efforts and customer program design to better penetrate the multi-family residential customer segment.
- Increased participation in regional energy efficiency policy making with staff appointment to Bonneville Power Administration regional Utility Sounding Board.
- Increased utilization of third party partnerships to assist in delivery of energy efficiency programs

### **Performance Measures**

Measure	FY2013	BN 2013-15	BN 2015-17 Target
Measure #1 Energy Efficiency	(Target) Achieve program cost per kwh saved of \$0.30 or less for BPA programs	Achieved program cost per kwh saved of \$0.25	Program cost per kwh saved of \$0.25
Measure #2 Energy Efficiency	N/A	N/A	Achieve a 30% direct contact/consultation rate in the multi-family residential customer base
Measure #3 Solar Electric Generation	Achieved program cost per kwh generated of \$0.95 or less	Achieved program cost per kwh generated of \$0.75 or less	Maintain program cost per kwh generated of \$0.75 or less

# Information Technology Department

## 14.50 FTE



## Information Technology Department

Position Profile	FY 2011-12	FY 2012-13	BN 2013-15	BN 2015-17
	Actual	Actual	Amended	Proposed
Director of Information Technology	-	-	-	0.50
Assistant City Administrator	0.50	-	-	-
Director of Electric Telecommunications	-	0.50	0.50	-
Information Technology Manager	1.00	-	-	-
<b>Information Systems Division</b>				
Computer Services Manager	-	-	-	1.00
Network Administrator	1.00	1.00	1.00	1.00
Database Administrator	-	-	-	1.00
IS Analyst/Programmer	-	-	-	1.00
User Support Administrator	-	-	-	1.00
User Support Technician	-	-	-	3.00
Telecommunications/Computer Technician	0.50	0.50	0.50	0.50
Technology Services Division Manager	-	1.00	1.00	-
Senior Information System Analyst	2.00	2.00	2.00	-
Information System Analyst	1.00	1.00	1.00	-
Information System Customer Representative	1.00	1.00	1.00	-
Information Systems Technician	3.00	3.00	3.00	-
<b>Telecommunications Division</b>				
Operations Manager	-	1.00	1.00	1.00
Network Administrator	-	-	-	1.00
Customer Service Specialist	-	-	-	1.00
Telecommunication Technician	0.50	0.50	0.50	2.00
Telecommunication Computer Technician	-	-	-	0.50
Senior Network Engineer	3.00	1.00	1.00	-
AFN Customer Service Representative	1.00	1.00	1.00	-
AFN Network Technician	1.00	1.00	1.00	-
	<b>15.50</b>	<b>14.50</b>	<b>14.50</b>	<b>14.50</b>

## **DEPARTMENT OVERVIEW**

The Information Technology (IT) Department consists of two divisions: Information Systems (IS) and Telecommunications. Information Systems is responsible for a wide spectrum of information technology devices, computers/servers, telephony, systems analysis/design, IT project management and help desk support. In addition, IS provides back-up help desk support for Ashland Fiber Network (AFN). The Telecommunications Division is also known as the Ashland Fiber Network. The Telecommunications Division is responsible for all activities and services related to AFN. The Telecommunications Division also provides network infrastructure to the City and provides supplemental technical support to Information Systems.

The Information Technology Department supports a broad range of services, including:

- Data & Voice Communications, including maintenance of the City's e-mail and telephone systems.
- Customer Support for a wide range of applications and technologies.
- Data Center Services: The City's production business systems and data storage are housed in the IT Data Center. Installation and maintenance of those servers and systems –as well as Business Continuity and Disaster Recovery Planning – are the responsibility of the IS Division.
- Network Infrastructure: All networking for City employees – wired, wireless, and mobile – across sixteen sites, is supported by the IS Division.
- Systems Analysis/Development: Business system analysis, project management, procurement and installation of systems, database design and support, are all provided by the IS Division.
- Administrative Roles: The IS Department is responsible for technology and security policy development, establishing organizational technology standards, central coordination of IT procurement, technology inventory, project planning and deployment of new services.
- Fiber to the Premise (fttp), cable modem, wireless internet, cable television, and colocation services.

## **Council Goals Supported**

The Information Technology Department supports the following Council Goals and Objectives.

### **Economy**

Seek opportunities to diversify the economy in coordination with the Economic Development Strategy.

17. Market and further develop the Ashland Fiber Network.

The department also supports the following Administrative Goals and Objectives.

### **Quality of Life Municipal Services**

Provide, promote, and enhance the security/safety, environmental health, and livability of the community.

### **Municipal Infrastructure Objectives**

30. Deliver timely life-cycle capital improvements.
31. Maintain existing infrastructure and plan for future improvements to meet regulatory requirements and minimum life-cycle costs.

## Information Technology Department

Description	INFORMATION TECHNOLOGY DEPARTMENT						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
<b>Department Total Resources</b>							
Charges for Services	\$ 2,949,363	\$ 2,791,432	\$ 6,797,971	\$ 6,738,505	\$ 6,945,429		
Interest on Pooled Investments	3,304	1,733	2,000	2,557	1,943		
Resources (over) under requirements	1	13,092	1,000	4,742	400,000		
	<u>\$ 2,952,668</u>	<u>\$ 2,806,257</u>	<u>\$ 6,800,971</u>	<u>\$ 6,745,804</u>	<u>\$ 7,347,372</u>		
<b>Department Total By Function</b>							
500 Personnel Services	\$ 1,450,358	\$ 1,284,252	\$ 3,133,180	\$ 3,157,976	\$ 3,265,740		
600 Materials and Services	1,414,764	1,414,329	3,199,791	3,249,032	3,482,132		
700 Capital Outlay	87,546	107,676	468,000	338,796	599,500		
	<u>\$ 2,952,668</u>	<u>\$ 2,806,257</u>	<u>\$ 6,800,971</u>	<u>\$ 6,745,804</u>	<u>\$ 7,347,372</u>		
<b>Department Total by Fund</b>							
691 Telecommunications Fund	\$ 1,865,404	\$ 1,910,249	\$ 4,263,843	\$ 4,249,978	\$ 4,439,734		
710 Central Services	1,087,264	896,008	2,537,128	2,495,826	2,907,638		
	<u>\$ 2,952,668</u>	<u>\$ 2,806,257</u>	<u>\$ 6,800,971</u>	<u>\$ 6,745,804</u>	<u>\$ 7,347,372</u>		

### Economic Development Objectives

39. Maintain and improve infrastructure to enhance economic vitality of the community.

### Administration and Governance

Provide high quality, effective and efficient city services and governance in an accessible, collaborative, and fiscally responsible manner.

#### Objectives

40. Ensure on-going fiscal ability to provide desired and required services at an acceptable level.
41. Use results of Citizen Survey to identify needed improvements.
42. Provide modern and innovative equipment and facilities for city functions.
43. Ensure the security and integrity of City data.
44. Utilize proven technology to enhance efficiencies and customer satisfaction.
45. Promote and reinforce City-wide customer service standards.
46. Ensure compliance with all regulatory requirements.
48. Support and develop staff knowledge, skills and abilities to provide exceptional public service.
49. Foster teamwork across City departments and programs.
50. Develop a fee/rate structure that is consistent with adopted master plans and studies.

### Successes over the Past Biennium

- New operating system: The Information Systems Division successfully upgraded all City workstations from the end-of-life Microsoft Windows XP operating system to Windows 7.
- Fully virtualized server environment: The IS Division has continued to eliminate hardware, freeing space in the data center and reducing electrical and environmental costs. Hardware procurement has been reduced (saving time and money) and new servers are now deployed in minutes instead of days.
  - Added data storage: Installed a new disk array to accommodate the City's rapidly growing data storage

requirements. By providing a flexible, shared storage resource, this capacity is available to any virtual server, as well as being available for high speed backup and recovery.

- Data Center reorganization: IS reorganized the City Data Center to group all of the City's data systems together in a single secure location.
- Backup & Recovery: IS installed a new backup management system, specifically designed for virtual environments. This system provides for rapid backup and restoration and allows for enhanced management and automated testing of saved backup sets.
- Documentation Library: A new documentation system was developed and deployed to ensure quality and consistency for all internal IT documentation.
- Security Audit: The IS Division joined with the Ashland Police Department to complete the triennial on-site Criminal Justice Information Systems audit of the Ashland Police Department.
- Mobile networking was installed in the Fire Department's two new engines, while mobile laptops and video systems were installed in new Police vehicles.
- Completed Supervisory Control and Data Acquisition (SCADA) projects for Electric, Water Treatment, and Waste Water Treatment.
- Completed the AFN Strategic Business Plan: Received initial funding for the Internet Project described in the Plan. Initial investment included the deployment of a new Arris C4 Cable Modem Termination System (CMTS) and Juniper MX 80 edge router. These carrier class devices enabled a tenfold expansion of the network capacity to 10gb .
- Upgraded all network nodes to support eight-channel bonding, increasing the available bandwidth to the individual customer's modem and significantly reducing traffic bottlenecks.
- Deployed new BSR 64K edge router to enhance network performance and reliability with critical equipment redundancy.
- Colocation facility: The installation of new facilities and equipment in the headend enabled the launching of new colocation services, including the hosting of servers in a secure environment.
- Customer service specialist: Successfully and seamlessly transitioned from long term staff to a new hire. This SOU Computer Science graduate has both the technical expertise and exceptional customer service skills to quickly troubleshoot connection issues, and interact with customers of varying technical capacities.
- New fiber connections: Acquired and completed installations for four new fiber commercial accounts.

### **Significant Issues in the Biennium Ahead**

- AFN must successfully navigate an uncertain competitive strategy/reaction as Comcast acquires and operates Charter's southern Oregon territory.
- Channel partners and AFN must overcome competitive pressures to increase customer acquisition and retention rates.
- A significant reduction in the cost of bandwidth is necessary to remain competitive and to meet the rising internet consumption of customers adopting over the top streaming devices.
- Personnel constraints limit AFN's ability to respond to unscheduled issues and events. AFN's small but responsive field staff is responsible for cable TV and internet service installations, diagnosing plant issues, performing routine maintenance, responding to customer service calls, correcting plant compliance issues, as well as performing construction work. Keeping up with technology and services is a challenge as available time is constrained by these activities.

## ***Information Technology Department***

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### **Fiscal Issues and Conditions**

The Information Systems Division is funded by central service charges. Significant reductions, made in previous budget cycles have been carried forward, restricting operational costs in recognition of external economic conditions for the entire City.

AFN's operation is fully supported through rates and charges. AFN provides a recurring, non-seasonal revenue stream to fund AFN's operations, provide for AFN's capital investments, as well as contribute to the retirement of the City's Technology debt and help pay for City related central services.

- Network performance upgrades are necessary for delivery of any new systems, whether internally or externally (on-premises or cloud based). Current financial conditions may continue to reduce the scope of available business solutions and/or delay the timeframe in which the benefits can be recognized.
- Competitive short-term pricing and promotions are a challenge to revenue. AFN will continue to experience customer churn by price sensitive customers shopping the lowest temporary promotion.

### **New and different in this budget**

There are no significant changes to the funding, resources, or operational requirements of the Information Technology Department. However, this budget proposes to fund three major initiatives in the IT Department:

1. Network and system upgrades. The City's existing and antiquated IT network would be replaced with a new system to improve speed, reliability and security throughout the City. This would provide for equipment standardization throughout the network and allow for future system expansion. This is proposed to be funded by a \$232,000 transfer from the Insurance Fund (PERS reserve).
2. Voicemail system replacement. The City's current voicemail system is no longer vendor-supported and has become an ongoing maintenance problem. Note that a new voicemail system will require the network and system upgrades described above. This is proposed to be funded by a \$75,000 transfer from the Insurance Fund (PERS reserve).
3. Phase 2 of the AFN Internet Project. This is a project to upgrade the speed, bandwidth and reliability of Ashland Fiber Network internet service, as called for in the AFN Business Plan. An initial investment of \$100,000 was made in FY 2015 and an additional \$300,000 is required in BN 2015-17. This is proposed to be funded by a \$400,000 transfer from the Reserve Fund.

## **Information Technology Department - Telecommunications Division**

### **TELECOMMUNICATIONS DIVISION**

The Telecommunication Division provides high-speed, robust broadband telecommunication services to residential, commercial, health care and educational customers in the Ashland area. Services are offered directly through the Telecommunications Division (AFN) or through retail partners. Approximately 4,200 homes and businesses rely on AFN for all the right connections.

AFN presently has nine cable modem service levels enabling customers to select the service level that best fits their needs. AFN does not differentiate between residential and business accounts. All customers pay the same rate. AFN's direct fiber service provides connections up to 1Gigabit per second, with 99.9% connection availability, and 24/7 local technical support. AFN also offers up to 7Mbps wireless service via a tower serving residential customers living outside the urban growth boundary.

Cable TV is provided to the community through a lease agreement between AFN and a local retail partner. The cable TV signals transit AFN's network. AFN is responsible for the maintenance and compliance of the network along with performing cable TV installations and responding to the majority of cable TV service calls. The City data network transits through AFN connections as the City government operation relies on the Telecommunications Division for critical connectivity. AFN's facilities include a combination of 119 miles of coaxial network and 25 miles of fiber on 1,750 utility poles or buried in underground conduits. AFN's outside plant include 40 optical nodes and more than 1,000 amplifiers, power supplies and other active devices. AFN's head end or Network Operations Center is configured with industry standard equipment. With the recent upgrading of the Headend, the current internet bandwidth capacity is now 20 Gigabits. AFN continues to provide competitive services to our customers and to create valuable products and services for our community.

#### **Performance Management**

	<b>BN 2013-15 Actual</b>	<b>BN 2015-17 Target</b>	<b>BN 2017-19 Target</b>	<b>BN 2019-21 Target</b>
Service Interruptions Caused by Node Issues	480 minutes	240 minutes		
Customer outages corrected same day	95%	99%		
New customer connects within 2 business days	90%	98%		
Network latency	20ms	20ms		
Network Uptime	99.99%	99.99%		
Facilities Inspected % Plan Completed	100%	100%		
Facility Remediation % Plan Completed	100%	100%		

**Information Technology Department - Telecommunications Division**

TELECOMMUNICATIONS FUND INFORMATION TECHNOLOGY DEPARTMENT TELECOMMUNICATIONS DIVISION							
Description	FY 2011-12	FY 2012-13	BN 2013-15	BN 2013-15	BN 2015-17	BN 2015-17	BN 2015-17
	Actual	Actual	Amended	Estimated	Proposed	Approved	Adopted
Fund# 691							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 396,001	\$ 390,722	\$ 834,680	\$ 857,941	\$ 860,110		
520 Fringe Benefits	197,179	185,053	453,880	455,414	483,120		
<b>Total Personnel Services</b>	<b>593,180</b>	<b>575,775</b>	<b>1,288,560</b>	<b>1,313,355</b>	<b>1,343,230</b>		
<b>Materials and Services</b>							
601 Supplies	212,287	249,736	512,300	527,604	566,000		
602 Rental, Repair, Maintenance	81,092	90,496	183,027	175,303	180,328		
603 Communications	9,497	6,708	17,244	12,002	11,764		
604 Contractual Services	634	3,487	17,900	15,941	22,200		
605 Misc. Charges and Fees	888,852	886,401	1,863,900	1,853,610	1,948,700		
606 Other Purchased Services	26,320	24,115	72,912	55,867	117,512		
<b>Total Materials and Services</b>	<b>1,218,682</b>	<b>1,260,943</b>	<b>2,667,283</b>	<b>2,640,327</b>	<b>2,846,504</b>		
<b>Capital Outlay</b>							
703 Equipment	53,478	46,692	308,000	145,681	150,000		
704 Improvements Other Than Bldgs.	64	26,839	-	150,615	100,000		
<b>Total Capital Outlay</b>	<b>53,542</b>	<b>73,531</b>	<b>308,000</b>	<b>296,296</b>	<b>250,000</b>		
	<b>\$ 1,865,404</b>	<b>\$ 1,910,249</b>	<b>\$ 4,263,843</b>	<b>\$ 4,249,978</b>	<b>\$ 4,439,734</b>		

**Information Technology Department - Information Systems Division**

**INFORMATION SYSTEMS DIVISION**

The Information Systems (IS) Division of the IT Department is comprised of nine FTEs whose roles are to innovate, identify, and deliver solutions which amplify the capabilities, facilitate the efficiency, and support the decision making process of every City employee. The IS Division also works to identify better ways to communicate with, and offer services to, the citizens of Ashland. The IS Division is involved throughout the entire information lifecycle, from systems design, information creation/collection/sharing, communications, storage, and emergency recovery.

The IS Division is responsible for network infrastructure design, support, and security; network communications throughout the City, including fiber optic links between sites, network wiring, wireless networking within offices, Internet access and mobile networks in the vehicles of safety personnel/first-responders. The Division also maintains the City’s email, telephone, and voicemail systems. These systems are the front line tools used for both internal City and external citizen communications. The IS Division also operates the City’s Help Desk, providing remote and on-site technical support for a wide-range of applications and technologies.

The IS Division is responsible for the City’s business systems, database applications, server room operations, and disaster recovery preparedness. They install and maintain systems ranging from off-the-shelf desktop/server/tablet applications to highly specialized vertical market tools for law-enforcement or emergency services. In addition, the IS Division handles backup customer support for Telecommunications Division’s AFN direct-connect/ business cable and wireless customers.

**Performance Management**

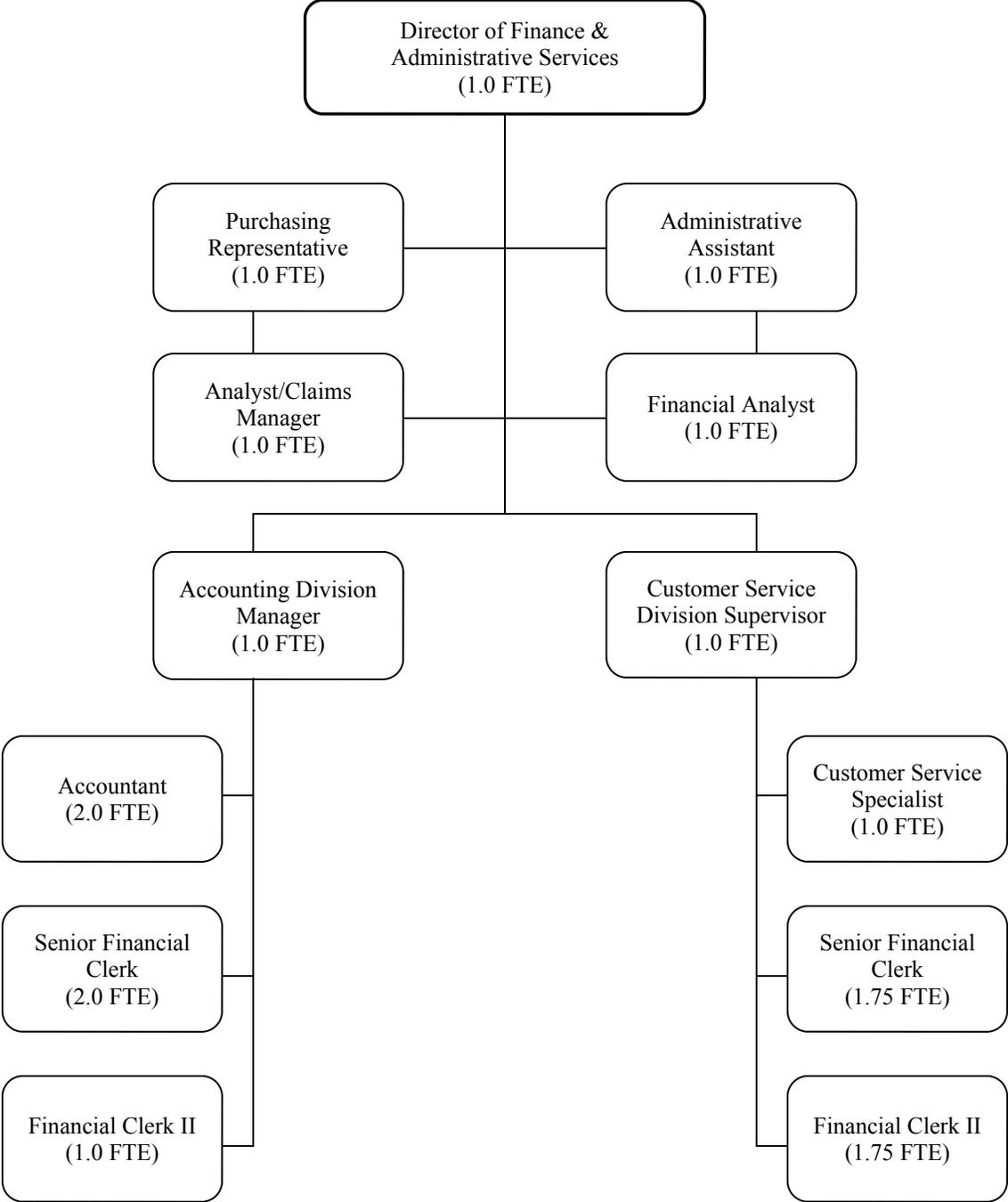
	<b>BN 2013-15 Actual</b>	<b>BN 2015-17 Target or Estimate</b>	<b>BN 2017-19</b>	<b>BN 2019-21</b>
Number of IT Service Requests Closed	5805	6000		
Number of Requests Closed in <24 Hrs	2112	2800		
Number of Networked City Devices Supported	563	600		
Network Availability Excluding planned out-ages	99.94%	99.99%		
Server Availability Excluding planned out-ages	99.92%	99.99%		
Analyst Requests	62	100		
Analyst Requests Completed	40	88		

**Information Technology Department - Information Systems Division**

CENTRAL SERVICE FUND							
INFORMATION TECHNOLOGY DEPARTMENT							
INFORMATION SERVICES DIVISION							
Description	FY 2011-12	FY 2012-13	BN 2013-15	BN 2013-15	BN 2015-17	BN 2015-17	BN 2015-17
	Actual	Actual	Amended	Estimated	Proposed	Approved	Adopted
Fund# 710							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 590,295	\$ 479,679	\$ 1,184,110	\$ 1,184,110	\$ 1,231,980		
520 Fringe Benefits	266,883	228,798	660,510	660,511	690,530		
<b>Total Personnel Services</b>	<b>857,178</b>	<b>708,477</b>	<b>1,844,620</b>	<b>1,844,621</b>	<b>1,922,510</b>		
<b>Materials and Services</b>							
601 Supplies	6,340	4,412	35,750	35,200	35,900		
602 Rental, Repair, Maintenance	63,955	66,208	133,000	133,000	133,300		
603 Communications	75,038	35,694	220,302	217,918	264,700		
604 Contractual Services	1,333	1,935	6,000	7,156	6,000		
605 Misc. Charges and Fees	48,463	42,830	99,956	186,099	170,528		
606 Other Purchased Services	953	2,307	37,500	29,332	25,200		
<b>Total Materials and Services</b>	<b>196,082</b>	<b>153,386</b>	<b>532,508</b>	<b>608,705</b>	<b>635,628</b>		
<b>Capital Outlay</b>							
703 Equipment	34,004	34,145	160,000	42,500	349,500		
<b>Total Capital Outlay</b>	<b>34,004</b>	<b>34,145</b>	<b>160,000</b>	<b>42,500</b>	<b>349,500</b>		
	<b>\$ 1,087,264</b>	<b>\$ 896,008</b>	<b>\$ 2,537,128</b>	<b>\$ 2,495,826</b>	<b>\$ 2,907,638</b>		

# Administrative Services Department

## 16.50 FTE



## **Administrative Services Department**

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<b>Position Profile</b>	<b>FY 2011-12 Actual</b>	<b>FY 2012-13 Actual</b>	<b>BN 2013-15 Amended</b>	<b>BN 2015-17 Proposed</b>
<b>Administration Division</b>				
Director of Administrative Services	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Purchasing Representative	1.00	1.00	1.00	1.00
Analyst/Claims Manager	1.00	1.00	1.00	1.00
Financial Analyst	1.00	1.00	1.00	1.00
<b>Accounting Division</b>				
Accounting Division Manager	1.00	1.00	1.00	1.00
Accountant	2.00	2.00	2.00	2.00
Account Representative (Projects)	1.00	-	-	-
Senior Financial Clerk	-	2.00	2.00	2.00
Financial Clerk II	3.00	1.00	1.00	1.00
<b>Customer Services Division</b>				
Customer Service Division Supervisor	1.00	1.00	1.00	1.00
Customer Service Specialist	1.00	1.00	1.00	1.00
Senior Financial Clerk	-	1.75	1.75	1.75
Financial Clerk II	2.75	1.00	1.00	1.75
Receptionist	0.50	0.50	0.50	-
	<b>17.25</b>	<b>16.25</b>	<b>16.25</b>	<b>16.50</b>

## **DEPARTMENT OVERVIEW**

The Administrative Services Department (ASD) is a key support department located primarily in the Central Services and Insurance Services fund budgets. ASD provides services directly to the public and to all other departments and funds in the City of Ashland, including the Ashland Parks and Recreation Commission (APRC). Like no other department, ASD serves and interacts with every household, business and agency in the community and every fund and department in the City, often down to the employee level.

All departments benefit from ASD's many other activities including purchasing of goods and services, accounts payable processing and internal service cost tracking and allocation; insurance coverage and the handling of all property and liability claims. Enterprise funds also benefit from utility billing and collection activities; governmental type funds are supported through tax collection and general license and fee processing; and APRC benefits from ASD's accounting and financial reporting functions for the Commission.

The department plays a lead role in the biennial budget process. Coordinating information from the other departments, public meetings, deliberations, economic grant allocations, distribution of information and preparing the final budget document for managing and legal compliance are some of the major activities for this process.

ASD coordinates the annual municipal audits required by the State of Oregon for the City and Parks Commission. This department prepares the Comprehensive Annual Financial Report for the City and one for APRC, the City's component unit. This department is the primary party responsible for the budget and both annual reports, all recognized for many years with national awards for superior work.

The Administrative Services Department also fills the role as the primary receptionist/front counter for all of City Hall, benefitting Administration, Legal, Human Resources and the City Recorder. The Customer Service front counter is the point of contact with the public for most administrative needs, utility billing payments and information, licensing, tax collections, parking permits, payables and receivables and general information.

Currently the department has seventeen employees equating to 16.5 FTE. That is about one FTE less than what was "normal" for years, ending when cable television services were outsourced. These employees do most of all the tasks identified for the department but certain activities are "out-sourced" to professionals. These include but are not limited to auditing, support for financing/bond counsel, parking enforcement and a risk management advisory role. At times the department relies on additional professional help in reviewing and establishing utility rates and systems development charges but these costs are normally borne by the affected department and fund.

### **Council Goals Supported**

The Administrative Services Department supports all Council goals by supporting the departments who are more specifically aligned with any given goal or objective. Consequently, the department plays an indirect role for many of the Council's priority strategic planning goals and objectives. Other Council Goals and Objectives that can be readily associated with the department are:

#### **Government**

2. Promote effective citizen communication and engagement
  - 2.1 Engage community in conversation about core services, desired service levels and
  - 2.3 Evaluate existing communication tools currently in use.
  
3. Support and empower our community partners
  - 3.3 Support the non-profit and cultural entities in the community.

## Administrative Services Department

Description	ADMINISTRATIVE SERVICES DEPARTMENT						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
<b>Department Total Resources</b>							
Taxes	\$ 396,008	\$ 719,530	\$ 9,920,100	\$ 9,999,758	\$ 10,802,200		
Charges for Services	2,168,856	2,430,367	13,537,649	11,186,635	4,198,379		
Assessments	-	-	148,000	(252,000)	148,000		
Interest on Pooled Investments	14,304	13,274	53,554	46,116	48,554		
Miscellaneous Revenues	342,832	453,231	228,604	1,735,877	308,604		
Interfund Loan	-	364,795	-	-	-		
Other Financing Sources	3,060,434	506,005	3,429,000	-	3,050,045		
Subtotal	5,982,434	4,487,202	27,316,907	22,716,386	18,555,782		
Resources (over) under requirements	(2,214,792)	(25,206)	1,646,255	4,034,730	3,653,070		
	<b>\$ 3,767,642</b>	<b>\$ 4,461,996</b>	<b>\$ 28,963,162</b>	<b>\$ 26,751,116</b>	<b>\$ 22,208,852</b>		
<b>Department Total By Function</b>							
Personnel Services	\$ 1,169,491	\$ 1,453,413	\$ 3,124,720	\$ 3,093,325	\$ 3,371,940		
Materials and Services	1,984,284	1,976,554	21,344,601	22,487,395	14,784,420		
Capital Outlay	501,466	278,743	3,929,000	1,000,000	3,517,252		
Debt Service	112,401	753,286	564,841	170,396	535,240		
	<b>\$ 3,767,642</b>	<b>\$ 4,461,996</b>	<b>\$ 28,963,162</b>	<b>\$ 26,751,116</b>	<b>\$ 22,208,852</b>		

Description	ADMINISTRATIVE SERVICES DEPARTMENT						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
<b>Department Total by Division:</b>							
<b>Operating Divisions</b>							
Administration	\$ 387,214	\$ 631,028	\$ 1,266,970	\$ 1,246,197	\$ 1,335,272		
Accounting	642,908	650,284	1,461,350	1,442,791	1,562,180		
Customer Services	672,611	592,957	1,355,874	1,257,106	1,394,645		
Insurance	775,227	696,118	1,624,580	1,867,908	2,019,750		
	<b>\$ 2,477,960</b>	<b>\$ 2,570,387</b>	<b>\$ 5,708,774</b>	<b>\$ 5,814,002</b>	<b>\$ 6,311,847</b>		
<b>Non-Operating Divisions</b>							
Social Services	\$ 121,004	\$ 123,394	\$ 257,688	\$ 257,688	\$ -		
Economic and Cultural	602,293	623,419	1,433,226	1,286,010	1,695,033		
Band	51,357	55,593	120,390	111,816	130,550		
Miscellaneous	70,988	43,776	261,251	261,251	269,000		
Parks Contracted Services	-	-	8,856,000	8,856,000	9,560,000		
S.D.C. - Parks Open Space	331,639	236,465	3,929,000	1,008,534	3,707,182		
Bancroft Debt	-	-	400,000	-	400,000		
Notes and Contracts Debt	112,401	808,962	179,841	179,841	135,240		
Health Benefits	-	-	7,816,992	8,975,974	-		
	<b>\$ 1,289,682</b>	<b>\$ 1,891,609</b>	<b>\$ 23,254,388</b>	<b>\$ 20,937,114</b>	<b>\$ 15,897,005</b>		
	<b>\$ 3,767,642</b>	<b>\$ 4,461,996</b>	<b>\$ 28,963,162</b>	<b>\$ 26,751,116</b>	<b>\$ 22,208,852</b>		

*Social Services Division resided in the Administrative Services Department in 2012, 2013 and BN 2013-15.*

*For the 2013-15 biennium, the Health Benefits expenditures were included in the Administrative Services Department.*

*For the 2015-17 biennium, the Health Benefits are included in the Administration Department.*

### Organization

4. Evaluate real property and facility assets to strategically support city mission and goals.
- 4.2 Cultivate external funding opportunities.
- 4.3 Examine city hall replacement and other facility needs.

### People

5. Seek opportunities to enable all citizens to meet basic needs.
- 5.2 Support and promote, through policy, programs that make the City affordable to live in.

6. Develop supports to enable citizens to age in Ashland.
- 6.1 Support and augment existing programs.
- 6.3 With Parks Commission, explore expansion of the Senior Center and senior services.

**Economy**

19. Ensure that commercial and industrial areas are available for development.
- 19.3 Use existing financial tools to support re-development.

**Energy and Infrastructure**

21. Be proactive in using best practices in infrastructure management and modernization.
- 21.1 Complete downtown parking management and traffic circulation plan.

**Successes over the Past Biennium**

- Earned the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for the City of Ashland.
- Earned the Government Finance Officers Association Distinguished Budget Presentation Award for the City of Ashland.
- Earned the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for the Ashland Parks and Recreation Commission.
- Proactively managed risk and insurance programs to reduce program costs.
- Supported in-depth training on purchasing and contracting procedures
- Obtained appropriate coverage for city activities at acceptable prices and was awarded grants for safety programs and recognized for an effective safety/risk management program.

**Significant Issues in the Biennium Ahead**

The biggest issue facing the department involves evaluating solutions to aging financial software and minimizing related costs when new technology is implemented. Other issues include:

1. On-going analysis of billing processes and procedures to determine the most effective and efficient billing and meter reading.
2. Implementation of current, more effective technology to reduce overall long-term billing and meter reading costs.
3. Continued improvement of external and internal customer service relations through expanded staff development opportunities.
4. Maintaining high levels of customer service while meeting the other internal and external requirements will stress the department's limited number of employees that must provide service and backup support during all hours City hall is open.
5. New directives from the Governmental Accounting Standards Board (GASB) require added training of staff and changes in how accounting and financial reporting are accomplished.
6. Significant capital improvements are anticipated by most enterprises and the need for issuing bonds and other financing will require repeated efforts to be successful in the market, holding overall issuance costs done along with obtaining acceptable interest rates.
7. Addressing the need of new financial software and related systems.

## ***Administrative Services Department***

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### **Fiscal issues and Conditions**

The Administrative Services Department is primarily funded by internal charges for services rendered to other departments or to the public on behalf of the enterprise funds. These fees were increased as needed for the biennium. Internal fees are minimized by the operational revenue allocable to this department. Operational revenue from tax collections and parking enforcement increase with those activities and provide sufficient revenues to fund the department.

### **New and Different in this Budget**

The Administrative Services operating budget is a status quo one. Amounts budgeted do change as required for municipal capital projects and related debt service. Grants for Economic, Cultural, Tourism and Sustainability change in relation to the amount of Transient Occupancy (Lodging) Tax available and in accordance with Council direction.

A key change is the transfer of the Social Services grants budget and process to the Community Development Department, Health & Human Services program for more appropriate review and management.

This budget provides funding in the Public Works and Electric Departments to acquire an automated customer service answering system for the Utility Billing office. Currently, the very limited capacity of the City's phone system means customers get a busy signal when all lines are in use. An automated system provides a means by which to place customers in a queue and wait to speak to the next available utility billing clerk, to provide outgoing messages during an emergency (such as a power outage) or to conduct certain transactions over the phone (at any time of the day or night), including credit card payments. The system also has the ability to make calls out to customers, thus providing notices to customers that are currently delivered via door hangers. While the system will not completely replace door hangers, some of which are required by City code, staff estimates it will reduce the number of door hangers from about 5,000 to roughly 1,300 annually, saving the equivalent of two full work days per week in the Water Division.

**Administrative Services Department - Administration Division**

**ADMINISTRATION DIVISION**

The Finance Administration Division manages department-wide and city-wide financial activities. All of the Administrative Service/Finance Director's time is accounted for here along with the administrative assistant, financial analyst and purchasing coordinator. Administrative costs related to financial management and reporting, budget preparation, enterprise rate modeling and cost allocation systems, parking enforcement, purchasing, tax collections, debt management, and risk management reside here. The claims manager's time is in this division but shown separately in the Insurance Services Fund.

The Division assists other Administrative Services divisions and departments in accounting, financial planning, project accounting, procurement, debt administration, grant management, fixed asset and safety/risk management services in addition to those listed above. Stewardship of city funds is the primary focus.

**Performance Management**

<b>Performance</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Projected</b>	<b>FY 2016 Year 1</b>	<b>FY 2017 Year 2</b>
Adopt budget by June 30 including a property tax rate set within the legal limits.	100%	100%	N/A	100%	N/A	100%
Manage revenue and expenses to 100% meet (exceed) minimum, operational ending fund balances.	76%	82%	61%	56%	53%	58%
Maintain cash reserves & coverage ratios as required: Water Revenue Bonds >1.30	3.03	5.06	2.91	1.42	1.50	1.50

**CENTRAL SERVICES FUND  
ADMINISTRATIVE SERVICES DEPARTMENT  
ADMINISTRATION DIVISION**

<b>Description</b>	<b>FY 2011-12 Actual</b>	<b>FY 2012-13 Actual</b>	<b>BN 2013-15 Amended</b>	<b>BN 2013-15 Estimated</b>	<b>BN 2015-17 Proposed</b>	<b>BN 2015-17 Approved</b>	<b>BN 2015-17 Adopted</b>
Fund# 710							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 144,529	\$ 303,580	\$ 603,100	\$ 591,991	\$ 628,950		
520 Fringe Benefits	68,722	147,863	323,840	310,142	345,450		
<b>Total Personnel Services</b>	<b>213,251</b>	<b>451,443</b>	<b>926,940</b>	<b>902,133</b>	<b>974,400</b>		
<b>Materials and Services</b>							
601 Supplies	7,380	8,761	9,450	16,077	14,200		
602 Rental, Repair, Maintenance	7,967	7,799	18,780	12,636	17,982		
603 Communications	626	772	1,900	2,498	2,770		
604 Contractual Services	125,689	131,720	240,000	249,805	260,000		
605 Misc. Charges and Fees	20,000	20,000	40,000	40,000	40,120		
606 Other Purchased Services	12,301	10,533	29,900	23,048	25,800		
<b>Total Materials and Services</b>	<b>173,963</b>	<b>179,585</b>	<b>340,030</b>	<b>344,064</b>	<b>360,872</b>		
	<b>\$ 387,214</b>	<b>\$ 631,028</b>	<b>\$ 1,266,970</b>	<b>\$ 1,246,197</b>	<b>\$ 1,335,272</b>		

## **Administrative Services Department - Customer Services Division**

### **CUSTOMER SERVICES DIVISION (Utility Billing)**

This division's primary responsibility is to provide day-to-day customer service, billing and information support to the public for electric, water, wastewater, storm drain, transportation, and utility fees, and to monitor taxes and other regulated activities. While other departments provide and document use of services, Customer Services does the billing and processing of payments for these services based upon those metrics; the money collected funds the services provided. Over 13,000 bills are prepared each month with most of them including charges for multiple systems including electricity, water, wastewater, telecommunications, transportation and storm water services; these services generate over \$26 million in receipts each year. Approximately 47% of all payments received are done through automated processing (online web payments or automated bank account transfers).

Several Customer Service employees manage the various taxes collected through the utility bills and other specific billing systems. This division is responsible for business licenses, tobacco licensing, transient occupancy taxes (hotel/motel), food & beverage taxes, and the electric user tax. Over \$7.6 million in these governmental revenues are processed each year.

Customer Service employees also play a key role coordinating with the Parks' Senior Program (and other local service organizations) to manage the senior and disabled discount program and the Electric Fund low income energy assistance program. In the prior fiscal year, 595 customers were assisted with either an ongoing commitment due to age or disability or short-term support to pay winter heating bills. Approximately \$150,000 is distributed to assist with paying utility bills in these programs.

#### **Performance Management**

<b>City-funded Assistance Program</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Target</b>	<b>FY 2016 Goal</b>	<b>FY 2017 Goal</b>
<b>Low Income Energy Assistance</b>						
Applications	395	456	445	475	490	520
Distributed	\$ 86,331	\$ 99,902	\$ 98,568	\$ 103,000	\$ 108,150	\$ 113,558
<b>Average relief/applicant-family</b>	<b>\$ 219</b>	<b>\$ 219</b>	<b>\$ 222</b>	<b>\$ 217</b>	<b>\$ 221</b>	<b>\$ 218</b>
<b>Senior/Disabled Program</b>						
Applications	132	140	150	160	165	170
Distributed	\$ 33,119	\$ 36,385	\$ 38,967	\$ 41,700	\$ 43,000	\$ 44,500
<b>Average relief/applicant-family</b>	<b>\$ 251</b>	<b>\$ 260</b>	<b>\$ 260</b>	<b>\$ 261</b>	<b>\$ 261</b>	<b>\$ 262</b>

<b>Donation-funded Assistance Program</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Target</b>	<b>FY 2016 Goal</b>	<b>FY 2017 Goal</b>
<b>Donations from the Public</b>						
Heat	\$ 2,307	\$ 2,762	\$ 3,191	\$ 3,600	\$ 4,032	\$ 4,516
Roundup	3,467	3,599	3,555	3,600	3,636	3,672
<b>Total Donated</b>	<b>\$ 5,774</b>	<b>\$ 6,361</b>	<b>\$ 6,746</b>	<b>\$ 7,200</b>	<b>\$ 7,668</b>	<b>\$ 8,188</b>

**Administrative Services Department - Customer Services Division**

Total Assistance Programs	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Target	FY 2016 Goal	FY 2017 Goal
<b>Distributed Amount</b>						
Low Income Energy Assistance	\$ 86,331	\$ 99,902	\$ 98,568	\$ 103,000	\$ 108,150	\$ 113,558
Senior/Disabled Program	33,119	36,385	38,967	41,700	43,000	44,500
Heat Program	5,257	4,200	5,304	5,500	5,500	5,500
	\$ 124,707	\$ 140,487	\$ 142,839	\$ 150,200	\$ 156,650	\$ 163,558
Budget	\$ 110,500	\$ 110,500	\$ 114,444	\$ 114,444	\$ 156,650	\$ 163,558
% of Distributed/Budget	113%	127%	125%	131%	100%	100%

Payment Processing	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Target	FY 2016 Goal	FY 2017 Goal
Automatic payment ACH or Credit Card # of Payments	34,418	39,359	31,939	36,556	37,000	36,556
Telephone Credit Card # of Payments	10,496	9,919	8,710	8,228	7,817	7,426
On Line # of Payments	9,036	11,007	30,452	35,352	39,594	44,346
Total	53,950	60,285	71,101	80,136	84,411	88,327
Percentage of Total Processing	37%	43%	54%	60%	63%	66%

Business Licenses Processed	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Target	FY 2016 Goal	FY 2017 Goal
Renewals Completed	1,947	1,985	1,974	2,060	2,081	2,101
Applications Completed	316	322	262	300	303	306
Revenue Collected	\$ 202,953	\$ 207,000	\$ 208,247	\$ 212,000	\$ 214,120	\$ 216,261

CENTRAL SERVICES FUND  
ADMINISTRATIVE SERVICES DEPARTMENT  
CUSTOMER SERVICES DIVISION

Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 710							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 250,159	\$ 266,636	\$ 543,930	\$ 556,841	\$ 597,910		
520 Fringe Benefits	153,924	161,775	366,520	354,364	408,200		
<b>Total Personnel Services</b>	<b>404,083</b>	<b>428,411</b>	<b>910,450</b>	<b>911,205</b>	<b>1,006,110</b>		
<b>Materials and Services</b>							
601 Supplies	18,422	17,855	37,000	39,578	39,000		
602 Rental, Repair, Maintenance	933	1,229	2,200	2,237	7,200		
603 Communications	53,503	49,622	146,540	104,466	145,740		
604 Contractual Services	15,811	28,843	83,430	84,488	86,825		
605 Miscellaneous Charges and Fees	21,127	21,127	174,254	114,653	106,270		
606 Other Purchased Services	1,360	698	2,000	479	3,500		
<b>Total Materials and Services</b>	<b>111,156</b>	<b>119,374</b>	<b>445,424</b>	<b>345,901</b>	<b>388,535</b>		
<b>Capital Outlay</b>							
703 Equipment	157,372	45,172	-	-	-		
<b>Total Capital Outlay</b>	<b>157,372</b>	<b>45,172</b>	<b>-</b>	<b>-</b>	<b>-</b>		
	<b>\$ 672,611</b>	<b>\$ 592,957</b>	<b>\$ 1,355,874</b>	<b>\$ 1,257,106</b>	<b>\$ 1,394,645</b>		

## Administrative Services Department - Accounting Division

### ACCOUNTING DIVISION

The Accounting Division manages and performs accounting activities necessary for the biennium budget, audits, accounts payable, accounts receivable, payroll, monthly reports, internal controls and annual financial reports. Parks and Recreation accounting functions are included in this division. Accounting manages the annual audit contract and process and takes a lead role in creating both the City and Park's Comprehensive Annual Financial Reports. Both documents are long-term national award winners. The Division assists other administrative services divisions and departments in their accounting procedures, costing, rate modeling, fixed asset management, training, and use of the Eden financial software. Stewardship of city funds is the primary focus.

### Performance Management

	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Goal	FY 2017 Goal
<b>Comprehensive Annual Financial Report (CAFR)</b>								
On site audit complete within 75 days of end of fiscal year	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Audit Committee accepts CAFR within 120 days after year end	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
City Council accepts CAFR within 150 days after year end	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Issue Report within six months of year end per State requirement	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
GFOA Award received	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Municipal Auditor Comments	3	2	2	2	1	1	0	0
Comments cleared from the prior year	1	1	1	1	1	0	0	0

	FY 2011-12 Actual		FY 2012-13 Actual		FY 2013-14 Actual		FY 2014-15 Estimate		FY 2015-16 Goal		FY 2016-17 Goal	
	City	Parks	City	Parks	City	Parks	City	Parks	City	Parks	City	Parks
Pay Checks	6,886	1,939	5,125	1,954	5,206	2,099	5,200	2,100	5,200	2,100	5,200	2,100
Percentage as Direct Deposits	73%	55%	78.68%	61%	79%	62%	99%	75%	99%	75%	99%	75%
Payables Checks Processed	7,270	2,460	7,210	2,593	7,252	2,576	6,900	2,700	6,900	2,700	6,900	2,700
Electronic Fund Transfers	455	189	317	209	344	249	400	275	1000	1000	1000	1000
Percentage electronically	6%	8%	4%	8%	5%	10%	6%	10%	14%	37%	14%	37%
Accounts Receivable Billed	1491	186	1557	215	1770	194	2000	250	2000	300	2000	300
Collection Rate	96%	97%	97%	97%	97%	97%	97%	97%	97%	97%	97%	97%

## Administrative Services Department - Accounting Division

CENTRAL SERVICES FUND  
ADMINISTRATIVE SERVICES DEPARTMENT  
ACCOUNTING DIVISION

Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 710							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 299,888	\$ 316,079	\$ 692,210	\$ 692,504	\$ 743,880		
520 Fringe Benefits	166,994	176,099	409,440	401,293	434,990		
<b>Total Personnel Services</b>	<b>466,882</b>	<b>492,178</b>	<b>1,101,650</b>	<b>1,093,797</b>	<b>1,178,870</b>		
<b>Materials and Services</b>							
601 Supplies	10,743	6,541	22,000	24,925	26,000		
602 Rental, Repair, Maintenance	506	2,564	1,500	5,987	8,220		
603 Communications	26,238	26,695	68,200	53,243	60,800		
604 Contractual Services	44,493	39,893	90,200	93,871	98,200		
605 Misc. Charges and Fees	71,023	76,504	165,000	163,971	179,290		
606 Other Purchased Services	5,348	5,909	12,800	6,997	10,800		
<b>Total Materials and Services</b>	<b>158,351</b>	<b>158,106</b>	<b>359,700</b>	<b>348,994</b>	<b>383,310</b>		
<b>Capital Outlay</b>							
703 Equipment	17,675	-	-	-	-		
<b>Total Capital Outlay</b>	<b>17,675</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
	<b>\$ 642,908</b>	<b>\$ 650,284</b>	<b>\$ 1,461,350</b>	<b>\$ 1,442,791</b>	<b>\$ 1,562,180</b>		

## ***Administrative Services Department - Risk Management***

### **RISK MANAGEMENT PROGRAM**

This program is responsible for handling all property and liability claims involving the City. This includes claims made against the city as well as subrogation claims against those individuals that damage city property. Claims are analyzed by cost, type, number, and department/division.

Risk Management works closely with CIS, the city's insurance pool, on claims and also on insurance coverage for the City's properties, vehicles, and mobile equipment. This division also assists in obtaining insurance coverage through other companies for excess workers compensation, airport insurance, flood insurance, and other insurances as needed. Certificates of insurance are prepared by this division.

### **Performance Management**

<b>Performance</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Projected</b>	<b>FY 2016 Year 1</b>	<b>FY 2017 Year 2</b>
Evaluate/obtain appropriate insurance levels, track/cost losses, assist in safety training of staff, protect the public and minimize property damage to reduce:						
Ins. Premiums	\$137,462	\$262,468	\$335,256	\$410,082	\$435,000	\$450,000
Cost of Claims	\$28,968	\$14,968	\$28,121	\$24,894	\$25,000	\$30,000
Number of Claims	28	27	22	39	30	32

**INSURANCE SERVICES FUND  
ADMINISTRATIVE SERVICES DEPARTMENT  
ADMINISTRATION DIVISION**

<b>Description</b>	<b>FY 2011-12 Actual</b>	<b>FY 2012-13 Actual</b>	<b>BN 2013-15 Amended</b>	<b>BN 2013-15 Estimated</b>	<b>BN 2015-17 Proposed</b>	<b>BN 2015-17 Approved</b>	<b>BN 2015-17 Adopted</b>
Fund# 720							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 53,623	\$ 52,454	\$ 110,000	\$ 111,237	\$ 126,600		
520 Fringe Benefits	27,993	25,268	68,080	67,353	78,360		
<b>Total Personnel Services</b>	<b>81,616</b>	<b>77,722</b>	<b>178,080</b>	<b>178,590</b>	<b>204,960</b>		
<b>Materials and Services</b>							
601 Supplies	-	796	1,500	2,111	1,980		
604 Contractual Services	37,225	21,688	70,000	70,662	88,000		
605 Misc. Charges and Fees	26,500	26,734	53,000	54,500	57,110		
606 Other Purchased Services	708	152	12,000	2,962	7,700		
607 Premiums, Claims & Judgments	623,365	565,637	1,290,000	1,548,883	1,640,000		
610 Programs	5,813	3,389	20,000	10,200	20,000		
<b>Total Materials and Services</b>	<b>693,611</b>	<b>618,396</b>	<b>1,446,500</b>	<b>1,689,318</b>	<b>1,814,790</b>		
	<b>\$ 775,227</b>	<b>\$ 696,118</b>	<b>\$ 1,624,580</b>	<b>\$ 1,867,908</b>	<b>\$ 2,019,750</b>		

## Administrative Services Department - Non Operating

GENERAL FUND  
ADMINISTRATIVE SERVICES DEPARTMENT  
ECONOMIC AND CULTURAL SERVICES DIVISION

Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 110							
<b>Materials and Services</b>							
609 Grants	\$ 602,293	\$ 623,419	\$ 1,433,226	\$ 1,286,010	\$ 1,695,033		
Total Materials and Services	<u>\$ 602,293</u>	<u>\$ 623,419</u>	<u>\$ 1,433,226</u>	<u>\$ 1,286,010</u>	<u>\$ 1,695,033</u>		

### City of Ashland Grant History for Budget

#### Economic and Cultural Development Grants - Small Grantees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
Number of Applicants	28	26	27	30	33	Not Available
Number of Applicants Granted Funds	26	20	20	25	23	Not Available
Amount Available	\$188,758	\$199,501	\$207,110	\$214,390	\$225,122	Not Available
Amount of Requests	\$406,004	\$387,925	\$471,709	\$462,060	\$602,877	Not Available
Amount Above Available	\$217,246	\$188,424	\$264,599	\$247,670	\$377,755	Not Available

#### Report on Use of Grant Funds

% Reported Timely	95%	95%	Not Available	33%	49%	Not Available
% Reported Late	5%	5%	Not Available	44%	50%	Not Available
% Did not report	0%	0%	Not Available	22%	1%	Not Available

#### Use of Funds

Tourism	\$64,423	\$59,540	\$55,236	\$57,178	\$67,910	Not Available
Economic, Cultural, and Sustainability	\$124,335	\$139,961	\$151,874	\$157,212	157,212	Not Available

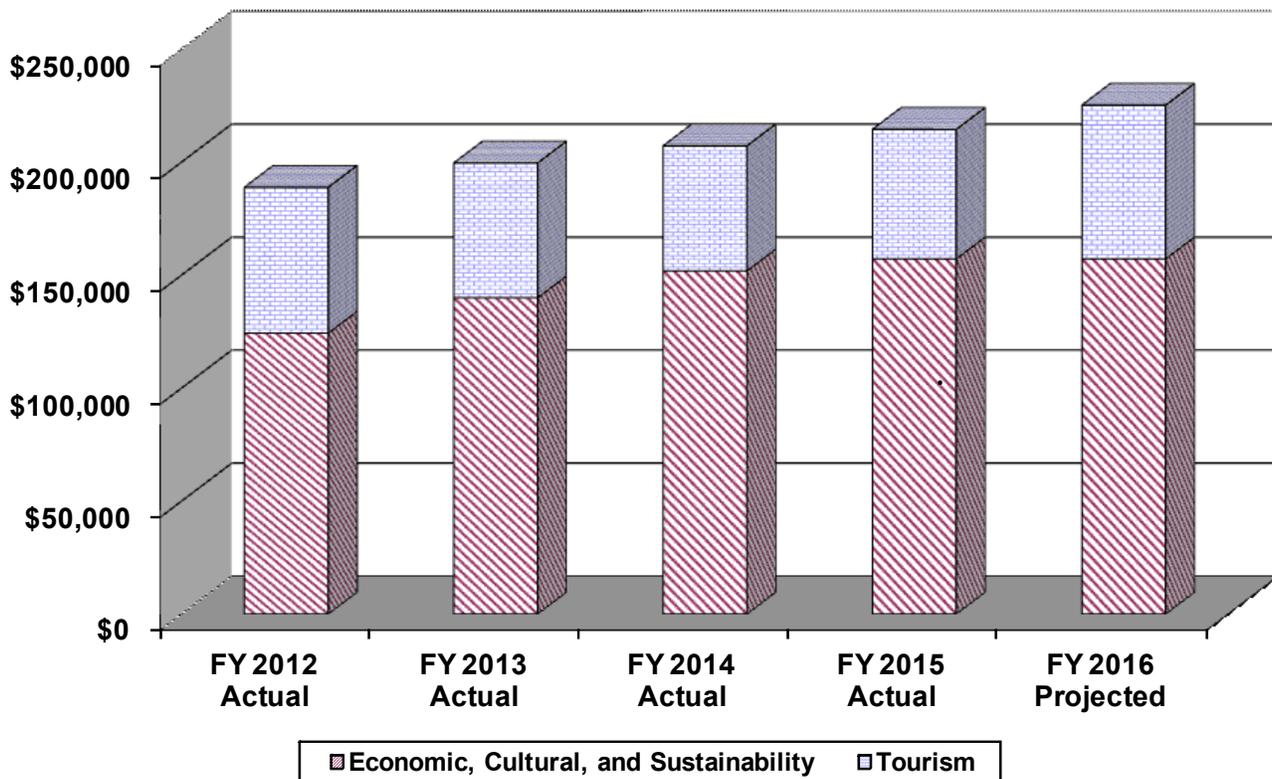
#### Note:

Resolution 2014-04 determined a minimum of 14.23% of the estimated Transient Occupancy Tax (TOT) revenue to be generated by the first 7% tax rates to be for tourism promotion and will continue to be for tourism promotion increased or decreased annually consistent with the estimated TOT revenues budgeted. Resolution 2015-04 added that the City is required to spend a minimum of 70% of any increase to the TOT tax rate on tourism promotion.

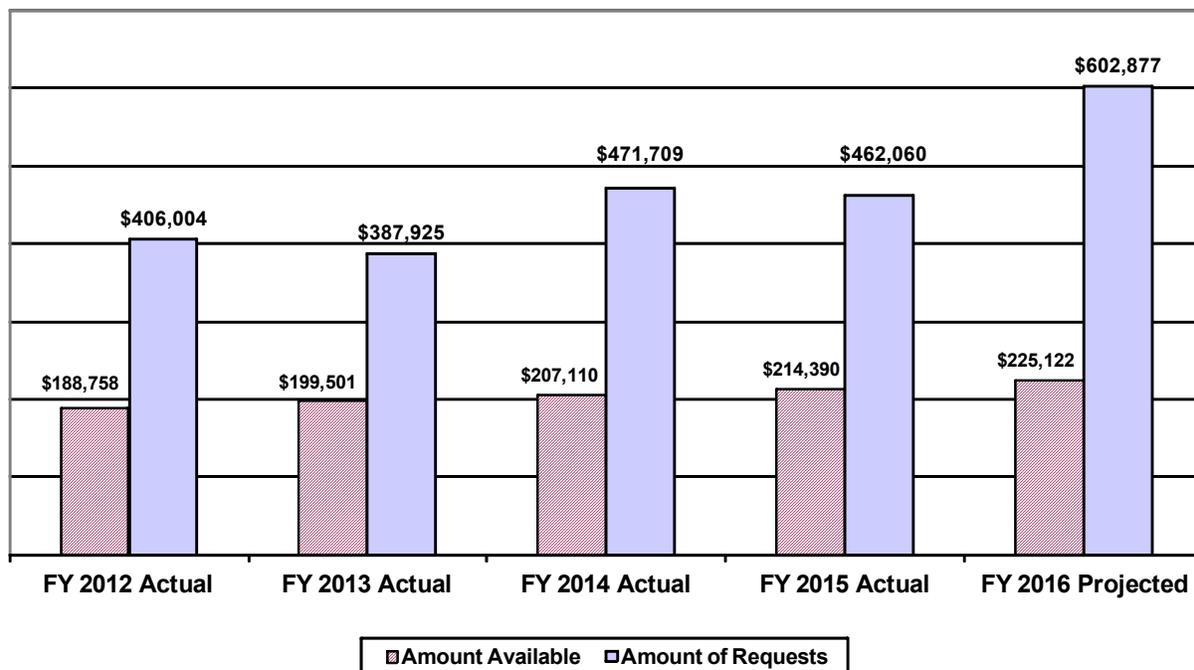
For detail information on the organizations receiving the grant, please turn to the Appendix pages A-6 and A-7.

**Administrative Services Department - Non Operating**

**E&C Grants - Use of Funds**



**E & C Grants Available Compared to Requests**



## Administrative Services Department - Non Operating

Description	GENERAL FUND						
	ADMINISTRATIVE SERVICES DEPARTMENT						
	SOCIAL SERVICES DIVISION						
	FY 2011-12	FY 2012-13	BN 2013-15	BN 2013-15	BN 2015-17	BN 2015-17	BN 2015-17
	Actual	Actual	Amended	Estimated	Proposed	Approved	Adopted
Fund# 110							
<b>Division Resources</b>							
Other General Fund Resources	\$ 121,004	\$ 123,394	\$ 257,688	\$ 257,688	\$ 267,933		
	<b>\$ 121,004</b>	<b>\$ 123,394</b>	<b>\$ 257,688</b>	<b>\$ 257,688</b>	<b>\$ 267,933</b>		
<b>Materials and Services</b>							
609 Grants	\$ 121,004	\$ 123,394	\$ 257,688	\$ 257,688	\$ 267,933		
<b>Total Materials and Services</b>	<b>\$ 121,004</b>	<b>\$ 123,394</b>	<b>\$ 257,688</b>	<b>\$ 257,688</b>	<b>\$ 267,933</b>		

*Social Services Division resided in the Administrative Services Department in 2012, 2013 and BN 2013-15. Those expenses are included in the Administrative Services Summary for 2012, 2013, & BN 2013-15. The 2015-17 proposed biennial budget amounts are included in the Community Development Summary.*

### City of Ashland Grant History for Budget

#### Social Service Grants

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	Actual	Actual	Actual	Actual	Projected	Projected
Number of Applicants	21	21	23	23	22	22
Number of Applicants Granted Funds	18	18	23	23	-	-
Amount Available	\$120,710	\$123,125	\$125,588	\$128,100	\$130,660	\$133,275
Amount of Requests	\$183,240	\$183,240	\$180,814	\$176,130	\$237,885	\$258,200
Amount Above Available	\$62,530	\$60,115	\$55,226	\$48,030	\$107,225	\$124,925

#### Report on Use of Grant Funds

% Reported Timely	100%	100%	100%	100%	100%	100%
% Reported Late	0%	0%	0%	0%	0%	0%
% Did not report	0%	0%	0%	0%	0%	0%

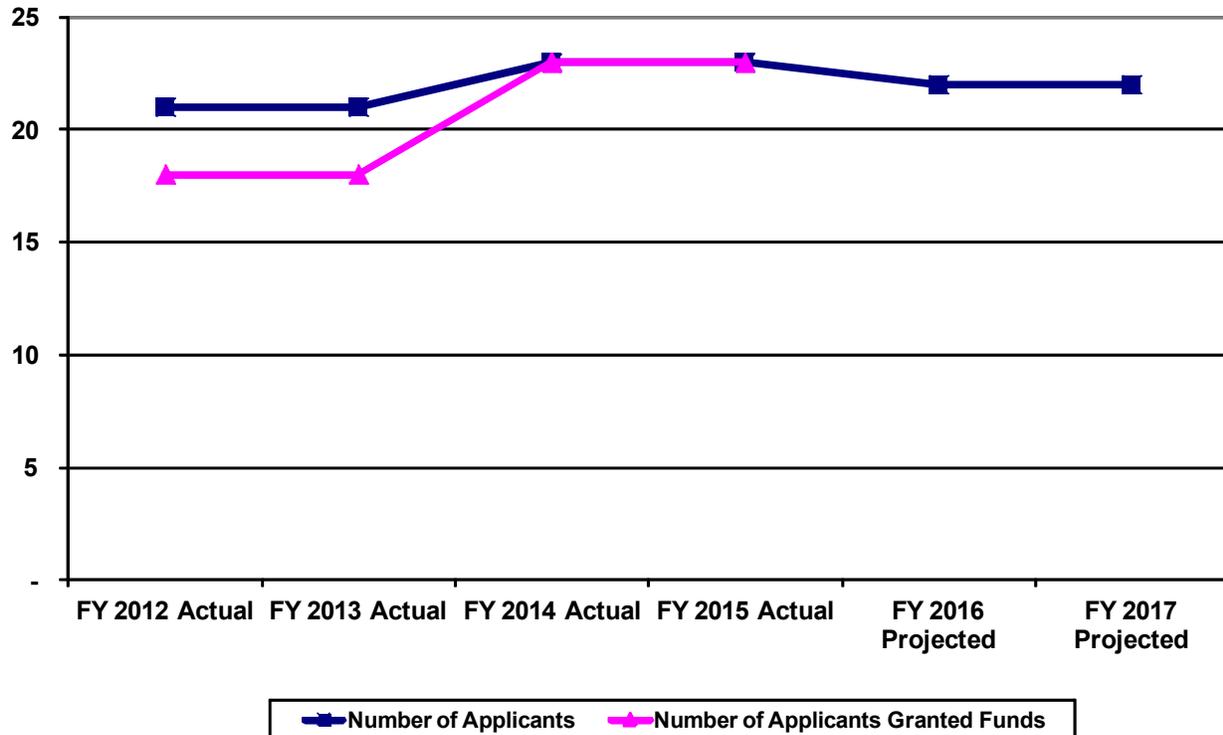
#### Note:

For detail information on the organizations receiving the grant, please turn to the Appendix pages A-6 and A-7.

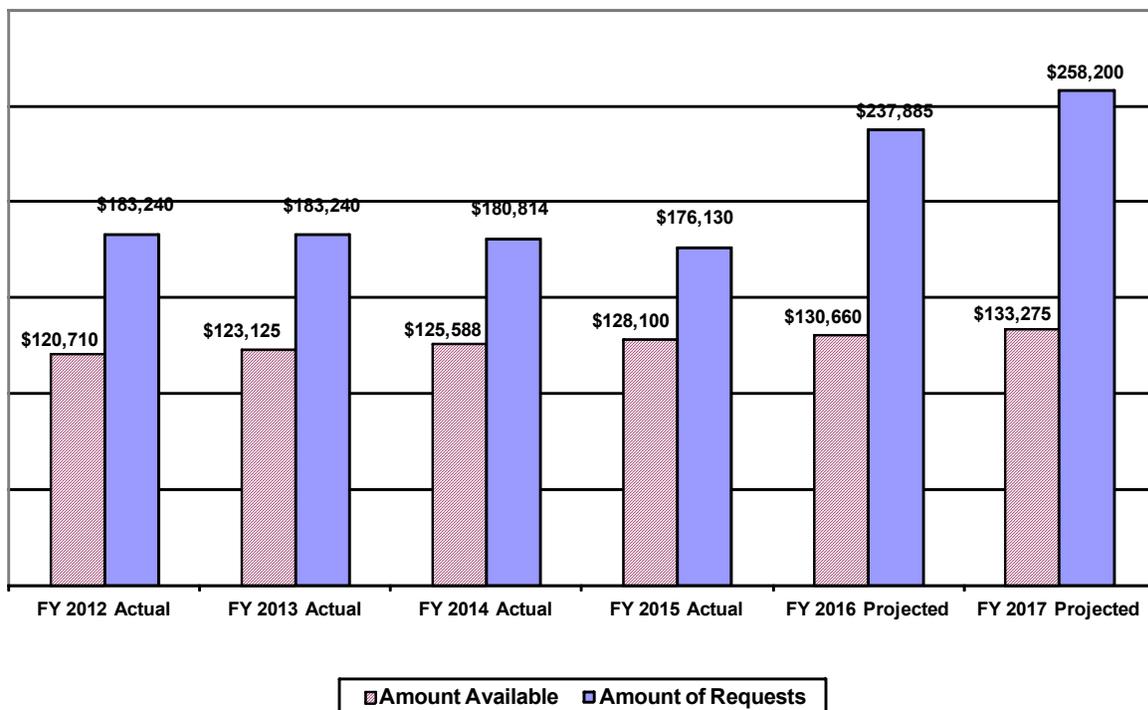
The Social Service grant process is a two year process, therefore FY 2010 and 11, FY 2012 and 13 are one process with only the funds adjusted for inflation in the second year of the process. The two-year grant conforms with the City's use of Biennium Budgets.

**Administrative Services Department - Non Operating**

**Number of Social Services Applicants & Grantees**



**Social Services Grants Available Compared to Requests**



## Administrative Services Department - Non Operating

GENERAL FUND  
ADMINISTRATIVE SERVICES DEPARTMENT  
BAND DIVISION

Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 110							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 3,350	\$ 3,350	\$ 6,700	\$ 6,700	\$ 6,700		
520 Fringe Benefits	309	309	900	900	900		
<b>Total Personnel Services</b>	<b>3,659</b>	<b>3,659</b>	<b>7,600</b>	<b>7,600</b>	<b>7,600</b>		
<b>Materials and Services</b>							
601 Supplies	1,957	2,149	7,860	7,532	11,000		
602 Rental, Repair, Maintenance	5,144	5,242	11,600	10,300	14,600		
604 Contractual Services	34,572	38,543	80,000	73,929	83,000		
605 Misc. Charges and Fees	6,000	6,000	12,330	12,330	13,350		
606 Other Purchased Services	25	-	1,000	125	1,000		
<b>Total Materials and Services</b>	<b>47,698</b>	<b>51,934</b>	<b>112,790</b>	<b>104,216</b>	<b>122,950</b>		
	<b>\$ 51,357</b>	<b>\$ 55,593</b>	<b>\$ 120,390</b>	<b>\$ 111,816</b>	<b>\$ 130,550</b>		

GENERAL FUND  
ADMINISTRATIVE SERVICES DEPARTMENT  
PARKS CONTRACTED SERVICES

Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 110							
<b>Materials and Services</b>							
604 Contractual Services - Parks	\$ -	\$ -	\$ 8,856,000	\$ 8,856,000	\$ 9,560,000		
<b>Total Materials and Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,856,000</b>	<b>\$ 8,856,000</b>	<b>\$ 9,560,000</b>		

GENERAL FUND  
ADMINISTRATIVE SERVICES DEPARTMENT  
MISCELLANEOUS

Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 110							
<b>Materials and Services</b>							
604 Contractual Services	\$ 24,511	\$ 3,300	\$ 100,000	\$ 100,000	\$ 175,000		
605 Misc. Charges and Fees	46,477	40,476	161,251	161,251	94,000		
<b>Total Materials and Services</b>	<b>\$ 70,988</b>	<b>\$ 43,776</b>	<b>\$ 261,251</b>	<b>\$ 261,251</b>	<b>\$ 269,000</b>		

## Administrative Services Department - Non Operating

CAPITAL IMPROVEMENTS FUND  
ADMINISTRATIVE SERVICES DEPARTMENT  
S.D.C. & PARKS OPEN SPACE DIVISION

Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 410							
<b>Materials and Services</b>							
605 Misc. Charges and Fees	\$ 5,220	\$ 2,894	\$ -	\$ 2,979	\$ 189,930		
<b>Total Materials and Services</b>	<b>5,220</b>	<b>2,894</b>	<b>-</b>	<b>2,979</b>	<b>189,930</b>		
<b>Capital Outlay</b>							
701 Land	146,351	-	800,000	-	800,000		
704 Improvements Other Than Bldgs.	180,068	233,571	3,129,000	1,000,000	2,717,252		
<b>Total Capital Outlay</b>	<b>326,419</b>	<b>233,571</b>	<b>3,929,000</b>	<b>1,000,000</b>	<b>3,517,252</b>		
	<b>\$ 331,639</b>	<b>\$ 236,465</b>	<b>\$ 3,929,000</b>	<b>\$ 1,008,534</b>	<b>\$ 3,707,182</b>		

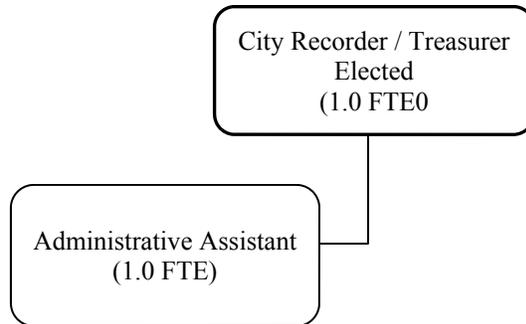
DEBT SERVICE FUND  
ADMINISTRATIVE SERVICES DEPARTMENT  
BANCROFT DEBT DIVISION

Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 530							
<b>Debt Service</b>							
801 Debt Service - Principal	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000		
802 Debt Service - Interest	-	-	-	-	-		
<b>Total Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 400,000</b>		

DEBT SERVICE FUND  
ADMINISTRATIVE SERVICES DEPARTMENT  
NOTES AND CONTRACTS DEBT DIVISION

Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 530							
<b>Materials and Services</b>							
604 Contractual Services	\$ -	\$ 55,676	\$ 15,000	\$ 15,000	\$ -		
<b>Total Materials and Services</b>	<b>-</b>	<b>55,676</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>		
<b>Debt Service</b>							
801 Debt Service - Principal	\$ 66,249	\$ 706,458	\$ 88,621	\$ 88,621	\$ 72,700		
802 Debt Service - Interest	46,152	46,828	76,220	76,220	62,540		
<b>Total Debt Service</b>	<b>112,401</b>	<b>753,286</b>	<b>164,841</b>	<b>164,841</b>	<b>135,240</b>		
	<b>\$ 112,401</b>	<b>\$ 808,962</b>	<b>\$ 179,841</b>	<b>\$ 179,841</b>	<b>\$ 135,240</b>		

# City Recorder / Treasurer 2.0 FTE



**City Recorder / Treasurer**

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<b>Position Profile</b>	<b>FY 2011-12 Actual</b>	<b>FY 2012-13 Actual</b>	<b>BN 2013-15 Amended</b>	<b>BN 2015-17 Proposed</b>
City Recorder/Treasurer	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

## **DEPARTMENT OVERVIEW**

The City Recorder/Treasurer is an elected official who, by direction of the laws of the State of Oregon, the City Charter and Ashland Municipal Code, “shall act as Clerk of the Council and...safely keep all files, records and papers of the corporation” (City Charter, Art. VI, Sec. 2). Among many of the other things, this office provides the following:

- Maintain and assist in the various appointments to the Commissions, Committees and Boards;
- Update information on City website as it pertains to Council Business, Commissions, Committees and Boards;
- Issue and records all cemetery deeds;
- Maintain all updates to Municipal Code and City Charter;
- Respond to records requests from the public;
- Maintain official records for the City (dating back to 1854);
- Process of annual/new/renewal/temporary liquor license applications; and
- Process of applications and manage all licenses for City taxi cabs

### **Treasury duties:**

- Manage the City’s investment portfolio;
- Daily banking and cash management;
- Serve as an ex-officio member of the Audit Committee; and
- Accounting for the Local Improvement District (LID) liens

### **Election Officer duties:**

- Assist candidates as they run for office;
- Provide election information to citizens; and
- Work closely with the County Elections Office during election years.

### **Successes over the Past Biennium**

- Completed RFP for Banking Services
- Met the challenges associated with converting to new computer system
- Updated the process for making council agendas electronically available
- Updated the process for handling Liquor License approvals
- Assisted Southern Oregon Climate Action Now (SOCAN) with Resolution in Support of Fossil Fuel Divestment
- Completed annual Payment Card Industry (PCI) Certification
- Secured additional space for Document Storage
- Processed over 100 new/renewed liquor licenses and over 100 temporary liquor licenses
- Processed over 350 requests for property lien searches

**City Recorder / Treasurer**

CENTRAL SERVICE FUND  
CITY RECORDER DEPARTMENT

Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 710							
<b>Department Total Resources</b>							
Charges for Services	\$ 319,557	\$ 359,949	\$ 708,005	\$ 849,009	\$ 911,940		
Interest on Pooled Investments	307	361	325	885	650		
	<b>\$ 319,864</b>	<b>\$ 360,310</b>	<b>\$ 708,330</b>	<b>\$ 849,894</b>	<b>\$ 912,590</b>		
Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 710							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 120,662	\$ 121,760	\$ 261,980	\$ 261,548	\$ 283,330		
520 Fringe Benefits	52,503	55,567	148,850	147,462	162,230		
<b>Total Personnel Services</b>	<b>173,165</b>	<b>177,327</b>	<b>410,830</b>	<b>409,010</b>	<b>445,560</b>		
<b>Materials and Services</b>							
601 Supplies	7,483	7,721	26,600	24,597	16,400		
602 Rental, Repair, Maintenance	467	-	1,200	638	1,200		
603 Communications	447	461	1,100	990	1,100		
604 Contractual Services	6,228	6,921	13,600	11,292	16,600		
605 Misc. Charges and Fees	127,609	165,883	243,000	397,205	422,430		
606 Other Purchased Services	4,465	1,997	12,000	6,162	9,300		
<b>Total Materials &amp; Services</b>	<b>146,699</b>	<b>182,983</b>	<b>297,500</b>	<b>440,884</b>	<b>467,030</b>		
	<b>\$ 319,864</b>	<b>\$ 360,310</b>	<b>\$ 708,330</b>	<b>\$ 849,894</b>	<b>\$ 912,590</b>		

**Significant Issues in the Biennium Ahead**

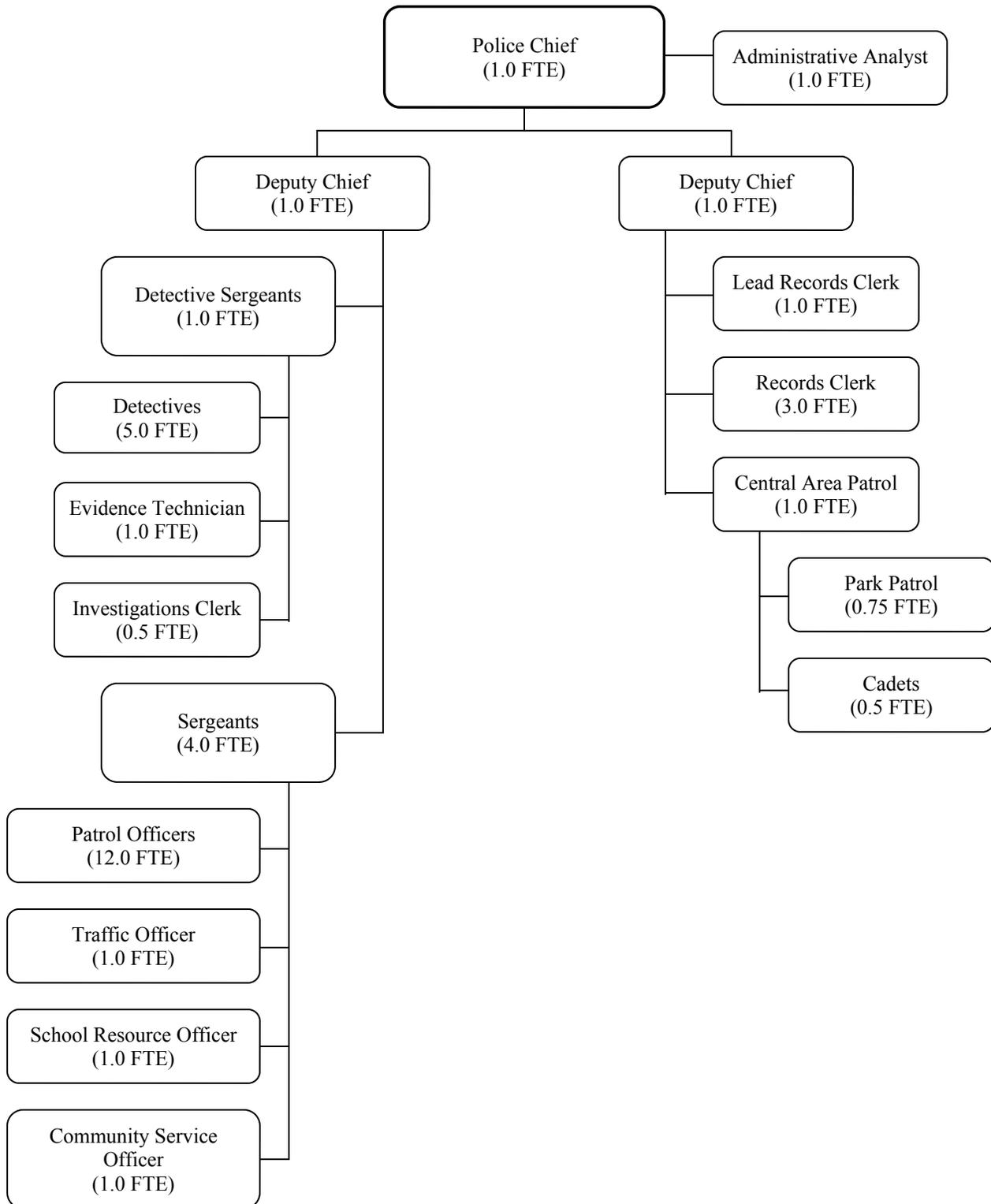
- Update all merchant accounts/terminals to meet the new EuroPay/MasterCard/Visa (EMV) liability shift
- Continue to electronically scan all back dated City documents to be included in the Archived City Records
- Provide training to staff on State Public Meetings Law and State Public Records Law

**Fiscal Issues and Condition**

The City Recorder's Office is funded 100% by Central Service Fund charges.

# Police Department

## 36.75 FTE



**Police Department**

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Position Profile	FY 2011-12	FY 2012-13	BN 2013-15	BN 2015-17
	Actual	Actual	Amended	Proposed
<b>Administration Division</b>				
Police Chief	1.00	1.00	1.00	1.00
Administrative Analyst	1.00	1.00	1.00	1.00
<b>Operations Division</b>				
Deputy Chief	1.00	1.00	1.00	1.00
Detective Sergeant	-	-	1.00	1.00
Detectives	-	-	5.00	5.00
Police Sergeants	5.00	5.00	4.00	4.00
Senior Police Officers	-	7.00	-	-
Patrol Officers	18.00	11.00	12.00	12.00
Traffic Officer	-	-	1.00	1.00
School Resource Officer	-	-	1.00	1.00
<b>Support Division</b>				
Deputy Chief	-	-	1.00	1.00
Community Services Officer	1.00	1.00	1.00	1.00
Evidence Technician	1.00	1.00	1.00	1.00
Lead Records Clerk	1.00	1.00	1.00	1.00
Records Clerk	2.00	3.00	3.00	3.00
Investigations Clerk	0.50	0.50	0.50	0.50
Account Clerk I	1.00	-	-	-
Park Patrol	0.50	0.50	0.75	0.75
Cadet	-	-	0.50	0.50
Central Area Patrol	-	-	1.00	1.00
Admin Sergeant	1.00	1.00	-	-
Police Officers	1.00	2.00	-	-
Volunteer Coordinator	0.30	0.30	-	-
	<b>35.30</b>	<b>36.30</b>	<b>36.75</b>	<b>36.75</b>

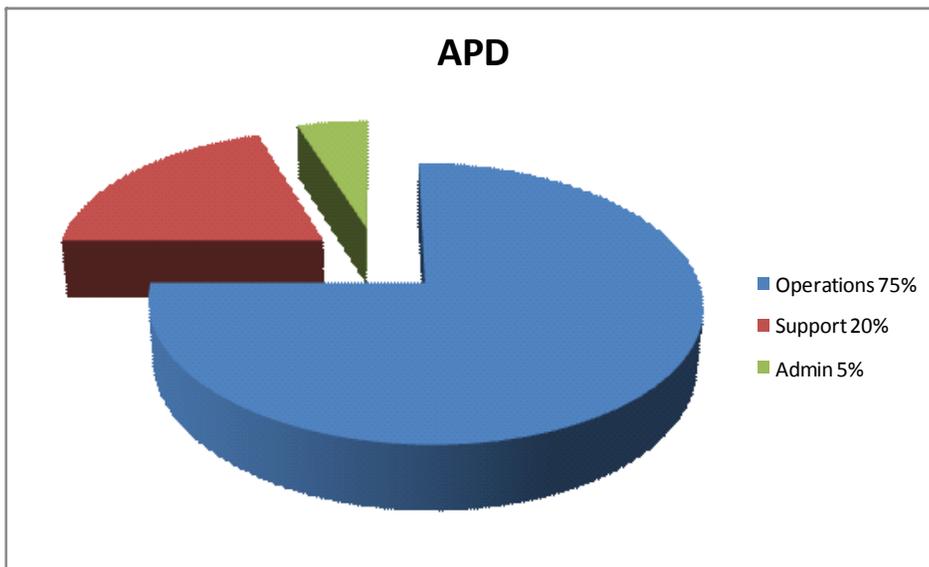
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**DEPARTMENT OVERVIEW**

The Ashland Police Department (APD) enhances community livability by working in partnership with citizens to promote public safety, public order, and crime prevention while providing professional and courteous service.

The Ashland Police Department strives to work with all residents, businesses and visitors to make our community one of the safest in the country. The men and women of the Ashland Police Department take great pride in the service provided to the residents and the visitors to our city, and continue to support our core motto: Excellence through partnerships. By providing a wide range of professional public safety and law enforcement services, the department is largely responsible for creating the feeling of personal safety the citizens of Ashland enjoy and that is such a significant factor in Ashland’s quality of life. According to the most recent citizen survey, 90% of Ashland residents report an overall feeling of safety, 93% feel safe downtown and in commercial areas, and 98% feel safe in their neighborhoods.

APD is made up of 36.75 employees who are divided into three divisions: Administrative, Support, and Operations. Below is a chart of the budget by division:

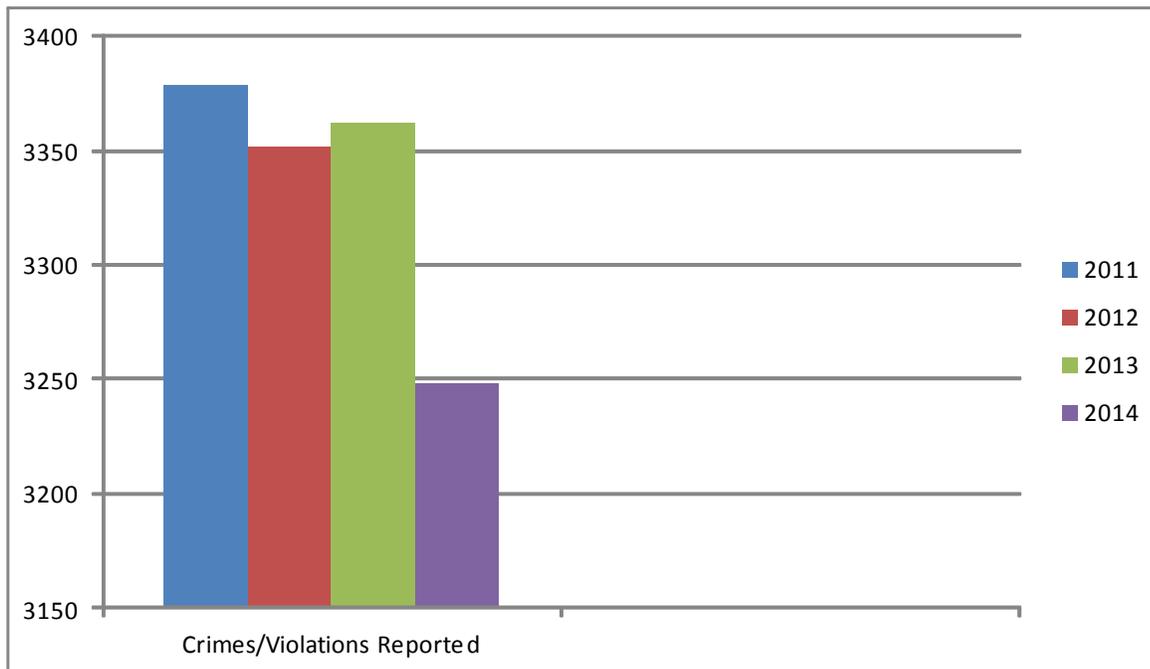


## Police Department

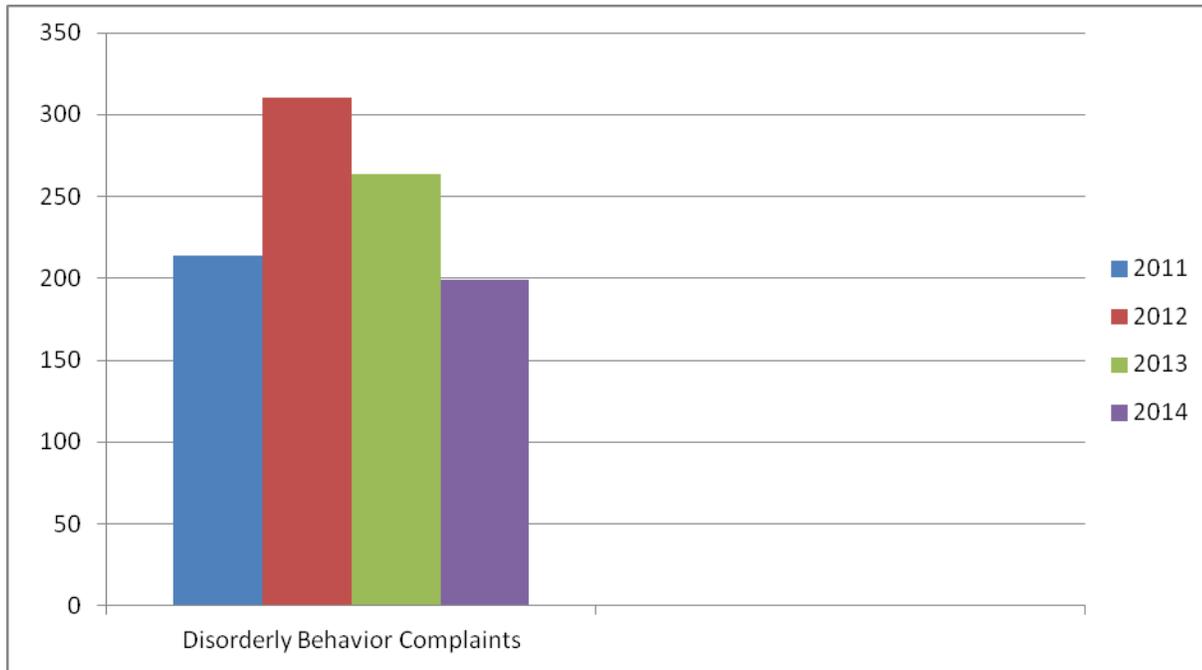
Description	GENERAL FUND POLICE DEPARTMENT						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
<b>Department Total Resources</b>							
Taxes	\$ 86	\$ 153	\$ 200	\$ 200	\$ 200		
Charges for Services	72,310	58,042	158,000	198,362	200,000		
Miscellaneous Revenues	56,595	6,817	90,000	38,682	-		
Subtotal	128,991	65,012	248,200	237,244	200,200		
Resources (over) under requirements	5,516,109	5,811,113	12,215,456	12,227,110	13,244,344		
	<b>\$ 5,645,100</b>	<b>\$ 5,876,125</b>	<b>\$ 12,463,656</b>	<b>\$ 12,464,354</b>	<b>\$ 13,644,744</b>		
<b>Department Total By Function</b>							
Personnel Services	\$ 3,991,645	\$ 4,069,568	\$ 9,085,601	\$ 9,247,103	\$ 9,830,910		
Materials and Services	1,545,862	1,557,546	3,378,055	3,217,251	3,613,634		
Capital Outlay	107,593	249,011	-	-	-		
	<b>\$ 5,645,100</b>	<b>\$ 5,876,125</b>	<b>\$ 12,463,656</b>	<b>\$ 12,464,354</b>	<b>\$ 13,444,544</b>		

These charts show the total number of crimes reported to have occurred in the city, and the calls for service for disorderly behavior in the downtown area, as tracked over the last four years.

Crimes/violations reported to have occurred in the city:



Complaints of incidents of disorderly behavior in the Downtown



**Council Goals Supported**

The Police Department supports all Council goals related to public safety. While APD’s efforts can contribute to the success of many city departments and efforts, the Department is most heavily involved in working toward accomplishing the following specific goals:

**Public Safety**

- 23. Support innovative programs that protect the community.

The Police Department supports the following Administrative goals:

**Quality of Life Municipal Services**

**Public Safety Objectives**

- 24. Increase safety and security city-wide.
- 26. Improve public communications and community partnerships regarding public safety policies and best practices.
- 28. Provide Police, Fire, and other first responders with facilities and equipment that ensures their and the public’s safety.

**Successes over the Past Biennium**

The Police Department was an International Association of Chiefs of Police Webber Seavy Award finalist for promoting excellence that exemplifies law enforcement’s contribution and dedication to the quality of life in local communities.

- The “You have Options” Program for sexual assault reporting began its national implementation.

## ***Police Department***

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- Two officers received Life Saving Awards from the Oregon Peace Officers Association.
- The downtown Enhanced Law Enforcement Area (ELEA) program was fully implemented.
- Part I crime was reduced by 10%.
- 90% of all Violent Crimes were cleared.
- Achieved a 35% Part I clearance rate.
- Achieved most desired outcomes for all units in the Department.
- Acquired grant funding to help improve traffic safety citywide.
- Achieved a significant decrease in disorderly behavior in the downtown area
- An Ashland police officer won a state-wide award for DUI enforcement officer of the year.
- A successful bait bike program was implemented, leading to a 20% reduction in bike thefts.

### **Significant Issues in the Biennium Ahead**

The City is in the process of hiring a new police chief. Integrating that person into the department will be perhaps the single most significant issue facing the Department.

The APD faces some new challenges and some old challenges going forward. A lack of jail space and few or no sanctions for some commonly seen criminal and disorderly behavior continue to be a problem for both the APD and most police agencies. Many of the most significant issues facing the Police Department are beyond its control and relate primarily to reduced funding for services to support local law enforcement at the Federal, State, and County level. While we will always face certain issues such as these, we have also been able to use new tools to assist us in improving quality of life in Ashland, especially in the downtown area. The Enhanced Law Enforcement Area (ELEA) has proven to be very useful in addressing some of these issues. While the ELEA has been very successful, the initial implementation of it has also allowed us to see some of its shortcomings. The APD staff is working with other City departments to try to make adjustments to the ELEA program so we can have even greater success going forward.

The Police Department has several goals for the coming biennium in support of the City Council goals.

- Develop and implement a new 4 year strategic plan
- National implementation of the YHOP sexual assault program.
- Continue training and education on sexual assault.
- Bolster the Cadet Program.
- Maintain department-wide fitness program.
- Acquire additional grant funding to help improve traffic safety citywide.
- Maintain increased coverage in downtown.
- Reduce incidents related to disorder in the downtown area.
- Achieve desired outcomes for all units in the Department.
- Continue proactive and problem solving efforts to reduce complaints of crime and disorder citywide.
- Continue to institutionalize Community Policing philosophy.
- Maintain staffing levels as close to budget levels as possible.
- Implement body worn camera for each police officer.
- Continue proactive and problem solving efforts to reduce complaints of crime and disorder citywide.
- Continued use of Lexipol policies and procedures which represent best practices in the law enforcement profession.

- Maintain full-time CAP Officer and fully staffed and trained seasonal Park Patrol.
- Increase number and use of volunteers in the Department.
- Maintain contact station hours of operation.
- Ensure all employees are in compliance with Department training plan.
- Maintain department minimum staffing of three sworn officers on duty at all times.
- Acquire additional grant funding to help improve traffic citywide.
- Maintain four working detectives.
- Reduce priority 1 response times.

### **Fiscal Issues and Conditions**

The Police Department budget is funded by the General Fund. The Police Department raises a small amount of revenue for the General Fund by charging for some services for which it is allowed by law to charge. Estimated revenues from charges for service are projected to be \$200,000 in the coming biennium. The Department also receives occasional grant funding (approximately \$40,000 in FY 2015) to accomplish specific tasks or support specific programs. These Department –generated revenues represent less than 2% of the total budget.

### **New and Different in this Budget**

The Ashland Police Department successfully beta tested two body worn cameras over the last year and will implement a Department-wide body camera program in the first year of the new biennium. Each police officer will have a body worn camera to complement the in-car camera system already in place. The additional data from the body cameras will be securely stored using an external secured vendor. The licenses and data requirements are estimated to cost approximately \$5,000 in the first year and \$10,000 thereafter. The capital cost of the new body cameras is being paid by the Medford Area Drug & Gang Enforcement team.

The budget includes an additional \$15,000 to strengthen the current Police Cadet Program and deploy more cadets to the downtown corridor. Police Cadets provide a less expensive, more focused ability to address ongoing downtown problems. The additional Cadets will allow us to continue this approach throughout the year.

**Police Department - Administration Division**

**ADMINISTRATIVE DIVISION**

The Administrative Division consists of the Chief of Police and an administrative analyst. The cost of maintaining and administering all contracts is included in this division. The Administrative Division oversees department budget, purchasing, hiring, and tracking of expenditures, payroll and accreditation.

Description	2012 Actual	2013 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	GENERAL FUND	
						BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 110							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 168,685	\$ 163,830	\$ 355,590	\$ 362,134	\$ 358,880		
520 Fringe Benefits	82,995	83,781	188,760	192,463	199,920		
<b>Total Personnel Services</b>	<b>251,680</b>	<b>247,611</b>	<b>544,350</b>	<b>554,597</b>	<b>558,800</b>		
<b>Materials and Services</b>							
601 Supplies	13	-	-	-	-		
602 Rental, Repair, Maintenance	-	102	-	-	-		
603 Communications	2	-	-	-	-		
604 Contractual Services	429,996	442,347	957,490	932,796	1,020,332		
605 Misc. Charges and Fees	73,000	73,000	148,110	148,110	161,970		
606 Other Purchased Services	10,538	7,483	25,670	16,748	29,300		
<b>Total Materials and Services</b>	<b>513,549</b>	<b>522,932</b>	<b>1,131,270</b>	<b>1,097,654</b>	<b>1,211,602</b>		
<b>Capital Outlay</b>							
704 Improvements Other Than Buildings	107,593	227,163	-	-	-		
<b>Total Capital Outlay</b>	<b>107,593</b>	<b>227,163</b>	<b>-</b>	<b>-</b>	<b>-</b>		
	<b>\$ 872,822</b>	<b>\$ 997,706</b>	<b>\$ 1,675,620</b>	<b>\$ 1,652,251</b>	<b>\$ 1,770,402</b>		

**SUPPORT DIVISION**

The Ashland Police Department Support Division includes one division commander, a central area patrol officer (CAP), records clerks, park patrol and police cadets. The Support Division commander currently oversees the department’s You Have Options Program. The CAP officer is responsible for public safety in the downtown corridor of the city. The CAP officer is also responsible for hiring, training and supervising all park patrol officers. The records unit (part of the Support Division) handles the processing of the case reports and supporting records maintained by the department.

The Support Division is also responsible for administrative functions such as technological support, training, communications liaison to the Emergency Communications of Southern Oregon dispatch center, internal affairs investigations, policy and procedures, and coordination of the Citizen Volunteer in Policing Services Program. A newly appointed volunteer crime prevention specialist is expected to have a larger role in the upcoming biennium.

**Performance Management**

**Central Area Patrol Officer**

Performance Measure # 1: Reported thefts in the downtown area.

Performance Measure # 2: Incidents related to public disorder and drugs in the downtown area.

<b>Measures</b>	<b>2013</b>	<b>2014</b>	<b>2015-2017 Target</b>
<b>Measure # 1</b>	45 thefts downtown	35 thefts downtown	25 or fewer thefts downtown
<b>Measure # 2</b>	264 public disorder incidents	201 public disorder incidents	Have 175 or fewer incidents related to public disorder and drugs downtown

## Police Department - Support Division

### Records

Performance Measure # 1: Meet all State and Federal requirements for incident reporting.

Performance Measure # 2: Submit cases to the court and District Attorney in time to meet all legal requirements.

Performance Measure # 3: Cases are entered into the records management system within 24 hours.

Performance Measure # 4: Respond to citizen requests for a report or information within 24 hours.

Measures	2013	2014	2015-2017 Target
<b>Measure # 1</b>	Meet all State and Federal requirements for incident reporting (100%)	Meet all State and Federal requirements for incident reporting (100%)	Meet 100% of current and future state and federal reporting requirements
<b>Measure # 2</b>	100% of cases to the court and DA in time to meet all legal requirements	100% of cases to the court and DA in time to meet all legal requirements	Continue to submit 100% of cases to the DA's in a timely manner
<b>Measure # 3</b>	95% of cases entered into the records system within 24 hours	95% of cases entered into the records system within 24 hours	Continue to meet or exceed 95% of cases entered within 24 hours
<b>Measure # 4</b>	95% of citizen requests for a report or information within 24 hours	95% of citizen requests for a report or information within 24 hours	Continue to meet or exceed 95% of citizen requests for a report be fulfilled within 24 hours

Description	GENERAL FUND POLICE DEPARTMENT SUPPORT DIVISION						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 110							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 507,709	\$ 524,838	\$ 1,242,900	\$ 1,268,191	\$ 1,088,390		
520 Fringe Benefits	270,470	273,489	702,030	691,448	646,610		
<b>Total Personnel Services</b>	<b>778,179</b>	<b>798,327</b>	<b>1,944,930</b>	<b>1,959,639</b>	<b>1,735,000</b>		
<b>Materials and Services</b>							
601 Supplies	49,108	51,445	115,215	83,428	108,450		
602 Rental, Repair, Maintenance	39,413	40,790	83,270	87,024	91,000		
603 Communications	14,831	13,715	33,930	21,957	32,200		
604 Contractual Services	25,348	327	-	-	-		
605 Misc. Charges and Fees	129,000	129,000	261,930	261,930	282,180		
606 Other Purchased Services	7,112	9,459	31,455	14,044	34,350		
<b>Total Materials and Services</b>	<b>264,812</b>	<b>244,736</b>	<b>525,800</b>	<b>468,383</b>	<b>548,180</b>		
	<b>\$ 1,042,991</b>	<b>\$ 1,043,063</b>	<b>\$ 2,470,730</b>	<b>\$ 2,428,022</b>	<b>\$ 2,283,180</b>		

## **OPERATIONS DIVISION**

The Ashland Police Department Operations Division is responsible for providing most of the field services, such as patrol and traffic enforcement. It also includes the investigations unit, which is comprised of one detective sergeant, four detectives and one part-time investigative assistant. One of the detectives is assigned to the Medford Area Drug & Gang Enforcement unit. The community service officer (CSO) is another addition to the Operations Division and the CSO's primary responsibilities are graffiti eradication, code enforcement and abandoned vehicles. The school resource officer (SRO) and property/evidence technician make up the rest of the Operations Division.

The SRO acts as a valuable liaison between the APD and the Ashland School District. The SRO also acts as an additional CAP officer during the summer months.

The Patrol Unit is the backbone of the Police Department and provides the patrol staff that responds to all emergency and non-emergency calls within the city. The Patrol Unit has one traffic officer who responds to the majority of traffic accidents, conducts traffic accident investigations, provides traffic enforcement and provides support for special events which occur in the city. The Operations Division also oversees the Detective Unit that does follow up investigations on major crimes. In 2014, the Detective Unit investigated 197 cases. These investigations included; 76 person crimes, 63 property crimes, 53 miscellaneous crimes, and five drug crimes.

### **Performance Measures**

#### **Patrol/Traffic**

Performance Measure # 1: Have adequate staffing on scene to safely handle an incident.

Performance Measure # 2: Have adequate staffing on scene to effectively handle incident.

Performance Measure # 3: Maintain a Part 1 crime clearance rate of 30% or greater.

*\*Part 1 crimes are those that are reported annually to the FBI for inclusion into the Uniform Crime Report. Part one crime includes: Homicide, Rape, Robbery, Aggravated Assault, Burglary, Auto Theft and Larceny.*

Performance Measure # 4: Have a Part 1 crime rate of less than 30 crimes per thousand residents.

Performance Measure # 5: Incidents related to disorder in the downtown area.

*This is the total number of calls related to disorder (calls for service reporting an assault, disorderly conduct, intoxicated persons or drug activity).*

Performance Measure # 6: Response time to priority one calls.

*\*Priority one response time is the median amount of time that it takes the first officer to arrive on the scene of an emergency or an in progress major crime.*

Performance Measure # 7: Traffic collision rate.

**Police Department - Operations Division**

<b>Measures</b>	<b>2013</b>	<b>2014</b>	<b>2015-2017 Target</b>
<b>Measure # 1</b>	Have adequate staffing on scene to safely handle an incident 99% of the time	Have adequate staffing on scene to safely handle an incident 99% of the time	Meet or exceed 99%
<b>Measure # 2</b>	Have adequate staffing on scene to effectively handle an incident 95% of the time	Have adequate staffing on scene to effectively handle an incident 95% of the time	Meet or exceed 95%
<b>Measure # 3</b>	Part 1 crime clearance rate was 30%	Part 1 crime clearance rate was 35%	Part 1 crime clearance rate of 30% or greater
<b>Measure # 4</b>	Part 1 crime rate was 33 per thousand residents	Part 1 crime rate was 30 per thousand residents	Part 1 crime rate of less than 30 crimes per thousand residents
<b>Measure # 5</b>	264 total incidents related to disorder	201 total incidents related to disorder	Reduce incidents related to disorder
<b>Measure # 6</b>	Priority one response time 4 minutes 33 seconds	Priority one response time 4 minutes 24 seconds	Maintain or reduce priority one call response time
<b>Measure # 7</b>	80 total collisions	147 total collisions  This increase was due to a change in our reporting requirements	Reduce collisions rate

**Investigations**

Performance Measure # 1: Total cases handled

Performance Measure # 2: Total person crimes handled

Performance Measure # 3: Total property crimes handled

Performance Measure # 4: Total drug cases handled

Performance Measure # 5: Percentage of MADIU callouts APD detectives responded to

Performance Measure # 6: Completion time (in days) of person crime investigations

Performance Measure # 7: Completion time (in days) of property crime investigations

Performance Measure # 8: Completion time (in days) of agency assists

**Police Department—Operations Division**

<b>Measures</b>	<b>2013</b>	<b>2014</b>	<b>2015-2017</b>
<b>Measure # 1</b>	180	197	Maintain case load
<b>Measure # 2</b>	68	76	Maintain case load
<b>Measure # 3</b>	31	63	Maintain case load
<b>Measure # 4</b>	1	5	Maintain case load
<b>Measure # 5</b>	100%	100%	Continue to respond to 100% of MADIU callouts
<b>Measure # 6</b>	N/A	Median number of days to complete a person crime (27.5)	Median number of days to complete a person crime <30 days.
<b>Measure # 7</b>	N/A	Median number of days to complete a property crime (19)	Median number of days to complete a property crime <30 days.
<b>Measure # 8</b>	N/A	Median number of days to complete an agency	Median number of days to complete an agency

**Community Service Officer**

Performance Measure # 1: Serve subpoenas in time to meet court requirements.

Performance Measure # 2: Abate graffiti within 72 hours.

Performance Measure # 3: Address code complaints within two weeks.

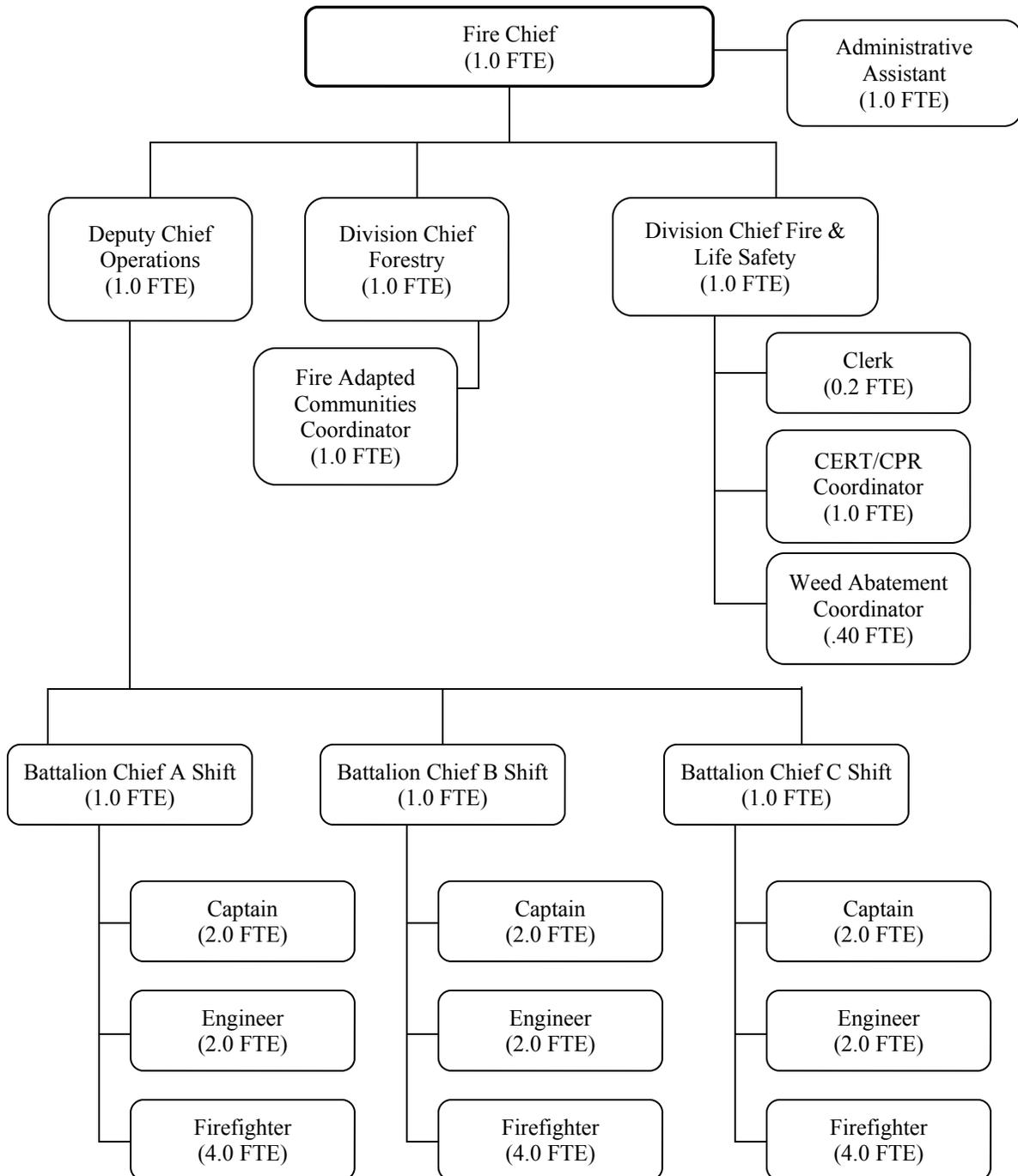
<b>Measures</b>	<b>2013</b>	<b>2014</b>	<b>2015-2017 Target</b>
<b>Measure # 1</b>	100% of subpoenas served in time to meet court requirements	100% of subpoenas served in time to meet court requirements	Continue to meet 100% of subpoena service requests
<b>Measure # 2</b>	90% of graffiti abated within 72 hours	90% of graffiti abated within 72 hours	Meet or exceed the goal of abating graffiti within 72 hours 90% of the time
<b>Measure # 3</b>	90% of code complaints addressed within two weeks	90% of code complaints addressed within three weeks	90% of code complaints addressed within two weeks

**Police Department - Operations Division**

Description	GENERAL FUND POLICE DEPARTMENT OPERATIONS DIVISION						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 110							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 1,918,225	\$ 1,941,273	\$ 4,197,501	\$ 4,274,763	\$ 4,821,060		
520 Fringe Benefits	1,043,561	1,082,357	2,398,820	2,458,104	2,716,050		
<b>Total Personnel Services</b>	<b>2,961,786</b>	<b>3,023,630</b>	<b>6,596,321</b>	<b>6,732,867</b>	<b>7,537,110</b>		
<b>Materials and Services</b>							
601 Supplies	60,942	74,817	148,150	144,648	174,000		
602 Rental, Repair, Maintenance	246,393	245,497	584,720	538,025	613,512		
603 Communications	38,964	56,436	136,345	135,679	143,160		
604 Contractual Services	-	-	-	-	-		
605 Misc. Charges and Fees	365,013	365,025	749,930	749,956	816,030		
606 Other Purchased Services	56,189	48,103	101,840	82,906	107,150		
<b>Total Materials and Services</b>	<b>767,501</b>	<b>789,878</b>	<b>1,720,985</b>	<b>1,651,214</b>	<b>1,853,852</b>		
<b>Capital Outlay</b>							
703 Equipment	-	21,848	-	-	-		
<b>Total Capital Outlay</b>	<b>-</b>	<b>21,848</b>	<b>-</b>	<b>-</b>	<b>-</b>		
	<b>\$ 3,729,287</b>	<b>\$ 3,835,356</b>	<b>\$ 8,317,306</b>	<b>\$ 8,384,081</b>	<b>\$ 9,390,962</b>		

# Fire and Rescue Department

## 34.60 FTE



## **Fire and Rescue Department**

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<b>Position Profile</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>BN 2013-15</b>	<b>BN 2015-17</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Proposed</b>
Fire Chief	1.00	1.00	1.00	1.00
Division Chief/E.M.S. Division	1.00	1.00	1.00	1.00
Division Chief/Fire & Life Safety	1.00	1.00	1.00	1.00
Division Chief/Forestry	1.00	1.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00	3.00
Captain/Paramedic	6.00	6.00	6.00	6.00
Engineer/Paramedic	6.00	6.00	6.00	6.00
Firefighter/Paramedic	11.00	12.00	12.00	12.00
Administrative Assistant	1.00	1.00	1.00	1.00
CERT Coordinator	1.00	1.00	1.00	1.00
Weed Abatement Coordinator	-	-	0.40	0.40
Temp	0.25	0.25	0.20	0.20
Firewise Communities Coordinator	1.00	1.00	1.00	1.00
AFR Program Clerk	0.50	0.50	-	-
	<b>33.75</b>	<b>34.75</b>	<b>34.60</b>	<b>34.60</b>

**DEPARTMENT OVERVIEW**

Ashland Fire & Rescue (AF&R) uses a capable and trained staff to provide for the protection of life, property, and the environment through emergency response to fire, medical emergencies, and other hazardous conditions. The department also provides fire prevention, fire inspection, fire investigation and public education services. The department is responsible for the City’s emergency management capabilities and emergency preparedness for our employees, citizens, and businesses. The department manages the City’s Emergency Operations Center. AF&R delivers fire and general safety training to students at area schools as well as Southern Oregon University. Fire and fall safety training is offered to the community’s seniors using curriculum developed by the state. The department also offers several levels for training for CPR and automatic external defibrillators. The fire department runs the innovative Ashland Response Team, a group of well-trained volunteers who assist the City with the management of emergency operations. The department manages the City’s forest lands and partners with other key agencies for ensuring a healthy and sustainable watershed and water supply. AF&R manages a 200+ active-member Community Emergency Response Team as well as the nation’s quickest growing and most successful Firewise Communities program. The department is also embarking on the Fire Adapted Communities program. This innovative approach incorporates people, buildings, businesses, infrastructure, cultural resources and natural areas into the effort to prepare for the effects of wildland fire. The department partners with the Parks Department to manage the trail system on City owned lands. AF&R consists of four principal divisions: Fire Operations, Emergency Medical Services, Fire & Life Safety Services, and the Forest Division.

**Council Goals Supported**

Ashland Fire & Rescue supports the following Council goals:

**Government**

- 2. Promote effective citizen communication and engagement
- 2.1 Engage community in conversation about core services, desired service levels and funding mechanisms.

**Environment**

- 8. Protect the integrity and safety of the watershed.
- 8.1 Implement and maintain the Ashland Forest Resiliency project
- 8.2 Educate and engage the community in watershed stewardship.
- 8.3 Maintain current Firewise communities and implement the Fire Adapted Communities model.
- 8.4 Complete the expansion of the city’s wildfire hazard zone to accurately reflect risk.
- 8.5 Fund the AFR & AIR programs.
- 8.6 Continue to engage state and federal representatives on the AFR project.
- 8.7 Weed abatement on County land within the UGB (exotic species).
  
- 9. Enhance and expand natural and recreational resources
- 9.4 Support the local trails organizations and trail mapping.
  
- 11. Prepare the community for natural and human-made disasters.

**Public Safety**

- 23. Support innovative programs that protect the community.

Ashland Fire & Rescue supports the following Administrative goals and objectives:

**Quality of Life Municipal Services**

**Public Safety Objectives**

- 24. Increase safety and security city-wide.
- 25. Enhance the community’s emergency preparedness through education and increased awareness

## Fire and Rescue Department

Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	FIRE & RESCUE DEPARTMENT	
						BN 2015-17 Approved	BN 2015-17 Adopted
<b>Department Total Resources</b>							
Licenses and Permits	\$ 63,048	\$ 30,829	\$ 58,117	\$ 42,194	\$ 66,500		
Intergovernmental Revenue	441,532	2,454,620	10,625	134,747	38,000		
Charges for Services	978,090	978,090	2,034,150	1,006,350	2,087,350		
Miscellaneous Revenues	3,653	3,653	4,800	3,824	4,000		
Operating Transfers - Water Fund	-	-	-	-	500,000		
	1,486,323	3,467,192	2,107,692	1,187,115	2,695,850		
Resources (over) under requirements	4,443,502	4,797,702	11,913,993	12,931,130	12,259,652		
	<b>\$ 5,929,825</b>	<b>\$ 8,264,894</b>	<b>\$ 14,021,685</b>	<b>\$ 14,118,245</b>	<b>\$ 17,651,352</b>		
<b>Department Total By Function</b>							
Personnel Services	\$ 4,158,585	\$ 4,456,642	\$ 10,078,563	\$ 10,133,772	\$ 11,145,746		
Materials and Services	1,770,174	3,808,252	3,943,122	3,984,473	3,809,756		
Capital Outlay	1,066	-	-	-	-		
	<b>\$ 5,929,825</b>	<b>\$ 8,264,894</b>	<b>\$ 14,021,685</b>	<b>\$ 14,118,245</b>	<b>\$ 14,955,502</b>		
<b>Department Total By Fund</b>							
General Fund	\$ 5,444,097	\$ 5,804,809	\$ 13,134,420	\$ 13,276,559	\$ 14,955,502		
Water Fund	485,728	2,460,085	887,265	841,686	-		
	<b>\$ 5,929,825</b>	<b>\$ 8,264,894</b>	<b>\$ 14,021,685</b>	<b>\$ 14,118,245</b>	<b>\$ 14,955,502</b>		

*Prior to the 2015-17 biennium, the Forest Interface Division expenditures were included in the Water Fund's Fire Department.*

*For the 2015-17 biennium, the Forest Interface Division expenditures are included in the General Fund's Fire & Rescue Department.*

26. Improve public communications and community partnerships regarding public safety policies and best practices.
27. Reduce the risk of fire in the city and environs.
28. Provide Police, Fire, and other first responders with facilities and equipment that ensures their and the public's safety.

### Successes over the Past Biennium

- The department conducted second annual AIR (Ashland Is Ready) citizen emergency preparedness workshop with 400 attendees.
- Conducted the department's first strategic planning process.
- The department took delivery of two new Type-1 pumpers.
- Members completed public education in all K-5 classes.
- Firewise achieved 22 nationally recognized Firewise Communities by the end of FY2015. All 12 previous Firewise Communities from 2013 renewed in the program, and we added 10 more in 2014 and 2015. Ashland now leads the nation in Firewise Communities in a local jurisdiction.
- The Ashland Forest Resiliency Project secured \$1.2 million for work on the federal portion of the project as well as \$1 million to expand work onto adjacent private lands through the Joint Chief's Landscape Restoration program. This was the top award of 15 across the country.
- Over 1,000 acres of fuels reduction thinning and controlled burning was accomplished in the Ashland watershed and surrounding areas including City and Parks forestlands.
- The Firewise Commission became the Wildfire Mitigation Commission and began the process of updating the 2004 Community Wildfire Protection Plan.
- Ashland Fire & Rescue gave mutual aid to the Forest Service by extinguishing a lightning fire in the wa-

tershed during summer of 2014. This is the first time AF&R personnel responded on federal land in the City's watershed.

- A new trail was added to City forestlands, working in conjunction with the Ashland Woodlands and Trails Association and the Parks Department. The Forest Lands Commission gave approval to the new trail and for upgrades to the popular BTI bike trail.
- The department conducted 10 public CPR classes and one private class.
- AF&R completed its first Emergency Prepared Business training.
- The CERT division implemented City-wide EERT (employee emergency response team) training.
- Fire and Life Safety completed 650 inspections in both new and existing buildings.

### **Significant Issues in the Biennium Ahead**

Though Ashland's population remains relatively stable, the number of requests for response to the Fire Department is on schedule to top 3,700 in FY 2015. This represents a 20% increase over a 10-year period. Exacerbating this problem is the dramatic increase in hospital transfers from Asante Ashland Community Hospital to the other regional hospitals. This takes firefighter/paramedics out of service during the transfer time and degrades department staffing available for emergency responses. Moving to an 8/9 staffing profile in the 2013-15 biennium has helped, however it has significantly increased overtime costs and current staffing levels continue to fall short of what would be considered an appropriate level for Ashland's call volume.

The department will need to conduct entry level Firefighter, Engineer and Battalion Chief promotional examinations along with a Deputy Chief selection process.

### **Fiscal Issues and Conditions**

AF&R is primarily funded from the City's General Fund. The Water Fund transfers \$250,000 annually to support the Forest Resiliency Division. The department provides some revenue to the General Fund from ambulance transportation fees, plan checks, fire prevention inspections, and the cost recovery program. The department will need to replace its hydraulic rescue equipment and initiate replacement of its defibrillators this budget cycle. A large portion of operating costs has been supported by state and federal grants, particularly the assistance to firefighters grant program. There has, however, been a gradual, though steady, reduction in grant funding over the last several years, particularly with federal FEMA grants.

The payer profile is changing for ambulance transports. As the number of privately insured patients decreases, the amount of bad debt write-offs increases. Medicare and Medicaid patients currently represent 71% of our patients. Medicare reimburses us at a rate of 34.6% of amount billed and Medicaid is down to 28.0%.

Costs for ECSO, the regional dispatch center, continue to increase. Next year's contract will see a 4.9% increase. The cost-per-response for the dispatch center is over \$47.

The City was fortunate to identify \$2 million in funding for the Ashland Forest Resiliency Stewardship program. More than \$1 million was also acquired for treating fuels on private lands adjacent to critical federal lands.

### **New and Different in this Budget**

This is basically a status quo budget for Ashland Fire & Rescue. The Division Chief/EMS position is eliminated following the retirement of the incumbent and that position is replaced by a Deputy Chief/Operations position. This returns AF&R to the staffing structure it used many years ago. The Division Chief responsibilities will be mostly spread among existing staff, while the Deputy Chief will focus on operational issues that currently fall to the Fire Chief, thus allowing the Chief to focus on long-range and strategic planning issues. This structural change is expected to be cost-neutral in the coming biennium.

## ***Fire and Rescue Department - Fire Operations Division***

### **FIRE OPERATIONS DIVISION**

The Fire Operations division provides emergency response to fires, physical rescues, hazardous conditions, natural disasters, and general service requests. Fire Operations also provides public education as well as emergency management and preparedness services to the City. Fire suppression personnel participate in the business and residential fire prevention and life safety inspection program. Fire Operations manages the fire and rescue training delivered to department personnel. This division manages the City's mass notification system (Reverse 9-1-1), known as Citizen Alert, as well as the Smoke and Wildfire Hotline, and the 24-7 emergency 1700 am radio station.

### **Performance Management**

#### **Division Goals**

Provide an adequate level of staffing and resources to ensure a timely, appropriate, and adequate response to fire and other emergencies.

Support department personnel with proper training, equipment, and education opportunities to ensure response efficiency.

Improve the City's ability to respond to and manage large scale emergency and planned events through an efficient Emergency Operations Center and communication capabilities.

Improve the City's level of emergency preparedness.

#### **Division Performance Measures**

Respond to all emergencies in Ashland within an average of 5 minutes or less with sufficient resources and well trained personnel in a cost effective manner.

Reduce the number of line employee "call-backs" to 25 per month in FY 2015 and 20 per month in FY 2016.

Improve the "in-service" rate of the department's vehicle fleet within one year.

As part of a comprehensive training schedule conduct monthly shift training drills for strategic and tactical training. Offer position specific off-site training to each member annually.

Conduct one functional emergency management exercise per year. Deliver emergency preparedness training for citizens, employees and businesses each year.

Increase the number of citizens participating in safety education each year.

<b>Measure</b>	<i>Actual</i>		<i>Projected</i>		
	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
Measure #1 <i>Response Time</i>	6.18 minutes	6.3 minutes	6.4	6.45 minutes	6.10 minutes
Measure #2 <i>Call-Backs</i>	42	46	48	45	45
Measure #3 <i>Vehicle Out of Service</i>	154 days for 2 oldest pumpers	142 days for 2 oldest pumpers	28 days for 2 oldest pumpers	28 days for 2 oldest pumpers	38 days for 2 oldest pumpers
Measure #4 <i>Training</i>	6 mthly drills 15 off-site courses	14 mthly drills 21 off-site courses	12 mthly drills 20 off-site courses	14 mthly drills 21 off-site courses	36 mthly drills 30 off-site courses
Measure #5 <i>Emer. Mgt.</i>	Completed	Completed	Completed	1 EOC Drill 1 Air Event	1 EOC Drill 1 AIR Event
Measure #6 <i>Citizen Safety Education</i>	Not recorded	3958	4000	4100	4100

**Fire and Rescue Department—Fire Operations Division**

GENERAL FUND  
FIRE & RESCUE DEPARTMENT  
OPERATIONS DIVISION

Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 110							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 1,350,111	\$ 1,429,460	\$ 3,396,471	\$ 3,405,986	\$ 3,879,120		
520 Fringe Benefits	751,075	777,059	1,886,480	1,898,477	2,138,020		
<b>Total Personnel Services</b>	<b>2,101,186</b>	<b>2,206,519</b>	<b>5,282,951</b>	<b>5,304,463</b>	<b>6,017,140</b>		
<b>Materials and Services</b>							
601 Supplies	32,805	26,057	149,300	163,240	104,015		
602 Rental, Repair, Maintenance	323,151	310,154	698,726	646,477	752,818		
603 Communications	44,396	40,678	73,280	64,700	72,294		
604 Contractual Services	36,872	43,615	120,815	116,523	133,371		
605 Misc. Charges and Fees	255,013	255,025	523,590	523,626	567,370		
606 Other Purchased Services	16,240	14,723	50,136	41,795	50,750		
610 Programs	2,904	10,915	40,550	43,323	48,682		
<b>Total Materials and Services</b>	<b>711,381</b>	<b>701,167</b>	<b>1,656,397</b>	<b>1,599,684</b>	<b>1,729,300</b>		
	<b>\$ 2,812,567</b>	<b>\$ 2,907,686</b>	<b>\$ 6,939,348</b>	<b>\$ 6,904,147</b>	<b>\$ 7,746,440</b>		

## ***Fire and Rescue Department - Emergency Medical Services Division***

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### **EMERGENCY MEDICAL SERVICES DIVISION**

The Emergency Medical Services Division provides quality ambulance and customer service to the citizens of Ashland and surrounding area. The department's paramedic-level trained personnel provide quick-response Advanced Life Support to life-threatening trauma and medical emergencies. The division also provides non-emergent response to assist the public for non-life threatening incidents and prevention education to reduce the incidence of morbidity and mortality. The EMS division provides medical transportation to Jackson County Ambulance Service Area #3.

#### **Performance Management**

##### **Division Goals**

Provide emergency medical response within Ambulance Service Area (ASA) response time standards.  
Continue to implement new technology to improve efficiency and effectiveness through the use of mobile data terminals (MDTs) and mobile electronic report writing.  
Provide in-house training to meet current medical care standards and State of Oregon recertification requirements.  
Comply with all county and state ambulance service licensing requirements.  
Provide public education to reduce the incidence of injury leading to morbidity and mortality.

##### **Division Performance Measures**

Respond to all medical emergencies in Ashland with an average of 5 minutes or less 80% of the time.  
Maintain paramedic certification and competency of all line personnel through the department's annual training and skills development program with 40 hrs. or more of training.  
Coordinate with the county and pursue grant opportunities to improve community outreach programs for Child Safety Seat information and installation guidelines to safeguard children. Host one clinic and 50 installations annually.  
Deliver fall prevention and fire safety education to at least 50 seniors annually.

<b>Measure</b>	<i>Actual</i>		<i>Projected</i>		
	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
Measure #1 <i>Response Time</i>	49.86%	56.5%	56%	62.0%	80%
Measure #2 <i>Training</i>	48 hours	31 hours	32 hours	40 hours	40 hours
Measure #4 <i>CSS installations</i>	51 installations	28 installations	32 installations	35 installations	50 installations
Measure #5 <i>Senior education</i>	28 trained	0 trained	0 trained	50 trained	50 trained

**Fire and Rescue Department - Emergency Medical Services Division**

Description	GENERAL FUND FIRE & RESCUE DEPARTMENT EMERGENCY SERVICES DIVISION						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 110							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 1,084,261	\$ 1,167,169	\$ 2,418,665	\$ 2,518,211	\$ 2,651,482		
520 Fringe Benefits	613,699	653,284	1,406,420	1,423,987	1,451,120		
<b>Total Personnel Services</b>	<b>1,697,960</b>	<b>1,820,453</b>	<b>3,825,085</b>	<b>3,942,198</b>	<b>4,102,602</b>		
<b>Materials and Services</b>							
601 Supplies	9,213	7,134	26,186	24,165	24,354		
602 Rental, Repair, Maintenance	121,423	124,535	269,153	248,637	259,247		
603 Communications	77,120	16,104	67,519	48,347	63,312		
604 Contractual Services	215,651	224,355	474,816	471,490	497,690		
605 Misc. Charges and Fees	271,185	397,646	643,080	713,305	744,810		
606 Other Purchased Services	54,158	47,076	118,559	101,311	121,680		
610 Programs	25,330	86	400	1,279	800		
<b>Total Materials and Services</b>	<b>774,080</b>	<b>816,936</b>	<b>1,599,713</b>	<b>1,608,534</b>	<b>1,711,893</b>		
<b>Capital Outlay</b>							
703 Equipment	1,066	-	-	-	-		
<b>Total Capital Outlay</b>	<b>1,066</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
	<b>\$ 2,473,106</b>	<b>\$ 2,637,389</b>	<b>\$ 5,424,798</b>	<b>\$ 5,550,732</b>	<b>\$ 5,814,495</b>		

## ***Fire and Rescue Department - Fire and Life Safety Division***

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### **FIRE & LIFE SAFETY DIVISION**

The Fire & Life Safety Division provides services related to the education about and compliance with the Oregon Fire Code, fire-related provisions of the Ashland Municipal Code and nationally recognized safety practices. Public information and marketing the department are coordinated by this division. Fire & Life Safety provides fire plan review services, building and wildland fire inspections, fire code research, fire investigation, fire safety education, fire code compliance and consultation services to the community, conducts fire investigations for cause determination and provides training to department members on these topics. The Ashland Community Emergency Response Team is a part of this division and provides basic training courses two times each year to the public, an advanced training course to CERT members, and emergency preparedness information through monthly meetings, website, newsletter and 1700 AM messages. CERT manages the marketing and scheduling of the citizen CPR program. All members of the department participate in the delivery of the services provided by this division through inspections, instructional delivery of CERT, CPR and fire safety education and customer service.

### **Performance Management**

#### **Division Goals**

Complete annual fire inspections in target hazards and biennial fire inspections in the balance of all occupancies in the City of Ashland.

Continue to implement efficiency strategies to increase work productivity while improving customer service. This includes web page revision, the development of a procedures manual for FLS, and expand the use of the recently implemented electronic inspections.

Continue to provide public education program in K-5 grades.

Facilitate the implementation of disaster preparedness and tools within the business and school communities.

#### **Division Performance Measures**

Complete fire plans reviews within five days 90% of the time.

Initiate code violation complaints within five working days, and within 24 hours for immediate life safety hazards.

Complete 800 fire inspections per year.

Provide two CERT basic training classes annually.

Provide a hybrid model of the CERT basic training that fits the business model.

Deliver age appropriate disaster preparedness training to 5<sup>th</sup> grade classes.

<b>Measure</b>	<i>Actual</i>		<i>Projected</i>		
	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY2016</b>	<b>FY 2017</b>
Measure #1 <i>Plan Review</i>	48%	52%	60%	90%	90%
Measure #2 <i>Complaints</i>	65%	75%	80%	90%	90%
Measure #3 <i>Inspections</i>	400	485	575	800	800
Measure #4 <i>CERT</i>	2	2	2	2	2
Measure #5 <i>Business CERT</i>	1	1	1	1	1
Measure #6 <i>Disaster 5<sup>th</sup> Grade</i>	3	7	7	7	8

**Fire and Rescue Department - Fire and Life Safety Division**

Description	GENERAL FUND FIRE & RESCUE DEPARTMENT FIRE AND LIFE SAFETY DIVISION						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 110							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 96,273	\$ 144,637	\$ 404,170	\$ 374,693	\$ 446,234		
520 Fringe Benefits	47,121	70,623	239,860	213,427	263,700		
<b>Total Personnel Services</b>	<b>143,394</b>	<b>215,260</b>	<b>644,030</b>	<b>588,120</b>	<b>709,934</b>		
<b>Materials and Services</b>							
601 Supplies	2,792	3,961	19,039	19,039	21,231		
602 Rental, Repair, Maintenance	6,250	6,844	12,500	16,094	23,130		
603 Communications	274	288	16,526	19,005	19,715		
604 Contractual Services	2,304	1,451	-	4,745	-		
605 Misc. Charges and Fees	-	2,838	5,736	5,850	6,162		
606 Other Purchased Services	2,443	1,872	7,881	14,339	18,423		
610 Programs	967	27,220	64,562	154,488	70,601		
<b>Total Materials and Services</b>	<b>15,030</b>	<b>44,474</b>	<b>126,244</b>	<b>233,560</b>	<b>159,262</b>		
	<b>\$ 158,424</b>	<b>\$ 259,734</b>	<b>\$ 770,274</b>	<b>\$ 821,680</b>	<b>\$ 869,196</b>		

## ***Fire and Rescue Department - Forest Interface Division***

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### **FOREST DIVISION**

The Forest Division, funded by a transfer from the Water Fund and managed by Ashland Fire & Rescue, provides community wildfire prevention and protection, including ongoing work in the Ashland Watershed to protect the City's water supply and homes from the effects of severe wildfire. Programs and activities in this division include the Firewise Communities recognition program, the Fire Adapted Communities framework, the Ashland Forest Resiliency Project, City forestlands stewardship, wildfire response planning and training, wildfire prevention and watershed patrol, and community education and outreach. The Division also supports grant writing and administration for related projects and coordination of the Ashland Forest Lands Commission and the Wildfire Mitigation Commission.

#### **Performance Management**

##### **Division Goals**

Seek funding to complete the initial phase of the AFR project  
Continue to grow and maintain the Firewise Communities program.  
Develop and implement the Fire Adapted Communities program of work  
Improve the City's level of wildfire preparedness.  
Work with user groups and the Parks department to create and manage the City's trail system in forested areas.  
Continue community engagement and education opportunities in forest stewardship.  
Prevent fire starts through citizen education, regulations and enforcement actions.

##### **Division Performance Measures**

Complete first phase of AFR Project work on the current 7,600 acre footprint by end of calendar year 2017 while maintaining work completed over past 4 years primarily through the use of prescribed fire. Staff will continue to work with the Mayor and partners to find funding to reach project completion.  
Support implementation of the Ashland Forest All-lands Restoration (AFAR) project through staff time and commission involvement. This is the private lands component that was recently added to the AFR project through a \$1 million award from the Natural Resource Conservation Service.  
Work with the existing Firewise communities to maintain certification of 22 communities and certify at least 2-3 new communities each year.  
Maintain the public outreach component of the Ashland Forest Resiliency project to improve the public's awareness of the importance of forest and watershed values. Outreach will continue via the project and City websites, City Source, Facebook, community events, email, news media and education in schools.  
Complete the Ashland Forest Plan update in the 2016-2017 biennium, including public outreach and input.  
Expand the broad based Fire Adapted Communities program during the biennium through adoption of the new Wildfire Hazard Zone, rewrite of the Community Wildfire Protection Plan (CWPP), implementing the Ready, Set, Go! evacuation program, additional Firewise Communities, fuels reduction and the annual city-wide Firewise cleanup day.

**Fire and Rescue Department - Forest Interface Division**

Measure	Actual		Projected		
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Measure #1 <i>AFR Project First Phase and Maintenance</i>	1800 acres	3000 acres	3600 acres	4600 acres	6000 acres
Measure #2 <i>Implement AFAR Project</i>	NA	NA	Outreach Starting	300 acres	500 acres
Measure #3 <i>Maintain and Expand Firewise Communities</i>	8	12	22	25	28
Measure #4 <i>AFR Project Public Outreach</i>	23 events	18 events	17 events	18 events	16 events
Measure #5 <i>Ashland Forest Plan Update</i>	Initiated	In progress	In progress	Complete	--
Measure #6 <i>Fire Adapted Communities Implementation</i>	Program Evaluation	AF&R actively adopting FAC	CWPP update, FAC projects in progress	Projects in progress	Projects in progress

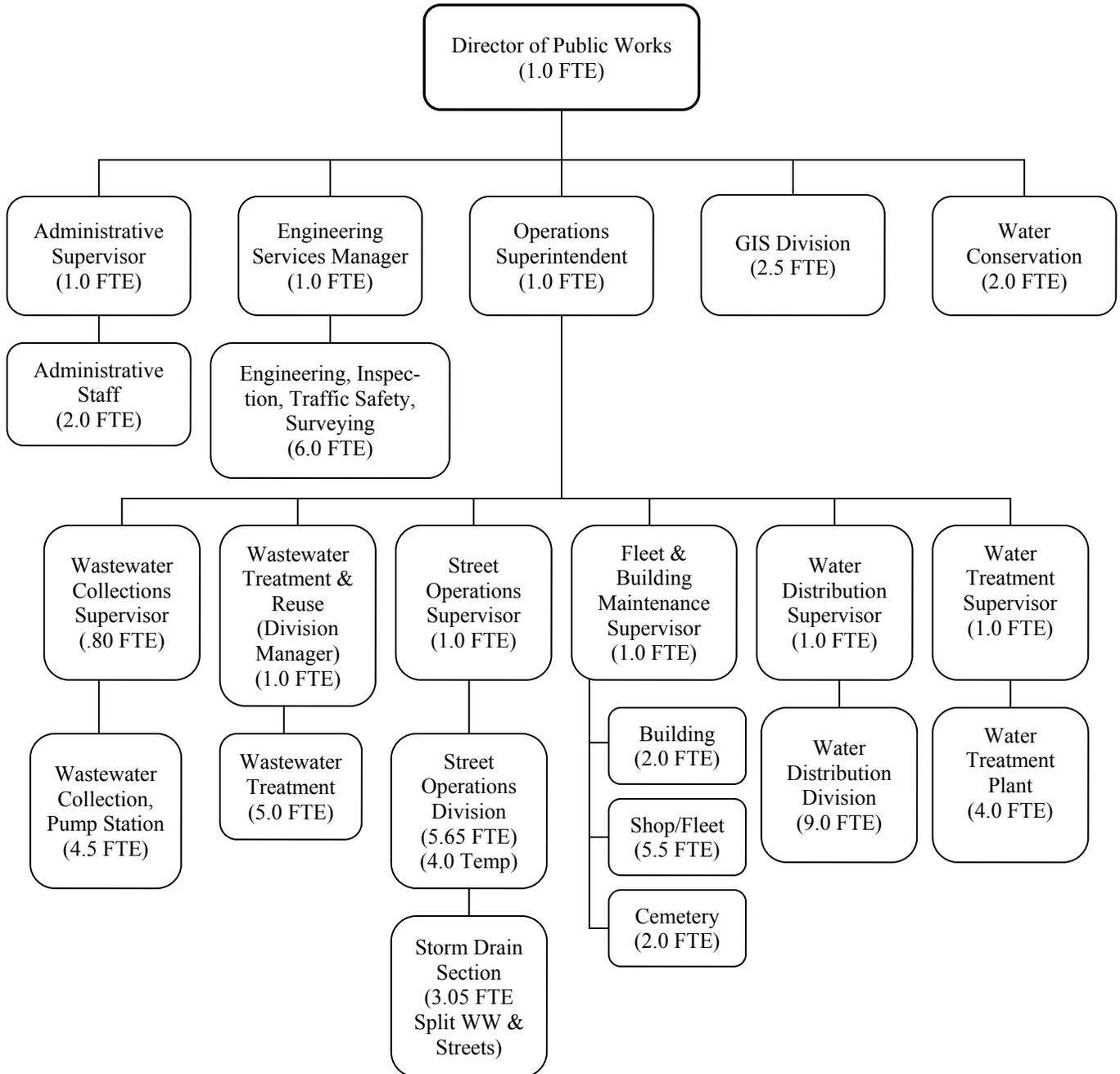
GENERAL FUND  
FIRE & RESCUE DEPARTMENT  
FOREST INTERFACE DIVISION

Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 670							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 151,035	\$ 146,031	\$ 183,607	\$ 193,054	\$ 204,460		
520 Fringe Benefits	65,010	68,379	142,890	105,937	111,610		
<b>Total Personnel Services</b>	<b>216,045</b>	<b>214,410</b>	<b>326,497</b>	<b>298,991</b>	<b>316,070</b>		
<b>Materials and Services</b>							
604 Contractual Services	268,098	2,243,767	549,048	533,946	200,981		
606 Other Purchased Services	1,326	1,649	9,660	8,412	6,178		
610 Programs	259	259	2,060	337	2,142		
<b>Total Materials and Services</b>	<b>269,683</b>	<b>2,245,675</b>	<b>560,768</b>	<b>542,695</b>	<b>209,301</b>		
	<b>\$ 485,728</b>	<b>\$ 2,460,085</b>	<b>\$ 887,265</b>	<b>\$ 841,686</b>	<b>\$ 525,371</b>		

*Prior to the 2015-17 biennium, the Forest Interface Division expenditures were included in the Water Fund.  
For the 2015-17 biennium, the Forest Interface Division expenditures are included in the General Fund.*



# Public Works Department 67.0 FTE



## Public Works Department

Position Profile	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2015-17 Proposed
<b>Support and Engineering Divisions</b>				
Director of Public Works	1.00	1.00	1.00	1.00
Operations Superintendent	1.00	1.00	1.00	1.00
Engineering Services Manager	1.00	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00	1.00
GIS Specialist	1.50	1.50	1.50	1.50
Administrative Supervisor	1.00	1.00	1.00	1.00
Conservation Analyst*	-	-	1.00	2.00
Administrative Staff	1.00	1.00	2.00	2.00
Engineering Tech II	1.00	2.00	2.00	1.00
Assistant Engineer	1.00	1.00	1.00	1.00
Senior Engineer	1.00	1.00	1.00	1.00
Senior Project Manager	-	-	-	1.00
Public Works Project Manager	1.00	1.00	1.00	2.00
Office Assistant II	1.00	1.00	1.00	-
<b>Cemetery Division</b>				
Supervisor	0.20	0.20	0.20	0.20
Cemetery Sexton	1.00	1.00	1.00	1.00
Utility Worker II	1.00	1.00	1.00	1.00
<b>Maintenance Division</b>				
Supervisor	0.80	0.80	0.80	0.80
Office Assistant I	0.50	0.50	0.50	0.50
Utility Technician	1.00	1.00	1.00	1.00
Utility Worker I	1.00	1.00	1.00	1.00
Mechanic	4.00	4.00	4.00	5.00
Temporary Mechanic	0.50	-	-	-
<b>Street Division</b>				
Supervisor	1.20	1.20	1.20	1.20
Utility Technician	1.00	1.00	1.00	1.00
Senior Utility Worker	5.50	5.50	5.50	5.50
Utility Worker II	2.00	2.00	2.00	2.00
Utility Worker - Temp	1.00	2.00	2.00	2.50
<b>Water Division</b>				
Supervisor	2.00	2.00	2.00	2.00
Treatment Plant Operator	3.00	3.00	3.00	3.00
Utility Technician	3.00	3.00	3.00	3.00
Senior Utility Worker	3.00	3.00	3.00	3.00
Utility Worker II	1.00	1.00	1.00	1.00
Utility Worker I*				
Meter Reader/Repair	1.80	1.80	2.00	2.00
Building Inspector	0.20	-	-	-
Temporary Operator	0.50	0.50	0.50	1.00
<b>Wastewater Division</b>				
Supervisor	0.80	0.80	0.80	0.80
Treatment Plant Operator	3.00	3.00	3.00	3.00
Utility Technician	1.00	1.00	1.00	1.00
Senior Utility Worker	2.50	2.50	2.50	2.50
Utility Worker II	2.00	2.00	2.00	3.00
Utility Worker I	1.00	1.00	1.00	2.00
Temporary Operator	-	0.50	0.50	0.50
	<b>58.00</b>	<b>59.80</b>	<b>62.00</b>	<b>67.00</b>

\* One new position and one new FTE transferred from Administration to Public Works

## **DEPARTMENT OVERVIEW**

The Public Works Department directly touches the lives of virtually every citizen of Ashland. Whether they turn on a tap for clean water, flush a toilet or drive, ride or walk on a public thoroughfare, Public Works has had a hand in the maintenance, management and improvement of local infrastructure. Even citizens who don't own a car are dependent on a well-maintained street system for the movement of goods and services upon which our lives depend in modern society, and secure, dependable water and waste water systems are the linchpins of many of the City's most important businesses.

The department strives to provide safe and reliable services including; treatment and delivery of potable water; collection and treatment of wastewater; collection and treatment of storm water; and improvements to a multi-modal transportation system. In addition, the Public Works Department maintains the City's three historic cemeteries and oversees the operation of the Ashland Municipal Airport.

The Public Works Department is the largest City department and is comprised of five divisions: Administration & Engineering, Facilities Maintenance, Water, Wastewater, and Streets. The department employs 63 full-time equivalent (FTE) and 4 temporary FTE employees who are responsible for regulatory compliance, utility rates and fees, long range planning, and construction and maintenance of the City's public infrastructure.

### **Council Goals Supported**

The Public Works Department supports the following Council goals:

#### **Organization**

- 4. Evaluate real property and facility assets to strategically support city mission and goals.
- 4.3 Examine City Hall replacement and other facility needs.

#### **Environment**

- 10. Support local micro-agriculture and food production
- 10.1.a Encourage the development of community gardens, farmer's markets, truck gardens and infrastructure.
- 13. Develop and support land use and transportation policies to achieve sustainable development
- 13.3 Support alternative transportation choices

#### **Energy and Infrastructure**

- 21. Be proactive in using best practices in infrastructure management and modernization
- 21.3 Re-examine and review master plans and SDCs on a regular basis

The Public Works Department supports the following Administrative goals:

#### **Quality of Life Municipal Services**

##### **Public Safety**

- 27. Reduce the risk of fire in the city and environs.
- 27.5 Implement weed abatement program and complete the weed abatement program in the City by the end of September each year

## Public Works Department

Description	PUBLIC WORKS DEPARTMENT						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
<b>Department Total Resources</b>							
Taxes	\$ 2,187,150	\$ 2,355,134	\$ 4,441,500	\$ 4,960,523	\$ 5,454,360		
Intergovernmental Revenue	2,143,123	1,951,797	4,155,666	2,460,600	7,422,136		
Charges for Services	14,287,247	14,797,732	31,675,079	31,415,151	35,803,700		
Assessments	43,542	41,048	20,000	119,483	120,000		
Interest	120,288	92,580	157,000	200,332	175,900		
Miscellaneous Revenues	55,289	682,570	377,000	511,347	586,100		
Loan Proceeds	3,060,434	6,480,830	9,488,000	3,410,630	23,281,321		
Interfund Loans	408,000	427,000	169,000	169,000	106,000		
Transfer In	4,805	4,826	10,600	9,229	356,800		
Subtotal	22,309,878	26,833,517	50,493,845	43,256,295	73,306,317		
Resources (over) under requirements	(3,217,332)	(4,806,092)	3,374,610	2,824,066	10,124,737		
	<b>\$ 19,092,546</b>	<b>\$ 22,027,425</b>	<b>\$ 53,868,455</b>	<b>\$ 46,080,361</b>	<b>\$ 83,431,054</b>		
<b>Department Total By Function</b>							
Personnel Services	\$ 4,996,026	\$ 5,160,410	\$ 11,717,326	\$ 11,765,432	\$ 13,637,690		
Materials and Services	7,704,162	7,873,617	17,399,227	17,367,787	22,165,118		
Capital Outlay	4,070,435	6,887,438	19,818,748	11,701,819	43,090,810		
Debt Service	2,321,923	2,105,960	4,933,154	5,245,323	4,537,436		
	<b>\$ 19,092,546</b>	<b>\$ 22,027,425</b>	<b>\$ 53,868,455</b>	<b>\$ 46,080,361</b>	<b>\$ 83,431,054</b>		
<b>Department Total By Fund</b>							
General Fund	\$ 337,724	\$ 282,275	\$ 704,551	\$ 657,896	\$ 755,365		
Street Fund	3,586,622	3,868,291	9,771,220	6,783,275	18,027,734		
Airport Fund	89,271	111,076	285,382	260,559	578,015		
Capital Improvement Fund	1,725,510	3,975,987	2,406,460	2,406,464	2,920,650		
Water Fund	4,351,006	4,232,873	15,560,715	14,971,253	30,912,940		
Wastewater Fund	5,845,136	6,595,464	16,610,247	12,546,651	22,462,168		
Central Services Fund	1,385,000	1,440,649	3,362,420	3,343,169	3,621,822		
Equipment Fund	1,772,277	1,520,810	5,167,460	5,111,094	3,852,360		
	<b>\$ 19,092,546</b>	<b>\$ 22,027,425</b>	<b>\$ 53,868,455</b>	<b>\$ 46,080,361</b>	<b>\$ 83,131,054</b>		

28. Provide Police, Fire, and other first responders with facilities and equipment that ensures their and the public's safety.

### Municipal Infrastructure

29. Promote conservation as a long-term strategy to protect the environment and public utility needs.
30. Deliver timely life-cycle capital improvements
31. Maintain existing infrastructure and plan for future improvements to meet regulatory requirements and minimum life-cycle costs
32. Implement recommendations of adopted master and capital plans

### Administration and Governance

47. Support and develop staff knowledge, skills and abilities to provide exceptional public service

48. Foster teamwork across City Departments and programs
50. Develop a fee/rate structure that is consistent with adopted master plans and studies

### **Successes Over the Past Biennium**

#### *Administration and Engineering*

- Constructed the TAP emergency pipeline project in five months.
- Secured a low-interest loan for construction of the TAP pipeline.
- Secured a \$1.5 million grant for construction of the Nevada St. bridge connection.
- Secured a low-interest loan for piping the Talent Irrigation Canal.
- Secured a low-interest loan for construction of a new wastewater treatment plant oxidation ditch.
- Secured a \$541,000 grant for the construction of a sidewalk along Hersey St.
- Managed security improvements at the Water Treatment Plant.
- Complied with Federal Energy Regulatory Commission (FERC) requirements for Hosler Dam.

#### *Facilities Maintenance Division*

- Implemented a new database program that tracks burial site location and identification information. (This information is available to the public.)
- Provided timely, ongoing repair and maintenance of the aging cemetery infrastructure.
- Completed the annual weed abatement program resulting in fire hazard reduction.
- Maintained City-owned vehicles and equipment fleet in accordance with recommended maintenance and replacement strategies.
- Installed a new Cartograph (Ashland Public Works and Parks and Recreation asset management program) module to track vehicle maintenance repairs, vehicle history analysis, fuel usage and service schedules. (This program uses data to determine efficient repair and replacement schedules.)
- Rebuilt front counter area of Utility Billing in City Hall.
- Project management, including bidding and construction oversight of Plaza kiosk remodel.
- Implemented and trained the Parks and Recreation Department on use of new identification and access control cards.
- Electric Department remodel of the Nevada St. substation.
- Security improvements to the Municipal Court front counter area.

#### *Water Division*

- Ashland Water Division received “Outstanding Performer” status from the Oregon Health Authority in its 2014 Sanitary Survey.
- Provided ongoing construction support for TAP intertie and assisted in operational startup.
- Maintained state required cross connection and backflow program.
- Complied with all state and federal water quality regulations.
- Pumped over 245 million gallons of additional water supply for treatment from TID.
- Removed sediment from behind two small dams on the East and West Forks of Ashland Creek.
- Implemented recommendations of disinfection by product study.
- Produced 951 million gallons of drinking water in 2014.
- Implemented the lawn replacement program (90 applicants in 10 months). The average water reduction

## ***Public Works Department***

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per application was approximately 10,000 to 15,000 gallons per summer.

- As a result of water conservation programs water consumption was reduced by approximately 7 million gallons per year.
- Outreach and education to the community regarding the 2014 drought reduced citywide water use by 30% during the summer months.
- Responded to 848 customer calls, 386 of which were after hours.
- Completed 15 water mainline repairs.
- Completed 62 service line repairs.
- Installed 25 new water services.
- Inspected and maintained 1263 fire hydrants.

### ***Wastewater Division***

- Cleaned 1.2 million feet of sewer mainline.
- Inspected 118,399 feet of sewer mainline using the CCTV camera system.
- Root foamed 92,833 feet of sewer mainline.
- Completed 49 sewer mainline repairs.
- Replaced 3,366 feet of sewer mainline.
- Treated 904 million gallons of wastewater.
- Hauled 3,579 tons of solids to the landfill.
- Performed 1,550 lab tests for National Pollutant Discharge Elimination System (NPDES) with 100% compliance.

### ***Street Division***

- Completed substantial base repair and asphalt patching of East Main St. and Granite St.
- Replaced collapsed storm drain on Dewey St.
- Placed grindings on Almond St. intersections.
- Repaired the multi use path along Siskiyou Blvd.
- Removed the Chautauqua Square fountain.
- Cleaned the storm water sediment ponds as required by NPDES permit.
- Created a bicycle boulevard on Orange Ave. and Faith Ave.
- Replaced deteriorated section of storm drain at 299 Hersey St.
- Repaired large area of damaged pavement caused by broken water main on Park St.

### ***Airport***

- Completed taxi lane extension and safety improvement project.
- Replaced old Fixed Base Operator hangar door with a new clamshell door.

## **Significant Issues in the Biennium Ahead**

### ***Administration and Engineering Division***

In the biennium ahead, Public Works will continue to work on capital projects recommended in the adopted Transportation Systems, Water and Wastewater Master Plans. The goal is to complete all required projects on time and within approved budgets. Engineering places an emphasis on all capital and maintenance projects that have a regulatory requirement component.

Engineering will go through the process of renewing its NPDES wastewater effluent permit with the Department of Environmental Quality (DEQ). The permit renewal will involve continuation of the outfall relocation study project. This project will define the parameters required to relocate the current outfall from Ashland Creek to Bear Creek in order to meet water quality standards developed by the Environmental Protection Agency (EPA). The City will also be required to generate a timeline of improvements necessary to satisfy the permit's requirements including temperature reduction of the effluent and removal of copper.

Engineering staff will also be challenged with delivering a new water treatment plant and storage reservoir as outlined in the Water Master Plan. These two technical projects will require intense project management and overview. Engineering and Administration staff will continue to apply for grants and low interest funding for these and all capital improvement projects.

Three studies started in the previous biennium are projected to be completed in the current biennium. They include a parking and transportation study of the downtown area as recommended in the 2013 adopted Transportation System Plan (TSP). The second is a cost of service study in the water fund that will allow staff to analyze impacts of proposed water billing tiers to encourage additional water conservation. In addition, the study will determine if the city is billing customers equitably. Third, a street utility fee rate study will look at whether the program has sufficient revenue to complete timely street preservation projects.

The Airport will update its master plan as required by the Federal Aviation Administration (FAA). The required Airport Improvement Project grant matches have been increased from five to ten percent for all future projects and this will require appropriate fiscal management within the Airport fund. The City will continue to seek grants that will assist in covering the additional matching costs required by the FAA.

#### Facilities Maintenance Division

A facilities energy audit prioritized energy related improvement projects for City facilities. The proposed budget only includes funds to implement a portion of the identified projects.

The three cemeteries require a significant amount of potable water for irrigation. The Ashland Cemetery is in close proximity of the Talent Irrigation District (TID) water and as such the irrigation system at the Ashland Cemetery will be retrofitted to use TID water for ongoing irrigation. This will require improvements to the TID delivery system in order to deliver TID water to the cemetery.

#### Water Division

The Water Division will continue to construct capital projects as outlined in the adopted master plan, however large-scale capital projects (new water treatment plant and Crowson II reservoir) will strain limited staff resources in the Engineering and Water divisions. Continued drought conditions will hamper water supplies and potentially reduce forecasted revenues.

Water regulations are fluid and subject to constant change. This type of fluctuation requires constant plant adjustments and potential water plant upgrades that may not have been anticipated in the current master plan or biennium budget.

Continual operation, maintenance and repairs to an aging water treatment and distribution system are expensive and challenging.

## ***Public Works Department***

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### ***Wastewater Division***

As with the Water Division, this division will continue working on capital improvement projects recommended by the adopted Sanitary Sewer Master Plan, including the new effluent outfall relocation, Bear Creek shading (to meet temperature reduction requirements), a new oxidation ditch and wastewater collection system (pipeline) replacement projects.

Recent EPA regulatory requirements developed to meet the Clean Water Act create a zero-tolerance policy for any sanitary sewer spills or wastewater treatment violations. Therefore, it is more important than ever that our routine sanitary sewer maintenance programs and wastewater treatment processes are adequately funded to ensure compliance.

A continuing regulatory requirement for cities the size of Ashland is the implementation of a Fats, Oils and Grease (FOG) program. A FOG program is essentially a preventive maintenance program wherein staff verifies that local commercial businesses handling fats, oils or grease have the proper controls in place to prevent contaminants from entering the sanitary sewer system.

It is also important that staff continue to install portable flow meters throughout the sewer collection system to identify and repair infill and infiltration locations to ensure that sewage flows do not exceed the capacity of the treatment plant.

### ***Street Division***

The Street Division's core focus continues to be maintenance and preservation of the existing City street system. Unfortunately, pavement preservation needs continue to exceed the division's level of available funding. A street user fee study is currently underway and will outline revenue shortfalls in relation to the Pavement Condition Index goal of 50 for the entire street network.

## **Fiscal Issues and Conditions**

### ***Administration and Engineering***

With the exception of the Airport, revenues for this fund are generated through Central Service Fund charges. Under a change in the methodology for determining these charges, 100% of the charges for Administration and Engineering are now assessed to the Public Works and Electric Departments. This results in a slightly higher-than-average increase in Central Service charges to the department's operating divisions, although it mitigates Central Service charges in other departments that are not direct consumers of Engineering services. Airport fund revenues are generated through hangar leases and rentals, overnight and monthly tie-down fees and a fuel flowage charge down. It is important to note the Airport Commission recommends rate increases yearly to the City Council for approval. The long term ground leases are adjusted automatically by the consumer price index. The rate increases are intended to assist the airport in creating and maintaining financial self sufficiency.

### ***Facilities Maintenance Division***

Facility Maintenance revenues are generated through internal service charges, grants, and general obligation bonds.

Fleet Maintenance and Acquisition revenues are generated through internal service charges.

Cemetery Maintenance revenues are primarily General Fund and also receives limited funds from the cemetery

trust fund. A rate analysis is recommended to determine the appropriateness of cemetery charges, the use of the trust fund and the level of General Fund subsidy. Unless the trust fund covenant can be amended, long term revenues for this budget will continue to come from the General Fund. Staff continues to evaluate funding sources, including the trust fund, for maintenance related activities, specifically conversion of the irrigation system from potable to TID water.

Water Division

Revenues for this program are generated from water rates, grants, loans and System Development Charges. If drought conditions continue, long-term financial projections may need to be adjusted. To that end, this budget includes a water master plan update, including financials. The biennium revenue forecast includes a 10% year one and 8% year two rate increase as recommended in the Water Master Plan. Significant expenditure impacts include Talent Ashland Phoenix (TAP), lawn replacement program, infrastructure, new water treatment plant and Crowson II reservoir.

Wastewater Division

Revenues for this program are generated from sewer rates, food and beverage tax, grants, loans and SDCs. The biennium revenue forecast includes two annual 10% rate increases as recommended in the Sanitary Sewer Master Plan. Significant expenditures include construction of an oxidation ditch, outfall relocation, shading and collection system improvements.

Street Division

The Street Division's primary sources of revenue are street user fees, state gas tax, loans, transportation SDCs, state and federal grants, storm water user fees and stormwater SDCs. Funding levels for the Street Division are well below levels needed to maintain a PCI of 50 or greater. However a street user fee study is underway that will include an analysis of the financial gap and suggest corrective measures that may include potential increases to the street user fee.

**New and Different in this Budget**

Water Division

A new water treatment plant operator will be hired and trained in preparation for staffing the future 2.5 mgd water treatment plant. During seasonal use both plants will be operated and staffed requiring coordination between treatment plant operators. This budget proposes a new water conservation assistant position. In the past, water conservation has employed temporary staff during the peak summer months. A portion of a management analyst in Administration that had previously been budgeted in the Water Fund has been removed from that fund. In combination with the funds previously budgeted for temporary help, this provides sufficient funding for this new FTE position. This assistant will provide additional support in maintaining current water conservation programs and help in implementing new programs. The currently adopted Water Master Plan will be updated in the biennium in order to evaluate assumptions previously made.

Wastewater Division

The Waste Water Collections Division will replace a position left vacant three years ago when the position of Collections Supervisor was created. Creating the supervisor position and refilling the position left vacant with the promotion of the supervisor are direct recommendations from the adopted sewer master plan. The addition of a crew member will allow the division to focus more attention on repair projects that have been delayed due to staff availability. In addition to conducting more repairs, more time will be available to conduct CCTV inspections of the collections system. The division took delivery of a new camera inspection system late in 2014; full utilization

## ***Public Works Department***

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of this valuable tool will be possible with the additional staff. The increase in available staff hours will also allow the division to increase the effectiveness of its root foaming program. Invasive roots can cause significant damage and unacceptable backups within the collections system, expanding the current foaming program will greatly reduce the potential for root caused problems to develop. The currently adopted Wastewater Master Plan will be updated in the biennium in order to evaluate assumptions previously made.

### ***Street Division***

This proposed budget includes four additional temporary employees to allow the division to complete more striping, crack sealing and base repair to support the departmental goal of maintaining a street network pavement condition index (PCI) of 50% or greater. This budget also includes funds for a water conservation project that will replace grass with artificial turf as a pilot project at the island located between North Main and Lithia Way at Helman and Church Streets. This pilot project has the potential of dramatically reducing summer irrigation and maintenance costs, which are borne by the Street Fund. If successful, this pilot project could be expanded to include the medians along Siskiyou Blvd., which could substantially reduce the amount of money spent on boulevard maintenance.

### ***Facilities Division***

A new project manager will allow for the timely completion of major facility capital projects. This new project manager will support the Council goal for development of a long term plan for City Hall. The position is funded by a small increase in internal service charges. This budget also proposes a new position in Fleet Maintenance for a Lube Technician. This individual can handle the many jobs in the shop that do not require mechanic skills and certifications, but which currently are a drain on the mechanics' time and which create often lengthy wait times for vehicle and equipment repairs. Note that after the City and Parks shops merged into a single operation, a mechanic position was eliminated. This restores that eliminated position, but at a lower cost and skill level.

### ***Engineering and Administration Division***

Engineering will provide appropriate training to the new facility project manager on public procurement and project management processes. Engineering will begin work on a new phase of emergency preparedness plans for Public Works first responders including, creating agreements with public and private entities for resources during an emergency.

**FACILITIES MAINTENANCE/CEMETERY/FLEET MAINTENANCE & ACQUISITION DIVISIONS**

The Facilities Maintenance Division is responsible for the day-to-day maintenance and long-term planning needs for City facilities, fleet maintenance and acquisitions, and the cemeteries. In addition, the division is responsible for planning and contracting services to deliver the departmental safety program on a monthly basis.

This division encompasses three programs: facilities maintenance, fleet maintenance and acquisition, and cemeteries.

- The Facilities Maintenance section of the division employs 3.3 FTEs who are responsible for maintenance, improvements, utility service coordination and janitorial services for the nearly 100 City-owned buildings. This includes all major buildings such as City Hall, Community Development and Engineering, Fire Stations, Police Station, Council Chambers, The Grove, Ashland Senior Center, Pioneer Hall, Butler Band shell in Lithia Park, Ashland Municipal Airport, and the information kiosk on the Plaza.
- The Fleet Maintenance & Acquisition program manages a City fleet that includes 199 vehicles, of which 104 are light duty vehicles, 48 are heavy duty or special use vehicles and 47 are pieces of heavy equipment. This program ensures the fleet is always safe, operational and well maintained. The program also is responsible for acquiring new and replacement vehicles and equipment. This program is also responsible for managing the overall fleet purchasing strategy for new vehicles or replacement vehicles (based on use, age and safety requirements).
- The Cemetery program operates and maintains the three cemeteries that are an important part of Ashland's heritage and community history. All three cemeteries, Ashland Cemetery (1880), Mountain View Cemetery (1904), and Hargadine Cemetery (1868), are listed on the National Registry of Historic Places. The combined cemetery land totals 19.48 acres with more than 13,000 burial sites. This program employs 2.2 FTEs to maintain the grounds, sell plots and headstones, conduct interments, and provide other services as needed. Staff is also responsible for the storage and retrieval of all archived records for the City of Ashland.

Given the number of employees and general public who use City facilities, staff's primary focus is providing a healthy, safe environment for those who use the facilities on a day-to-day basis. In addition, staff is responsible for the security of all City buildings and property.

**Performance Management**

**Facilities Maintenance**

Facilities Objectives: The Facilities Maintenance Division will continue to prioritize and complete energy audit projects based on high energy consumption levels. An additional priority is maintaining existing City facility infrastructure for safety, efficiency, cleanliness, meet regulatory requirements (ADA access/mobility requirements) and minimize life-cycle costs.

Performance Measure #1: Percentage of facilities with reduced energy use due to implementation of prioritized projects.

## **Public Works Department - Facilities Maintenance Division**

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Performance Measure #2: Percent of public facilities that meet these standards.

<b>Measure</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY16 Target</b>	<b>FY17 Target</b>
<b>Measure #1</b>	N/A	25%	50%	55%	60%	70%
<b>Measure #2</b>	100%	100%	100%	100%	100%	100%

### **Performance Management**

#### **Cemeteries**

Cemetery Objectives: As an ongoing water conservation effort, the Cemetery Division plans to systematically upgrade irrigation system to accept TID in the future.

Performance Measure #1: Percent of irrigation flows using potable water that are less than 372,000 gallons per acre during irrigation season.

<b>Measure</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY16 Target</b>	<b>FY17 Target</b>
<b>Measure #1</b>	100%	100%	100%	100%	100%	100%

### **Performance Management**

#### **Fleet Maintenance**

Fleet Objectives: Provide modern, fully equipped vehicles and appropriate equipment maintenance for all city public safety first responders and functions.

Performance Measure #1: Maintain all emergency service and first responders' vehicles/equipment at operational level of readiness.

<b>Measure</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY16 Target</b>	<b>FY17 Target</b>
<b>Measure #1</b>	80%	80%	100%	100%

**Public Works Department - Facilities Maintenance Division**

GENERAL FUND

PUBLIC WORKS DEPARTMENT

CEMETERY DIVISION

Description	FY 2011-12	FY 2012-13	BN 2013-15	BN 2013-15	BN 2015-17	BN 2015-17	BN 2015-17
	Actual	Actual	Amended	Estimated	Proposed	Approved	Adopted
Fund# 110							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 133,281	\$ 106,384	\$ 268,836	\$ 240,842	\$ 254,710		
520 Fringe Benefits	68,198	53,680	139,630	141,624	169,760		
<b>Total Personnel Services</b>	<b>201,479</b>	<b>160,064</b>	<b>408,466</b>	<b>382,466</b>	<b>424,470</b>		
<b>Materials and Services</b>							
601 Supplies	27,813	16,687	43,700	37,249	44,900		
602 Rental, Repair, Maintenance	56,890	53,498	132,865	131,963	154,490		
603 Communications	1,047	929	2,450	2,173	2,725		
604 Contractual Services	-	-	-	-	-		
605 Misc. Charges and Fees	49,300	49,833	101,170	101,478	109,605		
606 Other Purchased Services	1,195	1,264	3,900	2,567	4,175		
<b>Total Materials and Services</b>	<b>136,245</b>	<b>122,211</b>	<b>284,085</b>	<b>275,430</b>	<b>315,895</b>		
<b>Capital Outlay</b>							
703 Equipment	-	-	12,000	-	15,000		
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>12,000</b>	<b>-</b>	<b>15,000</b>		
	<b>\$ 337,724</b>	<b>\$ 282,275</b>	<b>\$ 704,551</b>	<b>\$ 657,896</b>	<b>\$ 755,365</b>		

CAPITAL IMPROVEMENT FUND

PUBLIC WORKS DEPARTMENT

MAINTENANCE - PROPERTY DIVISION

Description	FY 2011-12	FY 2012-13	BN 2013-15	BN 2013-15	BN 2015-17	BN 2015-17	BN 2015-17
	Actual	Actual	Amended	Estimated	Proposed	Approved	Adopted
Fund# 410							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 124,108	\$ 124,290	\$ 258,900	\$ 280,174	\$ 400,820		
520 Fringe Benefits	71,520	72,311	166,990	168,922	261,970		
<b>Total Personnel Services</b>	<b>195,628</b>	<b>196,601</b>	<b>425,890</b>	<b>449,096</b>	<b>662,790</b>		
<b>Materials and Services</b>							
601 Supplies	4,182	9,342	9,850	12,540	11,250		
602 Rental, Repair, Maintenance	331,880	339,695	684,100	745,974	765,740		
603 Communications	2,535	4,092	5,720	8,498	6,920		
604 Contractual Services	56,459	7,387	52,400	51,183	52,400		
605 Misc. Charges and Fees	4,305	4,250	31,900	27,981	34,050		
606 Other Purchased Services	1,368	2,069	1,600	765	1,600		
610 Programs	27,377	26,488	60,000	52,309	75,900		
<b>Total Materials and Services</b>	<b>428,106</b>	<b>393,323</b>	<b>845,570</b>	<b>899,250</b>	<b>947,860</b>		
<b>Capital Outlay</b>							
701 Land	8,460	3,330	-	-	-		
704 Improvements Other Than Bldgs.	1,093,316	3,382,733	1,135,000	1,058,118	1,310,000		
<b>Total Capital Outlay</b>	<b>1,101,776</b>	<b>3,386,063</b>	<b>1,135,000</b>	<b>1,058,118</b>	<b>1,310,000</b>		
	<b>\$ 1,725,510</b>	<b>\$ 3,975,987</b>	<b>\$ 2,406,460</b>	<b>\$ 2,406,464</b>	<b>\$ 2,920,650</b>		

**Public Works Department - Facilities Maintenance Division**

REVENUE Description	EQUIPMENT FUND PUBLIC WORKS DEPARTMENT MAINTENANCE - EQUIPMENT DIVISION						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 730							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 236,551	\$ 254,287	\$ 545,270	\$ 560,845	\$ 682,670		
520 Fringe Benefits	135,525	157,843	365,020	364,400	469,560		
<b>Total Personnel Services</b>	<b>372,076</b>	<b>412,130</b>	<b>910,290</b>	<b>925,245</b>	<b>1,152,230</b>		
<b>Materials and Services</b>							
601 Supplies	22,312	\$ 25,653	59,360	53,117	60,150		
602 Rental, Repair, Maintenance	373,564	359,934	651,990	688,349	812,510		
603 Communications	1,686	3,053	7,020	5,627	7,020		
604 Contractual Services	753	166	-	-	-		
605 Misc. Charges and Fees	198,713	198,225	401,800	399,532	430,200		
606 Other Purchased Services	3,735	2,595	6,000	6,291	6,750		
<b>Total Materials and Services</b>	<b>600,763</b>	<b>589,626</b>	<b>1,126,170</b>	<b>1,152,916</b>	<b>1,316,630</b>		
<b>Capital Outlay</b>							
704 Improvements Other Than Bldgs.	-	-	18,000	-	53,000		
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>18,000</b>	<b>-</b>	<b>53,000</b>		
	<b>\$ 972,839</b>	<b>\$ 1,001,756</b>	<b>\$ 2,054,460</b>	<b>\$ 2,078,161</b>	<b>\$ 2,521,860</b>		

## **STREET DIVISION**

The Street Division includes street operations, street collection (storm water), grounds maintenance and local improvement district projects.

The street operations staff of 6.65 FTE and four temporary employees (full-time during the summer) strive to improve the quality and timeliness of street maintenance programs to extend the life of the city's street network. Crews maintain approximately 102.4 miles of paved streets; 195 street lane miles; 9.8 miles of unpaved streets and alleys; and more than 3,477 signs. Staff focuses on maintenance and minor construction of City streets including patching, paving, crack sealing, painting and markings, signs and crossings, street sweeping, bike lane and bike path maintenance, drainage ditch cleaning, street grading and emergency response (flooding, snow removal, removing downed trees or limbs and clean-up after accidents).

The street operations budget includes transportation related Capital Improvement Projects (CIP) which are also partially funded with SDCs and Local Improvement Districts.

The street collection staff of 2.95 FTE manages all storm water runoff and protection of stream water quality in the city. Responsibilities also include storm drain system inspection (with camera) and maintenance (shared with the Street and Wastewater Divisions), new line construction, repairs, and replacements, along with both open ditch (over 12 miles of open ditch drainage) and sediment pond cleaning.

The street collections (storm water maintenance) budget includes collection system maintenance and storm water related CIPs that are also partially funded with SDC funds. Crews also perform routine storm drain pipeline construction.

The Grounds Maintenance budget reflects the agreement with the Parks and Recreation Department to maintain the medians along Siskiyou Boulevard, Ashland Street, Main Street, North Mountain, and public parking lots. Contracted responsibilities include flowerbed replacement, soil maintenance, grass cutting and maintenance, general tree maintenance and trimming, sprinkler adjustments and watering, as well as other typical grounds care requirements. In addition to the contract, the Street Operations budget periodically pays for the purchase of new tree grates (especially those with existing brick and wood tree barriers in the downtown area), replacement of dead or diseased trees (along the city boulevards and downtown district) and major tree trimming.

This program provides a funding mechanism for Ashland residents living on unimproved roads to fully improve (curb, sidewalk, and pavement) their road to city standards through the Limited Improvement District (LID) program and repay the costs over a 20 year period. It is important to note that there are no LID projects included in the biennium budget.

### **Performance Management**

Street Objectives: Core services provided by the Street Department include roadway maintenance through base repair and slurry seal projects, and providing a safe and efficient road network by installing appropriate signs and striping. The goal of Public Works is to improve our overall PCI to 50% or greater for the entire street network and meet all striping and signage regulatory requirements.

Performance measure #1: Prepare road network for a minimum of 30,000 square yards of slurry seals to be completed every year.

## Public Works Department - Street Division

Performance measure #2: Repair road network by completing 28,000 square feet of full depth patching completed each year.

Performance Measure #3: Repair potholes within 72 hours of notification.

Measure	FY 2014	FY 2015	FY2016/17 Target
Measure #1	100%	100%	100%
Measure #2	100%	100%	100%
Measure #3	100%	100%	100%

### STREET FUND PUBLIC WORKS DEPARTMENT TRANSPORTATION DIVISION

Revenue Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 260							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 404,439	\$ 411,662	\$ 899,010	\$ 901,938	\$ 1,061,190		
520 Fringe Benefits	229,571	243,389	542,740	552,828	591,330		
<b>Total Personnel Services</b>	<b>634,010</b>	<b>655,051</b>	<b>1,441,750</b>	<b>1,454,766</b>	<b>1,652,520</b>		
<b>Materials and Services</b>							
601 Supplies	15,031	17,117	23,800	24,338	26,600		
602 Rental, Repair, Maintenance	351,994	335,918	738,000	501,900	1,146,204		
603 Communications	5,186	7,357	13,880	17,587	22,280		
604 Contractual Services	142,151	61,834	420,800	524,910	600,000		
605 Misc. Charges and Fees	559,564	565,091	1,229,770	1,227,727	1,342,220		
606 Other Purchased Services	1,551	3,636	9,000	8,121	18,200		
608 Commissions	5,375	4,326	10,000	10,602	11,000		
<b>Total Materials and Services</b>	<b>1,080,852</b>	<b>995,279</b>	<b>2,445,250</b>	<b>2,315,185</b>	<b>3,166,504</b>		
<b>Capital Outlay</b>							
701 Land	-	42,547	-	-	-		
703 Equipment	81,039	9,897	20,000	16,699	336,000		
704 Improvements Other Than Bldgs.	801,016	1,049,043	3,252,710	1,038,151	7,836,746		
<b>Total Capital Outlay</b>	<b>882,055</b>	<b>1,101,487</b>	<b>3,272,710</b>	<b>1,054,850</b>	<b>8,172,746</b>		
<b>Debt Service</b>							
801 Principal	-	-	282,000	151,490	186,586		
802 Interest	-	-	59,750	95,220	60,124		
<b>Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>341,750</b>	<b>246,710</b>	<b>246,710</b>		
	<b>\$ 2,596,917</b>	<b>\$ 2,751,817</b>	<b>\$ 7,501,460</b>	<b>\$ 5,071,511</b>	<b>\$ 13,238,480</b>		

**Public Works Department – Street Division**

Description	STREET FUND PUBLIC WORKS DEPARTMENT S.D.C. - TRANSPORTATION					
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 260						
<b>Materials and Services</b>						
604 Contractual Services	\$ 98	\$ 147	\$ -	\$ 450,000		
<b>Total Materials and Services</b>	<b>98</b>	<b>147</b>	<b>-</b>	<b>450,000</b>		
<b>Capital Outlay</b>						
704 Improvements Other Than Bldgs.	119,825	82,914	446,613	2,206,004		
<b>Total Capital Outlay</b>	<b>119,825</b>	<b>82,914</b>	<b>446,613</b>	<b>2,206,004</b>		
	<b>\$ 119,923</b>	<b>\$ 83,061</b>	<b>\$ 446,613</b>	<b>\$ 2,656,004</b>		

Description	STREET FUND PUBLIC WORKS DEPARTMENT L.I.D.'S AND TRANSPORTATION DIVISION					
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 260						
<b>Materials and Services</b>						
604 Contractual Services	\$ 1,519		\$ -	\$ -		
605 Misc. Charges and Fees	224		-	-		
<b>Total Materials and Services</b>	<b>1,743</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Capital Outlay</b>						
704 Improvements Other Than Bldgs.	105,575		-	-		
<b>Total Capital Outlay</b>	<b>105,575</b>	<b>-</b>	<b>-</b>	<b>-</b>		
	<b>\$ 107,318</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

Description	STREET FUND PUBLIC WORKS DEPARTMENT GROUNDS MAINTENANCE						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 260							
<b>Materials and Services</b>							
601 Supplies	\$ -	\$ -	\$ 6,400	\$ 3,200	\$ 6,400		
602 Rental, Repair, Maintenance	25,823	33,038	68,600	59,238	85,000		
604 Contractual Services	165,000	167,080	394,000	365,000	403,000		
605 Misc. Charges and Fees	1,099	-	-	-			
<b>Total Materials and Services</b>	<b>191,922</b>	<b>200,118</b>	<b>469,000</b>	<b>427,438</b>	<b>494,400</b>		
	<b>\$ 191,922</b>	<b>\$ 200,118</b>	<b>\$ 469,000</b>	<b>\$ 427,438</b>	<b>\$ 494,400</b>		

**Public Works Department - Street Division**

Description	STREET FUND PUBLIC WORKS DEPARTMENT STORM WATER DIVISION						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 260							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 156,850	\$ 161,314	\$ 348,240	\$ 364,262	\$ 365,330		
520 Fringe Benefits	93,644	104,084	227,490	232,732	244,330		
<b>Total Personnel Services</b>	<b>250,494</b>	<b>265,398</b>	<b>575,730</b>	<b>596,994</b>	<b>609,660</b>		
<b>Materials and Services</b>							
601 Supplies	1,283	1,677	11,700	7,595	14,100		
602 Rental, Repair, Maintenance	74,011	84,900	170,700	171,601	192,950		
603 Communications	-	-	260	-	260		
604 Contractual Services	18,865	17,677	36,000	39,512	40,000		
605 Misc. Charges and Fees	151,602	148,715	309,240	306,936	335,030		
606 Other Purchased Services	-	-	2,200	217	2,200		
<b>Total Materials and Services</b>	<b>245,761</b>	<b>252,969</b>	<b>530,100</b>	<b>525,861</b>	<b>584,540</b>		
<b>Capital Outlay</b>							
704 Improvements Other Than Bldgs.	56,685	154,556	141,400	96,685	118,500		
<b>Total Capital Outlay</b>	<b>56,685</b>	<b>154,556</b>	<b>141,400</b>	<b>96,685</b>	<b>118,500</b>		
<b>Debt Service</b>							
801 Principal	-	-	20,000	20,000	20,000		
802 Interest	-	-	6,317	6,317	5,300		
<b>Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>26,317</b>	<b>26,317</b>	<b>25,300</b>		
	<b>\$ 552,940</b>	<b>\$ 672,923</b>	<b>\$ 1,273,547</b>	<b>\$ 1,245,857</b>	<b>\$ 1,338,000</b>		

Description	STREET FUND PUBLIC WORKS DEPARTMENT S.D.C. - STORM WATER						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 260							
<b>Capital Outlay</b>							
604 Contractual Services	\$ 17,602	\$ 7,377	\$ -	\$ -	\$ 250,000		
<b>Total Materials and Services</b>	<b>17,602</b>	<b>7,377</b>	<b>-</b>	<b>-</b>	<b>250,000</b>		
704 Improvements Other Than Bldgs.	-	152,995	80,600	2,044	32,100		
<b>Total Capital Outlay</b>	<b>-</b>	<b>152,995</b>	<b>80,600</b>	<b>2,044</b>	<b>32,100</b>		
	<b>\$ 17,602</b>	<b>\$ 160,372</b>	<b>\$ 80,600</b>	<b>\$ 2,044</b>	<b>\$ 282,100</b>		

**Public Works Department - Airport Division**

**AIRPORT DIVISION**

The Ashland Municipal Airport was established in 1965 and is managed by the Public Works Engineering Division. It is designated as a Category IV General Aviation Airport by the Oregon Department of Aviation. Numerous services are provided to Rogue Valley residents and out-of-area individuals including 34 hangar rentals, 120 transient tie-down spaces, fueling, and aircraft maintenance. The airport also supports an average of 86 aircraft onsite along with commercial aviation related businesses and provides a local connection to other airports in Oregon and California. Routine maintenance is completed through cooperative support from Ashland Facilities Maintenance Division, Street Division, Electric Department and Parks and Recreation Department.

Management decisions for the Airport and related facilities are overseen by the Airport Commission. Daily operations and responsibility for overall administration of the Airport facilities, including radio control, fueling facility, aircraft maintenance, hangar rental collection, flight training and facility maintenance has been provided by Skinner Aviation, as the contract Fixed Base Operator since 1993. There are no City FTE budgeted in this division.

The City Council adopted a new Airport Layout Master Plan in July 2006. This plan outlines development opportunities consistent with the Federal Aviation Administration guidelines and City policies. The Airport Commission continues to market available land to suitable developers to encourage private development and commercial business opportunities. In 2014 a taxiway extension and safety improvement FAA grant funded project was completed. The taxiway extension will allow for future airport appropriate development and is also a safety improvement that will minimize aircraft incursions. In addition, the Airport Commission continues to advocate a good neighbor policy that includes discussion each month and management of a previously developed Noise Sensitive Area Map in an effort to increase pilot and community awareness of the airport. The map denotes specific information including the airport approach pattern and designates the main populous area of the city as a noise sensitive area.

REVENUE Description	FY 2011-12	FY 2012-13	BN 2013-15	BN 2013-15	BN 2015-17	AIRPORT FUND PUBLIC WORKS DEPARTMENT	
	Actual	Actual	Amended	Estimated	Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 280							
<b>Materials and Services</b>							
602 Rental, Repair, Maintenance	\$ 23,621	\$ 45,291	\$ 77,200	\$ 35,000	\$ 85,753		
604 Contractual Services	-	-	-	28,459	300,000		
605 Misc. Charges and Fees	26,962	27,049	65,310	61,594	72,590		
606 Other Purchased Services	65	200	600	172	600		
608 Commissions	87	-	200	3,300	2,000		
<b>Total Materials and Services</b>	<b>50,735</b>	<b>72,540</b>	<b>143,310</b>	<b>128,525</b>	<b>460,943</b>		
<b>Capital Outlay</b>							
704 Improvements Other Than Bldgs.	-	-	65,000	54,962	40,000		
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>65,000</b>	<b>54,962</b>	<b>40,000</b>		
<b>Debt Service</b>							
801 Debt Service - Principal	24,837	26,286	57,261	57,261	64,136		
802 Debt Service - Interest	13,699	12,250	19,811	19,811	12,936		
<b>Total Debt Service</b>	<b>38,536</b>	<b>38,536</b>	<b>77,072</b>	<b>77,072</b>	<b>77,072</b>		
	<b>\$ 89,271</b>	<b>\$ 111,076</b>	<b>\$ 285,382</b>	<b>\$ 260,559</b>	<b>\$ 578,015</b>		

## ***Public Works Department - Water Division***

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### **WATER DIVISION**

The Water Division is comprised of water supply, water treatment, water distribution and water conservation.

The water supply budget's primary function is to provide funds to maintain Reeder Reservoir (raw water supply from Mount Ashland), Hosler Dam, Talent Irrigation District (TID) water source (a secondary supply) and long-term water rights. There are no FTE budgeted in water supply.

The primary source of raw water is the Ashland Creek watershed. Water is stored in Reeder Reservoir then piped to the Ashland water treatment plant. The water treatment plant has the capacity to treat up to 7.5 million gallons of water per day (mgd) in the summer and averages 1.6 mgd (for domestic use) during the winter months. Staff includes four regular FTE employees and one temporary FTE employee dedicated to operating and maintaining the water treatment facility to ensure the treated water meets or exceeds the required State Health Division drinking water quality standards.

The water distribution system transports treated water from the water treatment plant to each customer in Ashland. After leaving the treatment plant, it is delivered to the distribution system where it is guided through a series of pumps and pressure control devices and in some instances temporarily held in one of the four treated water storage reservoirs before being delivered to the customer and fire hydrants. Staff includes 10 FTE employees who are responsible for installing new service connections and new main line construction, as well as maintaining and repairing the existing system.

The water distribution system includes four treated water reservoirs that provide 6.76 million gallons of total storage, over 130 miles of water distribution lines, six water pump stations, 57 pressure reducing devices, 1,263 fire hydrants, and some 8,923 individual services and meters. In addition, there are 357 separate irrigation meters utilizing potable water, 168 irrigation accounts for TID water and two service points for historic Lithia water.

The City's water conservation team offers several programs and resources to assist customers in managing their water use as efficiently as possible. The city provides rebates to customers who install approved water efficient toilets, washing machines and dishwashers. There is also a rebate for removing water thirsty lawns and replacing them with drought tolerant plants and more efficient irrigation systems.

Free onsite indoor water use and irrigation system evaluations are also offered to customers looking to reduce their water use. In most cases, this detailed evaluation of individual systems will uncover ongoing water waste (broken sprinkler heads, leaking faucets or toilets etc). In addition to these programs, the City also offers free water efficient shower heads, faucet aerators, and soil moisture meters to assist customers in further reducing their water consumption.

With the integration of these conservation programs and the continued effort by the community to use water efficiently, the City is on track to meet its goal of reducing water usage city wide by 5% over the next 20 years.

### **Performance Management**

Conservation Objectives: Public Works strives to implement conservation programs in order to achieve a permanent long-term water reduction citywide by 5% over the next 20 years. Conservation will continue to implement programs as recommended in the 2012 adopted Water Master Plan to reach the objective.

**Public Works Department - Water Division**

Performance Measure #1: Percent of water conservation savings achieved per year in order to meet the 5% goal within 20 years. Percentages are a result of an estimated water savings analysis of current indoor and outdoor conservation programs as well as yearly comparisons of actual water demand (water sold).

<b>Measure</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
<b>Measure #1</b>	.125%*	.25%	.25%	.25%

\*Percentage is based on estimated savings from water conservation measures that have been implemented by the citizens of Ashland in the past year (2014). Actual water demand (water sold) reductions have not been used in this analysis as the data has been significantly skewed due to the community's successful response to the 2014 drought situation.

Water Treatment Objectives: Improve operational performance of the water treatment plant through appropriate staff trainings along with the maintenance and capital upgrades of current water treatment systems.

Performance Measure #1: Meet Oregon Health Authority Drinking Water Regulations.

<b>Measure</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014/15</b>
<b>Measure #1</b>	100%	100%	100%	100%

Water Distribution Objectives: Maintain and provide capital upgrades that ensure the safe delivery of potable water to the citizens of Ashland. In addition, ensure the operational use of critical infrastructure related to fire fighting activities.

Performance Measure #1: Percent of capital projects required to be completed.

Performance Measure #2: Complete annual fire hydrant inspection and review.

<b>Measure</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016 Target</b>	<b>FY2017 Target</b>
<b>Measure #1</b>	60%*	50%*	100%	100%
<b>Measure #2</b>	100%	100%	100%	100%

\*Due to drought conditions and revenue shortfalls waterline projects were postponed and not completed.

**Public Works Department - Water Division**

Description	WATER FUND						
	PUBLIC WORKS DEPARTMENT WATER CONSERVATION DIVISION						
	FY 2011-12	FY 2012-13	BN 2013-15	BN 2013-15	BN 2015-17	BN 2015-17	BN 2015-17
	Actual	Actual	Amended	Estimated	Proposed	Approved	Adopted
Fund# 670							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 49,841	\$ 51,505	\$ 147,120	\$ 160,744	\$ 214,220		
520 Fringe Benefits	23,111	22,384	70,360	88,490	132,530		
<b>Total Personnel Services</b>	<b>72,952</b>	<b>73,889</b>	<b>217,480</b>	<b>249,234</b>	<b>346,750</b>		
<b>Materials and Services</b>							
601 Supplies	3,204	500	2,400	3,317	10,100		
602 Rental, Repair, Maintenance	6,184	6,239	12,670	12,758	12,670		
603 Communications	886	450	800	1,273	500		
604 Contractual Services	56	-	70,000	37,800	4,000		
605 Misc. Charges and Fees	34,570	34,570	70,560	70,560	76,505		
606 Other Purchased Services	4,324	3,175	8,100	12,428	16,500		
610 Programs	23,540	21,191	67,000	52,884	229,000		
<b>Total Materials and Services</b>	<b>72,764</b>	<b>66,125</b>	<b>231,530</b>	<b>191,020</b>	<b>349,275</b>		
	<b>\$ 145,716</b>	<b>\$ 140,014</b>	<b>\$ 449,010</b>	<b>\$ 440,254</b>	<b>\$ 696,025</b>		

For fiscal years 2011-12 and 2012-13 the Water Conservation Division was included in the Electric Department.

For the 2013-15 biennium, the Water Conservation Division was included in the Administration Department.

For the 2015-17 biennium, the Water Conservation Division is included in the Public Works Department.

**Public Works Department - Water Division**

Description	WATER FUND PUBLIC WORKS DEPARTMENT SUPPLY DIVISION						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 670							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ -	\$ -	\$ -	\$ 8,919	\$ -		
520 Fringe Benefits	-	-	-	717	-		
<b>Total Personnel Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,636</b>	<b>-</b>		
<b>Materials and Services</b>							
601 Supplies	\$ -	\$ -	\$ -	\$ 1,467	\$ -		
602 Rental, Repair, Maintenance	800	-	-	6,550	-		
604 Contractual Services	23,210	34,853	69,570	222,320	350,300		
605 Misc. Charges and Fees	113,392	112,533	285,000	283,804	309,610		
606 Other Purchased Services	60,408	63,664	213,000	302,934	299,800		
<b>Total Materials and Services</b>	<b>197,810</b>	<b>211,050</b>	<b>567,570</b>	<b>817,075</b>	<b>959,710</b>		
<b>Capital Outlay</b>							
703 Equipment		13,902	-	-			
704 Improvements Other Than Bldgs.	193,531	45,599	4,824,250	4,319,696	1,598,225		
<b>Total Capital Outlay</b>	<b>193,531</b>	<b>59,501</b>	<b>4,824,250</b>	<b>4,319,696</b>	<b>1,598,225</b>		
<b>Debt Service</b>							
801 Debt Service - Principal	18,500	18,750	40,750	40,750	16,500		
802 Debt Service - Interest	4,622	2,666	4,235	4,234	2,471		
<b>Total Debt Service</b>	<b>23,122</b>	<b>21,416</b>	<b>44,985</b>	<b>44,984</b>	<b>18,971</b>		
	<b>\$ 414,463</b>	<b>\$ 291,967</b>	<b>\$ 5,436,805</b>	<b>\$ 5,191,391</b>	<b>\$ 2,576,906</b>		

**Public Works Department - Water Division**

Description	WATER FUND PUBLIC WORKS DEPARTMENT TREATMENT DIVISION						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 670							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 294,268	\$ 312,259	\$ 617,860	\$ 637,548	\$ 706,530		
520 Fringe Benefits	134,533	154,592	345,730	346,437	407,080		
<b>Total Personnel Services</b>	<b>428,801</b>	<b>466,851</b>	<b>963,590</b>	<b>983,985</b>	<b>1,113,610</b>		
<b>Materials and Services</b>							
601 Supplies	128,505	148,521	490,200	431,752	501,900		
602 Rental, Repair, Maintenance	76,057	59,450	148,900	125,796	146,254		
603 Communications	6,015	7,990	16,420	25,964	23,420		
604 Contractual Services	24,390	7,701	11,000	10,579	26,000		
605 Misc. Charges and Fees	298,050	292,533	592,950	588,757	621,020		
606 Other Purchased Services	14,834	16,583	41,140	35,961	49,440		
<b>Total Materials and Services</b>	<b>547,851</b>	<b>532,778</b>	<b>1,300,610</b>	<b>1,218,809</b>	<b>1,368,034</b>		
<b>Capital Outlay</b>							
703 Equipment	-	22,652	-	19,980	93,800		
704 Improvements Other Than Bldgs.	4,145	75,381	306,500	166,409	11,366,440		
<b>Total Capital Outlay</b>	<b>4,145</b>	<b>98,033</b>	<b>306,500</b>	<b>186,389</b>	<b>11,460,240</b>		
<b>Debt Service</b>							
801 Debt Service - Principal	133,200	135,000	228,600	228,600	-		
802 Debt Service - Interest	33,280	19,197	6,340	6,340	-		
<b>Total Debt Service</b>	<b>166,480</b>	<b>154,197</b>	<b>234,940</b>	<b>234,940</b>	<b>-</b>		
	<b>\$ 1,147,277</b>	<b>\$ 1,251,859</b>	<b>\$ 2,805,640</b>	<b>\$ 2,624,123</b>	<b>\$ 13,941,884</b>		

**Public Works Department - Water Division**

Description	WATER FUND PUBLIC WORKS DEPARTMENT DISTRIBUTION DIVISION						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 670							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 494,924	\$ 537,596	\$ 1,179,890	\$ 1,237,153	\$ 1,291,470		
520 Fringe Benefits	265,372	301,271	750,500	741,846	805,510		
<b>Total Personnel Services</b>	<b>760,296</b>	<b>838,867</b>	<b>1,930,390</b>	<b>1,978,999</b>	<b>2,096,980</b>		
<b>Materials and Services</b>							
601 Supplies	21,582	15,967	71,600	50,253	91,600		
602 Rental, Repair, Maintenance	234,839	258,243	529,280	557,646	672,450		
603 Communications	3,773	6,456	15,440	17,465	20,840		
604 Contractual Services	4,343	21,110	60,000	122,835	210,000		
605 Misc. Charges and Fees	754,217	808,951	1,685,970	1,693,022	1,845,060		
606 Other Purchased Services	13,015	14,125	40,000	31,726	49,400		
612 Franchises	294,695	356,283	747,000	749,099	837,277		
<b>Total Materials and Services</b>	<b>1,326,464</b>	<b>1,481,135</b>	<b>3,149,290</b>	<b>3,222,046</b>	<b>3,726,627</b>		
<b>Capital Outlay</b>							
703 Equipment	10,056	7,322	-	-	11,000		
704 Improvements Other Than Bldgs.	99,259	76,875	1,051,000	399,490	3,761,100		
<b>Total Capital Outlay</b>	<b>109,315</b>	<b>84,197</b>	<b>1,051,000</b>	<b>399,490</b>	<b>3,772,100</b>		
<b>Debt Service</b>							
801 Debt Service - Principal	293,400	120,000	537,250	537,250	401,450		
802 Debt Service - Interest	33,651	17,064	125,745	125,745	100,683		
<b>Total Debt Service</b>	<b>327,051</b>	<b>137,064</b>	<b>662,995</b>	<b>662,995</b>	<b>502,133</b>		
	<b>\$ 2,523,126</b>	<b>\$ 2,541,263</b>	<b>\$ 6,793,675</b>	<b>\$ 6,263,530</b>	<b>\$ 10,097,840</b>		

**Public Works Department - Conservation Division**

Description	WATER FUND PUBLIC WORKS DEPARTMENT S.D.C. - IMPROVEMENTS						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 670							
<b>Materials and Services</b>							
604 Contractual Services	\$ -	\$ 1,600	\$ 20,000	\$ 344,832	\$ -	\$ -	\$ -
<b>Total Materials and Services</b>	<b>-</b>	<b>1,600</b>	<b>20,000</b>	<b>344,832</b>	<b>-</b>	<b>-</b>	<b>-</b>
704 Improvements Other Than Bldgs.	45,273	30,537	262,750	223,154	3,170,335		
	<b>45,273</b>	<b>30,537</b>	<b>262,750</b>	<b>223,154</b>	<b>3,170,335</b>		
<b>Total Capital Outlay</b>	<b>\$ 45,273</b>	<b>\$ 32,137</b>	<b>\$ 282,750</b>	<b>\$ 567,986</b>	<b>\$ 3,170,335</b>		

Description	WATER FUND PUBLIC WORKS DEPARTMENT S.D.C. - REIMBURSEMENT						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 670							
<b>Capital Outlay</b>							
704 Improvements Other Than Bldgs.	\$ 96,007	\$ -	\$ -	\$ -	\$ -		
	<b>\$ 96,007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

Description	WATER FUND PUBLIC WORKS DEPARTMENT S.D.C. - DEBT SERVICE						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	2015-17 Proposed	2015-17 Approved	2015-17 Adopted
Fund# 670							
<b>Debt Service</b>							
801 Debt Service - Principal	\$ 99,900	\$ 101,250	\$ 220,050	\$ 261,605	\$ 262,547		
802 Debt Service - Interest	24,960	14,397	21,795	62,618	167,403		
	<b>\$ 124,860</b>	<b>\$ 115,647</b>	<b>\$ 241,845</b>	<b>\$ 324,223</b>	<b>\$ 429,950</b>		

**WASTEWATER DIVISION**

The Wastewater Division is comprised of wastewater collection maintenance, wastewater treatment, and storm water collection system maintenance.

The wastewater collection maintenance system transports sanitary sewage from the customer to the wastewater treatment plant where it is processed by separating solids and liquids. Next, the solids are trucked to the landfill and the liquid (effluent) is treated to meet state and federal water quality standards before being released into Ashland Creek. Wastewater collections manage 108 miles of sewer pipeline within the wastewater collection system.

Wastewater Collection staff includes 4.3 FTE employees dedicated to cleaning, repairing, maintaining and inspecting more than 100 miles of sewer pipelines, 2,500 manholes and six sewer pump stations. Methods of inspecting the sanitary sewer system include videotaping (using closed circuit television camera), root foaming (removing roots obstructions) and smoke testing.

The wastewater treatment plant treats an average of two million gallons of wastewater daily. Staff includes 6 FTE employees dedicated to operating and maintaining the wastewater treatment plant 24 hours a day, 365 days a year, while performing water quality lab tests to meet regulatory standards. Operators are responsible for daily operations, preventive maintenance, equipment operations and lab quality control. The wastewater treatment plant includes one pump station, two oxidation ditches, three final clarifiers, an ultra violet disinfection system and membrane system for removing phosphorus.

Similar to the wastewater collection maintenance system, the storm water collection system transports rainwater from the customer (roof pipes) to the Ashland water drainage systems (Ashland Creek, Wrights Creek, Roca Creek, etc.). The wastewater collection maintenance staff shares maintenance responsibility of the storm water collection system with Street Operations. The storm drain system includes 90 miles of storm drain pipe, approximately 4,100 catch basins, 5,500 manholes and 70 storm water detention facilities.

**Performance Management**

Wastewater Collections Objectives: Maintain and provide capital upgrades that ensure the safe collection of wastewater minimizing potential overflows and regulatory violations.

Performance Measure #1: Percent of capital projects required to be completed.

<b>Measure</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016 Target</b>	<b>FY2017 Target</b>
<b>Measure #1</b>	<b>72%</b>	<b>87%</b>	<b>100%</b>	<b>60%</b>	<b>100%</b>	<b>100%</b>

Wastewater Treatment Objectives: Improve operational performance of the wastewater treatment plant through appropriate staff trainings along with the maintenance and capital upgrades of current wastewater treatment systems.

**Public Works Department - Wastewater Division**

Performance Measure #1: Meet NPDES permit limitations.

Measure	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016 Target	FY 2017 Target
<b>Measure #1</b>	100% Permit Compliance						

WASTEWATER FUND  
PUBLIC WORKS DEPARTMENT  
COLLECTION DIVISION

Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 675							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 283,957	\$ 253,416	\$ 572,650	\$ 544,877	\$ 690,890		
520 Fringe Benefits	164,101	145,864	336,870	305,395	423,430		
<b>Total Personnel Services</b>	<b>448,058</b>	<b>399,280</b>	<b>909,520</b>	<b>850,272</b>	<b>1,114,320</b>		
<b>Materials and Services</b>							
601 Supplies	46,963	31,669	111,750	55,735	111,100		
602 Rental, Repair, Maintenance	190,791	171,579	413,620	320,399	521,390		
603 Communications	1,942	4,059	7,640	7,724	7,850		
604 Contractual Services	1,718	4,223	2,400	21,596	30,000		
605 Misc. Charges and Fees	646,414	677,208	1,455,030	1,463,772	1,582,980		
606 Other Purchased Services	2,792	709	14,400	6,186	14,700		
610 Programs		-	-		-		
612 Franchises	289,734	316,299	729,597	717,904	861,278		
<b>Total Materials and Services</b>	<b>1,180,354</b>	<b>1,205,746</b>	<b>2,734,437</b>	<b>2,593,316</b>	<b>3,129,298</b>		
<b>Capital Outlay</b>							
703 Equipment	-	40,223	-	-	-		
704 Improvements Other Than Bldgs.	26,282	367,790	1,654,664	396,125	1,105,896		
<b>Total Capital Outlay</b>	<b>26,282</b>	<b>408,013</b>	<b>1,654,664</b>	<b>396,125</b>	<b>1,105,896</b>		
	<b>\$ 1,654,694</b>	<b>\$ 2,013,039</b>	<b>\$ 5,298,621</b>	<b>\$ 3,839,713</b>	<b>\$ 5,349,514</b>		

**Public Works Department - Wastewater Division**

Description	WASTEWATER FUND PUBLIC WORKS DEPARTMENT TREATMENT						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 675							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 337,090	\$ 354,645	\$ 806,930	\$ 812,821	\$ 855,080		
520 Fringe Benefits	174,353	184,662	467,160	457,140	494,390		
<b>Total Personnel Services</b>	<b>511,443</b>	<b>539,307</b>	<b>1,274,090</b>	<b>1,269,961</b>	<b>1,349,470</b>		
<b>Materials and Services</b>							
601 Supplies	164,376	152,307	388,300	348,422	409,100		
602 Rental, Repair, Maintenance	731,609	771,926	1,713,150	1,742,248	2,196,980		
603 Communications	154	1,531	5,510	5,423	5,460		
604 Contractual Services	28,126	28,544	44,000	140,699	120,000		
605 Misc. Charges and Fees	431,765	465,484	999,890	952,620	1,084,230		
606 Other Purchased Services	44,304	49,885	167,975	119,794	172,500		
610 Programs	-	-	200	2,614	200		
<b>Total Materials and Services</b>	<b>1,400,334</b>	<b>1,469,677</b>	<b>3,319,025</b>	<b>3,311,820</b>	<b>3,988,470</b>		
<b>Capital Outlay</b>							
703 Equipment	-	40,495	-	175,475			
704 Improvements Other Than Bldgs.	441,596	778,392	1,934,270	516,382	4,845,770		
<b>Total Capital Outlay</b>	<b>441,596</b>	<b>818,887</b>	<b>1,934,270</b>	<b>691,857</b>	<b>4,845,770</b>		
<b>Debt Service</b>							
801 Debt Service - Principal	1,140,000	1,160,000	2,400,000	2,430,000	2,530,000		
802 Debt Service - Interest	501,874	479,100	883,250	853,250	707,300		
<b>Total Debt Service</b>	<b>1,641,874</b>	<b>1,639,100</b>	<b>3,283,250</b>	<b>3,283,250</b>	<b>3,237,300</b>		
	<b>\$ 3,995,247</b>	<b>\$ 4,466,971</b>	<b>\$ 9,810,635</b>	<b>\$ 8,556,888</b>	<b>\$ 13,421,010</b>		

**Public Works Department - Wastewater Division**

Description	WASTEWATER FUND PUBLIC WORKS DEPARTMENT S.D.C. - REIMBURSEMENT						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 675							
<b>Capital Outlay</b>							
704 Improvements Other Than Bldgs.	\$ 1,471	\$ -	\$ 117,500	\$ 17,166	\$ 15,000		
	<b>\$ 1,471</b>	<b>\$ -</b>	<b>\$ 117,500</b>	<b>\$ 17,166</b>	<b>\$ 15,000</b>		

Description	WASTEWATER FUND PUBLIC WORKS DEPARTMENT S.D.C. - IMPROVEMENT						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 675							
<b>Materials and Services</b>							
604 Contractual Services	\$ 106,361	\$ -	\$ -	\$ 959	\$ 150,000		
<b>Total Materials and Services</b>	<b>106,361</b>	<b>-</b>	<b>-</b>	<b>959</b>	<b>150,000</b>		
<b>Capital Outlay</b>							
704 Improvements Other Than Bldgs.	87,363	115,454	1,383,491	131,925	3,526,644		
<b>Total Capital Outlay</b>	<b>87,363</b>	<b>115,454</b>	<b>1,383,491</b>	<b>131,925</b>	<b>3,526,644</b>		
	<b>\$ 193,724</b>	<b>\$ 115,454</b>	<b>\$ 1,383,491</b>	<b>\$ 132,884</b>	<b>\$ 3,676,644</b>		

**Public Works Department - Administration and Engineering Division**

**ADMINISTRATION & ENGINEERING DIVISION**

Public Works Administration and Engineering is responsible for administration of Council and Administrative goals along with managing the Public Works Department infrastructure. These tasks include the delivery of capital projects meeting all regulatory requirements and ensuring the City’s infrastructure is viable and maintained to meet expected life cycles.

Public Works Administration includes the director, superintendent, administrative staff, engineering staff and the Geographic Information Systems (GIS) staff for a total of 13.5 FTE. Administration provides operational oversight and general administrative functions to support the department. Administration provides guidance and assistance to various commissions, long range operational programs, master planning projects, special event coordination and a variety of construction projects within the City.

Public Works Administration and Engineering Division staff supports the City Council, Transportation and Airport Commissions, in addition to various Council approved committees. Staff also provides liaison functions for the Jackson/Josephine Transportation Committee, Rogue Valley Area Commission on Transportation Metropolitan Planning Organization, Bear Creek Watershed Council and Storm Water Advisory Team.

The GIS staff develops maps and maintain the City’s utility infrastructure data as well as several other unique data layers to assist with planning and analysis for Public Works along with other departments within the City. GIS also maintains and updates various City maps; road and property addresses; traffic volumes data, accident data and traffic speed analysis. GIS develops data layers that support and enable all departments and residents to access information regarding properties, utilities, environmental constraints and influences. Interdepartmental coordination has ensured more efficient and reliable public utility data.

Public Works Engineering includes CIP management; technical engineering review of infrastructure within subdivision plans; project inspection services; traffic safety review and management; surveying service and overall technical support for the Citizens of Ashland. Staff coordinates with consulting engineers, surveyors and developers with respect to design of City infrastructure to meet approved construction standards. Staff is also responsible for managing budgets, projects, timeframes, design, specifications, survey and construction of all public works infrastructure projects.

**Performance Management**

Administration Objective: Ensure the availability of appropriately trained front-line personnel for customer contact during City business hours. Provide timely response to citizen inquiries relating to Public Works projects.

Performance Measure #1: Percent of inspections performed within 24 hours of request. Returning customer calls/e-mails, etc. within 24 hours.

Measure	FY2012	FY2013	FY2014	FY2015	FY16 Target	FY17 Target
Measure #1	100%	100%	100%	100%	100%	100%

Engineering Objective: Support Public Works divisions on the evaluation of City infrastructure with regard to

**Public Works Department - Administration and Engineering Division**

future planning, maintenance, improvement and financial resources. Provide appropriate contracting for engineering and construction projects required as part of evaluation analysis.

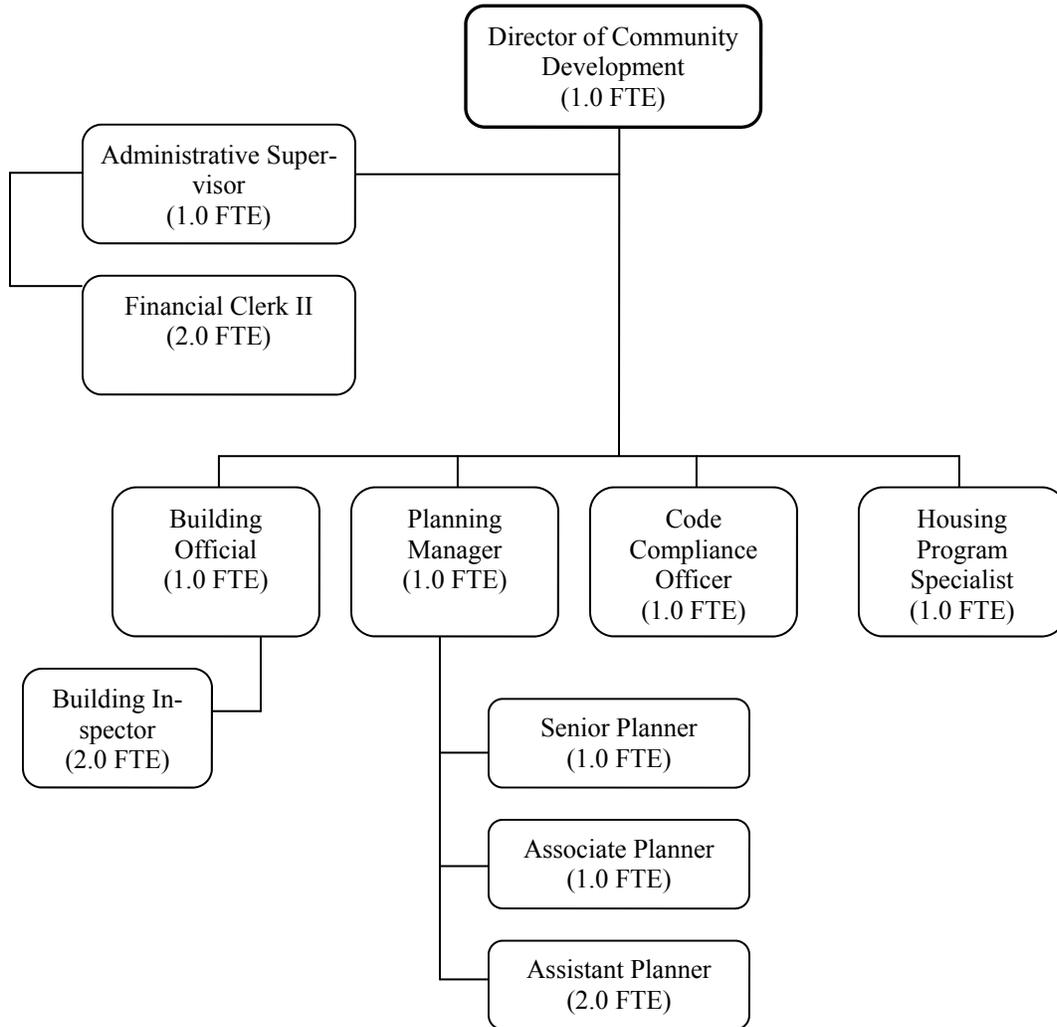
Performance Measure #1: Update Master Plans and perform studies as required to validate assumptions of master plan developed capital improvement program requirements.

Measure	FY2012	FY2013	FY2014	FY2015	FY2016 Target	FY2017 Target
Measure #1	100%	100%	50%	N/A	100%	100%

CENTRAL SERVICES FUND  
PUBLIC WORKS DEPARTMENT  
SUPPORT AND ADMINISTRATION DIVISION

REVENUE Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 710							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 813,990	\$ 812,351	\$ 1,837,840	\$ 1,866,213	\$ 1,987,590		
520 Fringe Benefits	379,751	414,510	1,039,770	997,799	1,127,300		
<b>Total Personnel Services</b>	<b>1,193,741</b>	<b>1,226,861</b>	<b>2,877,610</b>	<b>2,864,012</b>	<b>3,114,890</b>		
<b>Materials and Services</b>							
601 Supplies	40,956	41,099	97,190	89,179	100,154		
602 Rental, Repair, Maintenance	23,200	25,005	50,440	55,779	69,222		
603 Communications	4,556	11,389	19,700	20,632	14,596		
604 Contractual Services	9,857	13,032	60,000	57,000	62,000		
605 Misc. Charges and Fees	105,083	105,000	210,000	210,000	211,210		
606 Other Purchased Services	7,607	11,246	47,480	46,567	49,750		
<b>Total Materials and Services</b>	<b>191,259</b>	<b>206,771</b>	<b>484,810</b>	<b>479,157</b>	<b>506,932</b>		
<b>Capital Outlay</b>							
703 Equipment	-	7,017	-	-	-		
<b>Total Capital Outlay</b>	<b>-</b>	<b>7,017</b>	<b>-</b>	<b>-</b>	<b>-</b>		
	<b>\$ 1,385,000</b>	<b>\$ 1,440,649</b>	<b>\$ 3,362,420</b>	<b>\$ 3,343,169</b>	<b>\$ 3,621,822</b>		

# Community Development Department 14.0 FTE



## Community Development Department

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Position Profile	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2015-17 Proposed
<b>Planning Division</b>				
Director of Community Developmen	0.90	0.90	1.00	1.00
Planning Manager	1.00	1.00	1.00	1.00
Code Compliance Officer	-	-	1.00	1.00
Senior Planner	1.00	1.00	1.00	1.00
Administrative Supervisor	1.00	1.00	1.00	1.00
Associate Planner	1.00	1.00	1.00	1.00
Assistant Planner	2.00	2.00	2.00	2.00
Housing Program Specialist	1.00	1.00	1.00	1.00
Financial Clerk II	1.00	1.00	1.00	1.00
<b>Building Division</b>				
Director of Community Developmen	0.10	0.10	-	-
Building Official	1.00	1.00	1.00	1.00
Building Inspector	1.60	2.00	2.00	2.00
Financial Clerk II	1.00	1.00	1.00	1.00
	<b>12.60</b>	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>

## **DEPARTMENT OVERVIEW**

The Community Development Department is comprised of two divisions – Planning and Building Safety – and manages the Housing and Community Development Block Grant (CDBG) program as well as the Municipal Code Compliance program. The Planning Division is responsible for carrying out the Community’s vision for land use planning as presented in Ashland’s Comprehensive Plan. To this end, staff evaluates new programs, creates long-range plans, crafts implementing standards and conducts design review for development applications, all with an eye toward fulfilling the aspirations of the Plan. The department manages city-wide code compliance activities that include enforcement of conditions of approval for all land use applications, follow-up on building code and land use violations, and seeking voluntary compliance with other sections of Ashland’s Municipal Code. Administration of Ashland’s Housing Program is another priority for the department. The Housing Program is involved in all aspects of planning, organizing and directing affordable housing-related projects and activities, including the annual management and award of Community Development Block Grant funds. Finally, the Building Safety Division provides complete building plan review and inspection services, as well as comprehensive pre-development conferences and code explanations. The breadth of service, understanding and application of state building codes allows the Building Safety Division to coordinate public education efforts aimed at providing classes to contractors, design professionals and inspectors on recent code change cycles.

### **Council Goals Supported**

The Community Development Department supports the following Council goals.

#### **People**

5. Seek opportunities to enable all citizens to meet basic needs.
  - 5.1 Examine means and methods by which to improve access to mental health services for Ashland citizens who need them.
  - 5.2 Support and promote, through policy, programs that make the city affordable to live in.
    - 5.2. a. Pursue affordable housing opportunities, especially workforce housing. Identify specific incentives for developers to build more affordable housing.
  - 5.3 Leverage partnerships with non-profit and private entities to build social equity programming.
  - 5.4 Encourage the ongoing effectiveness of the Resource Center.
7. Keep Ashland a family-friendly community.
  - 7.3 Support land-use plans and policies that encourage family-friendly neighborhoods.

#### **Environment**

8. Protect the integrity and safety of the watershed.
  - 8.4 Complete the expansion of the city’s wildfire hazard zone to accurately reflect risk.
10. Support local micro-agriculture and food production.
  - 10.1 Design policies that allow and encourage micro-agriculture.
    - 10.1. a. Encourage the development of community gardens, farmer’s markets, truck gardens and infrastructure.
11. Prepare the community for natural and human-made disasters.
  - 11.1 Address the seismic vulnerability of downtown.
12. Update the Comprehensive Plan.
13. Develop and support land use and transportation policies to achieve sustainable development.
  - 13.1 Create incentives and ordinances for energy-efficient buildings.
  - 13.2 Develop infill and compact urban form policies.

## Community Development Department

REVENUE Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	GENERAL FUND & CBDG FUND COMMUNITY DEVELOPMENT DEPARTMENT		
					BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
<b>Department Total Resources</b>							
Licenses and Permits	\$ 1,277,054	\$ 552,850	\$ 1,447,575	\$ 1,632,091	\$ 1,826,925		
Intergovernmental	220,753	159,957	461,646	280,348	439,798		
Charges for Services	76,951	50,040	85,900	102,920	115,000		
Subtotal	1,574,758	762,847	1,995,121	2,015,359	2,381,723		
Resources (over) under requirements	411,164	1,149,120	2,594,168	2,189,333	2,671,661		
	<b>\$ 1,985,922</b>	<b>\$ 1,911,967</b>	<b>\$ 4,589,289</b>	<b>\$ 4,204,692</b>	<b>\$ 5,053,384</b>		
<b>Department Total By Function</b>							
Personnel Services	\$ 1,226,678	\$ 1,268,050	\$ 2,935,394	\$ 2,805,000	\$ 3,117,750		
Materials and Services	759,244	643,917	1,653,895	1,399,692	1,935,634		
	<b>\$ 1,985,922</b>	<b>\$ 1,911,967</b>	<b>\$ 4,589,289</b>	<b>\$ 4,204,692</b>	<b>\$ 5,053,384</b>		
<b>Department Total By Fund</b>							
General Fund	\$ 1,781,351	\$ 1,810,055	\$ 4,121,454	\$ 3,891,940	\$ 4,613,586		
CD Block Fund	204,571	101,912	467,835	312,752	439,798		
	<b>\$ 1,985,922</b>	<b>\$ 1,911,967</b>	<b>\$ 4,589,289</b>	<b>\$ 4,204,692</b>	<b>\$ 5,053,384</b>		

### Economy

- 18. Diversify transportation and shipping options.
  - 18.1 Strengthen the Ashland municipal airport as an enterprise.
  - 18.2 Develop and encourage alternative transportation options.
- 19. Ensure that commercial and industrial areas are available for development.
  - 19.1 Examine Croman Mill redevelopment plan.
  - 19.2 Evaluate the prospects for the redevelopment of the railroad property.
  - 19.3 Use existing financial tools to support re-development.
  - 19.4 Create predictable pathways for development of employment land.

### Energy and Infrastructure

- 21. Be proactive in using best practices in infrastructure management and modernization.
  - 21.1 Complete downtown parking management and traffic circulation plan.
  - 21.2 Expand public transportation options.
  - 21.3 Re-examine and review master plans and SDCs on regular basis.

The Community Development Department supports the following Administrative goals and objectives:

### Quality of Life Municipal Services

#### Public Safety

- 27. Reduce the risk of fire in the city and environs.

#### Municipal Infrastructure

- 32. Implement recommendations of adopted master and capital plans.

**Long-Range Planning**

34. Encourage responsible development of employment lands.
35. Ensure building and life safety on physically constrained lands.
36. Investigate strategies that provide housing opportunities for the total cross section of Ashland's population.
37. Ensure new development protects and is in keeping with the attractiveness of Ashland's natural and built environment.

**Administration and Governance**

44. Utilize proven technology to enhance efficiencies and customer satisfaction.
45. Promote and reinforce City-wide customer service standards.
50. Achieve consistent compliance with the AMC and all applicable codes.

**Successes in the Past Biennium**

- Issued 408 permits in 2013 and 447 permits in 2014 with the assistance of front counter administrative staff. Permit approvals address a broad array of development activity ranging from over-the-counter permits for fences, signs and home occupations, to land divisions, to site design review for multi-story commercial buildings.
- Adoption of a user-friendly development code with improved organization, wording, formatting and graphics to replace the land use ordinance (AMC Title 18) and the related site design and street standards handbooks. The project included evaluations of the planning application process and green development standards and amendments to provide understandable requirements, more timely results and incentives for sustainable development. The Planning Division and City Recorder worked together to change the electronic version of the new land use ordinance on the city's webpage so that a user can easily navigate through a single document with links to other sections, maps, and other documents.
- Completion of the final Normal Neighborhood Plan for consideration by the City Council. The draft plan addresses future development, including the transportation network, housing types and open space in the 94-acre north Normal Avenue neighborhood area.
- Developed a land use ordinance for the location of medical marijuana dispensaries. Ashland was one of the first cities in Oregon to adopt a land use ordinance regulating dispensaries.
- Prepared and presented a report to the City Council outlining the Planning Commission's assessment of the city's past master planning initiatives. The Commission supported the use of the master planning and recommended improved communication at various stages of the master planning process.
- Adopted the second phase of revisions to the travelers' accommodation ordinance which allows and expands the location for small scale short-term rentals, or "accessory travelers' accommodations," in the multi-family zones.
- Adopted a Housing Needs Analysis in September 2013 which provides a summary of housing and demographic trends within the City of Ashland
- The Housing Program set a goal of having 10% of newly developed housing units secured as affordable to lower and moderate income households. Cumulatively over the last six years, 27.2% of all new units (92 of 338) have been added to the Ashland Affordable Housing program.
- The Housing and Human Services Commission was created and drafted a Social Service Strategic Plan which was approved by the City Council to establish the objectives for the award of the City of Ashland social services grants.
- Through coordination with Ashland's regional partners, energy efficiency and other improvements were completed on four homes in Ashland during the biennium.

## ***Community Development Department***

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- The CDBG program allocated more than \$169,795 in block grant funds in FY 2014, and \$100,800 in FY 2015.
- CDBG funds were awarded to St. Vincent DePaul to provide rent and down payment assistance for 29 people at risk of homelessness.
- The Maslow Project was awarded CDBG funds and served over 122 homeless children, and children at risk of homelessness, within the Ashland School District for FY 2014
- At the beginning of the 2014 Fiscal Year \$174,646 in CDBG funds were awarded to assist in purchasing a permanent home for the Ashland Emergency Food Bank. Following the purchase of the building, emergency food assistance was provided to residents of Ashland and Talent nearly 18,000 times per year.
- The Housing Program supported a one-day homeless services event called Project Homeless Connect, put on by the Jackson County Homeless Task Force, that served more than 400 homeless individuals and those at risk of homelessness.
- The Municipal Code Compliance Program received and addressed 982 calls in the biennium.
- The Municipal Code Compliance Program worked with 200 properties operating short term visitor accommodations outside of city requirements. As of March 17, 2015, one property was still being actively investigated.
- The Building Division issued 1,028 permits in 2013 and 1,138 permits in 2014 with the assistance of front counter administrative staff.
- The Building Division assisted in the successful completion of several large scale projects including the three-story commercial/residential mixed use building at 175 Lithia Way, the commercial manufacturing building at 650 Mistletoe Rd., and the two-story office building at 66 Water St., as well as ongoing efforts in renovations at Southern Oregon University's (SOU) science building project and Oregon Shakespeare Festival's (OSF) rehearsal center remodel.
- Ashland's Building Official was appointed chairman of the Southern Oregon Chapter of the International Code Council's Education Committee in January of 2015, supporting Ashland's commitment of sponsoring building code continuing education in the region.

After each interaction, staff asks customers to fill out and submit an anonymous customer satisfaction survey. Results of the survey are shown below:

### **Significant Issues in the Biennium Ahead**

<b>2014 Customer Service Questionnaire Results</b>	
	5-Excellent 4-Good 3-Average 2-Needs Improvement 1-Unsatisfactory
<b>Courteous Service</b>	<b>5.00</b>
<b>Clear Explanations &amp; Instructions</b>	<b>4.90</b>
<b>Length of Processing Time</b>	<b>4.97</b>
<b>Information/Handouts Available</b>	<b>4.93</b>
<b>Our Service Compared to Elsewhere</b>	<b>4.81</b>
<b>Overall Quality of Service</b>	<b>4.62</b>
<b>Total Average:</b>	<b>4.87</b>

The Planning Division will be challenged to move forward with long-range planning initiatives and ordinance

amendments given the steady increase in development activity. Planning applications increased by 12% in 2013 over the previous year and by 10% in 2014. Similarly, the number of walk-in customers increased by 16% in 2014 over the previous year and the number of phone calls increased by 20% in 2014. Current Planning Program activities are given top priority because state and city codes require noticing and processing planning applications within specific timelines.

The Planning Division's Long Range Program will focus on projects identified by the City Council, including the downtown zoning analysis (including Winburn Way) and infill strategies for transit corridors. In terms of land use ordinance amendments, changes to the wildfire hazard zone and airport overlay are in progress and upcoming ordinance projects include addressing new state recreational marijuana rules, exterior alteration standards for historic contributing structures, cottage housing, wall graphics and routine land use ordinance maintenance. Staff continues to work with the Public Works Department on the evaluation of parking management and multi-modal circulation within the downtown area.

In recent years, issues surrounding the basic social service needs of Ashland residents, including the homeless, have been an area of focus and funding priority. The approval of the Social Service Grant Program Strategic Plan and continued emphasis by the City Council on addressing Ashland's homeless populations and social service needs is expected to require staff resources from the Housing Program. The Housing Specialist will be active in the award of City of Ashland's Social Grants and in monitoring the success of non-profit organizations that provide direct support services to Ashland residents.

In prior years the city directed CDBG and Housing Program funds toward energy efficiency improvements to low income housing. Due to limited program participation the city will be no longer exclusively target improvements that address energy efficiency. To better achieve the goal of renovating housing units occupied by low-income or special needs populations, the city will modify the program to allow general rehabilitation improvements to existing housing stock and will continue to support rehabilitation activities performed by housing partners in the region including ACCESS Inc., the Housing Authority of Jackson County and the US Department of Agriculture.

The number of calls concerning code compliance issues is expected to increase, in part because the community has become accustomed to having a full-time code compliance specialist on staff. The number of complaints regarding marijuana cultivation has been increasing. This is currently being addressed under the city code prohibiting noxious odors. Complaints regarding microfarming also appear to be on the rise with common neighborhood complaints including odor, animals at large and vector control. Unlicensed travelers' accommodation are expected to continue to be an ongoing compliance issue, but not at the level seen in the past two years.

Research into new permit software and an electronic plan review program continues, with the goal of improving permit tracking and internal review functions, while increasing mobile field operations and web-based customer services. Community Development staff is coordinating this effort with multiple city departments in order to provide ease of access to multiple users, as well as to take advantage of the ability for new technology to evaluate and exchange a variety of information.

In the Building Division, current projects underway include SOU's science building as well as OSF's rehearsal center remodel and should be wrapping up by the fall of 2015. On the horizon for start up by the fall of 2015 are SOU's McNeal Pavilion and Theater remodel projects. In the downtown area, an additional commercial/residential mixed use building located at the corner of Lithia Way and First Street has received planning approval, and should move forward with building permitting by early 2016. The North Mountain Neighborhood on Fair Oaks Drive has also received planning approval on two commercial/residential mixed use buildings that may move forward with building permits by the end of 2015. Residential building permit activity has gradually been on the rise this past year and it appears the trend may continue.

### **Fiscal Issues and Conditions**

The Community Development Department is funded by the General Fund. However, permit revenues recorded in the General Fund are projected to account for 41.1% of the Planning and Building Divisions' requirements in the

## ***Community Development Department***

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2015-17 biennium. Housing and commercial building construction activity is expected to continue its moderate but steady upswing. This is supported by the measureable increase in the numbers of walk-in customers in FY2013 and FY2014, which reached a four-year high. A challenge for Biennium 2015-17 will be to maintain responsive customer service with current staffing levels, given anticipated increases in development activities and challenges presented by the division's code compliance responsibilities. At the same time, the list and demand for long range planning projects remains strong as the community seeks to maintain an exemplary quality of life through progressive growth management standards. If development activity maintains its steady rise, staff resources will need to be shifted to evaluating and processing current development inquiries and applications, thereby reducing resources available for long-range planning projects.

The Housing Program staff position is funded through the General Fund and a CDBG program administrative allowance. The City of Ashland has experienced several years of declining CDBG funding levels. The Department of Housing and Urban Development has indicated Ashland should anticipate a 3% reduction of CDBG funding in the next fiscal year, and staff has projected that CDBG funding will remain at that reduced level throughout the biennium. All direct awards of funding through Ashland's CDBG program to service providers and affordable housing developers are paid in full by the revenues received through this federal program. Future reductions in Ashland's annual CDBG allocation will be reflected in reduced grant amounts to service providers and affordable housing providers.

### **New and different in this budget**

The Community Development Department is essentially proposing a status quo budget absent of new services or programs. The nature of the Housing Program and duties of the Housing Program Specialist, however, have expanded with the newly created Housing and Human Services Commission. With recent adoption of the Social Service Strategic Plan, the Housing Program Specialist and Housing and Human Services Commission take on the added responsibility of evaluating applications, hosting a public hearing and forwarding a written recommendation on social service grant requests to the City Council for their final approval.

**Community Development Department - Planning Division**

**PLANNING DIVISION**

The act of planning significantly influences the future of Ashland and the Rogue Valley. Past planning efforts have shaped the city and the patterns of everyday life for people living and working in Ashland. The Planning Division along with the community’s active citizenry helped create a community of lasting value and continues to assist in developing a unique vision implemented through far-reaching goals, long range plans and design standards. The Planning Division plays an important role in exploring new opportunities to engage citizens in local planning initiatives and also provides staff support for the Planning Commission and other advisory commissions including the Historic Commission and Tree Commission, as well as committing staff support to the Transportation Commission and ad hoc committees such as the Downtown Parking Management and Circulation Committee. This division has two work programs: current planning and long range planning.

**Current Planning Program**

The Current Planning Program reviews planning applications and building permits to ensure compliance with Ashland’s development standards and the Oregon Statewide Planning Program. These proposals include a wide range of requests, such as land divisions, the design and layout of multi-family units, as well as commercial building and mixed-use projects. City land use codes aim to address a variety of complex issues, such as impacts associated with development adjacent and within floodplains, wetlands, riparian zones and on hillsides, protection of significant natural areas, integration of multiple forms of transportation in development projects, and protection of Ashland’s four nationally recognized historic districts by encouraging compatible development and redevelopment.

**Performance Management**

Performance Measure #1: Percent of land use applications complete at filing.

Performance Measure #2: Median review time to process a land use application.

Measure	2013-2014 Goal	2013 Results	2014 Results	2015-2016 Goal
Measure #1	> 85%	97%	90%	> 85%
Measure #2	< 45 days – Type I < 120 days – Type II	42 days – Type I 45 days – Type II	42 days – Type I 45 days – Type II	< 45 days – Type I < 120 days – Type II

Planning Division Permit Activity								
	2007	2008	2009	2010	2011	2012	2013	2014
Zoning Permit Sign, Fence, Home	209	188	164	175	199	191	175	194
Pre-App	79	84	58	58	59	69	79	100
Type I	49	53	42	43	55	54	80	88
Type II	7	6	4	3	5	4	4	5
Type III	6	4	5	3	2	1	0	1
Misc PAs Staff, Tree	60	27	3	0	8	32	49	32
Misc Planning Approvals Admin, DemOrd, Leg, TreeV, Zone	27	47	38	32	23	13	21	27
<b>TOTALS:</b>	<b>437</b>	<b>409</b>	<b>314</b>	<b>314</b>	<b>351</b>	<b>364</b>	<b>408</b>	<b>447</b>

**Community Development Department - Planning Division**

Number of Walk-In Customers (Tri-Annual Totals)							
	Jan 2013	May 2013	Sep 2013	Jan 2014	May 2014	Sep 2014	Jan 2015
Front Office	185	190	176	152	172	260	240
Planning	89	96	90	94	151	118	154
Building	33	72	71	70	78	60	68
Housing	2	3	3	1	0	1	4
Code Compliance	1	1	0	1	9	4	1
<b>Totals:</b>	<b>310</b>	<b>362</b>	<b>340</b>	<b>318</b>	<b>410</b>	<b>443</b>	<b>467</b>

Incoming/Outgoing Phone Activity					
	Number of Calls	Total Staff Time		Number of Calls	Total Staff Time
Jan 2013	1,790	84 hours	Jan 2014	2,028	95 hours
Feb 2013	1,340*	63 hours*	Feb 2014	1,764	85 hours
Mar 2013	1,955	87 hours	Mar 2014	2,187	96 hours
Apr 2013	1,988	91 hours	Apr 2014	2,546	102 hours
May 2013	1,960	84 hours	May 2014	2,179	91 hours
Jun 2013	1,838	84 hours	Jun 2014	2,203	107 hours
Jul 2013	1,917	87 hours	Jul 2014	2,250	92 hours
Aug 2013	1,896	86 hours	Aug 2014	2,242	95 hours
Sep 2013	1,686	70 hours	Sep 2014	2,394	106 hours
Oct 2013	2,050	93 hours	Oct 2014	2,275	98 hours
Nov 2013	1,532	72 hours	Nov 2014	1,767	74 hours
Dec 2013	1,587	79 hours	Dec 2014	2,042	86 hours
<b>2013 TOTAL:</b>	<b>21,539</b>	<b>980 hours</b>	<b>2014 TOTAL:</b>	<b>25,877</b>	<b>1,127 hours</b>

\*Server error occurred in February 2013 and full data collection is not available.

**Community Development Department - Planning Division**

	GENERAL FUND COMMUNITY DEVELOPMENT DEPARTMENT PLANNING DIVISION						
Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 110							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 542,089	\$ 550,160	\$ 1,260,989	\$ 1,242,876	\$ 1,344,050		
520 Fringe Benefits	288,002	295,604	715,795	673,630	783,710		
<b>Total Personnel Services</b>	<b>830,091</b>	<b>845,764</b>	<b>1,976,784</b>	<b>1,916,506</b>	<b>2,127,760</b>		
<b>Materials and Services</b>							
601 Supplies	8,491	8,472	29,100	20,666	20,250		
602 Rental, Repair, Maintenance	12,023	12,486	16,098	14,895	16,148		
603 Communications	1,716	1,620	7,700	5,352	4,700		
604 Contractual Services	48,180	19,516	110,000	70,794	108,000		
605 Misc. Charges and Fees	245,338	242,337	502,240	503,255	537,965		
606 Other Purchased Services	17,639	13,791	48,400	25,960	33,100		
608 Commissions	2,342	1,799	6,500	4,098	4,500		
610 Programs	6,230	14,503	34,000	8,603	34,000		
<b>Total Materials and Services</b>	<b>341,959</b>	<b>314,524</b>	<b>754,038</b>	<b>653,623</b>	<b>758,663</b>		
	<b>\$ 1,172,050</b>	<b>\$ 1,160,288</b>	<b>\$ 2,730,822</b>	<b>\$ 2,570,129</b>	<b>\$ 2,886,423</b>		

## **Community Development Department - Planning Division**

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### **LONG RANGE PLANNING PROGRAM**

The Long Range Planning Program section assists the community in meeting policy objectives and developing innovative plans that reflect the values of its citizens and anticipate changes that will likely affect the future of the city. This work includes periodically updating the document that symbolizes Ashland's vision of land use for the community, the Comprehensive Plan, amending the land use ordinance and crafting specific plans for neighborhoods. Long range projects sometimes require additional outside technical and design expertise. A list of projects that the Long Range Planning Program anticipates for the next biennium is as follows:

- Downtown Zoning Analysis Including Winburn Way
- Infill Strategies for Transit Corridors
- Participation in Development and Implementation of Downtown Parking and Multi-Modal Circulation Plan
- Buildable Lands Update
- Wildfire Lands Map and Development Standards Amendments
- Airport Overlay Ordinance Amendments
- Sign Code Update for Wall Graphics
- Ordinance Amendments for State's New Recreational Marijuana Rules
- Exterior Alteration Standards for Historic Contributing Structures
- Cottage Housing Ordinance

### **Performance Management**

The Department's long range planning efforts were evaluated by analyzing a variety of projects that took place in 2013 and 2014 including the new land use ordinance, Normal Avenue Neighborhood Plan, medical marijuana dispensary ordinance, accessory travelers' accommodation ordinance amendments and the master plan evaluation. As part of the public meetings for the new land use ordinance project, participants were invited to complete a workshop evaluation on the quality and relevance of the workshops in order to measure whether the level of interactivity was appropriate, and if the workshop objectives were clearly stated and achieved.

Performance Measure #1: Percent of long range plans completed within 18 months.

Performance Measure #2: Percent of customers surveyed who were satisfied with the long range public participation process.

<b>Measure</b>	<b>2013-2014 Goal</b>	<b>2013-2014 Results</b>	<b>2015-2016 Goal</b>
<b>Measure #1</b>	<b>100%</b>	<b>60%</b>	<b>100%</b>
<b>Measure #2</b>	<b>75%</b>	<b>83%</b>	<b>75%</b>

**HOUSING PROGRAM**

With a specific focus on affordable housing activities, the Housing Program works closely with the Community Development Director, the Housing and Human Services Commission, the Planning Commission and the City Council to accomplish the objectives identified by Council Goals and the Housing Work Plan. One full-time Housing Specialist is employed to carry out these activities. The Community Development Department’s Housing Program administers the award and distribution of Community Development Block Grants and City of Ashland Social Service Grants.

To increase the City of Ashland’s affordable housing stock, the city created incentives to encourage the construction of a range of housing options, including a waiver of System Development Charges, Community Development and Engineering Fees, direct subsidy in the form of Community Development Block Grants and dedication of city property for housing construction. The Housing Specialist also offers technical support to housing providers in their efforts to seek additional funding. In recent years, issues surrounding the area’s homeless population have been an area of focus and funding priority.

**Performance Management**

Performance Measure #1: Award and delivery of Social Service Grant funds to eligible projects.

Performance Measure #2: Percent of newly developed housing units secured as affordable to lower and moderate income households.

Performance Measure #3: Renovation improvements for housing units occupied by low-income or special needs populations.

Performance Measure #4: Number of homeless individuals, or those at risk of homelessness, receiving direct

<b>Measure</b>	<b>2013-2014 Goal</b>	<b>2013 Results</b>	<b>2014 Results</b>	<b>2015-2016 Goal</b>
<b>Measure #1</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>100%</b>
<b>Measure #2</b>	<b>10%</b>	<b>10%</b> (6 out of 60)	<b>1.6%</b> (1 out of 61)	<b>10%</b>
<b>Measure #3</b>	<b>5-10 units annually</b>	<b>1 unit</b>	<b>4 units</b>	<b>5-10 units annually</b>
<b>Measure #4</b>	<b>&gt;300 Households FY14</b> <b>&gt;350 Households FY15</b>	<b>847</b>	<b>963</b>	<b>&gt;400 Households annually</b>

benefits from city supported activities.

Measure #2 results reported for newly developed housing units are measured by calendar year.

Measure #3 results reported, and the goals for 2015-16 reflect all improvements to housing units occupied by low and moderate income households. In 2013, one unit was completed under the Housing Programs Administered Affordable Housing Energy Efficiency Program, and in 2014 four units were completed under the CDBG funded Habitat for Humanity home repair programs.

Measure #4 outcomes reported as 2013 results cover the 2014 fiscal year and include the following activities: Ashland Community Resources Center served 133 individuals from 2/6/2014-6/6/2015; Project Community Connect Event was attended by 550 individuals; Maslow Project served 122 children with CDBG program funding; St. Vincent De Paul assisted 42 individuals with CDBG program funding.

**Community Development Department - CDBG**

**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) ADMINISTRATION**

The City of Ashland is an entitlement city for Community Development Block Grant (CDBG) funds from the Department of Housing and Urban Development (HUD). This will be the sixteenth year the city has received these funds that must be used to assist low and moderate income neighborhoods and households. The city anticipates an annual award of \$165,500 to allocate to eligible activities in each year of the biennium.

**Performance Management**

Performance Measure #1: Award and delivery of CDBG funds to eligible projects.

Measure	2013-2014 Goal	2013 Results	2014 Results	2015-2016 Goal
Measure #1	100%	94%	91%	100%

Measure	2013-2014 Goal	2013 Results	2014 Results	2015-2016 Goal
Measure #1	100%	94%	91%	100%

COMMUNITY DEVELOPMENT BLOCK GRANT FUND  
COMMUNITY DEVELOPMENT DEPARTMENT  
COMMUNITY DEVELOPMENT BLOCK GRANT DIVISION

EXPENDITURES Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 250							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 24,276	\$ 20,746	\$ 38,830	\$ 44,311	\$ 42,580		
520 Fringe Benefits	12,975	11,700	22,270	23,325	22,840		
<b>Total Personnel Services</b>	<b>37,251</b>	<b>32,446</b>	<b>61,100</b>	<b>67,636</b>	<b>65,420</b>		
<b>Materials and Services</b>							
606 Other Purchased Services	626	360	1,400	282	800		
609 Grants	166,694	69,106	405,335	244,834	373,578		
<b>Total Materials and Services</b>	<b>167,320</b>	<b>69,466</b>	<b>406,735</b>	<b>245,116</b>	<b>374,378</b>		
	<b>\$ 204,571</b>	<b>\$ 101,912</b>	<b>\$ 467,835</b>	<b>\$ 312,752</b>	<b>\$ 439,798</b>		

**Community Development Department - Code Compliance Program**

**MUNICIPAL CODE COMPLIANCE PROGRAM**

The code compliance program coordinates with other city departments and the Police Department to enforce the City Code. As a newly reinstated position in the last biennial budget, a significant portion of the code compliance specialist’s time was directed at land use issues, with unlicensed short-term visitor accommodations consuming a significant share of resources. Ninety-eight short-term rental properties that were operating in violation of the Ashland Municipal Code were contacted and the compliance issues resolved by either ceasing operations or obtaining the appropriate land use approval, business license, and transient occupancy tax registration.

**Performance Management**

The code compliance program received 982 requests for service in the past biennium. The requests span many city departments and encompass a wide variety of municipal code areas. Of the total number of complaints, approximately five percent were judged to have potentially posed a public safety threat or hazard. This was a reduction from the previous year. Complaints related to public safety were acted on directly or forwarded to the appropriate city department with on-site verification and staff contact within 24 hours. Documented inquiries related to land use and zoning, building safety and other sections of the municipal code were logged in and an initial site visit conducted within 72 hours of receipt. The program met its goal of a 100 percent response rate to “general” category complaints within 72 hours of receipt. This was directly attributable to the reinstatement of the Code Compliance Specialist position.

Performance Measure #1: 24 hour response to land use ordinance complaints related to public safety and potential hazards.

Performance Measure #2: 72 hour response to complaints related to general land use and zoning requirements.

Measure	2013-2014 Goal	2013 Results	2014 Results	2015-2016 Goal
Measure #1	100%	100%	100%	100%
Measure #2	100%	87%	100%	100%

2014 Code Compliance Activity	
Land Use	668
Signs	114
Police	75
Streets	47
Building	32
Fire	24
Parks	11
Electric	5
Water	4
Public Works	1
Tax	1
<b>TOTAL:</b>	<b>982</b>

## **Community Development Department - Building Safety Division**

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### **BUILDING SAFETY DIVISION**

In accordance with Oregon Revised Statute 455.148, the Building Safety Division provides and administers a comprehensive municipal building inspection and plan review program. The enforcement of the state building codes assists in ensuring building fire and life safety measures are met for the citizens and visitors in our community.

The Master Permit Program continues to increase the Division's ability to better serve large facility customers, which include but are not limited to Southern Oregon University, Ashland School District, Ashland Community Hospital and Oregon Shakespeare Festival. The Facilities Master Permit has proven to be an effective permit and inspection tool, saving time and department resources while still allowing the Building Safety Division to continue to provide necessary services.

In an effort to increase the commitment to our customers, the Building Division continues to sponsor code related training and continuing education classes, headed up by the Building Official, who serves as Chairman of the Southern Oregon Chapter of the International Code Councils (SOCICC) Education Committee. These classes are in cooperation with other neighboring jurisdictions in the Rogue Valley, with the intent of providing a consistent and uniform approach to the latest construction methods, technology, and building code enforcement practices to homeowners and members of the local construction industry.

### **Performance Management**

Performance Measure #1: Percent of plan reviews completed within a 3-week period.

Performance Measure #2: Percent of permits issued over-the-counter (OTC) and online.

\*Commercial building permits are not subject to plan review completion timelines in accordance with State statute.

<b>Measure</b>	<b>2013-2014 Goal</b>	<b>2013 Results</b>	<b>2014 Results</b>	<b>2015-2016 Goal</b>
<b>Measure #1</b>	<b>&gt; 85%</b>	<b>93% - Residential 82% - Commercial*</b>	<b>88% - Residential 63% - Commercial*</b>	<b>&gt; 85%</b>
<b>Measure #2</b>	<b>Maintain or expand walk-in and online permit services</b>	<b>59% - OTC 23% - Online</b>	<b>58% - OTC 24% - Online</b>	<b>Maintain or expand walk-in and online permit services</b>

**Community Development Department - Building Safety Division**

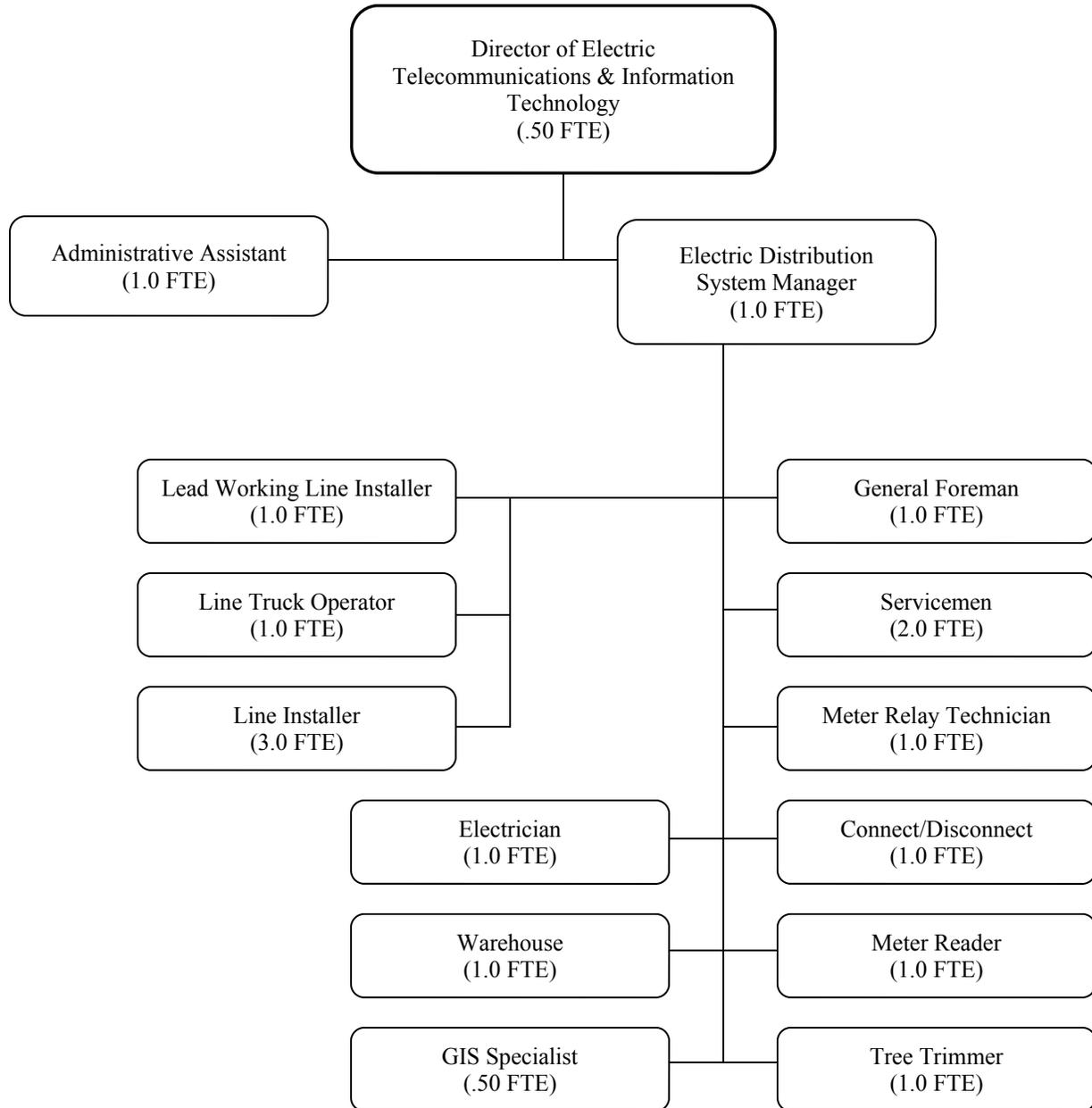
In addition, the Building Division tracks year-over-year permit activity:

Building Division Permit Activity								
	2007	2008	2009	2010	2011	2012	2013	2014
<b>Single Family</b>	52	20	25	35	24	42	41	54
<b>Multi-Family</b>	4	3	1	10	6	4	1	5
<b>Commercial</b>	17	28	6	5	11	9	12	6
<b>Tenant Improvement</b>	29	42	36	41	35	30	30	32
<b>Over-the-Counter</b>	849	816	666	760	801	740	822	929
<b>Misc Building Permits</b>	184	141	115	107	106	111	122	112
<b>Totals:</b>	<b>1,135</b>	<b>1,050</b>	<b>849</b>	<b>958</b>	<b>983</b>	<b>936</b>	<b>1,028</b>	<b>1,138</b>

Description	GENERAL FUND COMMUNITY DEVELOPMENT DEPARTMENT BUILDING DIVISION						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 110							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 250,427	\$ 267,210	\$ 575,340	\$ 534,441	\$ 588,200		
520 Fringe Benefits	108,909	122,630	322,170	286,417	336,370		
<b>Total Personnel Services</b>	<b>359,336</b>	<b>389,840</b>	<b>897,510</b>	<b>820,858</b>	<b>924,570</b>		
<b>Materials and Services</b>							
601 Supplies	3,664	4,451	10,000	8,086	7,300		
602 Rental, Repair, Maintenance	35,840	36,112	36,242	33,150	35,420		
603 Communications	1,883	2,398	5,600	4,699	6,560		
604 Contractual Services	3,628	5,010	15,000	37,752	35,000		
605 Misc. Charges and Fees	198,735	202,110	407,080	407,457	434,880		
606 Other Purchased Services	6,215	9,846	19,200	9,809	15,500		
<b>Total Materials and Services</b>	<b>249,965</b>	<b>259,927</b>	<b>493,122</b>	<b>500,953</b>	<b>534,660</b>		
	<b>\$ 609,301</b>	<b>\$ 649,767</b>	<b>\$ 1,390,632</b>	<b>\$ 1,321,811</b>	<b>\$ 1,459,230</b>		



# Electric Department 17.00 FTE



## **Electric Department**

<b>Position Profile</b>	<b>FY 2011-12 Actual</b>	<b>FY 2012-13 Actual</b>	<b>BN 2013-15 Amended</b>	<b>BN 2015-17 Proposed</b>
<b>Operations Division</b>				
Director of Electric, Telecommunications & Information Technology	-	-	-	0.50
Director of Information Technology/Electric	-	0.50	0.50	-
Assistant City Administrator	0.50	-	-	-
Electric Distribution System Manager	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
GIS Specialist	0.50	0.50	0.50	0.50
Lead Working Line Installer	2.00	2.00	2.00	1.00
Line Installer/Service Person	4.00	4.00	4.00	3.00
Line Truck Operator	1.00	1.00	1.00	1.00
Meter Relay Technician	1.00	1.00	1.00	1.00
Meter Reader	1.00	1.00	1.00	1.00
Electrician	1.00	1.00	1.00	1.00
Connect/Disconnect	1.00	1.00	1.00	1.00
General Foreman	-	-	-	1.00
Warehouse	1.00	1.00	1.00	1.00
Estimator/Line Installer	1.00	1.00	1.00	-
Servicemen	-	-	-	2.00
Tree Trimmer	1.00	1.00	1.00	1.00
Tree Trimmer/ Line Installer - Temp	0.25	0.25	-	-
<b>Conservation Division</b>				
Conservation Analyst*	3.00	-	-	-
	<b>20.25</b>	<b>17.25</b>	<b>17.00</b>	<b>17.00</b>

\* Transferred from Electric to Administration.

## **DEPARTMENT OVERVIEW**

The Electric Department, also known as the Electric Utility, is responsible for the safe and reliable delivery of electricity to residents, businesses, educational, medical and commercial enterprises within the urban growth boundary of Ashland. Ashland has owned the Electric Utility since 1909 and Ashland's Electric Utility is the second oldest municipal electric utility in Oregon. Given the important part electricity plays in our daily lives, the Electric Utility provides an essential service to the citizens of Ashland.

The Electric Utility gets its energy locally from Reeder Gulch hydro generating station, net-metered accounts (primarily solar), and regionally from the Bonneville Power Administration (BPA) through transmission lines owned by BPA and Pacific Power.

With 17 FTE, the Electric Department maintains the Reeder Gulch generating station; provides electric service to more than 11,600 customers; services 76 miles of underground and 53 miles of overhead lines; maintains 2,600 power poles, more than 2,000 transformers, and 1,850 streetlights. In addition, the department is responsible for the operation and maintenance of the distribution side of Mountain Avenue and Nevada Street substations.

The utility owns and maintains a fleet of trucks and has its own warehouse facility, including an inventory of wire, transformers, meters and other items needed to keep the system in first-class operating condition and to quickly respond to service needs.

The Department proactively performs routine maintenance of its system to provide a safe and reliable system with minimal outages. The Department annually trims trees along more than 65 road miles to minimize tree-related outages. Each year, the Department performs a visual safety inspection of 50% of the infrastructure as well as a detailed inspection of 10% of the entire system. The Department schedules and remedies issues found during the inspections.

The Electric Department also provides community services such as the installation and removal of holiday decorations and hanging community banners. In addition, the department funds a variety of assistance programs for citizens who may need help with their utility bills: Ashland Low Income Energy Assistance Program (ALIEAP), Senior Utility Discount, and Emergency HEAT Assistance.

The Electric Department is completely self-funded and does not receive any general funds or outside financing. All operating and capital costs are paid through electric rate structures.

The Electric Department supports a broad range of services, including:

- Providing safe reliable electricity at a competitive rate.
- Responding to emergencies and outages around the clock, in all types of weather, in a timely and safe manner.
- Providing funding for Conservation to improve energy efficiency of homes, businesses and our community.
- Supporting our community through community service and customer assistance programs.
- Providing partial funding for Hosler Dam maintenance and full funding and support for the associated power generation facility.

## **Council Goals Supported**

The Electric Department supports the following Council Goals and Objectives.

Administrative Goals and Objectives:

## Electric Department

Description	ELECTRIC DEPARTMENT						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
<b>Department Total Resources</b>							
410 Taxes							
Intergovernmental Revenue	\$ 125,153	\$ 148,642	\$ 300,000	\$ 299,112	\$ 323,000		
Charges for Services	12,527,979	12,938,039	29,220,000	27,919,435	30,293,044		
Interest	11,957	10,536	22,000	15,679	14,715		
Miscellaneous Revenues	534,471	244,441	384,000	321,310	322,974		
Subtotal	13,199,560	13,341,658	29,926,000	28,555,536	30,953,733		
Resources (over) under requirements	203,911	230,575	(721,471)	(961,623)	(934,690)		
	<b>\$ 13,403,471</b>	<b>\$ 13,572,233</b>	<b>\$ 29,204,529</b>	<b>\$ 27,593,913</b>	<b>\$ 30,019,043</b>		
<b>Department Total By Function</b>							
Personnel Services	\$ 2,345,900	\$ 2,242,079	\$ 4,597,996	\$ 4,454,270	\$ 4,810,060		
Materials and Services	10,563,345	10,743,915	23,161,533	22,144,903	24,014,983		
Capital Outlay	469,662	561,946	1,445,000	994,740	1,194,000		
Debt Service	24,564	24,293	-	-	-		
	<b>\$ 13,403,471</b>	<b>\$ 13,572,233</b>	<b>\$ 29,204,529</b>	<b>\$ 27,593,913</b>	<b>\$ 30,019,043</b>		
<b>Department Total By Fund</b>							
Water Fund	\$ 145,716	\$ 140,014	\$ -	\$ -	\$ -		
Electric Fund	13,257,755	13,432,219	29,204,529	27,593,913	30,019,043		
	<b>\$ 13,403,471</b>	<b>\$ 13,572,233</b>	<b>\$ 29,204,529</b>	<b>\$ 27,593,913</b>	<b>\$ 30,019,043</b>		

*For fiscal years 2011-12 and 2012-13 both of the Conservation Divisions were included in the Electric Department.*

*For the 2013-15 biennium, both of the Conservation Divisions were included in the Administration Department.*

*For the 2015-17 biennium, the Water Conservation Division is included in the Public Works Department.*

*For the 2015-17 biennium, the Electric Conservation Division is included in the Administration Department.*

### Quality of Life Municipal Services

Provide, promote and enhance the security/safety, environmental health, and livability of the community.

#### Municipal Infrastructure Objectives

29. Promote conservation as a long-term strategy to protect the environment and public utility needs.
30. Maintain existing infrastructure and plan for future improvements to meet regulatory requirements and minimum life-cycle costs.
31. Implement recommendations of adopted master and capital plans.

#### Economic Development Objectives

39. Maintain and improve infrastructure to enhance economic vitality of the community.

#### Administration and Governance

Provide high quality, effective and efficient city services and governance in an accessible, collaborative, and fiscally responsible manner.

#### Objectives

40. Ensure on-going fiscal ability to provide desired and required services at an acceptable level.
44. Utilize proven technology to enhance efficiencies and customer satisfaction.

46. Ensure compliance with all regulatory requirements.
51. Develop a fee/rate structure that is consistent with adopted master plans and studies.

### **Economic Development Objectives**

39. Maintain and improve infrastructure to enhance economic vitality of the community.

### **Administration and Governance**

Provide high quality, effective and efficient city services and governance in an accessible, collaborative, and fiscally responsible manner.

#### **Objectives**

40. Ensure on-going fiscal ability to provide desired and required services at an acceptable level.
44. Utilize proven technology to enhance efficiencies and customer satisfaction.
46. Ensure compliance with all regulatory requirements.
51. Develop a fee/rate structure that is consistent with adopted master plans and studies.

### **Successes Over The Past Biennium**

- Completed the Oak Knoll substation upgrades. Installed electrical and monitoring equipment to provide the City with direct operation and monitoring of the lines feeding the City from the substation. These capabilities provide faster outage diagnosis, quicker restoration and increased safety.
- Replaced a key feeder line from the Ashland Substation up to Main/Hersey. All customers (including hospital, businesses and residents) benefit as the old feeder was reaching its limit to carry the amount of power being used. The new line ensures reliable electric service in the area served.
- Completed Supervisory Control and Data Acquisition (SCADA) implementation for the primary distribution system. SCADA provides status information on the electric distribution system. This data is used to monitor the distribution system for issues and provides data for quicker outage restorations.
- Completed Electric Department elements of Calle Guanajuato renovation project. Successfully completed the redesign, relocation, removal, and construction of electric facilities to upgrade and conceal utility infrastructure.
- Completed phase one of the Oak Street feeder line replacement. The project replaces an aging underground feeder serving the downtown area, Oregon Shakespeare Festival, and City Hall. The replacement reduces the risk of long outages in the area served. The project will be completed early in the next budget cycle.
- Moved pole storage yard from temporary area near Ashland substation to a permanent location by the airport. The project provided room for pole handling, yard management, and facilitates delivery and routine operations.
- Completed the Electric System Ten Year Planning Study (Plan). The Plan provides an independent review of the state of the Electric Distribution System (System) and contains expert recommendations to enhance the reliable, safe and economical operation of the System. The study focuses on the design and ability of the System to deliver energy within the City of Ashland over the ten year planning period.
- Completed the Electric Cost of Service Study (COS). The COS evaluated how the utility's costs are allocated across different customer groups (types) to determine whether these allocations are properly reflected in rates. The COS provides guidance to the Electric Department for evaluating and managing charges and rates.
- Completed and established a procedure for regulatory inspections of the system.
- Instituted the use of the American Public Power Association eReliability Tracker. The system provides long term reliability tracking and statistics for the analysis of outages. The information provides guidance for future maintenance and system improvement projects.
- Maintained a successful pole "test and treat" program, tree trimming program, and other regulatory and safety compliance projects.

## ***Electric Department***

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- Worked closely with Southern Oregon University to support an economical and reliable electric infrastructure for the student housing, proposed athletic facilities and proposed cogeneration facilities.

### **Significant Issues in the Biennium Ahead**

- Managing energy costs within the Bonneville Power Administration (BPA) framework.
- Planning and scheduling the acquisition, integration and development of substation purchases/builds identified in the Ten-Year Planning Study.
- Maintaining regulatory compliance schedules and providing adequate funding from within the Electric Department to support developed schedules.
- Maintaining an inventory of the electric infrastructure and ensuring the integrity of the data in the City standard GIS system.
- Enabling Smart Grid technologies. The department will evaluate new commercial and consumer services available through the use of Smart Grid technologies while balancing customers concerns regarding radio frequency transmissions.

### **Fiscal Issues and Conditions**

The Department's income for operating and capital costs is derived from rate structures. The Department draws no monies from the City's General Fund. This budget is built on an assumption of a 4.5% rate increase effective July, 1, 2015, and a 4.0% rate increase the following year. These increases are directly related to rising BPA wholesale power (anticipated 7.3%), BPA transmission (anticipated 5.6%), labor, and materials costs. Absent increased revenue, the department will decrease planned maintenance and capital projects. Deferring planned maintenance and capital projects creates a backlog of needed maintenance and investment and has the effect of increasing cost at a future date while decreasing the reliability in the present.

### **New and Different in This Budget**

The Electric Department provides perpetual stewardship of the delivery of electric services to the citizens of Ashland. No new services or programs are proposed in this budget.

**Performance Management**

	BN 2013-15	FY 2015-17 (Target)	BN 2017-19 (Target)
Vegetation Management (% plan accomplished)	100%	100%	100%
Facility Inspections (% plan accomplished)	100%	100%	100%
Facility Remediation (% plan accomplished)	100%	100%	100%
ASAI* avg. availability	99.99%	Maintain or improve over previous biennium	Maintain or improve over previous biennium
SAIDI (minutes)* avg. outage time per customer	9.73	Maintain or improve over previous biennium	Maintain or improve over previous biennium
SAIFI* number of outages per customer	0.07	Maintain or improve over previous biennium	Maintain or improve over previous biennium
CAIDI (minutes)* avg. time to restore	140.92	Maintain or improve over previous biennium	Maintain or improve over previous biennium
ASAI:	Average Service Availability Index – commonly used performance metric for service availability. ASAI measures the <i>percentage of time the electric service is available to the average customer</i> over a selected period of time (e.g. yearly)		
SAIDI:	System Average Interruption Duration Index – commonly used performance metric for outages. SAIDI measures the <i>total duration of an outage for the average customer</i> over a selected period of time (e.g. yearly)		
SAIFI:	System Average Interruption Frequency Index – commonly used performance metric for outages. SAIFI measures the <i>average number of times a customer experiences an outage</i> over a selected period of time (e.g. yearly)		
CAIDI:	Customer Average Interruption Duration Index – commonly used performance metric for outages. CAIDI measures the <i>average time to restore service for all customers experiencing an outage</i> over a selected period of time (e.g. yearly)		
<p><b>*Notes:</b> ASAI, SAIDI, SAIFI and CAIDI. Industry practice recommends five years of data collection before establishing the significance of or developing comparisons/plans reacting to these statistics. The five year period is recommended in order to reduce the influence of extreme weather and other uncommon or unusual events on the statistics. The Electric Department began data collection in November 2013.</p>			

## Electric Department

ELECTRIC FUND  
ELECTRIC DEPARTMENT  
SUPPLY DIVISION

Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 690							
<b>Materials and Services</b>							
602 Rental, Repair, Maintenance	\$ 1,323	\$ 47,363	\$ 60,600	\$ 175,523	\$ 190,000		
605 Misc. Charges and Fees	355,300	355,300	691,670	691,670	751,783		
606 Other Purchased Services	5,578,028	5,689,314	12,876,103	11,923,542	12,810,104		
<b>Total Materials and Services</b>	<b>5,934,651</b>	<b>6,091,977</b>	<b>13,628,373</b>	<b>12,790,735</b>	<b>13,751,887</b>		
	<b>\$ 5,934,651</b>	<b>\$ 6,091,977</b>	<b>\$ 13,628,373</b>	<b>\$ 12,799,898</b>	<b>\$ 13,751,887</b>		

ELECTRIC FUND  
ELECTRIC DEPARTMENT  
TRANSMISSION DIVISION

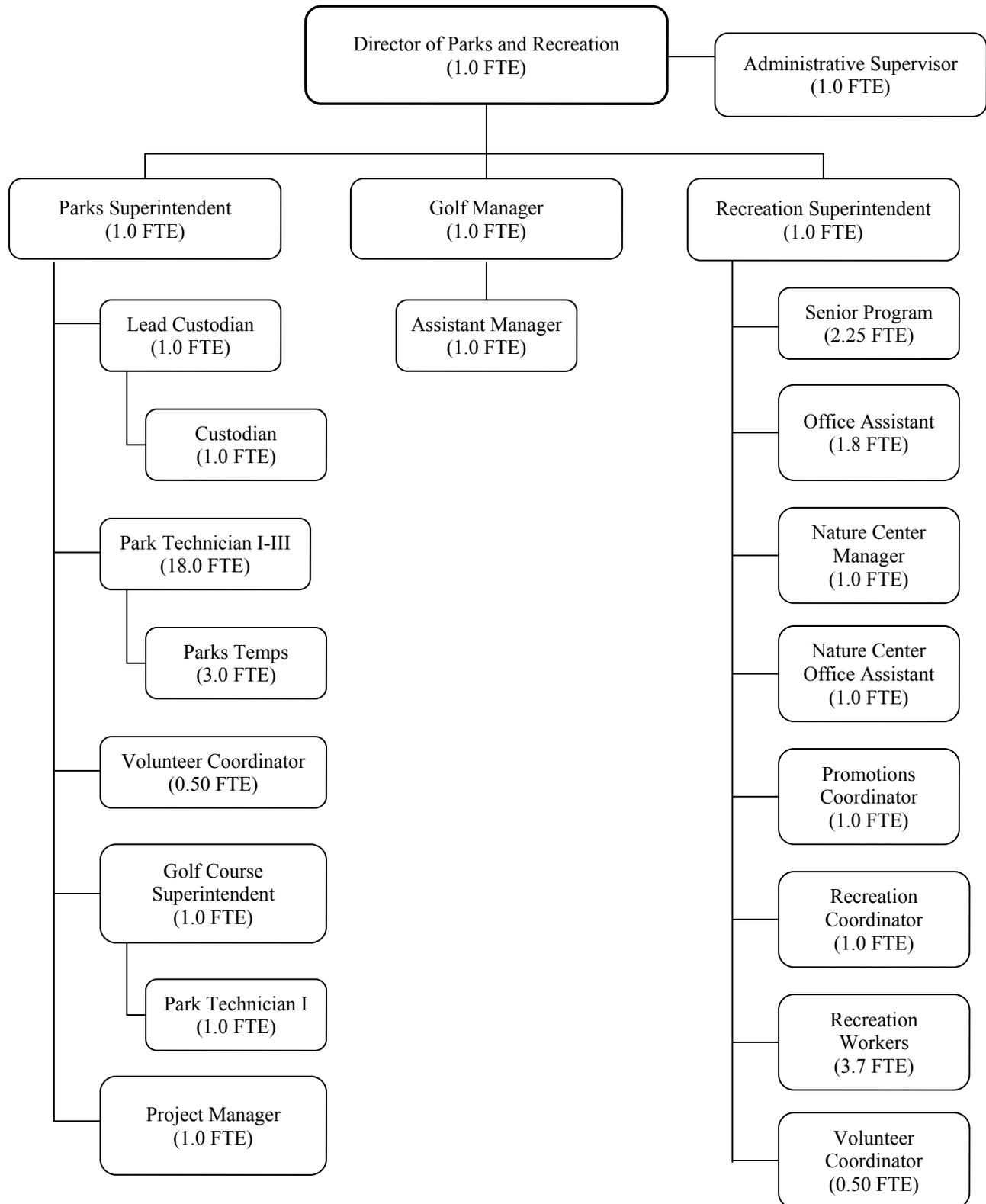
Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 690							
<b>Materials and Services</b>							
606 Other Purchased Services	\$ 852,382	\$ 866,385	\$ 2,177,635	\$ 1,952,854	\$ 2,225,945		
	<b>\$ 852,382</b>	<b>\$ 866,385</b>	<b>\$ 2,177,635</b>	<b>\$ 1,957,972</b>	<b>\$ 2,225,945</b>		

ELECTRIC FUND  
ELECTRIC DEPARTMENT  
DISTRIBUTION DIVISION

Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Fund# 690							
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 1,441,171	\$ 1,340,070	\$ 3,033,716	\$ 2,920,886	\$ 3,173,390		
520 Fringe Benefits	655,063	645,092	1,564,280	1,524,221	1,636,670		
<b>Total Personnel Services</b>	<b>2,096,234</b>	<b>1,985,162</b>	<b>4,597,996</b>	<b>4,445,107</b>	<b>4,810,060</b>		
<b>Materials and Services</b>							
601 Supplies	29,352	64,858	76,624	87,126	100,828		
602 Rental, Repair, Maintenance	294,489	313,471	824,595	780,709	928,508		
603 Communications	7,748	10,735	43,160	29,610	57,707		
604 Contractual Services	90,020	24,075	236,812	219,085	236,489		
605 Misc. Charges and Fees	1,590,576	1,587,666	3,201,274	3,300,868	3,443,215		
606 Other Purchased Services	87,610	112,256	217,250	187,569	256,600		
610 Programs	3,342	8,911	10,100	14,971	14,500		
612 Franchises	1,250,417	1,310,939	2,745,710	2,776,258	2,999,304		
<b>Total Materials and Services</b>	<b>3,353,554</b>	<b>3,432,911</b>	<b>7,355,525</b>	<b>7,396,196</b>	<b>8,037,151</b>		
<b>Capital Outlay</b>							
704 Improvements Other Than Bldgs.	469,662	561,946	1,445,000	994,740	1,194,000		
<b>Total Capital Outlay</b>	<b>469,662</b>	<b>561,946</b>	<b>1,445,000</b>	<b>994,740</b>	<b>1,194,000</b>		
	<b>\$ 5,919,450</b>	<b>\$ 5,980,019</b>	<b>\$ 13,398,521</b>	<b>\$ 12,836,043</b>	<b>\$ 14,041,211</b>		

# Parks and Recreation Department

## 44.80 FTE



## Parks and Recreation Department

Position Profile	FY 2011-12	FY 2012-13	BN 2013-15	BN 2015-17
	Actual	Actual	Amended	Proposed
<b>Administration Division</b>				
Director	1.00	1.00	1.00	1.00
Administrative Supervisor	1.00	1.00	1.00	1.00
<b>Golf Division</b>				
Golf Manager	1.00	1.00	1.00	1.00
Assistant Manager	0.80	0.80	0.80	0.80
Greens Superintendent	1.00	1.00	1.00	1.00
Park Technician I	0.80	1.00	1.00	1.00
<b>Operations Division</b>				
Parks Superintendent	1.00	1.00	1.00	1.00
Lead Custodian	1.00	1.00	1.00	1.00
Custodian	1.00	1.00	1.00	1.00
Volunteer Coordinator	1.00	0.50	0.50	0.50
Park Technician I	12.20	12.00	12.00	12.00
Park Technician II	3.00	3.00	3.00	3.00
Park Technician III	3.00	3.00	3.00	3.00
Temps	3.00	3.00	3.00	3.00
<b>Recreation Division</b>				
Recreation Superintendent	1.00	1.00	1.00	1.00
Volunteer Coordinator		0.50	0.50	0.50
CC/Recreation Facilities Manager	0.25	0.25	0.25	0.25
Recreation Coordinator	1.00	1.00	1.00	1.00
Environmental Education Coordinator	1.80	1.80	1.80	1.80
Promotions Coordinator	1.00	1.00	1.00	1.00
Senior Program Director	1.00	1.00	1.00	1.00
Senior Center Specialist	0.70	0.70	0.70	0.70
Senior Center Info/Ref Specialist	0.55	0.55	0.55	0.55
Customer Service Specialist	1.00	1.00	1.00	1.00
Receptionist-Nature Center	1.00	1.00	1.00	1.00
Recreation Workers	3.70	3.70	3.70	3.70
<b>Parks Capital Improvements</b>				
Project Manager				1.00
	<b>43.80</b>	<b>43.80</b>	<b>43.80</b>	<b>44.80</b>

## **DEPARTMENT OVERVIEW**

The Ashland Parks and Recreation Commission is a component of the City of Ashland and was created through a City Charter amendment in 1908, soon after home rule was granted to cities by the Oregon State Legislature. The Commission consists of an elected body of five Commissioners, an appointed administrator and three divisions of personnel: 1) Parks Operations and Maintenance; 2) Recreation Programs and Centers; and 3) Golf Operations and Maintenance

The mission of the Ashland Parks and Recreation Commission is to provide and promote recreational opportunities and preserve and maintain public lands. The Commission employs 34 regular full-time employees, three regular part-time employees and 11 regular temporary positions annually. In addition, the Commission also employed more than 50 seasonal temps to help staff and operate programs such as the Oak Knoll Golf Course, Daniel Meyer Pool, Rotary Centennial Ice Rink, etc.

The Commission is responsible for the maintenance and operations of 785 acres of parkland including 16 community parks, one regional historic park, the Calle Guanajuato, Oak Knoll Golf Course, 30 miles of trails and 463 acres of forest land. The Commission also provides a comprehensive recreation program, a senior center, nature center and three community oriented facilities. All features, amenities and facilities are designed to engage and serve Ashland's diverse population.

The mission of the Ashland Parks and Recreation Commission is to: *Maintain and expand park, recreational, and educational opportunities and provide high quality, efficient and safe services with positive experiences for guests and other participants while maintaining community participation in the decision-making processes and protecting the environment.*

### **Parks and Recreation Commission Supported Goals:**

- In partnership with the City of Ashland and other stakeholders, review, update and implement the trails and open Space master plan.
- Enhance and expand the Volunteer in Parks (VIP) program.
- Evaluate parks and recreation facilities and programs to ensure the quality of relevant programming and the highest and best use of facilities.
- Enhance Oak Knoll Golf Course program and facilities.
- Evaluate current capital projects for feasibility, relevancy and implementation planning.
- Continue to build a relevant and functional parks and rec. infrastructure through master planning and implementation strategies.
- Partner with community stakeholders with similar missions to leverage assets and provide better public services.
- Promote Ashland Parks and Recreation as an exemplary organization.
- Promote professional development amongst staff.
- Continue to evaluate and implement financial programs and strategies for higher cost recovery and financial resiliency.
- Maintain a capable and efficient organizational structure.
- Review the policies of the APRC and amend existing policies as well as develop and implement new policies as needed.

## Parks and Recreation Department

Description	FY 2011-12	FY 2012-13	BN 2013-15	BN 2013-15	TOTAL PARKS & RECREATION DEPARTMENT		
	Actual	Actual	Amended	Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
<b>Department Total Resources</b>							
Taxes	\$ 4,349,737	\$ 4,434,223	\$ -	\$ -	\$ -		
Intergovernmental Revenue - CIP	33,117	-	3,929,000	1,000,000	3,517,252		
Charges for Services	968,435	932,234	\$ 1,852,633	\$ 1,733,741	2,017,930		
Charges for Service - General Fund	-	-	8,856,000	8,856,000	9,560,000		
Interest	20,698	16,133	30,100	21,934	18,000		
Miscellaneous Revenues	22,127	46,736	69,000	56,862	100,000		
Sale of Assets	13,522	20,954	-	43,372	-		
Interfund Loan	-	-	-	-	439,000		
Transfers In	-	350,000	922,000	922,000	922,641		
Subtotal	5,407,636	5,800,280	15,658,733	12,633,909	16,574,823		
Resources (over) under requirements	(54,889)	215,700	222,367	249,091	89,693		
	<b>\$ 5,352,747</b>	<b>\$ 6,015,980</b>	<b>\$ 15,881,100</b>	<b>\$ 12,883,000</b>	<b>\$ 16,664,516</b>		
<b>Department Total By Function</b>							
Personnel Services	\$ 2,961,302	\$ 3,079,122	\$ 6,829,190	\$ 7,024,912	\$ 7,528,320		
Materials and Services	2,270,149	2,405,814	4,114,910	4,052,691	4,323,307		
Capital Outlay	121,296	531,044	4,937,000	1,805,397	4,373,889		
	<b>\$ 5,352,747</b>	<b>\$ 6,015,980</b>	<b>\$ 15,881,100</b>	<b>\$ 12,883,000</b>	<b>\$ 16,225,516</b>		
<b>Department Total by Fund</b>							
Parks and Recreation Fund	\$ 5,284,451	\$ 5,459,855	\$ 11,030,100	\$ 11,113,987	\$ 11,937,627		
Parks Capital Improvements Fund	68,296	556,125	4,851,000	1,769,013	4,287,889		
Parks Equipment Replacement Fund	-	-	-	-	439,000		
	<b>\$ 5,352,747</b>	<b>\$ 6,015,980</b>	<b>\$ 15,881,100</b>	<b>\$ 12,883,000</b>	<b>\$ 16,664,516</b>		

### Successes over the Past Biennium

- Completed the planning and construction of Ashland Creek Park – a new community park with a playground, walking trails, plaza and a large community garden.
- Completed several deferred maintenance projects, such as improvements at the Daniel Meyer Pool and bathhouse and various park buildings throughout the system.
- Treated and retreated 213.5 acres of Parks Forestry woodland/open space for fire management and forest health
- Completed a new design for a splash pad at Garfield Park.
- Received an Oregon Parks and Recreation Department Grant of \$309,000 for Ashland Creek Park Development.
- Completed the reconstruction of the #9 Green at Oak Knoll Golf Course and installation of partial cart path along hole #6.
- Awarded Bee City USA status after completing the application and meeting all the standards.
- Facilitated continuing status for the City of Ashland Tree City USA designation.
- Maintain 51 Woof Waste dog waste disposal stations at trailheads, parks and open space locations throughout the parks system
- Rehabbed Liberty Street Trail and property with addition of new signage, improved drainage and rebuilt trail surface
- Worked closely with the Ashland Forest Lands Commission and participated on the Ashland Forest Land Revision.

- Over 12,000 volunteer hours completed; equivalent to 6 FTEs
- Added .4 mile new trail at Bandersnatch trail extension
- Registered 318 youth in swim lessons at the Daniel Meyer Pool; an increase of 43 lessons over the previous year.
- Taught 74 school classes at the Nature Center. This is equivalent to approximately 1800 students.
- Offered 188 Community Programs at the Nature Center; an increase of 75 programs over the previous year.
- Processed 427 applications through the ALIEP program in 14/15, administered through the Senior Center and the City of Ashland Utility Billing Office.
- Approved a new logo of the Ashland Parks and Recreation Commission
- Hired Michael A Black as the new Parks and Recreation Director in August of 2014, replacing outgoing Director, Don Robertson.

### **Significant Issues in the Biennium Ahead:**

The Ashland Parks and Recreation Commission experienced the same funding issues during the Great Recession as most other government agencies. As a result, the APRC operating budget was cut to accommodate the reduced funding, which mostly affected personnel. The biggest challenge APRC will face in the coming biennium is the ability to increase FTEs over time to pre-recession levels while expanding the parks system and maintaining the current level of service. Some examples of the causes of the disproportionate balance between workloads and staffing are:

- Assuming trail maintenance responsibilities for City-owned Ashland Watershed properties
- Adding new parks and maintenance to the system such as Ashland Creek Park
- Working with partners, such as the Ashland School District to expand recreational opportunities such as sports fields and space for additional recreation programs
- Implementing the Integrated Pest Management Plan.
- Increasing advertising and promotions of parks and recreation
- Potential increases to recreation programs, such as Daniel Meyer Pool hours and seasons and the ever increasing demand for recreation classes

### **Fiscal Issues and Conditions**

Ashland Parks and Recreation Commission operations are funded in part by revenues from programs, sales and rents, as well as the City's general fund. The Capital Improvement Plan fund is funded through Parks SDCs, Food and Beverage Tax income, and grants.

In the current fiscal term, personnel costs will increase significantly due to fringe benefit costs increases such as employee insurance. This is by and large, the most significant increase in the APRC budget. The Commission has requested the addition of three new employees for forestry (1), project management (1), and parks maintenance (1) and one facility: The Grove.

### **New and Different in this Budget:**

In BN 2015-17 Ashland Parks and Recreation hopes to move its recreation offices out of Lithia Park (340 S. Pioneer St.) and to The Grove. The Grove is a building that was originally constructed with funds from FHA's CDBG program with a vision to serve the youth of the community. The program was never fully realized and The Grove operations ceased. The building was then transferred to the full ownership of the City and over time the CDBG funds used to build The Grove were paid back in full.

## ***Parks and Recreation Department***

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Plans for The Grove would include keeping all current uses in place, including the provision for an emergency shelter. More programs and other uses will be added to enhance the use of the space. With all recreation staff being housed in the building, we anticipate this location being the customer service “face” for Ashland Parks and Recreation.

Additionally, vehicle replacement will be moved from the CIP to a new Parks Vehicle Replacement Fund. Traditionally, the costs for vehicle replacement were cash funded on a budget to budget basis. Beginning in BN 2015-17, APRC will pay rents on our current vehicles in order to build a cash balance in the Vehicle Fund for future replacements. This program will take several budget cycles to fully implement and this will be the first cycle.

**Parks and Recreation Department - Parks Division**

**PARKS DIVISION**

The Parks Division operates, maintains, constructs, and plans parks and recreational facilities within its system. It develops new parks, administers open space areas, and rehabilitates existing infrastructure items. The Parks Division houses the Parks and Recreation Administration budget, park patrol, forestry, horticulture, trails, natural resources, and construction programs.

Goals of this program include:

- Preserve natural areas, protect and enhance our environment
- Evaluate current conditions of facilities and identify deficiencies that need correction
- Contribute to the economic viability of our community
- Ensure continued safety within the parks and recreation system

Park police/patrol section goals:

- Provide a safe environment for community members using the parks and recreation system
- Continue enforcement of park regulations

**PARKS & RECREATION FUND  
PARKS & RECREATION DEPARTMENT  
PARKS DIVISION**

Description	FY2011-12 Actual	FY2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	2015-17 Proposed	2015-17 Approved	2015-17 Adopted
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 1,189,583	\$ 1,199,066	\$ 2,476,170	\$ 2,584,339	\$ 2,716,810		
520 Fringe Benefits	730,977	732,690	1,665,160	1,788,423	1,802,120		
<b>Total Personnel Services</b>	<b>1,920,560</b>	<b>1,931,756</b>	<b>4,141,330</b>	<b>4,372,762</b>	<b>4,518,930</b>		
<b>Materials and Services</b>							
601 Supplies	77,838	43,723	122,160	122,160	127,809		
602 Rental, Repair, Maintenance	736,240	864,514	1,543,700	1,501,640	1,818,148		
603 Communications	20,360	25,845	36,100	36,100	48,500		
604 Contractual Services	220,383	529,841	573,000	573,000	523,260		
605 Misc. Charges and Fees	784,064	435,127	918,600	918,600	888,600		
606 Other Purchased Services	25,041	24,939	48,500	48,500	64,100		
<b>Total Materials and Services</b>	<b>1,863,926</b>	<b>1,923,989</b>	<b>3,242,060</b>	<b>3,200,000</b>	<b>3,470,417</b>		
<b>Capital Outlay</b>							
703 Equipment	10,000	-	-	-	-		
704 Improvements	43,000	-	86,000	36,384	86,000		
<b>Total Capital Outlay</b>	<b>53,000</b>	<b>-</b>	<b>86,000</b>	<b>36,384</b>	<b>86,000</b>		
	<b>\$ 3,837,486</b>	<b>\$ 3,855,745</b>	<b>\$ 7,469,390</b>	<b>\$ 7,609,146</b>	<b>\$ 8,075,347</b>		

**Parks and Recreation Department - Parks Division**

**FORESTRY, TRAILS, NATURAL RESOURCES & CONSTRUCTION**

This program manages 463 acres of forest land and 32 miles of trails. Goals include:

- Managing for biological diversity of native plants and animals (mix of plant and animal versus a single community) and controlling non-native problematic species
- Preserving / improving wildlife habitat
- Managing for environmental values (air and water quality, soil health)
- Providing for and managing recreational use of parklands
- Reducing fire danger on Parks-managed forest lands in cooperation with Ashland Fire, USFS, the Forest Lands Commission, and other agencies
- Encouraging and maintaining a healthy ecosystem while incorporating multiple values of ecosystem health
- Expanding trails opportunities by working with the Planning Department, AWTA, USFS, volunteers, and others
- Improving trails for safety, access, water erosion mitigation, and ADA possibilities
- Providing and creating functional and effective natural areas and obtaining all necessary permits
- Providing other services to produce high levels of public satisfaction
- Performing construction work on Parks projects, including infrastructure improvements

**Performance Management**

	Actual 2011	Actual 2012	Target 2013	Actual 2013	Actual 2014	Target 2015
Acres treated/re-treated for fuels reduction	90	64.48	40	88	80	75
Number of piles burned	1000	705	400	705	690	600
Piles chipped *	500	400	400	536	555	585
Miles of trail maintained	26	29	30	31	31	34
Number of reported injuries	0	0	0	0	0	0
Noxious weeds treated in acres	35	120	120	106.5	118	97
Weed abatement program in acres	10	19	19	19	22	26

**HORTICULTURE PROGRAM**

This program, which includes urban forestry along with environmental and ornamental horticulture, is responsible for maintaining trees within the urban setting that are safe, functional and aesthetically pleasing to park users. Staff manages healthy, diverse, and functionally effective natural areas (including riparian corridors and swales) that enhance habitats for wildlife and control erosion while providing aesthetic and educational values to park users.

Goals of this program include:

- Providing parks that are well-canopied with trees and relatively safe for park users
- Planting appropriate species to enhance the effectiveness of natural areas
- Controlling erosion
- Managing native species
- Controlling problematic non-native species
- Enhancing users' appreciation of park environments
- Being historically sensitive about types of plants used in historic parks
- Integrating aspects of environmental horticulture with ornamental horticulture – e.g., using ornamental plants that are also used by wildlife

The Horticulture program also includes athletic and park turf programs. The Parks Division maintains 46 acres of athletic fields at North Mountain Park and Hunter Park. Athletic fields include two baseball fields, two softball fields, one soccer field and two Little League fields.

Goals of this program include:

- Implementing appropriate turf management principles and schedules for maintaining turf areas
- Maintaining vigorous and healthy stands of turf that are safe and appropriate for park users
- Mowing in such a manner as to ensure healthy and safe turf areas

**Performance Management**

	Actual 2010	Actual 2011	Actual 2012	Target 2013	Actual 2013	Actual 2014	Target 14/15
<b>Trees Maintained</b>	5,000	5,100	5,140	5,140	5,180	5200	5,220
<b>Contract pruning and removal</b>	100	140	144	140	120	100	140
<b>In-house pruning and removal</b>	50	123	123	120	130	130	140
<b>Number of new trees planted</b>	40	33	43	43	58	40	70
<b>Ornamental beds maintained</b>	50	50	50	50	50	50	50
<b>Number of plants planted</b>	*13,000	*13,000	*13,000	*13,000	13,080	12,200	14,000

Note: Above numbers are approximate

\*Some annual beds have been changed to ornamental colorspot shrubs to reduce material and labor costs

## ***Parks and Recreation Department - Recreation Division***

### **RECREATION DIVISION**

The Recreation Division provides recreational and educational opportunities for participants of all ages including aquatics, health and fitness classes, senior services and programs, environmental education programs, and lifetime activities. The division oversees operations of the Daniel Meyer Pool, Ashland Rotary Centennial Ice Rink, North Mountain Park Nature Center, Ashland Senior Center, indoor and outdoor facility rentals and adult, youth and adapted recreation programs. The department also assists in coordinating and operating special events including Rogue Valley Earth Day, the Ashland Community Bike Swap, Migratory Bird Day, and the Annual Bear Creek Festival.

Goals of the Recreation Division include:

- Providing high quality recreation programs for the community at an affordable cost
- Providing opportunities for recreational and educational activities
- Establishing appropriate fees based on direct costs of activities
- Promoting lifetime activities

Recreation Division programs help this goal by meeting the objectives listed below:

- Providing opportunities for community members to interact with one another and improve health and social well-being for our community
- Providing ongoing evaluation of recreation programs to ensure current and future relevance
- Contributing to the economic viability of our community
- Supporting education related to environmental issues

Description	PARKS & RECREATION FUND PARKS & RECREATION DEPARTMENT RECREATION DIVISION						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	2015-17 Proposed	2015-17 Approved	2015-17 Adopted
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 534,381	\$ 599,290	\$ 1,253,560	\$ 1,266,044	\$ 1,381,550		
520 Fringe Benefits	241,570	283,902	723,020	648,839	825,240		
<b>Total Personnel Services</b>	<b>775,951</b>	<b>883,192</b>	<b>1,976,580</b>	<b>1,914,883</b>	<b>2,206,790</b>		
<b>Materials and Services</b>							
601 Supplies	34,955	27,003	74,600	62,716	65,600		
602 Rental, Repair, Maintenance	30,454	40,748	72,200	58,480	79,600		
603 Communications	1,607	7,479	5,800	8,835	12,000		
604 Contractual Services	91,624	90,625	193,400	157,587	135,640		
605 Misc. Charges and Fees	6,545	8,967	18,850	21,545	22,000		
606 Other Purchased Services	91,455	126,847	206,400	223,980	236,000		
<b>Total Materials and Services</b>	<b>256,640</b>	<b>301,669</b>	<b>571,250</b>	<b>533,143</b>	<b>550,840</b>		
	<b>\$ 1,032,591</b>	<b>\$ 1,184,861</b>	<b>\$ 2,547,830</b>	<b>\$ 2,448,026</b>	<b>\$ 2,757,630</b>		

**Parks and Recreation Department - Recreation Division**

**DANIEL MEYER POOL - AQUATICS PROGRAM**

The Daniel Meyer Pool is a 25-yard seasonal outdoor pool located in Hunter Park. The pool is open from mid-June through mid-September and employs approximately fourteen seasonal lifeguards and swim instructors. Programs include lap swim, swim lessons, adapted aquatics programs, water fitness, water polo, and open swim.

Goals include:

- Making swimming safe and enjoyable for children through group and private lessons
- Providing a form of exercise that is safe and fun
- Providing a public pool facility with a schedule that accommodates all age groups, abilities and interests
- Providing the number of lifeguards required to meet safety standards
- Providing a clean and attractive facility
- Providing high levels of customer satisfaction
- Reducing or eliminating accidents

**Performance Management**

<b>Daniel Meyer Pool</b>	<b>Actual 2011</b>	<b>Actual 2012</b>	<b>Target 2013</b>	<b>2013</b>	<b>Actual 2014</b>	<b>Target 2015</b>
<b>Recovery Rate</b>	36%	32%	34%	29%**	27%**	30%
<b>Lesson Participants</b>	247	242	260	275	318	340

\*Starfish swim lesson program replaced the Red Cross program. Sessions were reformatted from one week to two weeks and provided more skills development. A decrease in numbers does not indicate a lack of user interest; rather, it shows a reformatting in ages / strengths that allows students to successfully graduate from the program. Additional programs include swim team and water polo camps.

\*\* Cost recovery decreased because of building improvements that were expended from the pool budget. Fees will be increasing in the 15-17 biennial budget.

**Note:** Ashland Parks and Recreation has made significant efforts to work with the aquatics community and promote their participation in discussions regarding the future of aquatics in Ashland. The Parks Department will continue to be involved in this process.

***Parks and Recreation Department - Recreation Division***

**VOLUNTEER PROGRAM (“VIP” / “VOLUNTEERS IN PARKS”)**

The Volunteer in Parks Program was designed and implemented in FY 10/11. Volunteers continue to play a pivotal role in the success of programs and services offered throughout the department. VIP Program goals include:

- Supporting our integrated pest management policy (pesticide-free parks)
- Managing all volunteers utilized throughout the department
- Safely allowing volunteer opportunities

**Performance Management**

\*Volunteer hours are counted within a calendar year (January-December) \*\*2013 set target was unrealistic

<b>VOLUNTEER PROGRAM</b>	<b>Actual 2011</b>	<b>Actual 2012</b>	<b>Target 2013</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Target 2015</b>
<b>NMP Nature Center</b>	3,547.75	3,321.25		2,985	3,490.70	
<b>Ashland Senior Program</b>	1,161	2,274.50		2,449.50	3,083.50	
<b>Recreation (ice rink, pool &amp; Events)</b>	344.15	451.25		548.45	661.50	
<b>Parks and Trails</b>	3,626	4,518.25		5,763.50	4,765.90	
<b>Total Volunteer Hours</b>	8,680.90	10,624	**12,400	11,746.45	12,001	12,200
<b>FTE Equivalent</b>	4.17	5.11		5.65	5.77	

**ASHLAND ROTARY CENTENNIAL ICE RINK**

The Ashland Rotary Centennial Ice Rink is a 65 x 120 outdoor seasonal ice rink located in a parking lot across from Lithia Park. The ice rink employs approximately twelve seasonal staff and operates from mid-November through the end of February. Goals include:

- Providing a clean and attractive facility
- Providing a high level of customer satisfaction
- Providing a form of exercise that is safe and fun during the winter season
- Providing an appropriate number of rink guards to ensure patron safety
- Reducing or eliminating accidents

**Performance Management**

<b>Ice Rink</b>	<b>Actual 2012</b>	<b>Target 2013</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Target 2015</b>
<b>Recovery Rate</b>	69%	74%	65%	73%	50%*
<b># of Seasonal Em- ployees</b>	10	10	12	12	12

\*Shortened season due to ice rink tent and planning department concerns. Cost Recovery expected to decrease.

**ASHLAND SENIOR PROGRAM**

The Ashland Senior Program strives to provide a support system for older residents of Ashland, helping them to live more independently and continue as contributing members of the community. The Senior Center provides a venue for social interaction through recreational and health-related activities along with educational and volunteer opportunities. Senior Center offerings include:

- Information and referral services to local and regional resources for those ages 60+ in a comfortable and safe environment.
- Meals program (Food and Friends), providing home deliveries and daily meals at the Center. In FY 13 16,173 meals were served through home delivery and congregate meals at the Ashland Senior Center
- Senior food box program: delivery of a nutritional food box on a quarterly basis to homebound seniors
- Health-Related Activities. Monthly blood pressure testing, foot care clinics and advanced directive assistance available by appointment
- Assistance with senior utility discount, Ashland Low Income Energy Assistance Program (ALIEP), and emergency heat assistance. In FY 14/15, 427 applications were reviewed and 376 applications were approved. This was a decrease of 73 approved applications from FY 13/14 possibly due to a new business license requirement.
- RVTD bus passes and Valley Lift vouchers to income-eligible seniors, age 62 and older
- Assistance with links and referrals to many other community resources for seniors
- Recreation and educational programs such as Gentle Yoga and Tai-Chi, computer instruction, day trips and line dancing; workshops and seminars on topics of interest like travel; AARP Driver's Safety Program; and discussion groups.

## **NORTH MOUNTAIN PARK NATURE CENTER**

The Nature Center oversees activities in the areas of environmental education, recreation, stewardship, and sustainability. In the area of environmental education, programs are offered for school groups and the community in local natural and cultural history along with demonstrations in eco-friendly practices. Recreation and stewardship activities utilize hands-on exhibits, demonstration gardens, and interpretive trails.

The Nature Center also assists with coordinating projects and education at other sites. Outreach includes work parties at Lithia Park, educational programs at Briscoe Geology Park (and many other park and public lands), and oversight of four community gardens in Ashland. In 2014 the Nature Center provided:

- 74 school programs (over 1,850 students taught) featuring history and geology of the Rogue Valley and compass and survival skills.
- 188 community programs, including urban beekeeping, the Ashland Paint Out, recycling, water conservation, birding for kids, learning to fly cast, composting, learning to install your own gray water system and many others.

## ***Parks and Recreation Department - Recreation Division***

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### **FACILITY RENTALS PROGRAM**

The Recreation Division oversees facility rentals for all indoor facilities, including Pioneer Hall and the Ashland Community Center. The Grove building and the Ashland Senior Center are used primarily for recreation programs and are not rented out on a regular basis to the public. Outdoor facilities managed include ballfield and lighting rentals and North Mountain Park and Hunter Park and picnic area rentals in Lithia Park, North Mountain Park, Garden Way Park and at various neighborhood parks. Goals include:

- Providing facilities for community use that are safe, clean and attractive.
- Providing excellence in customer service.

#### **Performance Management**

<b>Facility</b>	<b>Actual 2010</b>	<b>Actual 2011</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Target 2015</b>
<b>Community Center Rentals</b>	94%	96%	93%	90%	93%	96%
<b>Pioneer Hall Rentals</b>	76%	69%	72%	78%	72%	80%
<b>Ashland Senior Center</b>	80%	85%	*49%	49%	49%	50%
<b>Lithia Park Reservations</b>	4%	3%	3%	3.3%	3.8%	4%
<b>The Grove</b>	25%	36%	34%	34%	33%	38%

- Building rentals were discontinued at the Ashland Senior Center. We expect the Target will remain the same unless new programs are added.
- Rentals include non-paying groups such as then VFW, Ashland Garden Club, cold weather shelter, Boy Scouts, AARP Tax Aide Program, and Pinochle Club.
- \*Because of non-paying groups, only small increases in cost recovery are expected. Cost recovery for facility rentals in FY2013 was 53%. The Cost Recovery set by the Commission for FY2014 is 60%
- Hourly rates for rentals are set to increase on July 1, 2015.

**Parks and Recreation Department - Golf Division**

**GOLF DIVISION**

The Golf Division operates, maintains, and constructs facilities and provides professional services for the nine-hole Oak Knoll Golf Course. Goals of the course include:

- Increasing overall use of the golf facility
- Making needed course improvements
- Improving customer satisfaction
- Expanding types of usage

Golf Division programs help meet the following objectives:

- Provide opportunities for community members to interact and improve health and social well-being for our community members.
- Contribute to the economic viability of the community.
- Provide ongoing evaluation of recreation programs to ensure current and future relevance.

**Performance Management**

Oak Knoll Golf Course	Actual	Actual	Actual	Actual	Actual	Target
	2010	2011	2012	2013	2014	2015
<b>Total rounds/golf</b>	18,093	16,820	17,528	17,916	17,859	17,900
<b>Recovery Rate</b>	74%	96%	72.5%	70%	57%	70%

Description	FY 2011-12	FY 2012-13	BN 2013-15	BN 2013-15	2015-17	2015-17	2015-17
	Actual	Actual	Amended	Estimated	Proposed	Approved	Adopted
<b>Personnel Services</b>							
510 Salaries and Wages	\$ 173,749	\$ 172,501	\$ 429,760	\$ 454,652	\$ 493,620		
520 Fringe Benefits	91,042	91,673	281,520	282,615	308,980		
<b>Total Personnel Services</b>	<b>264,791</b>	<b>264,174</b>	<b>711,280</b>	<b>737,267</b>	<b>802,600</b>		
<b>Materials and Services</b>							
601 Supplies	46,135	52,444	80,400	87,639	76,700		
602 Rental, Repair, Maintenance	85,872	84,812	187,400	183,202	183,400		
603 Communications	4,795	3,152	1,800	7,551	6,500		
604 Contractual Services	672	5,981	2,000	23,569	8,200		
605 Misc. Charges and Fees	-	-	7,000	-	7,000		
606 Other Purchased Services	12,109	8,686	23,000	17,587	20,250		
<b>Total Materials and Services</b>	<b>149,583</b>	<b>155,075</b>	<b>301,600</b>	<b>319,548</b>	<b>302,050</b>		
	<b>\$ 414,374</b>	<b>\$ 419,249</b>	<b>\$ 1,012,880</b>	<b>\$ 1,056,815</b>	<b>\$ 1,104,650</b>		

***Parks and Recreation Department***

**PARKS CAPITAL IMPROVEMENT PROGRAM**

This program’s revenues are generated from Food and Beverage Tax income, Parks SDCs, interfund transfers and other funding such as grants and bonds. Funds are used for the construction of parks and recreation facilities, on-going maintenance and other related expenditures.

**Significant Budget Changes**

The Parks Commission has adopted a capital plan that is balanced and provides an adequate framework for meeting the goals and objectives of the Commission and those projects will be strictly regulated by the known funding sources, such SDCs, Food and Beverage Taxes and bonds. These sources are limited in their production and the CIP is responsive to that fact.

Description	PARKS CAPITAL IMPROVEMENTS FUND PARKS & RECREATION DEPARTMENT OPERATIONS DIVISION						
	FY2011-12 Actual	FY2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	2015-17 Proposed	2015-17 Approved	2015-17 Adopted
<b>Materials and Services</b>							
604 Contractual Services	\$ -	\$ 24,459	\$ -	\$ -	\$ -		
605 Misc. Charges and Fees		622					
<b>Total Materials and Services</b>	<b>-</b>	<b>25,081</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Capital Outlay</b>							
703 Equipment	\$ 68,296	\$ 230,691	\$ 335,000	\$ 549,961	\$ -		
704 Improvements	-	300,353	4,516,000	813,749	4,287,889		
<b>Total Capital Outlay</b>	<b>68,296</b>	<b>531,044</b>	<b>4,851,000</b>	<b>1,769,013</b>	<b>4,287,889</b>		
	<b>\$ 68,296</b>	<b>\$ 556,125</b>	<b>\$ 4,851,000</b>	<b>\$ 1,769,013</b>	<b>\$ 4,287,889</b>		

**Non-Departmental Activities**

**DEBT SERVICE**

The State of Oregon, Department of Revenue requires that due dates and amounts of Debt Service for General Obligation Bonds be listed in the budget document. The following table represents the General Obligation Debt for the City of Ashland, including the 2004 Revenue Bond that is backed by the Full Faith and Credit of the City of Ashland.

Description	Due Date	GENERAL OBLIGATION DEBT SERVICE						
		FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
<b>City Component</b>								
Debt Service Fund								
New Debt Service - Parks projects		\$ -	\$ -	\$ 389,000	\$ -	\$ 200,000		
Fire Station #2 - Principal	June 1	155,000	115,000	235,000	235,000	245,000		
Fire Station #2 - Interest	June 1 / Dec 1	53,018	87,787	168,676	168,674	159,176		
1997 Flood Restoration Bonds - Interest Payment	June 1	75	-	-	-			
* 2004 Revenue Bonds - Principal Payment	July 15	660,000	695,000	1,505,000	1,505,000	-		
* 2004 Revenue Bonds - Interest Payment	July 15	768,074	734,028	82,165	82,165	-		
2005 Refunding Series - Principal Payment	June 1	290,000	190,000	405,000	405,000	440,000		
2005 Refunding Series - Interest Payment	Dec 1	95,742	84,874	147,500	147,498	108,250		
2013 AFN Refinancing - Principal Payment	Aug 1	-	-	470,000	470,000	2,045,000		
2013 AFN Refinancing - Interest Payment	Feb 1 / Aug 1	-	-	485,439	485,439	460,170		
2013 Full Faith & Credit - Principal Payment	Oct 1	-	-	60,000	60,000	60,000		
2013 Full Faith & Credit - Interest Payment	April 1 / Oct 1	-	-	20,463	20,462	17,364		
<b>Total Debt Service Fund</b>		<b>\$ 2,021,909</b>	<b>\$ 1,906,689</b>	<b>\$ 3,968,243</b>	<b>\$ 3,579,238</b>	<b>\$ 3,734,960</b>		
<b>Water Fund</b>								
New Debt Service		\$ -	\$ -	\$ -	\$ -	\$ 1,348,720		
2009 Full Faith & Credit - Principal Payment	Nov 15	17,653	18,537	40,402	39,414	44,553		
2009 Full Faith & Credit - Interest Payment	Nov 15	15,680	14,796	26,265	27,252	22,115		
2009 Full Faith & Credit - Principal Payment	May 15	18,089	18,996	40,402	41,390	44,553		
2009 Full Faith & Credit - Interest Payment	May 15	15,244	14,337	26,264	25,277	22,113		
2013 Full Faith & Credit - Principal Payment	Oct 1	-	-	73,350	73,350	127,800		
2013 Full Faith & Credit - Interest Payment	April 1 / Oct 1	-	-	25,804	25,804	20,409		
<b>Total Water Fund</b>		<b>\$ 66,666</b>	<b>\$ 66,666</b>	<b>\$ 232,487</b>	<b>\$ 232,487</b>	<b>\$ 1,630,263</b>		
<b>Wastewater Fund</b>								
2009 Full Faith & Credit - Principal Payment	Nov 15	\$ 7,566	\$ 7,945	\$ 17,316	\$ 17,316	\$ 19,095		
2009 Full Faith & Credit - Interest Payment	Nov 15	6,720	6,341	11,257	11,257	9,479		
2009 Full Faith & Credit - Principal Payment	May 15	7,752	8,141	17,315	17,315	19,093		
2009 Full Faith & Credit - Interest Payment	May 15	6,533	6,144	11,256	11,256	9,477		
2013 Full Faith & Credit - Principal Payment	Oct 1	-	-	70,000	70,000	70,000		
2013 Full Faith & Credit - Interest Payment	April 1 / Oct 1	-	-	23,931	23,931	20,313		
<b>Total Wastewater Fund</b>		<b>\$ 28,571</b>	<b>\$ 28,571</b>	<b>\$ 151,075</b>	<b>\$ 151,075</b>	<b>\$ 147,457</b>		
<b>Total General Obligation Debt Service</b>		<b>\$ 2,117,146</b>	<b>\$ 2,001,926</b>	<b>\$ 4,351,805</b>	<b>\$ 3,962,800</b>	<b>\$ 5,512,680</b>		

## Non-Departmental Activities

### INTERFUND LOANS

All interfund operating loans, which are not paid back by the end of the fiscal year, are budgeted in the following fiscal year. There are two interfund loans in the BN2015-17 amended budget. One is from the Reserve Fund to the Health Benefits Fund, the other is from the City Equipment Fund to the Parks Equipment Fund.

Description	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	INTERFUND LOANS	
					BN 2015-17 Approved	BN 2015-17 Adopted
<b>Interfund Loans</b>						
<b>Loans:</b>						
From Reserve Fund to Health Benefits Fund	\$ -	\$ 900,000	\$ 900,000	\$ 850,000		
From Central Services Fund to Debt Service Fund	364,795	-	-	-		
From Equipment Fund to Airport Fund	19,000	-	-	-		
From City Equipment Fund to Parks Equipment Fund	-	-	-	439,000		
	<u>\$ 383,795</u>	<u>\$ 900,000</u>	<u>\$ 900,000</u>	<u>\$ 1,289,000</u>		
<b>Repayments:</b>						
From Airport Fund to Equipment Fund	\$ -	\$ 19,000	\$ 19,000	\$ -		
From Capital Improvements Fund to Equipment Fund	208,000	1,000	1,000	-		
From Debt Service Fund to Central Services Fund	-	370,000	364,795	-		
From Water Fund to Equipment Fund	200,000	150,000	150,000	-		
From Health Benefits Fund to Reserve Fund	-	510,000	250,000	650,000		
From Parks Equipment Fund to City Equipment Fund	-	-	-	40,000		
	<u>\$ 408,000</u>	<u>\$ 1,050,000</u>	<u>\$ 784,795</u>	<u>\$ 690,000</u>		
<b>Total Interfund Loans</b>	<u>\$ 791,795</u>	<u>\$ 1,950,000</u>	<u>\$ 1,684,795</u>	<u>\$ 1,979,000</u>		
<b>3-158 city of ashland</b>						

**OPERATING TRANSFERS OUT**

Transfers from one fund to another are shown on this page as expenditures and also in each fund as revenues.

Description	OPERATING TRANSFERS OUT						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
<b>Operating Transfers Out</b>							
902 General Fund to:							
Reserve Fund	\$ 150,000	\$ -	\$ -	\$ -	\$ -		
Debt Service Fund	-	-	191,824	191,824	196,570		
Cemetery Trust Fund	500	500	1,000	1,000	1,000		
Parks & Recreation Fund					550,000		
Reserve Fund to:							
Central Service Fund	-	-	90,000	90,000	-		
General Fund	-	-	100,000	100,000	-		
Capital Improvements Fund to:							
Debt Service Fund	47,800	36,135	466,900	36,135	277,370		
Water Fund to:							
General Fund	-	-	-	-	500,000		
Insurance Fund to:							
Capital Improvements Fund	-	-	-	-	200,000		
Central Services Fund	-	-	-	-	417,000		
Health Benefit Fund	-	-	-	-	500,000		
Cemetery Trust Fund to:							
General Fund	4,805	4,826	10,600	9,200	10,800		
Parks and Recreation Fund to:							
Parks Capital Improvement Fund	-	-	922,000	922,000	292,641		
Parks Equipment Fund	-	-	-	-	80,000		
Parks Capital Improvement Fund to:							
Parks and Recreation Fund	-	350,000	-	-	-		
Parks YAL Fund to:							
Parks and Recreation Fund	-	20,326	-	-	-		
	<b>\$ 203,105</b>	<b>\$ 411,787</b>	<b>\$ 1,782,324</b>	<b>\$ 1,350,159</b>	<b>\$ 3,025,381</b>		

**Non-Departmental Activities**

**OPERATING CONTINGENCIES**

In general, operating contingencies meet policy requirements. Total contingencies have decreased \$1,456,000 from the BN2013-15 amended budget. During FY2011-12 and FY2012-13 no monies are shown as being spent from the contingencies. Instead, a transfer of appropriations by resolution moved the contingency to the appropriation category where actual expenditures are incurred.

Description	OPERATING CONTINGENCIES				
	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
<b>Operating Contingencies</b>					
905 General Fund	\$ 1,041,000	\$ -	\$ 697,000		
Street Fund	215,000	-	99,000		
Airport Fund	10,000	-	13,000		
Capital Improvements Fund	199,000	-	200,000		
Water Fund	403,000	-	170,000		
Wastewater Fund	440,000	-	192,000		
Electric Fund	923,000	-	279,000		
Telecommunications Fund	150,000	-	250,000		
Central Services Fund	104,000	-	125,000		
Insurance Services Fund	300,000	-	390,000		
Health Benefits Fund	500,000	-	500,000		
Equipment Fund	156,000	-	70,000		
Parks and Recreation Fund	100,000	-	100,000		
<b>Total</b>	<b>\$ 4,541,000</b>	<b>\$ -</b>	<b>\$ 3,085,000</b>		

**Non-Departmental Activities**

**UNAPPROPRIATED ENDING FUND BALANCE**

Budgeted Unappropriated Ending Fund Balance has decreased by \$2,165,660 or 14% from the BN 2013-15 amended budget. The City will continue to trend toward lower unappropriated fund balances while maintaining the fund balance policy requirements.

**UNAPPROPRIATED ENDING FUND BALANCES**

Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	2015-17 Proposed	2015-17 Approved	2015-17 Adopted
General Fund:							
Forfeiture funds	224,361	14,579	150,000	100,000	-		
Housing	148,426	148,426	-	148,426	148,426		
Tourism & Public Art	175,797	82,849	35,000	175,563	-		
Parking	247,725	273,965	150,000	232,497	247,725		
Unreserved	2,699,510	2,865,862	442,434	2,743,791	311,693		
	<u>3,495,819</u>	<u>3,385,681</u>	<u>777,434</u>	<u>3,400,277</u>	<u>730,074</u>		
Community Block Grant Fund	33,798	33,801	-	1	1		
Reserve Fund	1,013,910	1,019,580	454,910	204,580	38,580		
Street Fund:							
S.D.C. - Storm Drain	(410,322)	(548,378)	(598,978)	(508,881)	(758,981)		
S.D.C. - Transportation	2,352,315	2,376,109	2,029,496	2,499,987	(55,017)		
Storm Project Balance	-	189,603	(1,023,578)	(1,028,268)	(1,181,768)		
Project Balances	(13,512)	641,053	4,090,321	4,229,134	4,209,601		
LID Project Balance	(71,868)	(30,820)	(10,820)	(10,820)	295,096		
General Operations/Other	1,186,679	1,789,555	(4,486,441)	(478,528)	(486,651)		
	<u>3,043,292</u>	<u>4,417,122</u>	<u>1,059,860</u>	<u>4,702,624</u>	<u>2,022,280</u>		
Airport Fund	\$83,710	116,697	64,468	114,751	70,236		
Capital Improvements Fund:							
S.D.C. Parks	411,399	459,458	509,458	569,398	91,474		
Open Space	159,606	138,924	529,089	400,724	1,367,957		
General Operations/Other	3,878,280	1,496,325	851,761	948,872	77,522		
	<u>4,449,285</u>	<u>2,094,707</u>	<u>1,890,308</u>	<u>1,918,994</u>	<u>1,536,953</u>		
Debt Service Fund	982,650	1,150,619	606,593	753,948	849,354		
Water Fund:							
S.D.C. - Reimbursements	994,263	1,183,362	1,322,133	1,561,162	1,692,870		
S.D.C. - Improvements	799,682	728,996	506,552	(1,984)	(3,533,977)		
General Operations/Other	914,961	4,525,217	1,730,631	4,502,524	3,913,131		
	<u>2,708,906</u>	<u>6,437,575</u>	<u>3,559,316</u>	<u>6,061,702</u>	<u>2,072,024</u>		
Wastewater Fund:							
S.D.C. - Reimbursements	1,630,236	1,725,368	1,774,551	\$1,806,815	1,962,385		
S.D.C. - Improvements	84,067	(31,387)	(98,128)	(164,271)	(3,840,915)		
Debt & F&B Restricted	875,490	895,800	1,111,750	1,111,750	2,138,710		
General Operations/Other	205,016	1,700,993	(\$482,562)	\$1,710,403	1,932,852		
	<u>2,794,809</u>	<u>4,290,774</u>	<u>2,305,611</u>	<u>4,464,697</u>	<u>2,193,032</u>		
Electric Fund	2,418,100	2,327,539	590,117	1,479,265	368,237		
Telecommunications Fund	586,943	587,625	30,968	251,528	327,302		
Central Services Fund	984,409	853,279	392,031	723,651	16,549		
Insurance Services Fund	761,552	848,858	429,287	1,962,888	89,138		
Health Benefits Fund	-	-	86,718	73,370	33,370		
Equipment Fund	2,479,905	3,357,663	1,280,781	2,046,794	2,028,894		
Cemetery Trust Fund	861,244	874,046	937,744	923,046	974,046		
Parks & Recreation Fund	2,242,228	1,783,435	666,289	392,641	11,373		
Ashland Youth Activities Fund	20,326	-	-	-	-		
Parks Equipment Fund	-	-	-	-	40,000		
Parks Capital Improvement Fund	449,132	362,551	302,132	582,254	321,188		
	<u>\$ 29,410,018</u>	<u>\$ 33,941,552</u>	<u>\$ 15,434,567</u>	<u>\$ 30,057,011</u>	<u>\$ 13,722,631</u>		
Reserved or Restricted	\$ 11,260,819	\$ 12,174,811	\$ 9,999,436	\$ 9,999,436	\$ 4,734,705		
Operating	18,149,199	21,766,741	5,435,131	20,057,575	8,987,926		
	<u>\$ 29,410,018</u>	<u>\$ 33,941,552</u>	<u>\$ 15,434,567</u>	<u>\$ 30,057,011</u>	<u>\$ 13,722,631</u>		

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**Resources and Long-Term Plan**

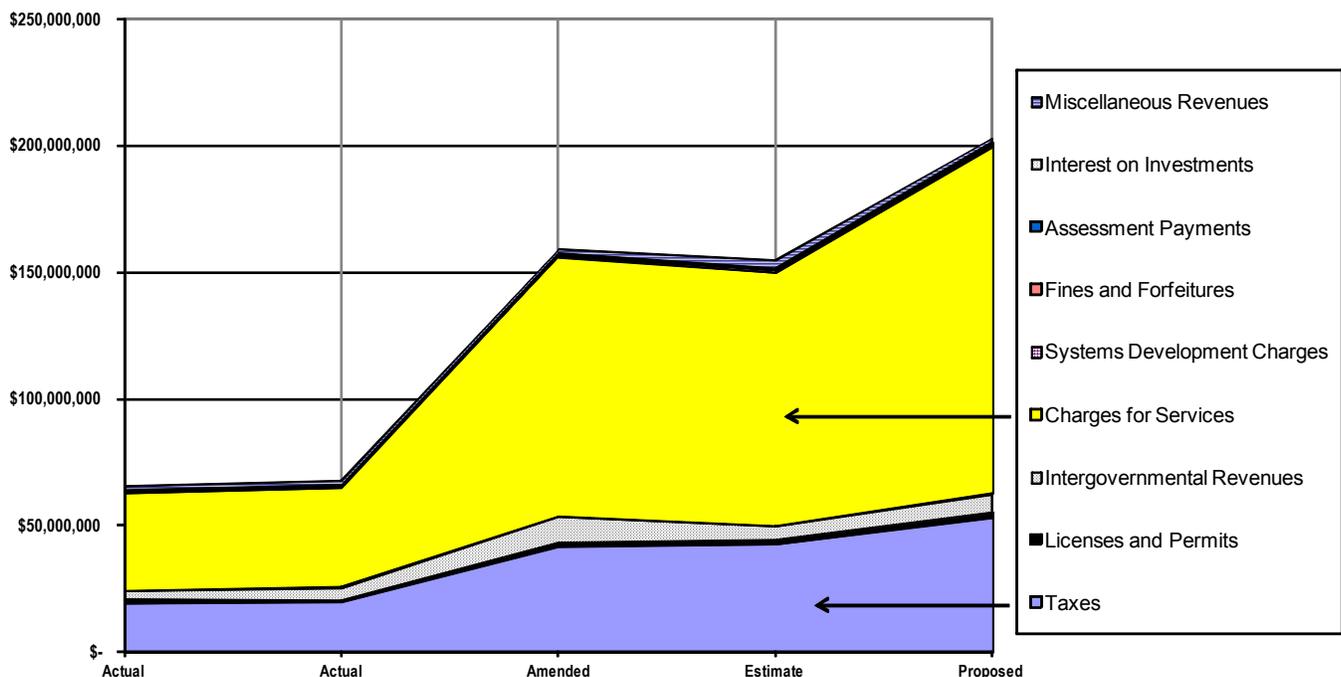
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## Resources and Long - Term Plan

RESOURCE SUMMARY			BN 2013-15		Proposed Biennium		
	FY 2011-12 Actual	FY 2012-13 Actual	Amended Budget	BN 2013-15 Estimate	Year 1 2015-16	Year 2 2016-17	Total 2015-17
<b>Revenues:</b>							
Taxes	\$ 19,378,239	\$19,998,715	\$41,694,082	\$42,502,835	\$22,417,568	\$23,302,748	\$45,720,316
Licenses and Permits	1,340,102	583,679	1,545,693	1,706,020	1,057,775	852,650	1,910,425
Intergovernmental Revenues	3,450,632	4,743,846	10,351,443	5,460,806	6,587,186	6,255,995	12,843,181
Charges for Services	38,338,530	39,616,797	102,604,611	100,268,935	54,555,627	57,340,023	111,895,650
Systems Development Charges	1,001,838	538,559	610,000	1,021,383	294,939	297,477	592,416
Fines and Forfeitures	168,305	196,535	339,000	375,672	205,000	205,000	410,000
Assessment Payments	43,542	41,048	272,000	119,483	260,000	260,000	520,000
Interest on Investments	211,370	174,497	339,700	381,676	183,588	185,770	369,358
Miscellaneous Revenues	1,453,515	1,793,475	1,295,494	3,001,311	598,279	602,399	1,200,678
<b>Total Revenues</b>	<b>65,386,073</b>	<b>67,687,151</b>	<b>159,052,023</b>	<b>154,838,121</b>	<b>86,159,962</b>	<b>89,302,062</b>	<b>175,462,024</b>
<b>Budgetary Resources:</b>							
Working Capital Carryover	23,612,455	29,389,693	29,998,454	33,941,552	30,057,011		30,057,011
Other Financing Sources:							
Bond & Bank Loan Proceeds	3,060,434	6,552,681	9,495,500	3,418,130	8,721,903	18,213,821	26,935,724
Interfund Loan	408,000	791,795	1,949,000	1,683,795	1,089,000	890,000	1,979,000
Operating Transfers In	203,105	411,787	1,782,324	1,350,159	2,175,536	849,845	3,025,381
<b>Total Budgetary Resources</b>	<b>27,283,994</b>	<b>37,145,956</b>	<b>43,225,278</b>	<b>40,393,636</b>	<b>42,043,450</b>	<b>19,953,666</b>	<b>61,997,116</b>
<b>Total Resources</b>	<b>\$92,670,067</b>	<b>\$104,833,107</b>	<b>\$202,277,301</b>	<b>\$195,231,757</b>	<b>\$128,203,412</b>	<b>109,255,728</b>	<b>\$237,459,140</b>
Working capital carryover available in the second year of each biennium						18,682,226	
Total available resources for the second year of each biennium						<b>\$127,937,954</b>	

### City Wide Revenue Trend

(2010-2012 Actual, 2013 Amended & Estimated, BN 2013-15 Adopted, BN 2015-17 & 2017-19 Projected)



## Resources and Long-Term Plan

RESOURCE SUMMARY	Biennium Projected			Biennium Projected		
	Year 1 2017-18	Year 2 2018-19	Total 2017-19	Year 1 2019-20	Year 2 2020-21	Total 2019-21
<b>Revenues:</b>						
Taxes	\$24,212,200	\$25,133,000	\$49,345,200	\$26,089,500	\$27,083,900	\$53,173,400
Licenses and Permits	887,000	922,000	1,809,000	959,000	997,000	1,956,000
Intergovernmental Revenues	4,898,910	2,223,245	7,122,155	5,023,110	2,351,545	7,374,655
Charges for Services	60,532,446	63,486,946	124,019,392	66,910,859	70,298,159	137,209,018
Systems Development Charges	331,700	340,700	672,400	350,200	360,100	710,300
Fines and Forfeitures	213,000	222,000	435,000	231,000	240,000	471,000
Assessment Payments	200,000	200,000	400,000	200,000	200,000	400,000
Interest on Investments	250,200	255,600	505,800	263,600	269,200	532,800
Miscellaneous Revenues	599,900	613,300	1,213,200	626,800	640,300	1,267,100
<b>Total Revenues</b>	<b>92,125,356</b>	<b>93,396,791</b>	<b>185,522,147</b>	<b>100,654,069</b>	<b>102,440,204</b>	<b>203,094,273</b>
<b>Budgetary Resources:</b>						
Working Capital Carryover	16,457,631		16,457,631	10,055,052		10,055,052
Other Financing Sources:						
Bond & Bank Loan Proceeds	13,572,655	2,856,995	16,429,650	11,207,120	1,681,500	12,888,620
Interfund Loan	444,000	459,000	903,000	234,000	329,000	563,000
Operating Transfers In	679,595	687,395	1,008,800	695,395	703,695	1,040,900
<b>Total Budgetary Resources</b>	<b>31,153,881</b>	<b>4,003,390</b>	<b>34,799,081</b>	<b>22,191,567</b>	<b>2,714,195</b>	<b>24,547,572</b>
<b>Total Resources</b>	<b>\$123,279,237</b>	<b>97,400,181</b>	<b>\$220,321,228</b>	<b>\$122,845,636</b>	<b>105,154,399</b>	<b>\$227,641,845</b>
Working capital carryover available in the second year of each biennium		10,067,134			7,453,248	
Total available resources for the second year of each biennium		<u>\$107,467,315</u>			<u>\$112,607,647</u>	

The approved budget is one biennial total amount shown in the biennial column. The individual fiscal years are shown beside the biennial column for clarity.

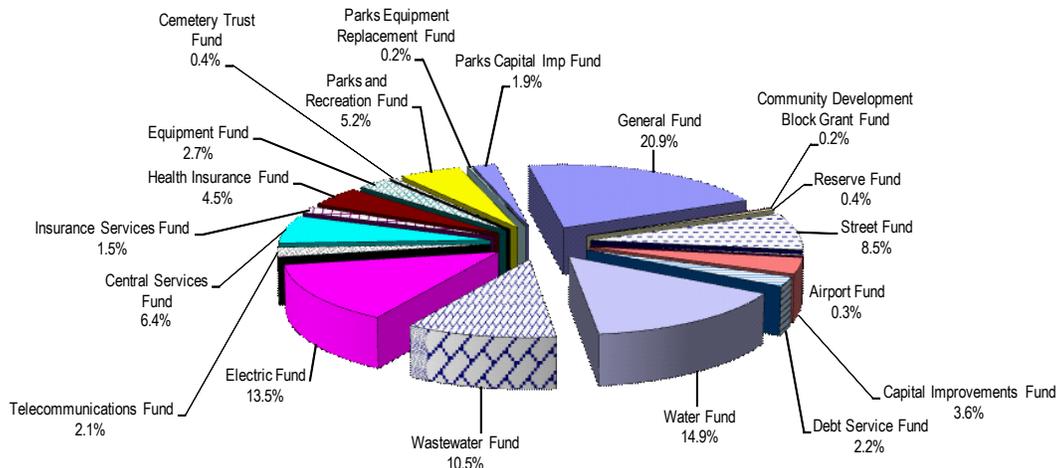
There is no Working Capital Carryover (WCC) for the second fiscal year of the Biennium. WCC is a resource available at the start of the Biennial period.

The WCC is shown for the second year of the biennium for comparison purposes.

## Long - Term Plan Fund Totals

FUND TOTALS			BN 2013-15		Proposed Biennium		
	FY 2011-12	FY 2012-13	Amended	BN 2013-15	Year 1	Year 2	Total
	Actual	Actual	Budget	Estimate	2015-16	2016-17	2015-17
General Fund	\$18,587,069	\$19,126,068	\$46,073,286	\$46,402,427	\$26,239,767	\$25,315,241	\$49,634,577
Community Development Block Grant Fund	238,369	135,713	467,835	312,753	274,249	165,551	439,799
Reserve Fund	1,013,910	1,019,580	1,544,910	1,294,580	546,580	563,580	888,580
Street Fund	6,629,914	8,285,413	11,046,080	11,485,899	10,953,018	12,890,372	20,149,014
Airport Fund	172,981	227,773	378,850	394,310	522,001	210,985	661,251
Capital Improvements Fund	6,762,234	6,551,294	8,892,668	5,371,127	5,368,878	4,636,688	8,642,155
Debt Service Fund	3,116,960	3,866,270	5,524,677	4,877,822	2,935,351	2,987,354	5,119,554
Water Fund	7,958,022	13,537,213	21,241,793	22,697,382	16,840,002	23,157,209	35,285,227
Wastewater Fund	8,668,516	10,914,809	19,506,933	17,162,423	14,408,157	13,389,971	24,994,657
Electric Fund	15,675,855	15,759,758	32,260,310	30,614,035	16,490,216	16,180,682	32,132,998
Telecommunications Fund	2,452,347	2,497,874	4,444,811	4,501,506	2,677,171	2,512,134	5,017,036
Central Services Fund	6,694,773	7,078,055	14,203,465	14,117,324	7,999,991	7,422,578	15,190,216
Insurance Services Fund	1,536,779	1,544,976	2,353,867	3,830,796	2,774,388	1,112,938	3,615,888
Health Insurance Fund	-	-	8,913,710	9,299,344	5,323,370	5,148,370	10,763,370
Equipment Fund	4,252,182	4,897,473	6,604,241	7,157,888	4,198,024	3,975,889	6,390,254
Cemetery Trust Fund	866,049	878,872	948,344	932,246	953,946	979,446	984,846
<b>Total by Fund</b>	<b>84,625,960</b>	<b>96,321,141</b>	<b>184,405,780</b>	<b>180,451,862</b>	<b>118,505,109</b>	<b>120,648,988</b>	<b>219,909,422</b>
Parks and Recreation Fund	7,526,679	7,593,290	12,718,389	12,428,628	6,312,141	6,115,774	12,421,641
Parks Equipment Fund	0	0	-	-	439,000	272,000	519,000
Parks Capital Imp Fund	517,428	918,676	5,153,132	2,351,267	2,947,162	901,192	4,609,077
<b>Total Parks</b>	<b>8,044,107</b>	<b>8,511,966</b>	<b>17,871,521</b>	<b>14,779,895</b>	<b>9,698,303</b>	<b>7,288,966</b>	<b>17,549,718</b>
<b>Grand Total</b>	<b>\$92,670,067</b>	<b>\$104,833,107</b>	<b>\$202,277,301</b>	<b>\$195,231,757</b>	<b>\$128,203,412</b>	<b>\$127,937,954</b>	<b>\$237,459,140</b>

2015-17 Proposed Biennium Budget by Fund



2015-17 Biennial Budget

FUND TOTALS	Biennium Projected			Biennium Projected			Annual Trending Percent
	Year 1	Year 2	Total	Year 1	Year 2	Total	
	2017-18	2018-19	2017-19	2019-20	2020-21	2019-21	
General Fund	\$25,752,074	\$25,281,974	\$51,046,874	\$26,725,774	\$26,887,774	\$54,077,874	
Community Development Block Grant Fund	212,746	212,745	425,491	212,745	212,745	425,490	
Reserve Fund	346,580	670,580	1,017,160	770,580	966,580	966,580	
Street Fund	9,632,780	6,188,180	15,820,960	9,832,680	6,380,180	14,311,180	
Airport Fund	229,536	250,599	480,135	297,362	330,225	466,762	
Capital Improvements Fund	5,820,753	4,984,728	10,805,481	4,868,228	4,293,378	7,477,128	
Debt Service Fund	3,027,750	2,943,776	5,971,526	2,850,052	2,746,328	5,028,448	
Water Fund	19,599,124	9,465,220	29,064,344	16,739,882	7,188,268	28,095,622	
Wastewater Fund	11,940,752	11,183,401	23,124,153	11,079,930	13,151,009	21,901,730	
Electric Fund	16,757,237	16,241,543	32,998,780	16,632,949	16,255,155	34,222,949	
Telecommunications Fund	2,705,302	2,599,116	5,304,418	2,753,038	2,786,742	5,505,638	
Central Services Fund	7,685,549	7,830,549	15,516,098	8,405,349	8,872,649	17,118,649	
Insurance Services Fund	1,601,138	1,386,138	2,987,276	2,067,138	2,056,138	3,545,138	
Health Insurance Fund	5,780,120	5,666,070	11,446,190	6,316,233	6,593,680	11,827,196	
Equipment Fund	4,510,894	4,999,894	9,510,788	5,716,894	6,366,894	8,477,894	
Cemetery Trust Fund	1,005,146	1,030,846	1,036,446	1,056,546	1,082,246	1,088,246	
<b>Total by Fund</b>	<b>116,607,481</b>	<b>100,935,359</b>	<b>216,556,120</b>	<b>116,325,380</b>	<b>106,169,991</b>	<b>214,536,524</b>	
Parks and Recreation Fund	6,015,373	5,738,278	12,200,373	5,584,183	5,354,088	12,146,183	
Parks Equipment Replacement Fund	219,095	235,190	398,190	251,285	267,380	430,380	
Parks Capital Imp Fund	437,288	558,488	558,488	684,788	816,188	816,188	
<b>Total Parks</b>	<b>6,671,756</b>	<b>6,531,956</b>	<b>13,157,051</b>	<b>6,520,256</b>	<b>6,437,656</b>	<b>13,392,751</b>	
<b>Grand total</b>	<b>\$123,279,237</b>	<b>\$107,467,315</b>	<b>\$229,713,171</b>	<b>\$122,845,636</b>	<b>\$112,607,647</b>	<b>\$227,929,275</b>	

## General Fund

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### General Fund Narrative

Ashland's diverse tax revenues are emphasized in this General Fund budget with five classifications of taxes. All property taxes received represent 53% of this category and 42% of all proposed General Fund for the biennium. Electrical utility users tax and Franchises comprise 12.7% and 12.8%, respectively, of the 2013 total proposed resources. Highlighted below are significant revenue items.

**Current Property Taxes.** This is the revenue generated by the proposed Levies of the City of Ashland's permanent tax rate as defined by Measure 50.

**Electric Utility Users Tax.** The Electric Utility Users Tax is equal to 25 percent of the electric bill.

**Cable TV Franchise.** The 5 percent franchise tax on cable TV is split, with 70 percent going to the General Fund and the balance to the Street Fund. Most of the General Fund tax is dedicated to support the public access TV channel with Southern Oregon University.

**Electric Franchise.** The electric franchise fee is equal to 10 percent of electric revenues.

**Natural Gas Franchise.** The total franchise fee as shown in this budget is 5 percent of the gas utility's gross receipts. The amount received is subject to rate changes and weather. It is expected to remain flat or decrease a little.

**Telephone Franchise.** This line item is expected to remain flat in future years due to trends toward other communication methods.

**Water Franchise.** The water franchise fee paid to the General Fund is equal to 6 percent of revenues, and has no specific restrictions in use.

**Wastewater Franchise.** The wastewater franchise fee is paid to the General Fund is equal to 8 percent of revenues.

**Hotel-Motel Tax.** The tax is 9% and proceeds support General Fund operations and Economic, Cultural, Tourism and Sustainability Grants. The revenue included in this document is expected to increase by 5%.

**Planning and Zoning Fees.** Revenue is intermittent due to changes in development. An increase is anticipated in the first half of the biennium but is expected to decrease in 2016-2017. The proposed budget is showing an estimated increase of 5% in revenues. However, the fees will remain flat. This revenue source still falls behind and has not bounced back to prior year levels.

**State Liquor Tax, Cigarette Tax, and State Revenue Sharing.** Estimates are based on per capita information compiled

by the League of Oregon Cities. Total Inter-governmental Revenues have leveled off and are trended to increase proportionately with population growth.

**Ambulance Revenues.** Ambulance revenues are based on transports and revenue is budgeted at a slight increase each year.

**2015-17 Biennial Budget**

#	Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimate	2015-17 Proposed	2015-17 Approved	2015-17 Adopted
400	Working Capital Carryover	\$ 2,938,555	\$ 3,495,819	\$ 3,259,706	\$3,385,681	\$3,400,277		
	<b>Taxes</b>							
	Property Taxes							
	Current	4,197,627	4,349,412	18,758,386	18,973,654	19,930,380		
	Prior	215,510	222,158	710,000	853,512	900,000		
	Electric Utility User Tax	2,626,738	2,704,335	6,124,000	5,854,988	6,298,000		
	Franchises	2,633,228	2,774,205	5,909,220	5,789,736	6,358,340		
	License	210,341	218,903	432,000	438,012	445,200		
	Hotel/Motel Tax	1,910,756	2,009,703	4,225,000	4,519,910	5,229,810		
410	<b>Total Taxes</b>	<b>11,794,200</b>	<b>12,278,716</b>	<b>36,158,606</b>	<b>36,429,812</b>	<b>39,161,730</b>		
	<b>Licenses and Permits</b>							
	Planning and Zoning Fees	804,126	316,845	816,900	965,139	1,064,000		
	Building Permits	472,928	236,005	670,675	666,952	779,925		
	Fire Permits	63,048	30,829	58,118	73,929	66,500		
420	<b>Total Licenses and Permits</b>	<b>1,340,102</b>	<b>583,679</b>	<b>1,545,693</b>	<b>1,706,020</b>	<b>1,910,425</b>		
	<b>Intergovernmental Revenue</b>							
	Federal	104,721	19,215	18,625	20,792	31,995		
	State	503,762	552,298	1,501,506	1,255,568	1,095,000		
430	<b>Total Intergovernmental Revenue</b>	<b>608,483</b>	<b>571,513</b>	<b>1,520,131</b>	<b>1,276,360</b>	<b>1,126,995</b>		
	<b>Charges for Services</b>							
	Police	74,005	96,174	162,600	202,547	205,000		
	Court	317,880	355,273	720,050	522,193	500,000		
	Legal	3,981	2,606	2,000	3,368	4,000		
	Fire and Rescue	978,090	1,106,437	1,944,000	2,062,959	2,087,350		
	Cemetery	37,505	23,414	58,000	65,284	70,000		
	Planning Division Services	55,294	32,190	53,900	64,270	70,000		
	Building Division Services	21,657	17,850	32,000	38,650	45,000		
	Rent	158	-	-	-	-		
	Miscellaneous	-	263,000	-	-	-		
440	<b>Total Charges for Services</b>	<b>1,488,570</b>	<b>1,896,944</b>	<b>2,972,550</b>	<b>2,959,271</b>	<b>2,981,350</b>		
	<b>Fines</b>							
	Court Fines	168,305	196,535	339,000	375,672	410,000		
450	<b>Total Fines</b>	<b>168,305</b>	<b>196,535</b>	<b>339,000</b>	<b>375,672</b>	<b>410,000</b>		
	<b>Interest on Investments</b>							
	Interest on Pooled Investments	25,170	22,045	43,000	55,332	60,000		
470	<b>Total Interest on Investments</b>	<b>25,170</b>	<b>22,045</b>	<b>43,000</b>	<b>55,332</b>	<b>60,000</b>		
	<b>Miscellaneous Revenues</b>							
	Sale of Land	-	-	-	-	-		
	Donations	18,628	24,508	8,000	21,695	21,400		
	Miscellaneous Income	200,251	51,483	116,000	83,384	51,600		
480	<b>Total Miscellaneous Revenues</b>	<b>218,879</b>	<b>75,991</b>	<b>124,000</b>	<b>105,079</b>	<b>73,000</b>		
	<b>Other Financing Sources</b>							
	Operating Transfers In:							
	From Water Fund	-	-	100,000	100,000	500,000		
	From Cemetery Trust	4,805	4,826	10,600	9,200	10,800		
490	<b>Total Other Financing Sources</b>	<b>4,805</b>	<b>4,826</b>	<b>110,600</b>	<b>109,200</b>	<b>510,800</b>		
	<b>Total General Fund</b>	<b>\$ 18,587,069</b>	<b>\$ 19,126,068</b>	<b>\$ 46,073,286</b>	<b>\$ 46,402,427</b>	<b>\$ 49,634,577</b>	<b>\$ -</b>	<b>\$ -</b>

## General Fund Long - Term Plan

GENERAL FUND Fund #110	FY 2011-12		BN 2013-15		Proposed Biennium		
	FY 2011-12 Actual	FY 2012-13 Actual	Amended Budget	BN 2013-15 Estimate	Year 1 2015-16	Year 2 2016-17	Total 2015-17
<b>RESOURCES</b>							
Working Capital Carryover	\$2,938,555	\$3,495,819	\$3,259,706	3,385,681	\$3,400,277	\$1,920,431	\$3,400,277
Revenues	<i>Years summed for biennium</i>						
Taxes	\$11,794,200	\$12,278,716	\$36,158,606	\$36,429,812	19,203,320	19,958,410	\$39,161,730
Licenses and Permits	1,340,102	583,679	1,545,693	1,706,020	1,057,775	852,650	1,910,425
Intergovernmental Revenue	608,483	571,513	1,520,131	1,276,360	568,995	558,000	1,126,995
Charges for Services	1,488,570	1,896,944	2,972,550	2,959,271	1,482,500	1,498,850	2,981,350
Fines and Forfeitures	168,305	196,535	339,000	375,672	205,000	205,000	410,000
Interest on Pooled Investments	25,170	22,045	43,000	55,332	30,000	30,000	60,000
Miscellaneous Revenues	218,879	75,991	124,000	105,079	36,500	36,500	73,000
Operating Transfers In	4,805	4,826	110,600	109,200	255,400	255,400	510,800
<b>Total Revenues</b>	<b>15,648,514</b>	<b>15,630,249</b>	<b>42,813,580</b>	<b>43,016,746</b>	<b>22,839,490</b>	<b>23,394,810</b>	<b>46,234,300</b>
<b>TOTAL RESOURCES</b>	<b>\$18,587,069</b>	<b>\$19,126,068</b>	<b>\$46,073,286</b>	<b>\$46,402,427</b>	<b>\$26,239,767</b>	<b>\$25,315,241</b>	<b>\$49,634,577</b>
<b>REQUIREMENTS</b>							
Expenditures	<i>Years summed for biennium</i>						
Administration	\$90,543	\$306,625	\$815,552	262,854	445,738	\$486,128	\$931,866
Administration - Library	365,786	376,759	812,000	487,988	47,657	-	47,657
Admin. - Municipal Court - Personnel Services	332,885	336,297	773,490	773,490	402,800	420,100	822,900
Admin. - Municipal Court - Materials & Services	97,622	100,760	221,480	221,480	115,460	118,470	233,930
Admin. Services - Economic and Cultural Grants	602,293	623,419	1,433,226	1,286,010	836,312	858,721	1,695,033
Admin. Services - Band - Personnel Services	3,659	3,659	7,600	7,600	3,800	3,800	7,600
Admin. Services - Band - Materials & Services	47,698	51,935	112,790	104,216	60,820	62,130	122,950
Admin. Services - Miscellaneous	70,988	43,776	261,251	261,251	134,500	134,500	269,000
Parks Contracted Services	-	-	8,856,000	8,856,000	4,680,000	4,880,000	9,560,000
Police - Personnel Services	3,991,645	4,069,568	9,085,601	9,247,103	4,829,490	5,001,420	9,830,910
Police - Materials & Services	1,545,862	1,557,546	3,378,055	3,217,251	1,788,026	1,825,608	3,613,634
Police - Capital Outlay	107,593	249,011	-	-	-	-	-
Fire and Rescue - Personnel Services	3,942,540	4,242,231	9,745,930	9,834,781	5,389,201	5,756,545	11,145,746
Fire and Rescue - Materials & Services	1,500,491	1,562,578	3,388,490	3,441,778	1,889,648	1,920,108	3,809,756
Fire and Rescue - Capital Outlay	1,066	-	-	-	-	-	-
Public Works - Cemetery - Personnel Services	201,479	160,063	408,466	382,466	207,060	217,410	424,470
Public Works - Cemetery - Materials & Services	136,245	122,211	284,085	275,430	155,350	160,545	315,895
Public Works - Cemetery - Capital Outlay	-	-	12,000	-	-	15,000	15,000
Community Dev.-Planning - Personnel Services	830,091	845,764	1,976,784	1,916,506	1,042,310	1,085,450	2,127,760
Community Dev.-Planning - Materials & Services	341,959	314,524	754,038	653,623	374,124	384,539	758,663
Community Dev.-Building - Personnel Services	359,336	389,840	897,510	820,858	452,660	471,910	924,570
Community Dev.-Building - Materials & Services	249,965	259,927	493,122	500,953	263,210	271,450	534,660
Community Dev.-Social Services Grant	121,004	123,394	257,688	257,688	132,660	135,273	267,933
Operating Transfers Out	150,500	500	192,824	192,824	371,510	376,060	747,570
Operating Contingency: 3% of operating expenditures	-	-	1,041,000	-	697,000	-	697,000
<b>Total Expenditures</b>	<b>15,091,250</b>	<b>15,740,387</b>	<b>45,208,982</b>	<b>43,002,150</b>	<b>24,319,336</b>	<b>24,585,167</b>	<b>48,904,503</b>
<b>Unappropriated Ending Fund Balance</b>	<b>3,495,819</b>	<b>3,385,681</b>	<b>864,304</b>	<b>3,400,277</b>	<b>1,920,431</b>	<b>730,074</b>	<b>730,074</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$18,587,069</b>	<b>\$19,126,068</b>	<b>\$46,073,286</b>	<b>\$46,402,427</b>	<b>\$26,239,767</b>	<b>\$25,315,241</b>	<b>\$49,634,577</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$557,264</b>	<b>(\$110,138)</b>	<b>(\$2,395,402)</b>	<b>\$14,596</b>	<b>(\$1,479,846)</b>	<b>(\$1,190,357)</b>	<b>(\$2,670,203)</b>
<b>Ending Fund Balance Reconciliation:</b>							
<b>Unappropriated Ending Fund Balance Plus Contingency:</b>	<b>\$3,495,819</b>	<b>\$3,385,681</b>	<b>\$1,905,304</b>	<b>\$3,400,277</b>	<b>\$2,617,431</b>	<b>\$730,074</b>	<b>\$1,427,074</b>
Minus restricted forfeiture funds	(224,361)	(14,579)	(150,000)	(100,000)	-	-	-
Minus housing trust funds	(148,426)	(148,426)	-	(148,426)	(148,426)	(148,426)	(148,426)
Minus other - Tourism & Public Art	(175,797)	(82,849)	(35,000)	(175,563)	(50,630)	-	-
Minus funds earmarked - parking district purposes	(247,725)	(273,965)	(150,000)	(232,497)	(247,725)	(247,725)	(247,725)
Other restricted	(21,230)	(22,230)	-	-	(22,230)	(22,230)	(22,230)
<b>Unassigned Ending Fund Balance</b>	<b>2,678,280</b>	<b>2,843,632</b>	<b>1,570,304</b>	<b>2,743,791</b>	<b>2,148,420</b>	<b>311,693</b>	<b>1,008,693</b>
<b>Fund Balance Policy</b>	<b>1,877,000</b>	<b>1,875,000</b>	<b>5,124,000</b>	<b>5,149,000</b>	<b>2,258,000</b>	<b>2,314,000</b>	<b>2,314,000</b>
<b>Excess (deficiency)</b>	<b>\$801,280</b>	<b>\$968,632</b>	<b>(\$3,553,696)</b>	<b>(\$2,405,209)</b>	<b>-\$109,580</b>	<b>(\$2,002,307)</b>	<b>(\$1,305,307)</b>

## 2015-17 Biennial Budget

GENERAL FUND Fund #110	Biennium Projected			Biennium Projected			Annual Trending Percent
	Year 1	Year 2	Total	Year 1	Year 2	Total	
	2017-18	2018-19	2017-19	2019-20	2020-21	2019-21	
<b>RESOURCES</b>							
<b>Working Capital Carryover</b>	\$1,427,074	(\$12,826)	\$1,427,074	\$421,974	(\$464,326)	\$421,974	Includes prior biennium unused contingency
<b>Revenues</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Taxes	\$20,757,000	\$21,587,000	\$42,344,000	\$22,450,000	\$23,348,000	\$45,798,000	Assumes permanent tax rate is levied in 2015-2016
Licenses and Permits	887,000	922,000	1,809,000	959,000	997,000	1,956,000	104.0%
Intergovernmental Revenue	580,000	603,000	1,183,000	627,000	652,000	1,279,000	104.0%
Charges for Services	1,559,000	1,621,000	3,180,000	1,686,000	1,753,000	3,439,000	104.0%
Fines and Forfeitures	213,000	222,000	435,000	231,000	240,000	471,000	104.0%
Interest on Pooled Investments	31,000	32,000	63,000	33,000	34,000	67,000	103.0%
Miscellaneous Revenues	38,000	40,000	78,000	42,000	44,000	86,000	104.0%
Operating Transfers In	260,000	267,800	527,800	275,800	284,100	559,900	103.0%
<b>Total Revenues</b>	<b>24,325,000</b>	<b>25,294,800</b>	<b>49,619,800</b>	<b>26,303,800</b>	<b>27,352,100</b>	<b>53,655,900</b>	
<b>TOTAL RESOURCES</b>	<b>\$25,752,074</b>	<b>\$25,281,974</b>	<b>\$51,046,874</b>	<b>\$26,725,774</b>	<b>\$26,887,774</b>	<b>\$54,077,874</b>	
<b>REQUIREMENTS</b>							
<b>Expenditures</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Administration	\$496,000	\$506,000	\$1,002,000	\$516,000	\$526,000	\$1,042,000	102.0%
Administration - Library	-	-	-	-	-	-	Requires library levy renewal for 2017-18
Admin. - Municipal Court - Personnel Services	433,000	446,000	879,000	459,000	473,000	932,000	103.0%
Admin. - Municipal Court - Materials & Services	121,000	123,000	244,000	125,000	128,000	253,000	102.0%
Admin. Services - Economic and Cultural Grants	876,000	894,000	1,770,000	912,000	930,000	1,842,000	102.0%
Admin. Services - Band - Personnel Services	3,900	4,000	7,900	4,100	4,200	8,300	103.0%
Admin. Services - Band - Materials & Services	63,000	64,000	127,000	65,000	66,000	131,000	102.0%
Admin. Services - Miscellaneous	137,000	140,000	277,000	143,000	146,000	289,000	102.0%
Parks Contracted Services	5,026,000	5,177,000	10,203,000	5,332,000	5,492,000	10,824,000	103.0%
Police - Personnel Services	5,151,000	5,306,000	10,457,000	5,465,000	5,629,000	11,094,000	103.0%
Police - Materials & Services	1,862,000	1,899,000	3,761,000	1,937,000	1,976,000	3,913,000	102.0%
Police - Capital Outlay	-	-	-	-	-	-	100.0%
Fire and Rescue - Personnel Services	5,929,000	6,107,000	12,036,000	6,290,000	6,479,000	12,769,000	103.0%
Fire and Rescue - Materials & Services	1,959,000	1,998,000	3,957,000	2,038,000	2,079,000	4,117,000	102.0%
Fire and Rescue - Capital Outlay	-	-	-	-	-	-	102.0%
Public Works - Cemetery - Personnel Services	224,000	231,000	455,000	238,000	245,000	483,000	103.0%
Public Works - Cemetery - Materials & Services	164,000	167,000	331,000	170,000	173,000	343,000	102.0%
Public Works - Cemetery - Capital Outlay	15,000	15,000	30,000	15,000	15,000	30,000	100.0%
Community Dev. - Planning - Personnel Services	1,118,000	1,152,000	2,270,000	1,187,000	1,223,000	2,410,000	103.0%
Community Dev. - Planning - Materials & Services	392,000	400,000	792,000	408,000	416,000	824,000	102.0%
Community Dev. - Building - Personnel Services	486,000	501,000	987,000	516,000	531,000	1,047,000	103.0%
Community Dev. - Building - Materials & Services	277,000	283,000	560,000	289,000	295,000	584,000	102.0%
Community Dev. - Social Services Grant	138,000	141,000	279,000	144,000	147,000	291,000	102.0%
Operating Transfers Out	100,000	100,000	200,000	100,000	100,000	200,000	
Operating Contingency: 3% of operating expenditures	794,000	794,000	794,000	837,000	837,000	837,000	
<b>Total Expenditures</b>	<b>25,764,900</b>	<b>25,654,000</b>	<b>51,418,900</b>	<b>27,190,100</b>	<b>27,073,200</b>	<b>54,263,300</b>	
<b>Unappropriated Ending Fund Balance</b>	<b>(12,826)</b>	<b>(372,026)</b>	<b>(372,026)</b>	<b>(464,326)</b>	<b>(185,426)</b>	<b>(185,426)</b>	
<b>TOTAL REQUIREMENTS</b>	<b>\$25,752,074</b>	<b>\$25,281,974</b>	<b>\$51,046,874</b>	<b>\$26,725,774</b>	<b>\$26,887,774</b>	<b>\$54,077,874</b>	
<b>Annual Revenues Over (Under) Expenditures</b>	<b>(\$1,439,900)</b>	<b>(\$359,200)</b>	<b>(\$1,799,100)</b>	<b>(\$886,300)</b>	<b>\$278,900</b>	<b>(\$607,400)</b>	
<b>Ending Fund Balance Reconciliation:</b>							
	<i>Balance at end of period</i>			<i>Balance at end of period</i>			
<b>Unappropriated Ending Fund Balance Plus Contingency:</b>	\$781,174	-\$372,026	\$421,974	\$372,674	-\$185,426	\$651,574	
Minus restricted forfeiture funds	-	-	-	-	-	-	
Minus housing trust funds	-	-	-	-	-	-	
Minus other - Tourism & Public Art	-	-	-	-	-	-	
Minus funds earmarked - parking district purposes	-	-	-	-	-	-	
Other restricted	-	-	-	-	-	-	
<b>Unassigned Ending Fund Balance</b>	<b>781,174</b>	<b>-372,026</b>	<b>421,974</b>	<b>372,674</b>	<b>-185,426</b>	<b>651,574</b>	
<b>Fund Balance Policy</b>	<b>2,407,000</b>	<b>2,503,000</b>	<b>2,503,000</b>	<b>2,603,000</b>	<b>2,707,000</b>	<b>2,707,000</b>	Proposed Biennium Fund Balance Policy
<b>Excess (deficiency)</b>	<b>(\$1,625,826)</b>	<b>(\$2,875,026)</b>	<b>(\$2,081,026)</b>	<b>(\$2,230,326)</b>	<b>(\$2,892,426)</b>	<b>(\$2,055,426)</b>	10% of annual revenues

## ***Community Development Block Grant***

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### **CDBG Narrative**

The City of Ashland is an entitlement city for Community Development Block Grant funds from the Department of Housing and Urban Development (HUD). This will be the fifteenth year the City has received these funds that must be used to assist low and moderate income neighborhoods and households.

The City of Ashland anticipates an annual allocation of over \$200,000 in Community Development Block Grant funds for program expenses by the Department of Housing and Urban Development (HUD). Additionally the City will utilize and carryover as a resource in the following budget period.

In recent years CDBG funds have been applied to numerous affordable housing projects in Ashland. Most recently the City has allocated available CDBG funds in support of a 60 unit low income housing development being built by the Housing Authority of Jackson County.

**2015-17 Biennial Budget**

#	Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimate	2015-17 Proposed	2015-17 Approved	2015-17 Adopted
400	Working Capital Carryover	\$ 34,424	\$ 33,798	\$21,189	\$33,801	\$1		
	<b>Intergovernmental Revenues</b>							
	Federal	203,945	101,915	446,646	278,752	439,798		
430	Total Intergovernmental	<u>203,945</u>	<u>101,915</u>	<u>446,646</u>	<u>278,752</u>	<u>439,798</u>		
	<b>Other Resources</b>							
	Misc	-	-	-	200	-		
	Interest on Investments	-	-	-	-	-		
	Interfund Loan	-	-	-	-	-		
470	Total Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>200</u>	<u>-</u>		
	<b>Total CDBG Fund</b>	<u><u>\$ 238,369</u></u>	<u><u>\$ 135,713</u></u>	<u><u>\$ 467,835</u></u>	<u><u>\$ 312,753</u></u>	<u><u>\$ 439,799</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

## Community Development Block Grant

CDBG FUND Fund #250	FY 2011-12		BN 2013-15		Proposed Biennium		
	Actual	Actual	Amended Budget	BN 2013-15 Estimate	Year 1 2015-16	Year 2 2016-17	Total 2015-17
<b>RESOURCES</b>							
Working Capital Carryover	\$34,424	\$33,798	\$21,189	\$33,801	\$1	\$1	\$1
<b>Revenues</b>							
<i>Years summed for biennium</i>							
Intergovernmental Revenue	\$203,945	\$101,915	\$446,646	\$278,752	\$274,248	\$165,550	\$439,798
Miscellaneous	-	-	-	200	-	-	-
Interest on Investments	-	-	-	-	-	-	-
Interfund Loan	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>203,945</b>	<b>101,915</b>	<b>446,646</b>	<b>278,952</b>	<b>274,248</b>	<b>165,550</b>	<b>439,798</b>
<b>TOTAL RESOURCES</b>	<b>\$238,369</b>	<b>\$135,713</b>	<b>\$467,835</b>	<b>\$312,753</b>	<b>\$274,249</b>	<b>\$165,551</b>	<b>\$439,799</b>
<b>REQUIREMENTS</b>							
<b>Expenditures</b>							
<i>Years summed for biennium</i>							
Personnel Services	\$37,251	\$32,446	\$61,100	67,636	\$32,710	\$32,710	\$65,420
Materials and Services	167,320	69,466	406,735	245,116	241,538	132,840	374,378
Interfund Loan	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>204,571</b>	<b>101,912</b>	<b>467,835</b>	<b>312,752</b>	<b>274,248</b>	<b>165,550</b>	<b>439,798</b>
Unappropriated Ending Fund Balance	33,798	33,801	-	1	1	1	1
<b>TOTAL REQUIREMENTS</b>	<b>\$238,369</b>	<b>\$135,713</b>	<b>\$467,835</b>	<b>\$312,753</b>	<b>\$274,249</b>	<b>\$165,551</b>	<b>\$439,799</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>(\$626)</b>	<b>\$3</b>	<b>(\$21,189)</b>	<b>(\$33,800)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Community Development Block Grant

CDBG FUND	Biennium Projected			Biennium Projected			Annual
Fund #250	Year 1 2017-18	Year 2 2018-19	Total 2017-19	Year 1 2019-20	Year 2 2020-21	Total 2019-21	Trending Percent
<b>RESOURCES</b>							
Working Capital Carryover	\$1	\$0	\$1	\$0	\$0	\$0	Includes prior biennium unused contingency
<b>Revenues</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Intergovernmental Revenue	\$212,745	\$212,745	\$425,490	\$212,745	\$212,745	\$425,490	100.0%
Miscellaneous	-	-	-	-	-	-	
Interest on Investments	-	-	-	-	-	-	
Interfund Loan	-	-	-	-	-	-	
<b>Total Revenues</b>	212,745	212,745	425,490	212,745	212,745	425,490	
<b>TOTAL RESOURCES</b>	\$212,746	\$212,745	\$425,491	\$212,745	\$212,745	\$425,490	
<b>REQUIREMENTS</b>							
<b>Expenditures</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Personnel Services	\$32,710	\$32,710	\$65,420	\$32,710	\$32,710	\$65,420	103.0%
Materials and Services	180,036	180,035	360,071	180,035	180,035	360,070	102.0%
Interfund Loan	-	-	-	-	-	-	
<b>Total Expenditures</b>	212,746	212,745	425,491	212,745	212,745	425,490	
Unappropriated Ending Fund Balance	-	-	-	-	-	-	No Fund Balance Policy
<b>TOTAL REQUIREMENTS</b>	\$212,746	\$212,745	\$425,491	\$212,745	\$212,745	\$425,490	
<b>Annual Revenues Over (Under) Expenditures</b>	(\$1)	\$0	(\$1)	\$0	\$0	\$0	

## ***Reserve Fund***

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### **Reserve Fund Narrative**

This reserve fund was established during the FY 2009-10 budget process per resolution 2010-18 identifying sources and uses, adopted by Council on June 15, 2010. No routine or regular revenue stream has been identified. Past transfers from the Street, General and Parks & Recreation Funds have been approved by City Council.

Various interfund loans are likely. Repayment of loans are a budgeted resource to restore the amount available.

Interest earnings is an ongoing revenue stream.

**2015-17 Biennial Budget**

#	Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimate	2015-17 Proposed	2015-17 Approved	2015-17 Adopted
<b>400</b>	<b>Working Capital Carryover</b>	<b>\$ 509,502</b>	<b>\$ 1,013,910</b>	<b>\$1,019,910</b>	<b>\$ 1,019,580</b>	<b>\$ 204,580</b>		
	<b>Charges for Service</b>							
	Other Charges	349,000	-	-	-	-		
<b>440</b>	<b>Total Charges for Service</b>	<b>349,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
	<b>Interest on Investments</b>							
	Interest on Investments	5,408	5,670	15,000	25,000	34,000		
<b>470</b>	<b>Total Interest on Investments</b>	<b>5,408</b>	<b>5,670</b>	<b>15,000</b>	<b>25,000</b>	<b>34,000</b>		
<b>490</b>	<b>Other Financing Sources</b>							
	Interfund Loan	-		510,000	250,000	650,000		
	Operating Transfers In:							
	From General Fund	150,000	-	-	-	-		
	From Street Fund	-	-	-	-	-		
	From Helath Benefits Fund	-	-	-	-	-		
	<b>Total Transfers In</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
	<b>Total Reserve Fund</b>	<b>\$ 1,013,910</b>	<b>\$ 1,019,580</b>	<b>\$ 1,544,910</b>	<b>\$ 1,294,580</b>	<b>\$ 888,580</b>		

## Reserve Fund Long - Term Plan

RESERVE FUND Fund #255	FY 2011-12		BN 2013-15		Proposed Biennium		
	FY 2011-12 Actual	FY 2012-13 Actual	Amended Budget	BN 2013-15 Estimate	Year 1 2015-16	Year 2 2016-17	Total 2015-17
<b>RESOURCES</b>							
<b>Working Capital Carryover</b>	\$509,502	\$1,013,910	\$1,019,910	1,019,580	\$204,580	\$221,580	\$204,580
<i>Years summed for biennium</i>							
<b>Revenues</b>							
Charges for Service	\$349,000	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Investments	5,408	5,670	15,000	25,000	17,000	17,000	34,000
Interfund Loan	-	-	510,000	250,000	325,000	325,000	650,000
Operating Transfers In	150,000	-	-	-	-	-	-
<b>Total Revenues</b>	<b>504,408</b>	<b>\$5,670</b>	<b>525,000</b>	<b>275,000</b>	<b>342,000</b>	<b>342,000</b>	<b>684,000</b>
<b>TOTAL RESOURCES</b>	<b>\$1,013,910</b>	<b>\$1,019,580</b>	<b>\$1,544,910</b>	<b>\$1,294,580</b>	<b>\$546,580</b>	<b>\$563,580</b>	<b>\$888,580</b>
<b>REQUIREMENTS</b>							
<i>Years summed for biennium</i>							
<b>Expenditures</b>							
Interfund Loan	\$0	\$0	\$900,000	\$900,000	\$325,000	\$525,000	\$850,000
Operating Transfers Out	-	-	190,000	190,000	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,090,000</b>	<b>1,090,000</b>	<b>325,000</b>	<b>525,000</b>	<b>850,000</b>
<b>Unappropriated Ending Fund Balance</b>	<b>1,013,910</b>	<b>1,019,580</b>	<b>454,910</b>	<b>204,580</b>	<b>221,580</b>	<b>38,580</b>	<b>38,580</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$1,013,910</b>	<b>\$1,019,580</b>	<b>\$1,544,910</b>	<b>\$1,294,580</b>	<b>\$546,580</b>	<b>\$563,580</b>	<b>\$888,580</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$504,408</b>	<b>\$5,670</b>	<b>(\$565,000)</b>	<b>(\$815,000)</b>	<b>\$17,000</b>	<b>(\$183,000)</b>	<b>(\$166,000)</b>

## Reserve Fund Long - Term Plan

RESERVE FUND Fund #255	Biennium Projected			Biennium Projected			Annual Trending Percent	
	Year 1 2017-18	Year 2 2018-19	Total 2017-19	Year 1 2019-20	Year 2 2020-21	Total 2019-21		Comments
<b>RESOURCES</b>								
	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>				
Working Capital Carryover	\$38,580	\$346,580	\$38,580	\$670,580	\$770,580	\$670,580		
<b>Revenues</b>								
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	<div style="background-color: #d4edda; padding: 5px;">                     Reserve Fund must be                      Re-established or closed                      by 6/15/2022                      Per Oregon Budget Law                 </div>	
Interest on Investments	18,000	19,000	37,000	20,000	21,000	41,000		100.0%
Interfund Loan	290,000	305,000	595,000	80,000	175,000	255,000		100.0%
Operating Transfers In	-	-	-	-	-	-		100.0%
<b>Total Revenues</b>	308,000	324,000	632,000	100,000	196,000	296,000		
<b>TOTAL RESOURCES</b>	<b>\$346,580</b>	<b>\$670,580</b>	<b>\$ 670,580</b>	<b>\$770,580</b>	<b>\$966,580</b>	<b>\$966,580</b>		
<b>REQUIREMENTS</b>								
	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>				
<b>Expenditures</b>								
Interfund Loan	\$0	\$0	\$0	\$0	\$0	\$0		
Operating Transfers Out	-	-	-	-	-	-	100.0%	
<b>Total Expenditures</b>	-	-	-	-	-	-		
<b>Unappropriated Ending Fund Balance</b>	<b>346,580</b>	<b>670,580</b>	<b>670,580</b>	<b>770,580</b>	<b>966,580</b>	<b>966,580</b>		
<b>TOTAL REQUIREMENTS</b>	<b>\$346,580</b>	<b>\$670,580</b>	<b>\$ 670,580</b>	<b>\$770,580</b>	<b>\$966,580</b>	<b>\$966,580</b>		
 <b>Annual Revenues Over (Under) Expenditures</b>	 \$308,000	 \$324,000	 \$632,000	 \$100,000	 \$196,000	 \$296,000		

## **Street Fund Narrative**

This special revenue fund accounts for street and storm water operations and related capital projects. Major revenue sources are gas tax, utility fees and grants.

**Taxes-Cable TV Franchise.** The 5 percent cable TV franchise fee is split, with 30 percent placed in the Street Fund and the balance in the General Fund. It is expected to stabilize at a lower level recognizing industry changes to internet-based televisions.

**Taxes- Franchise.** Water and Wastewater Franchise payments (2% of annual Fund Revenues) were suspended in 2011.

**Intergovernmental Revenues.** The primary source of Intergovernmental Revenue, the State Gasoline Tax is budgeted at approximately \$57.77 per capita, in the biennium. Changes in delivery practices and hybrid vehicle use may cause a reduction in overall revenue allocated.

**Charges for Service-Storm Drain Utility Fee.** This fee is calculated on the impervious area for commercial customers. Residential customers pay a flat fee per month. The City updated the storm drain data and adopted a rate design in 1994. A master plan study is in process and may impact the fees charged.

**Charges for services-Transportation Utility Fee.** All fees collected are for the purposes of providing adequate operations, administration and maintenance of the local transportation network including streets, pedestrian facilities, handicapped access and bicycle facilities. A master plan study is in process and may impact the fees charged.

**2015-17 Biennial Budget**

#	Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimate	2015-17 Proposed	2015-17 Approved	2015-17 Adotped
400	Working Capital Carryover	\$ 2,236,300	\$ 3,043,292	\$3,185,314	\$4,417,122	\$ 4,702,624		
	<b>Taxes</b>							
	Franchises	53,314	55,505	46,000	106,673	96,700		
410	<b>Total Taxes</b>	<b>53,314</b>	<b>55,505</b>	<b>46,000</b>	<b>106,673</b>	<b>96,700</b>		
	<b>Intergovernmental Revenues</b>							
	State:							
	Grants	-	-	1,143,166	-	5,153,336		
	Gas Tax	1,098,164	1,025,475	2,220,000	2,318,100	2,268,800		
	County and Other	868,543	703,608	-	-	-		
430	<b>Total Intergovernmental</b>	<b>1,966,707</b>	<b>1,729,083</b>	<b>3,363,166</b>	<b>2,318,100</b>	<b>7,422,136</b>		
	<b>Charges for Services</b>							
	RVTD Services	17,719	23,249	40,000	50,727	53,800		
	Public Works Services	-	-	-	6,298	-		
	Sales:							
	Storm Drain Utility Fee	589,690	588,288	1,232,200	1,228,057	1,290,800		
	Transportation Utility Fee	1,306,620	1,309,151	2,789,400	2,733,379	2,875,100		
440	<b>Total Charges for Services</b>	<b>1,914,029</b>	<b>1,920,688</b>	<b>4,061,600</b>	<b>4,018,461</b>	<b>4,219,700</b>		
	Storm Drain	25,471	22,316	30,000	41,541	32,000		
	Transportation	356,267	106,855	100,000	160,303	101,000		
	<b>System Development Charges</b>	<b>381,738</b>	<b>129,171</b>	<b>130,000</b>	<b>201,844</b>	<b>133,000</b>		
	<b>Assessments and Consortiums</b>							
	UnBonded Assessments							
	UnAssessed Principal	43,542	41,048	20,000	119,483	120,000		
460	<b>Total Assessments and Consortiums</b>	<b>43,542</b>	<b>41,048</b>	<b>20,000</b>	<b>119,483</b>	<b>120,000</b>		
	<b>Interest on Investments</b>							
	Interest on Pooled Investments	20,908	16,283	20,000	47,207	48,000		
470	<b>Total Interest on Investments</b>	<b>20,908</b>	<b>16,283</b>	<b>20,000</b>	<b>47,207</b>	<b>48,000</b>		
	<b>Miscellaneous Revenues</b>							
	Miscellaneous Income	13,376	160,740	220,000	257,009	100,000		
480	<b>Total Miscellaneous Revenues</b>	<b>13,376</b>	<b>160,740</b>	<b>220,000</b>	<b>257,009</b>	<b>100,000</b>		
	<b>Other Financing Sources</b>							
	Loan Proceeds	-	1,189,603	-	-	3,306,854		
490	<b>Total Other Financing Sources</b>	<b>-</b>	<b>1,189,603</b>	<b>-</b>	<b>-</b>	<b>3,306,854</b>		
	<b>Total Street Fund</b>	<b>\$ 6,629,914</b>	<b>\$ 8,285,413</b>	<b>\$ 11,046,080</b>	<b>\$ 11,485,899</b>	<b>\$ 20,149,014</b>		

## Street Fund Long - Term Plan

STREET FUND - SUMMARY Fund # 260	FY 2011-12		BN 2013-15		Proposed Biennium		
	FY 2011-12 Actual	FY 2012-13 Actual	Amended Budget	BN 2013-15 Estimate	Year 1 2015-16	Year 2 2016-17	Total 2015-17
<b>RESOURCES</b>							
Working Capital Carryover	\$2,236,300	\$3,043,292	\$3,185,314	\$4,417,122	\$4,702,624	\$3,694,376	\$4,702,624
Revenues	<i>Years summed for biennium</i>						
Taxes	\$53,314	55,505	\$46,000	\$106,673	\$48,700	\$48,000	\$96,700
Intergovernmental Revenue	1,966,707	1,729,083	3,363,166	2,318,100	3,587,736	3,834,400	7,422,136
Charges for Services	1,914,029	1,920,688	4,061,600	4,018,461	2,079,100	2,140,600	4,219,700
Systems Development Charges (SDC)	381,738	129,171	130,000	201,844	66,500	66,500	133,000
Assessment Revenues	43,542	41,048	20,000	119,483	60,000	60,000	120,000
Interest on Investments	20,908	16,283	20,000	47,207	24,000	24,000	48,000
Miscellaneous Revenues	13,376	160,740	220,000	257,009	50,000	50,000	100,000
Bond Proceeds	-	1,189,603	-	-	334,358	2,972,496	3,306,854
<b>Total Revenues</b>	<b>4,393,614</b>	<b>5,242,121</b>	<b>7,860,766</b>	<b>7,068,777</b>	<b>6,250,394</b>	<b>9,195,996</b>	<b>15,446,390</b>
<b>TOTAL RESOURCES</b>	<b>\$6,629,914</b>	<b>\$8,285,413</b>	<b>\$11,046,080</b>	<b>\$11,485,899</b>	<b>\$10,953,018</b>	<b>\$12,890,372</b>	<b>\$20,149,014</b>
<b>REQUIREMENTS</b>							
Expenditures	<i>Years summed for biennium</i>						
Street Operations - Personnel Services	\$634,010	655,051	\$1,441,750	\$1,454,766	\$810,800	\$841,720	\$1,652,520
Street Operations - Materials & Services	1,080,852	995,279	2,445,250	2,315,185	1,572,112	1,594,392	3,166,504
Street Operations - Capital Outlay	882,055	1,101,487	3,272,710	1,054,850	2,281,750	5,890,996	8,172,746
Street Operations - Debt Service	-	-	341,750	246,710	123,955	122,755	246,710
Grounds Maintenance	191,922	200,118	469,000	427,438	245,200	249,200	494,400
Storm Water Operations - Personnel Services	250,494	265,398	575,730	596,994	298,740	310,920	609,660
Storm Water Operations - Materials & Services	245,761	252,969	530,100	525,861	288,085	296,455	584,540
Storm Water Operations - Capital Outlay	56,685	154,556	141,400	96,685	93,500	25,000	118,500
Storm Water Operations - Debt Service	-	-	26,317	26,317	12,750	12,550	25,300
SDC Projects	137,525	243,433	527,213	38,469	1,432,750	1,524,104	2,956,854
Local Improvement District - Projects	107,318	-	-	-	-	-	-
New Debt Service	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-
Operating Contingency policy is 3% of operating expenditures	-	-	215,000	-	99,000	-	99,000
<b>Total Expenditures</b>	<b>3,586,622</b>	<b>3,868,291</b>	<b>9,986,220</b>	<b>6,783,275</b>	<b>7,258,642</b>	<b>10,868,092</b>	<b>18,126,734</b>
Unappropriated Ending Fund Balance	3,043,292	4,417,122	1,059,860	4,702,624	3,694,376	2,022,280	2,022,280
<b>TOTAL REQUIREMENTS</b>	<b>\$6,629,914</b>	<b>\$8,285,413</b>	<b>\$11,046,080</b>	<b>\$11,485,899</b>	<b>\$10,953,018</b>	<b>\$12,890,372</b>	<b>\$20,149,014</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$806,992</b>	<b>\$1,373,830</b>	<b>(\$2,125,454)</b>	<b>\$285,502</b>	<b>(\$1,008,248)</b>	<b>(\$1,672,096)</b>	<b>(\$2,680,344)</b>
<b>Storm Drain and Transportation Balances:</b>							
	<i>Balance at end of period</i>						
Storm Drain Balance	(\$1,031,213)	(\$1,099,348)	(\$1,023,578)	(\$954,649)	(\$1,106,074)	(\$1,108,149)	(\$1,108,149)
Transportation Balance	2,370,330	2,927,079	4,090,321	3,939,343	2,261,576	621,055	621,055
Other	1,704,175	2,589,391	(2,006,883)	1,717,930	2,538,874	2,509,374	2,509,374
<b>Total Ending Fund Balance</b>	<b>3,043,292</b>	<b>4,417,122</b>	<b>\$1,059,860</b>	<b>\$4,702,624</b>	<b>\$3,694,376</b>	<b>\$2,022,280</b>	<b>\$2,022,280</b>
<b>Ending Fund Balance Reconciliation:</b>							
	<i>Balance at end of period</i>						
Unappropriated Ending Fund Balance Plus Contingencies	\$3,043,292	\$4,417,122	\$1,274,860	\$4,702,624	\$3,793,376	\$2,022,280	\$2,121,280
Minus SDC Balances	(1,941,993)	(1,827,731)	(1,430,518)	(1,991,106)	(624,856)	832,748	832,748
Minus LID Balances	71,868	30,820	10,820	(88,663)	(148,663)	(208,663)	(208,663)
Minus Project Balances	13,512	(641,053)	1,468,491	397,098	(438,846)	(226,346)	(226,346)
Minus Other Restricted Balances	(1,789,555)	(1,789,555)	312,572	(1,836,762)	(1,860,762)	(1,884,762)	(1,884,762)
Unassigned Ending Fund Balance	(602,876)	189,603	1,636,225	1,183,191	720,249	535,257	634,257
Fund Balance Policy (Policy is 15% annual revenues)	595,000	582,000	982,000	1,012,000	497,000	506,000	506,000
<b>Excess (deficiency)</b>	<b>(\$1,197,876)</b>	<b>(\$392,397)</b>	<b>\$654,225</b>	<b>\$171,191</b>	<b>\$223,249</b>	<b>\$29,257</b>	<b>\$128,257</b>

## Street Fund Long - Term Plan

STREET FUND - SUMMARY	Biennium Projected			Biennium Projected			Annual Trending Percent
	Year 1	Year 2	Total	Year 1	Year 2	Total	
Fund # 260	2017-18	2018-19	2017-19	2019-20	2020-21	2019-21	Comments
<b>RESOURCES</b>							
Working Capital Carryover	\$2,121,280	\$1,937,780	\$2,121,280	\$2,100,080	\$1,901,680	\$2,100,080	
<b>Revenues</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			Includes prior biennium unused contingency
Taxes	\$49,400	\$50,900	\$100,300	\$52,400	\$54,000	\$106,400	103.0%
Intergovernmental Revenue	3,905,165	1,203,500	5,108,665	3,976,365	1,276,800	5,253,165	103.0%
Charges for Services	2,204,000	2,269,300	4,473,300	2,336,500	2,405,800	4,742,300	103.0%
Systems Development Charges (SDC)	139,700	146,700	286,400	154,100	161,900	316,000	
Assessment Revenues	-	-	-	-	-	-	Calculated for projects
Interest on Investments	30,000	30,000	60,000	30,000	30,000	60,000	103.0%
Miscellaneous Revenues	50,000	50,000	100,000	50,000	50,000	100,000	102.0%
Bond Proceeds	1,133,235	500,000	1,633,235	1,133,235	500,000	1,633,235	
<b>Total Revenues</b>	7,511,500	4,250,400	11,761,900	7,732,600	4,478,500	12,211,100	
<b>TOTAL RESOURCES</b>	\$9,632,780	\$6,188,180	\$13,883,180	\$9,832,680	\$6,380,180	\$14,311,180	
<b>REQUIREMENTS</b>							
<b>Expenditures</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Street Operations - Personnel Services	\$875,400	\$910,400	\$1,785,800	\$946,800	\$984,700	\$1,931,500	Calculated for projects <b>104.0%</b>
Street Operations - Materials & Services	1,642,200	1,691,500	3,333,700	1,742,200	1,794,500	3,536,700	Includes Bus Service 102.0%
Street Operations - Capital Outlay	3,876,000	506,000	4,382,000	3,876,000	506,000	4,382,000	100.0%
Street Operations - Debt Service	90,025	89,525	179,550	89,525	89,625	179,150	
Grounds Maintenance	256,700	264,400	521,100	272,300	280,500	552,800	
Storm Water Operations - Personnel Services	323,400	336,300	659,700	349,800	363,800	713,600	<b>104.0%</b>
Storm Water Operations - Materials & Services	305,300	314,500	619,800	323,900	333,600	657,500	102.0%
Storm Water Operations - Capital Outlay	-	-	-	-	-	-	100.0%
Storm Water Operations - Debt Service	475	475	40,950	475	475	40,950	
SDC Projects	40,000	40,000	80,000	40,000	40,000	80,000	Calculated for projects
Local Improvement District - Projects	-	-	-	-	-	-	Calculated for projects
New Debt Service	90,500	90,000	180,500	90,000	90,100	180,100	
Operating Transfers Out	-	-	-	-	-	-	Bancroft Debt
Operating Contingency policy is 3% of operating expenditures	195,000	96,000	105,000	200,000	101,000	110,000	
<b>Total Expenditures</b>	7,695,000	4,339,100	11,888,100	7,931,000	4,584,300	12,364,300	
<b>Unappropriated Ending Fund Balance</b>	1,937,780	1,849,080	1,995,080	1,901,680	1,795,880	1,946,880	
<b>TOTAL REQUIREMENTS</b>	\$9,632,780	\$6,188,180	\$13,883,180	\$9,832,680	\$6,380,180	\$14,311,180	
<b>Annual Revenues Over (Under) Expenditures</b>	(\$183,500)	(\$88,700)	(\$126,200)	(\$198,400)	(\$105,800)	(\$153,200)	
<b>Storm Drain and Transportation Balances:</b>							
	<i>Balance at end of period</i>			<i>Balance at end of period</i>			
<b>Storm Drain Balance</b>	(\$999,674)	(\$940,474)	(\$940,474)	(\$881,574)	(\$822,974)	(\$822,974)	(\$822,974)
<b>Transportation Balance</b>	592,921	365,362	470,362	251,745	(122,873)	(122,873)	(12,873)
<b>Other</b>	2,344,533	2,424,192	2,465,192	2,531,509	2,741,727	2,782,727	2,782,727
<b>Total Ending Fund Balance</b>	\$1,937,780	\$1,849,080	\$1,995,080	\$1,901,680	\$1,795,880	\$1,946,880	
<b>Ending Fund Balance Reconciliation:</b>							
	<i>Balance at end of period</i>			<i>Balance at end of period</i>			
<b>Unappropriated Ending Fund Balance Plus Contingency:</b>	\$2,132,780	\$1,945,080	\$2,100,080	\$2,101,680	\$1,896,880	\$2,056,880	
<b>Minus SDC Balances</b>	733,048	626,348	626,348	512,248	390,348	390,348	
<b>Minus LID Balances</b>	(\$208,663)	(\$208,663)	(208,663)	(\$208,663)	(\$208,663)	(208,663)	
<b>Minus Project Balances</b>	(226,346)	(226,346)	(226,346)	(226,346)	(226,346)	(226,346)	
<b>Minus Other Restricted Balances</b>	(1,914,762)	(1,944,762)	(1,944,762)	(1,974,762)	(2,004,762)	(2,004,762)	
<b>Unassigned Ending Fund Balance</b>	516,057	191,657	346,657	204,157	(152,543)	7,457	
<b>Fund Balance Policy (Policy is 15% annual revenues)</b>	521,000	536,000	536,000	552,000	568,000	568,000	
<b>Excess (deficiency)</b>	(\$4,943)	(\$344,343)	(\$189,343)	(\$347,843)	(\$720,543)	(\$560,543)	

## Street Fund Long - Term Plan

STREET FUND - Operational Detail			BN 2013-15		Proposed Biennium		
	FY 2011-12	FY 2012-13	Amended	BN 2013-15	Year 1	Year 2	Total
Fund #260	Actual	Actual	Budget	Estimate	2015-16	2016-17	2015-17
<b>RESOURCES</b>							
Working Capital Carryover	(\$1,235,504)	(\$602,876)	\$1,079,922	\$0	\$993,588	\$431,646	\$993,588
<b>Revenues</b>							
<i>Years summed for biennium</i>							
Taxes	\$53,314	55,505	\$46,000	\$106,673	\$48,700	\$48,000	\$96,700
Intergovernmental Revenue	1,098,164	1,025,475	2,220,000	2,318,100	1,134,400	1,134,400	2,268,800
Storm Drain Fees	589,690	588,288	1,232,200	1,228,057	635,900	654,900	1,290,800
Transportation Fees	1,306,620	1,309,151	2,789,400	2,733,379	1,416,300	1,458,800	2,875,100
Miscellaneous Service	17,719	23,249	40,000	57,025	26,900	26,900	53,800
Interest on Investments	13,469	16,283	-	-	-	-	-
Miscellaneous Revenues	13,376	160,740	220,000	257,009	50,000	50,000	100,000
<b>Total Revenues</b>	<b>3,092,352</b>	<b>3,178,691</b>	<b>6,547,600</b>	<b>6,700,243</b>	<b>3,312,200</b>	<b>3,373,000</b>	<b>6,685,200</b>
<b>TOTAL RESOURCES</b>	<b>\$1,856,848</b>	<b>\$2,575,815</b>	<b>\$7,627,522</b>	<b>\$6,700,243</b>	<b>\$4,305,788</b>	<b>\$3,804,646</b>	<b>\$7,678,788</b>
<b>REQUIREMENTS</b>							
<i>Years summed for biennium</i>							
<b>Expenditures</b>							
Street Operations - Personnel Services	\$634,010	655,051	1,441,750	1,454,766	\$810,800	\$841,720	\$1,652,520
Street Operations - Materials & Services	1,080,852	995,279	2,445,250	2,315,185	1,572,112	1,594,392	3,166,504
Street Operations - Capital Outlay	-	52,444	20,000	16,699	330,000	6,000	336,000
Street Operations - Debt Service	-	-	341,750	246,710	123,955	122,755	246,710
Grounds Maintenance	191,922	200,118	469,000	427,438	245,200	249,200	494,400
Storm Water Operations - Personnel Services	250,494	265,398	575,730	596,994	298,740	310,920	609,660
Storm Water Operations - Materials & Services	245,761	252,969	530,100	525,861	288,085	296,455	584,540
Storm Water Operations - Capital Outlay	56,685	154,556	141,400	96,685	93,500	25,000	118,500
Storm Water Operations - Debt service	-	-	26,317	26,317	12,750	12,550	25,300
New Debt Service	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-
Operating Contingency policy is 3% of operating expenditures	-	-	215,000	-	99,000	-	99,000
<b>Total Expenditures</b>	<b>2,459,724</b>	<b>2,575,815</b>	<b>6,206,297</b>	<b>5,706,655</b>	<b>3,874,142</b>	<b>3,458,992</b>	<b>7,333,134</b>
Unappropriated Ending Fund Balance	(602,876)	-	1,421,225	993,588	431,646	345,654	345,654
<b>TOTAL REQUIREMENTS</b>	<b>\$1,856,848</b>	<b>\$2,575,815</b>	<b>\$7,627,522</b>	<b>\$6,700,243</b>	<b>\$4,305,788</b>	<b>\$3,804,646</b>	<b>\$7,678,788</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$632,628</b>	<b>\$602,876</b>	<b>\$341,303</b>	<b>\$993,588</b>	<b>(\$561,942)</b>	<b>(\$85,992)</b>	<b>(\$647,934)</b>
<b>Operations Ending Fund Balance Reconciliation:</b>							
<i>Balance at end of period</i>							
Storm Drain Balance	(\$620,891)	(\$550,970)	(\$424,600)	(\$445,768)	(\$396,693)	(\$349,168)	(\$300,093)
Transportation Balance Plus Contingencies	18,015	550,970	2,060,825	1,439,356	927,339	694,822	645,747
Operating Ending Fund Balance Plus Contingencies	(602,876)	-	1,636,225	993,588	530,646	345,654	345,654
Fund Balance Policy (Policy is 15% annual revenues)	464,000	477,000	982,000	1,005,000	497,000	506,000	1,003,000
Excess (deficiency)	(\$1,066,876)	(\$477,000)	\$654,225	(\$11,412)	\$33,646	(\$160,346)	(\$657,346)

## Street Fund Long - Term Plan

STREET FUND - Operational Detail	Biennium Projected			Biennium Projected			Annual Trending Percent
	Year 1	Year 2	Total	Year 1	Year 2	Total	
Fund # 260	2017-18	2018-19	2017-19	2019-20	2020-21	2019-21	Comments
<b>RESOURCES</b>							
<b>Working Capital Carryover</b>	\$444,654	\$221,295	\$ 444,654	\$156,236	(\$227,581)	\$156,236	Includes prior biennium unused contingency
<b>Revenues</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Taxes	\$49,400	\$50,900	\$100,300	\$52,400	\$54,000	\$106,400	103.0%
Intergovernmental Revenue	1,168,400	1,203,500	2,371,900	1,239,600	1,276,800	2,516,400	103.0%
						-	
Storm Drain Fees	674,500	694,700	1,369,200	715,500	737,000	1,452,500	103.0%
Transportation Fees	1,502,600	1,547,700	3,050,300	1,594,100	1,641,900	3,236,000	103.0%
Miscellaneous Service	26,900	26,900	53,800	26,900	26,900	53,800	100.0%
Interest on Investments	-	-	-	-	-	-	103.0%
Miscellaneous Revenues	50,000	50,000	100,000	50,000	50,000	100,000	102.0%
<b>Total Revenues</b>	3,471,800	3,573,700	7,045,500	3,678,500	3,786,600	7,465,100	
<b>TOTAL RESOURCES</b>	\$3,916,454	\$3,794,995	\$7,490,154	\$3,834,736	\$3,559,019	\$7,621,336	
<b>REQUIREMENTS</b>							
	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
<b>Expenditures</b>							
Street Operations - Personnel Services	\$875,400	\$910,400	\$1,785,800	\$946,800	\$984,700	\$1,931,500	104.0%
Street Operations - Materials & Services	1,642,200	1,691,500	3,333,700	1,742,200	1,794,500	3,536,700	103.0%
Street Operations - Capital Outlay	6,000	6,000	12,000	6,000	6,000	12,000	100.0%
Street Operations - Debt Service	90,025	89,525	179,550	89,525	89,625	179,150	100.0%
Grounds Maintenance	256,700	264,400	521,100	272,300	280,500	552,800	103.0%
Storm Water Operations - Personnel Services	323,400	336,300	659,700	349,800	363,800	713,600	104.0%
Storm Water Operations - Materials & Services	305,300	314,500	619,800	323,900	333,600	657,500	103.0%
Storm Water Operations - Capital Outlay	-	-	-	-	-	-	100.0%
Storm Water Operations - Debt service	475	475	950	475	475	950	
New Debt Service	90,659	130,659	221,318	221,318	261,318	482,635	
Operating Transfers Out	-	-	-	-	-	-	
Operating Contingency policy is 3% of operating expenditures	105,000	-	105,000	110,000	-	110,000	Bancroft Debt
<b>Total Expenditures</b>	3,695,159	3,743,759	7,438,918	4,062,318	4,114,518	8,176,835	
<b>Unappropriated Ending Fund Balance</b>	221,295	51,236	51,236	(227,581)	(555,499)	(555,499)	
<b>TOTAL REQUIREMENTS</b>	\$3,916,454	\$3,794,995	\$7,490,154	\$3,834,736	\$3,559,019	\$7,621,336	
<b>Annual Revenues Over (Under) Expenditures</b>	(\$223,359)	(\$170,059)	(\$393,418)	(\$383,818)	(\$327,918)	(\$711,735)	
<b>Operations Ending Fund Balance Reconciliation:</b>	<i>Balance at end of period</i>			<i>Balance at end of period</i>			
Storm Drain Balance	(\$254,293)	(\$210,393)	(\$210,393)	(\$168,593)	(\$128,993)	(\$128,993)	
Transportation Balance Plus Contingencies	580,588	261,629	366,629	51,012	-426,506	-316,506	
Operating Ending Fund Balance Plus Contingencies	326,295	51,236	51,236	-117,581	-555,499	-555,499	
Fund Balance Policy (Policy is 15% annual revenues)	521,000	536,000	536,000	552,000	568,000	568,000	
<b>Excess (deficiency)</b>	-\$194,705	-\$484,764	-\$484,764	-\$669,581	-\$1,123,499	-\$1,123,499	

## Street Fund Long - Term Plan

STREET FUND - Capital Detail	BN 2013-15		Proposed Biennium				
	FY 2011-12	FY 2012-13	Amended	BN 2013-15	Year 1	Year 2	Total
Fund #260	Actual	Actual	Budget	Estimate	2015-16	2016-17	2015-17
<b>RESOURCES</b>							
Working Capital Carryover	\$3,471,804	\$3,646,168	\$2,105,392	\$4,417,122	\$3,709,036	\$3,262,730	\$3,709,036
<b>Revenues</b>							
<i>Years summed for biennium</i>							
Intergovernmental Revenue	\$868,543	\$703,608	\$0	\$0	\$0	\$0	\$0
Other grants	-	-	1,143,166	-	2,453,336	2,700,000	5,153,336
Sys. Dev. Charges-Storm Water	25,471	22,316	30,000	41,541	16,000	16,000	32,000
Sys. Dev. Charges-Transportation	356,267	106,855	100,000	160,303	50,500	50,500	101,000
Assessment Revenues	43,542	41,048	20,000	119,483	60,000	60,000	120,000
Bond Proceeds - Storm Water Rev Bonds	-	189,603	-	-	-	-	-
Bond Proceeds - Transportation Rev Bonds	-	1,000,000	-	-	\$334,358	2,972,496	3,306,854
LID Bond	-	-	-	-	-	-	-
Interest on Investments	7,439	-	20,000	47,207	24,000	24,000	48,000
<b>Total Revenues</b>	<b>1,301,262</b>	<b>2,063,430</b>	<b>1,313,166</b>	<b>368,534</b>	<b>2,938,194</b>	<b>5,822,996</b>	<b>8,761,190</b>
<b>TOTAL RESOURCES</b>	<b>\$4,773,066</b>	<b>\$5,709,598</b>	<b>\$3,418,558</b>	<b>\$4,785,656</b>	<b>\$6,647,230</b>	<b>\$9,085,726</b>	<b>\$12,470,226</b>
<b>Expenditures</b>							
<i>Years summed for biennium</i>							
Street Operations - CIP	\$882,055	\$1,049,043	\$3,252,710	\$1,038,151	\$1,951,750	\$5,884,996	\$7,836,746
Storm Water Operations - CIP	-	-	-	-	-	-	-
Storm Water - SDC Materials & Services	-	7,377	-	-	200,000	50,000	250,000
Transportation - SDC materials & Services	98	147	-	-	150,000	300,000	450,000
Storm Water - SDC CIP	17,602	152,995	80,600	2,044	16,500	15,600	32,100
Transportation - SDC CIP	119,825	82,914	446,613	36,425	1,066,250	1,158,504	2,224,754
Transportation - LID - Materials & Services	1,743	-	-	-	-	-	-
Transportation - LID - Capital Outlay - City Fees	105,575	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,126,898</b>	<b>1,292,476</b>	<b>3,779,923</b>	<b>1,076,620</b>	<b>3,384,500</b>	<b>7,409,100</b>	<b>10,793,600</b>
Unappropriated Ending Fund Balance	3,646,168	4,417,122	(361,365)	3,709,036	3,262,730	1,676,626	1,676,626
<b>TOTAL REQUIREMENTS</b>	<b>\$4,773,066</b>	<b>\$5,709,598</b>	<b>\$3,418,558</b>	<b>\$4,785,656</b>	<b>\$6,647,230</b>	<b>\$9,085,726</b>	<b>\$12,470,226</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$174,364</b>	<b>\$770,954</b>	<b>(\$2,466,757)</b>	<b>(\$708,086)</b>	<b>(\$446,306)</b>	<b>(\$1,586,104)</b>	<b>(\$2,032,410)</b>
<b>Capital Ending Fund Balance Reconciliation:</b>							
<i>Balance at end of period</i>							
SDC Storm Balance	(\$410,322)	(\$548,378)	(\$598,978)	(\$508,881)	(\$709,381)	(\$758,981)	(\$758,981)
SDC Transportation Balance	2,352,315	2,376,109	2,029,496	2,499,987	1,334,237	(73,767)	(73,767)
Storm Project Balance	0	189,603	0	189,603	189,603	189,603	189,603
Transportation Project Balance	(13,512)	641,053	(1,468,491)	(397,098)	438,846	226,346	226,346
LID Project Balance	(71,868)	(30,820)	(10,820)	88,663	148,663	208,663	208,663
Other	1,789,555	1,789,555	(312,572)	1,836,762	1,860,762	1,884,762	1,884,762
<b>Capital Fund Balance</b>	<b>\$3,646,168</b>	<b>\$4,417,122</b>	<b>(\$361,365)</b>	<b>\$3,709,036</b>	<b>\$3,262,730</b>	<b>\$1,676,626</b>	<b>\$1,676,626</b>

## Street Fund Long - Term Plan

STREET FUND - Capital Detail	Biennium Projected			Biennium Projected			Annual Trending Percent
	Year 1	Year 2	Total	Year 1	Year 2	Total	
Fund # 260	2017-18	2018-19	2017-19	2019-20	2020-21	2019-21	Comments
<b>RESOURCES</b>							
Working Capital Carryover	\$1,676,626	\$1,806,326	\$1,676,626	\$1,943,026	\$2,087,126	\$1,943,026	
<b>Revenues</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
Other grants	2,736,765	-	2,736,765	2,736,765	-	2,736,765	E. Nevada St Grant/Loan
Sys. Dev. Charges-Storm Water	33,600	35,300	68,900	37,100	39,000	76,100	105.0%
Sys. Dev. Charges-Transportation	106,100	111,400	217,500	117,000	122,900	239,900	105.0%
Assessment Revenues	-	-	-	-	-	-	Calculated for projects 100.0%
Bond Proceeds - Storm Water Rev Bonds	-	-	-	-	-	-	
Bond Proceeds - Transportation Rev Bonds	1,133,235	500,000	1,633,235	1,133,235	500,000	1,633,235	
LID Bond	-	-	-	-	-	-	Calculated for projects
Interest on Investments	30,000	30,000	60,000	30,000	30,000	60,000	103.0%
<b>Total Revenues</b>	4,039,700	676,700	4,716,400	4,054,100	691,900	4,746,000	
<b>TOTAL RESOURCES</b>	\$5,716,326	\$2,483,026	\$6,393,026	\$5,997,126	\$2,779,026	\$6,689,026	
<b>Expenditures</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Street Operations - CIP	\$3,870,000	\$500,000	\$4,370,000	\$3,870,000	\$500,000	\$4,370,000	Calculated for projects 100.0%
Storm Water Operations - CIP	-	-	-	-	-	-	Calculated for projects 100.0%
Storm Water - SDC	-	-	-	-	-	-	Calculated for projects
Transportation - SDC	-	-	-	-	-	-	Calculated for projects
Storm Water - SDC	20,000	20,000	40,000	20,000	20,000	40,000	Calculated for projects
Transportation - SDC	20,000	20,000	40,000	20,000	20,000	40,000	Calculated for projects
Transportation - LID - Materials & Services	-	-	-	-	-	-	103.0%
Transportation - LID - Capital Outlay - City Fees	-	-	-	-	-	-	Calculated for projects
<b>Total Expenditures</b>	3,910,000	540,000	4,450,000	3,910,000	540,000	4,450,000	
<b>Unappropriated Ending Fund Balance</b>	1,806,326	1,943,026	1,943,026	2,087,126	2,239,026	2,239,026	
<b>TOTAL REQUIREMENTS</b>	\$5,716,326	\$2,483,026	\$6,393,026	\$5,997,126	\$2,779,026	\$6,689,026	
<b>Annual Revenues Over (Under) Expenditures</b>	\$129,700	\$136,700	\$266,400	\$144,100	\$151,900	\$296,000	
<b>Capital Ending Fund Balance Reconciliation:</b>	<i>Balance at end of period</i>			<i>Balance at end of period</i>			
SDC Storm Balance	(\$745,381)	(\$730,081)	(\$730,081)	(\$712,981)	(\$693,981)	(\$693,981)	
SDC Transportation Balance	12,333	103,733	103,733	200,733	303,633	303,633	
Storm Project Balance	189,603	189,603	189,603	189,603	189,603	189,603	
Transportation Project Balance	226,346	226,346	226,346	226,346	226,346	226,346	
LID Project Balance	208,663	208,663	208,663	208,663	208,663	208,663	
Other	1,914,762	1,944,762	1,944,762	1,974,762	2,004,762	2,004,762	
<b>Capital Fund Balance</b>	\$1,806,326	\$1,943,026	\$1,943,026	\$2,087,126	\$2,239,026	\$2,239,026	

## ***Airport Fund***

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### **Airport Fund Narrative**

This fund is used to account for Airport operations and revenues from service charges, hangar rental, and lease fees. The fund may borrow internally or externally for projects as needed.

**2015-17 Biennial Budget**

#	Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimate	2015-17 Proposed	2015-17 Approved	2015-17 Adopted
400	Working Capital Carryover	\$ 60,083	\$ 83,711	\$101,550	\$116,697	\$ 114,751		
	<b>Intergovernmental Revenues</b>							
	Federal	-	-	-	-	-		
430	<b>Total Intergovernmental</b>	-	-	-	-	-		
	<b>Charges for Services</b>							
	Rent	112,506	124,492	268,800	\$269,621	276,000		
440	<b>Total Charges for Services</b>	112,506	124,492	268,800	269,621	276,000		
	<b>Interest on Investments</b>							
	Interest on Pooled Investments	392	570	1,000	492	500		
470	<b>Total Interest on Investments</b>	392	570	1,000	492	500		
	<b>Other Financing Sources</b>							
	Loan Proceeds	-	-	7,500	7,500	270,000		
	Transfers In	-	19,000	-	-	-		
490	<b>Total Other Financing Sources</b>	-	19,000	7,500	7,500	270,000		
	<b>Total Airport Fund</b>	<b>\$ 172,981</b>	<b>\$ 227,773</b>	<b>\$ 378,850</b>	<b>\$ 394,310</b>	<b>\$ 661,251</b>		

## Airport Fund Long - Term Plan

AIRPORT FUND Fund #280	FY 2011-12		BN 2013-15		Proposed Biennium		
	Actual	Actual	Amended Budget	BN 2013-15 Estimate	Year 1 2015-16	Year 2 2016-17	Total 2015-17
<b>RESOURCES</b>							
Working Capital Carryover	\$60,083	\$83,711	\$101,550	\$116,697	\$114,751	\$71,735	\$114,751
<b>Revenues</b>							
<i>Years summed for biennium</i>							
Charges for Services	112,506	124,492	268,800	269,621	137,000	139,000	276,000
Interest on Investments	392	570	1,000	492	250	250	500
Other Financing Sources	-	-	7,500	7,500	270,000	-	270,000
Interfund Loan	-	19,000	-	-	-	-	-
<b>Total Revenues</b>	<b>112,898</b>	<b>144,062</b>	<b>277,300</b>	<b>277,613</b>	<b>407,250</b>	<b>139,250</b>	<b>546,500</b>
<b>TOTAL RESOURCES</b>	<b>\$172,981</b>	<b>\$227,773</b>	<b>\$378,850</b>	<b>\$394,310</b>	<b>\$522,001</b>	<b>\$210,985</b>	<b>\$661,251</b>
<b>REQUIREMENTS</b>							
<i>Years summed for biennium</i>							
<b>Expenditures</b>							
Materials and Services	\$50,734	\$72,540	\$143,310	\$128,525	\$378,730	\$82,213	\$460,943
Capital Outlay	-	-	65,000	54,962	20,000	20,000	40,000
Debt Service	38,536	38,536	77,072	77,072	38,536	38,536	77,072
Interfund Loan	-	-	19,000	19,000	-	-	-
Operating Contingency	-	-	10,000	-	13,000	-	13,000
<b>Total Expenditures</b>	<b>89,270</b>	<b>111,076</b>	<b>314,382</b>	<b>279,559</b>	<b>450,266</b>	<b>140,749</b>	<b>591,015</b>
Unappropriated Ending Fund Balance	83,711	116,697	64,468	114,751	71,735	70,236	70,236
<b>TOTAL REQUIREMENTS</b>	<b>\$172,981</b>	<b>\$227,773</b>	<b>\$378,850</b>	<b>\$394,310</b>	<b>\$522,001</b>	<b>\$210,985</b>	<b>\$661,251</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$23,628</b>	<b>\$32,986</b>	<b>(\$37,082)</b>	<b>(\$1,946)</b>	<b>(\$43,016)</b>	<b>(\$1,499)</b>	<b>(\$44,515)</b>
<b>Ending Fund Balance</b>	<b>\$83,711</b>	<b>\$116,697</b>	<b>\$64,468</b>	<b>\$114,751</b>	<b>\$71,735</b>	<b>\$70,236</b>	<b>\$70,236</b>
<b>Fund Balance Policy</b>	<b>11,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>
<b>Excess (deficiency)</b>	<b>\$72,711</b>	<b>\$102,697</b>	<b>\$50,468</b>	<b>\$100,751</b>	<b>\$57,735</b>	<b>\$56,236</b>	<b>\$56,236</b>

## Airport Fund Long - Term Plan

AIRPORT FUND	Biennium Projected			Biennium Projected			Annual
Fund #280	Year 1	Year 2	Total	Year 1	Year 2	Total	Trending Percent
	2017-18	2018-19	2017-19	2019-20	2020-21	2019-21	Comments
<b>RESOURCES</b>							
<b>Working Capital Carryover</b>	\$83,236	\$96,999	\$83,236	\$136,062	\$160,825	\$136,062	Includes prior biennium unused contingency
<b>Revenues</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Charges for Services	146,000	153,300	299,300	161,000	169,100	330,100	105.0%
Interest on Investments	300	300	600	300	300	600	100.0%
Other Financing Sources	-	-	-	-	-	-	
Interfund Loan	-	-	-	-	-	-	103.0%
<b>Total Revenues</b>	146,300	153,600	299,900	161,300	169,400	330,700	
<b>TOTAL RESOURCES</b>	\$229,536	\$250,599	\$383,136	\$297,362	\$330,225	\$466,762	
<b>REQUIREMENTS</b>							
<b>Expenditures</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Materials and Services	\$84,000	\$86,000	\$170,000	\$88,000	\$90,000	\$178,000	102.0%
Capital Outlay	-	-	-	-	-	-	100.0%
Debt Service	38,537	38,537	77,074	38,537	-	38,537	T-hangar debt service to 2019
Interfund Loan	-	-	-	-	-	-	
Operating Contingency policy is 3% of operating expenditures	10,000	-	10,000	10,000	-	10,000	100.0%
<b>Total Expenditures</b>	132,537	124,537	257,074	136,537	90,000	226,537	
<b>Unappropriated Ending Fund Balance</b>	96,999	126,062	126,062	160,825	240,225	240,225	
<b>TOTAL REQUIREMENTS</b>	\$229,536	\$250,599	\$383,136	\$297,362	\$330,225	\$466,762	
<b>Annual Revenues Over (Under) Expenditures</b>	\$13,763	\$29,063	\$42,826	\$24,763	\$79,400	\$104,163	
<b>Ending Fund Balance</b>	\$96,999	\$126,062	\$126,062	\$160,825	\$240,225	\$240,225	
<b>Fund Balance Policy (Policy is 10% annual revenues)</b>	15,000	15,000	15,000	16,000	17,000	17,000	
<b>Excess (deficiency)</b>	\$81,999	\$111,062	\$111,062	\$144,825	\$223,225	\$223,225	

## **Capital Improvements Fund**

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### **CIP Fund Narrative**

This fund accounts for facility maintenance and capital projects not includable in the enterprise funds. Primary revenues are internal charges, taxes and impact fees.

**Prepared Food and Beverage Tax.** Initially in March 1993 and then again in November 2009, the citizens approved a 5% prepared food and beverage tax. One percent (1/5 of the revenues) of the tax is dedicated for purposes of acquisition, planning, development and major rehabilitation of City parks per the City of Ashland's Capital Improvement Plan. Of the twenty percent (20%) allocated to the Parks Account, twenty percent (20%) of the amount collected must be used for Open Space acquisition. The other 80% of the tax revenue dedicated to the Wastewater Treatment Plant upgrade and are shown in the Wastewater Fund. In 2009, 2% of the total proceeds funds collection offsets in the central service fund. The tax sunsets in December 2030.

**Charges for services.** Fees from parking revenue are used to maintain the parking structure. Use of facilities fees (an internal charge) go toward facility maintenance and improvements.

**System Development Charges.** The City revised System Development Charges for water and wastewater in 2006 and transportation, storm drain, and parks during the 1996-97 fiscal year. This budget includes only the Parks SDCs. Other SDCs are shown in the appropriate operating department funds.

**Assessment Payments.** These are payments made on Local Improvement Projects by property owners prior to the City permanently financing the project. After the project is financed the payments are made to the Debt Fund. Property owners pay for the improvements upon completion of the project either over time or in full.

**Charges for Services.** In 2008, the City revised the Facility use fee, to appropriately cover the cost of the Facilities Division of Public Works. Each department is now charged the fee for the operations, which includes payments for utilities, personnel for maintaining the facilities, as well as replacement costs such as reroofing and long term maintenance of all City buildings.

**Intergovernmental Revenues.** Grants for improvements to municipal improvements are budgeted here.

**Loan Proceeds.** The biennium budget anticipates the need to finance Park improvements restricting portions of the Prepared Food and Beverage tax proceeds for future debt service.

**2015-17 Biennial Budget**

#	Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimate	2015-17 Proposed	2015-17 Approved	2015-17 Adopted
400	Working Capital Carryover	\$ 2,132,661	\$ 4,449,285	\$1,689,114	\$2,094,707	\$1,919,994		
	<b>Taxes</b>							
	Food and Beverage Tax	426,757	459,918	926,300	\$980,920	1,093,400		
410	<b>Total Taxes</b>	<b>426,757</b>	<b>459,918</b>	<b>926,300</b>	<b>980,920</b>	<b>1,093,400</b>		
	<b>Intergovernmental Revenues</b>							
	Grants	99,591	97,786	792,500	142,500	-		
430	<b>Total Intergovernmental</b>	<b>99,591</b>	<b>97,786</b>	<b>792,500</b>	<b>142,500</b>	<b>-</b>		
	<b>Charges for Services</b>							
	Maintenance & Parking fees	42,456	30,752	100,000	110,287	270,660		
	Use of Facilities Fee	928,627	928,627	1,857,254	1,857,254	1,934,940		
440	<b>Total Charges for Services</b>	<b>971,083</b>	<b>959,379</b>	<b>1,957,254</b>	<b>1,967,541</b>	<b>2,205,600</b>		
	Parks	46,490	48,059	50,000	109,940	129,416		
	<b>System Development Charges</b>	<b>46,490</b>	<b>48,059</b>	<b>50,000</b>	<b>109,940</b>	<b>129,416</b>		
	<b>Interest on Investments</b>							
	Interest on Pooled Investments	23,917	18,181	27,000	21,840	22,600		
470	<b>Total Interest on Investments</b>	<b>23,917</b>	<b>18,181</b>	<b>27,000</b>	<b>21,840</b>	<b>22,600</b>		
	<b>Miscellaneous Revenues</b>							
	Miscellaneous Income	1,301	12,681	21,500	54,679	22,100		
	Notes Receivable Payments	-	-	-	-	-		
480	<b>Total Miscellaneous Revenues</b>	<b>1,301</b>	<b>12,681</b>	<b>21,500</b>	<b>54,679</b>	<b>22,100</b>		
	<b>Other Financing Sources</b>							
	Loan Proceeds	3,060,434	506,005	3,429,000	-	3,050,045		
	Interfund Loan	-	-	-	-	-		
	Operating Transfers In:							
	From Insurance Fund	-	-	-	-	200,000		
490	<b>Total Other Financing Sources</b>	<b>3,060,434</b>	<b>506,005</b>	<b>3,429,000</b>	<b>-</b>	<b>3,250,045</b>		
	<b>Total Capital Improvements Fund</b>	<b>\$ 6,762,234</b>	<b>\$ 6,551,294</b>	<b>\$ 8,892,668</b>	<b>\$ 5,372,127</b>	<b>\$ 8,643,155</b>		

## Capital Improvements Plan Fund Long - Term

CIP FUND - SUMMARY			BN 2013-15		Proposed Biennium		
	FY 2011-12	FY 2012-13	Amended	BN 2013-15	Year 1	Year 2	Total
Fund #410	Actual	Actual	Budget	Estimate	2015-16	2016-17	2015-17
<b>RESOURCES</b>							
Working Capital Carryover	\$2,132,661	\$4,449,285	\$1,689,114	\$2,094,707	\$1,918,994	\$1,363,411	\$1,918,994
<b>Revenues</b>							
<i>Years summed for biennium</i>							
Taxes	\$426,757	\$459,918	\$926,300	\$979,920	\$533,400	\$560,000	\$1,093,400
Intergovernmental Revenues	99,591	97,786	792,500	142,500	-	-	-
Charges for Services	971,083	959,379	1,957,254	1,967,541	1,081,000	1,124,600	2,205,600
System Dev. Charges	46,490	48,059	50,000	109,940	63,439	65,977	129,416
Interest on Investments	23,917	18,181	27,000	21,840	11,100	11,500	22,600
Miscellaneous Revenues	1,301	12,681	21,500	54,679	10,900	11,200	22,100
Other Financing Sources	3,060,434	506,005	3,429,000	-	1,550,045	1,500,000	3,050,045
Operating Transfers In	-	-	-	-	200,000	-	200,000
<b>Total Revenues</b>	<b>4,629,573</b>	<b>2,102,009</b>	<b>7,203,554</b>	<b>3,276,420</b>	<b>\$3,449,884</b>	<b>3,273,277</b>	<b>6,723,161</b>
<b>TOTAL RESOURCES</b>	<b>\$6,762,234</b>	<b>\$6,551,294</b>	<b>\$8,892,668</b>	<b>\$5,371,127</b>	<b>\$5,368,878</b>	<b>\$4,636,688</b>	<b>\$8,642,155</b>
<b>REQUIREMENTS</b>							
<i>Years summed for biennium</i>							
<b>Expenditures</b>							
Facilities - Personnel Services	\$195,628	\$196,601	\$425,890	\$449,096	\$324,920	\$337,870	\$662,790
Facilities - Materials and Services	428,106	393,323	845,570	899,250	492,795	455,065	947,860
Facilities - Capital Outlay	1,101,776	3,386,063	1,135,000	1,058,118	790,000	520,000	1,310,000
Parks SDC - Capital Outlay	-	-	-	-	607,340	-	607,340
Parks Open Space - Materials and Services	5,220	2,894	-	2,979	91,560	98,370	189,930
Parks Open Space - Capital Outlay	326,419	233,571	3,929,000	1,000,000	1,359,867	1,550,045	2,909,912
Completed LID - Debt	-	-	-	5,555	-	-	-
Operating Transfers Out - SDC Debt	-	-	-	-	-	-	-
Operating Transfers Out - Open Space Debt	47,800	36,135	466,900	36,135	138,985	138,385	277,370
Operating Transfers Out - CIP Debt	-	-	-	-	-	-	-
Interfund Loan	208,000	208,000	1,000	1,000	-	-	-
Operating Contingency	-	-	199,000	-	200,000	-	200,000
<b>Total Expenditures</b>	<b>2,312,949</b>	<b>4,456,587</b>	<b>7,002,360</b>	<b>3,452,133</b>	<b>4,005,467</b>	<b>3,099,735</b>	<b>7,105,202</b>
Unappropriated Ending Fund Balance	4,449,285	2,094,707	1,890,308	1,918,994	1,363,411	1,536,953	1,536,953
<b>TOTAL REQUIREMENTS</b>	<b>\$6,762,234</b>	<b>\$6,551,294</b>	<b>\$8,892,668</b>	<b>\$5,371,127</b>	<b>\$5,368,878</b>	<b>\$4,636,688</b>	<b>\$8,642,155</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$2,316,624</b>	<b>(\$2,354,578)</b>	<b>\$201,194</b>	<b>(\$175,713)</b>	<b>(\$555,583)</b>	<b>\$173,542</b>	<b>(\$382,041)</b>
<b>Ending Fund Balance Reconciliation:</b>							
<i>Balance at end of period</i>							
Unappropriated Ending Fund Balance Plus Contingencies	\$4,449,285	\$2,094,707	\$2,089,308	\$1,918,994	\$1,563,411	\$1,536,953	\$1,736,953
Minus SDC Restrictions	(411,399)	(459,458)	(509,458)	(569,398)	(25,497)	(91,474)	(91,474)
Minus Open Space Balance	(159,606)	(459,918)	(419,318)	(400,724)	(893,757)	(1,166,957)	(1,166,957)
Minus Other restricted	(3,841,761)	(1,041,476)	362,331	(275,965)	99,035	479,035	479,035
Unassigned Ending Fund Balance	\$36,519	\$133,855	\$1,522,863	\$672,907	\$743,192	\$757,557	\$957,557
Fund Balance Policy (Policy is \$500,000)	500,000	500,000	500,000	500,000	500,000	500,000	500,000
<b>Excess (deficiency)</b>	<b>(\$463,481)</b>	<b>(\$366,145)</b>	<b>\$1,022,863</b>	<b>\$172,907</b>	<b>\$243,192</b>	<b>\$257,557</b>	<b>\$457,557</b>

## Capital Improvements Plan Fund Long - Term

CIP FUND - SUMMARY	Biennium Projected			Biennium Projected			Annual Trending Percent
	Year 1	Year 2	Total	Year 1	Year 2	Total	
Fund #410	2017-18	2018-19	2017-19	2019-20	2020-21	2019-21	Comments
<b>RESOURCES</b>							
<b>Working Capital Carryover</b>	\$1,736,953	\$1,791,253	\$1,736,953	\$1,956,128	\$1,684,478	\$1,956,128	Includes prior biennium unused contingency
<b>Revenues</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Taxes	\$576,800	\$594,100	\$1,170,900	\$611,900	\$630,300	\$1,242,200	Food & beverage tax ends Dec 2030
Intergovernmental Revenues	-	-	-	-	-	-	Airport improvement grants
Charges for Services	1,169,600	1,216,400	2,386,000	1,265,100	1,315,700	2,580,800	
System Dev. Charges	25,000	25,000	50,000	25,000	25,000	50,000	
Interest on Investments	63,500	65,600	129,100	67,800	70,100	137,900	
Miscellaneous Revenues	10,900	11,300	22,200	11,800	12,300	24,100	
Other Financing Sources	2,238,000	1,281,075	3,519,075	930,500	555,500	1,486,000	
Interfund Loan	-	-	-	-	-	-	
<b>Total Revenues</b>	4,083,800	3,193,475	7,277,275	2,912,100	2,608,900	5,521,000	
<b>TOTAL RESOURCES</b>	\$5,820,753	\$4,984,728	\$9,014,228	\$4,868,228	\$4,293,378	\$7,477,128	
<b>REQUIREMENTS</b>							
<b>Expenditures</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Facilities - Personnel Services	\$351,400	\$365,500	\$716,900	\$380,100	\$395,300	\$775,400	104.0%
Facilities - Materials and Services	468,700	482,800	951,500	497,300	512,200	1,009,500	102.0%
Facilities - Capital Outlay	280,000	280,000	560,000	280,000	280,000	560,000	100.0%
Parks SDC - Capital Outlay	-	22,025	22,025	220,250	220,250	440,500	100.0%
Parks Open Space - Materials and Services	102,300	106,400	208,700	110,700	115,100	225,800	
Parks Open Space - Capital Outlay	2,238,000	1,281,075	3,519,075	930,500	555,500	1,486,000	Depends on available food & beverage balance.
Complete LID - Debt	-	-	-	-	-	-	
Operating Transfers Out - SDC Debt	-	-	-	-	-	-	
Operating Transfers Out - Open Space Debt	489,100	590,800	1,079,900	664,900	708,900	1,373,800	
Operating Transfers Out - CIP Debt	-	-	-	-	-	-	
Interfund Loan	-	-	-	-	-	-	
Operating Contingency	100,000	-	100,000	100,000	-	100,000	
<b>Total Expenditures</b>	4,029,500	3,128,600	7,158,100	3,183,750	2,787,250	5,971,000	
<b>Unappropriated Ending Fund Balance</b>	1,791,253	1,856,128	1,856,128	1,684,478	1,506,128	1,506,128	
<b>TOTAL REQUIREMENTS</b>	\$5,820,753	\$4,984,728	\$9,014,228	\$4,868,228	\$4,293,378	\$7,477,128	
<b>Annual Revenues Over (Under) Expenditures</b>	\$54,300	\$64,875	\$119,175	(\$271,650)	(\$178,350)	(\$450,000)	
<b>Ending Fund Balance Reconciliation:</b>							
	<i>Balance at end of period</i>			<i>Balance at end of period</i>			
<b>Unappropriated Ending Fund Balance Plus Contingency:</b>	\$1,891,253	\$1,856,128	\$1,956,128	\$1,784,478	\$1,506,128	\$1,606,128	
<b>Minus SDC Restrictions</b>	(116,474)	(119,449)	(119,449)	75,801	271,051	271,051	
<b>Minus Open Space Balance</b>	(1,152,357)	(1,049,257)	(1,049,257)	(885,557)	(691,857)	(691,857)	
<b>Minus Open Space Balance</b>	469,035	459,035	459,035	449,035	439,035	439,035	
<b>Unassigned Ending Fund Balance</b>	\$1,091,457	\$1,146,457	\$1,246,457	\$1,423,757	\$1,524,357	\$1,624,357	
<b>Fund Balance Policy (Policy is \$500,000)</b>	500,000	500,000	500,000	500,000	500,000	500,000	
<b>Excess (deficiency)</b>	\$591,457	\$646,457	\$746,457	\$923,757	\$1,024,357	\$1,124,357	

## Capital Improvements Plan Fund Long - Term

CIP FUND - Operational Detail	BN 2013-15		Proposed Biennium				
	FY 2011-12	FY 2012-13	Amended	BN 2013-15	Year 1	Year 2	Total
Fund #410	Actual	Actual	Budget	Estimate	2015-16	2016-17	2015-17
<b>RESOURCES</b>							
Working Capital Carryover	(\$32,102)	\$36,519	\$1,344,569	\$133,855	\$672,907	\$543,192	\$ 672,907
<b>Revenues</b>							
	<i>Years summed for biennium</i>						
Taxes	\$208,000	\$208,000	\$0	\$0	\$0	\$0	\$0
Charges for Services	971,083	959,379	1,957,254	1,967,541	1,081,000	1,124,600	2,205,600
Interest on Investments	19,971	15,200	27,000	21,840	11,100	11,500	22,600
Miscellaneous Revenues	1,301	12,681	21,500	54,679	10,900	11,200	22,100
Sale of Land	-	-	-	-	-	-	-
Interfund Loan	-	-	-	-	200,000	-	-
<b>Total Revenues</b>	<b>1,200,355</b>	<b>1,195,260</b>	<b>2,005,754</b>	<b>2,044,060</b>	<b>1,303,000</b>	<b>1,147,300</b>	<b>2,250,300</b>
<b>TOTAL RESOURCES</b>	<b>\$1,168,253</b>	<b>\$1,231,779</b>	<b>\$3,350,323</b>	<b>\$2,177,915</b>	<b>\$1,975,907</b>	<b>\$1,690,492</b>	<b>\$2,923,207</b>
<b>REQUIREMENTS</b>							
	<i>Years summed for biennium</i>						
Facilities - Personnel Services	\$195,628	\$196,601	\$425,890	\$449,096	\$324,920	\$337,870	\$ 662,790
Facilities - Materials and Services	428,106	393,323	845,570	899,250	492,795	455,065	947,860
Facilities - Capital Outlay	300,000	300,000	555,000	155,662	415,000	140,000	555,000
Operating Transfers Out - CIP Debt	-	-	-	-	-	-	-
Interfund Loan	208,000	208,000	1,000	1,000	-	-	-
Operating Contingency	-	-	199,000	-	200,000	-	200,000
<b>Total Expenditures</b>	<b>1,131,734</b>	<b>1,097,924</b>	<b>2,026,460</b>	<b>1,505,008</b>	<b>1,432,715</b>	<b>932,935</b>	<b>2,365,650</b>
<b>Unappropriated Ending Fund Balance</b>	<b>36,519</b>	<b>133,855</b>	<b>1,323,863</b>	<b>672,907</b>	<b>543,192</b>	<b>757,557</b>	<b>557,557</b>
<b>Total Requirements</b>	<b>\$1,168,253</b>	<b>\$1,231,779</b>	<b>\$3,350,323</b>	<b>\$2,177,915</b>	<b>\$1,975,907</b>	<b>\$1,690,492</b>	<b>\$2,923,207</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$68,621</b>	<b>\$97,336</b>	<b>(\$20,706)</b>	<b>\$539,052</b>	<b>(\$129,715)</b>	<b>\$214,365</b>	<b>(\$115,350)</b>
<b>Operations Reconciliation:</b>							
	<i>Balance at end of period</i>						
<b>Operating Ending Fund Balance Plus Contingencies</b>	<b>\$36,519</b>	<b>\$133,855</b>	<b>\$1,323,863</b>	<b>\$672,907</b>	<b>\$743,192</b>	<b>\$757,557</b>	<b>\$757,557</b>
<b>Fund Balance Policy</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>Excess (deficiency)</b>	<b>(\$463,481)</b>	<b>(\$366,145)</b>	<b>\$823,863</b>	<b>\$172,907</b>	<b>\$243,192</b>	<b>\$257,557</b>	<b>\$257,557</b>

## Capital Improvements Plan Fund Long - Term

CIP FUND - Operational Detail	Biennium Projected			Biennium Projected			Annual Trending Percent
	Year 1	Year 2	Total	Year 1	Year 2	Total	
Fund #410	2017-18	2018-19	2017-19	2019-20	2020-21	2019-21	Comments
<b>RESOURCES</b>							
Working Capital Carryover	\$757,557	\$791,457	\$757,557	\$946,457	\$1,023,757	\$946,457	Includes prior biennium unused contingency
<b>Revenues</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	• Tax pays Clay St. internal loan 2011-2013
Charges for Services	1,169,600	1,216,400	2,386,000	1,265,100	1,315,700	2,580,800	104.0%
Interest on Investments	53,500	55,600	109,100	57,800	60,100	117,900	104.0%
Miscellaneous Revenues	10,900	11,300	22,200	11,800	12,300	24,100	104.0%
Sale of Land	-	-	-	-	-	-	
Interfund Loan	-	-	-	-	-	-	
<b>Total Revenues</b>	<b>1,234,000</b>	<b>1,283,300</b>	<b>2,517,300</b>	<b>1,334,700</b>	<b>1,388,100</b>	<b>2,722,800</b>	
<b>TOTAL RESOURCES</b>	<b>\$1,991,557</b>	<b>\$2,074,757</b>	<b>\$3,274,857</b>	<b>\$2,281,157</b>	<b>\$2,411,857</b>	<b>\$3,669,257</b>	
<b>REQUIREMENTS</b>							
	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Facilities - Personnel Services	\$351,400	\$365,500	\$716,900	\$380,100	\$395,300	\$775,400	104.0%
Facilities - Materials and Services	468,700	482,800	951,500	497,300	512,200	1,009,500	103.0%
Facilities - Capital Outlay	280,000	280,000	560,000	280,000	280,000	560,000	Internal projects. 100.0%
Operating Transfers Out - CIP Debt	-	-	-	-	-	-	- City paid off CDES/OECDD loan 2.5 years early
Interfund Loan	-	-	-	-	-	-	- Repay internal loan from Equip Fund for Clay St.
Operating Contingency	100,000	-	100,000	100,000	-	100,000	
<b>Total Expenditures</b>	<b>1,200,100</b>	<b>1,128,300</b>	<b>2,328,400</b>	<b>1,257,400</b>	<b>1,187,500</b>	<b>2,444,900</b>	
<b>Unappropriated Ending Fund Balance</b>	<b>791,457</b>	<b>946,457</b>	<b>946,457</b>	<b>1,023,757</b>	<b>1,224,357</b>	<b>1,224,357</b>	
<b>Total Requirements</b>	<b>\$1,991,557</b>	<b>\$2,074,757</b>	<b>\$3,274,857</b>	<b>\$2,281,157</b>	<b>\$2,411,857</b>	<b>\$3,669,257</b>	
<b>Revenues Over (Under) Expenditures</b>	<b>\$33,900</b>	<b>\$155,000</b>	<b>\$188,900</b>	<b>\$77,300</b>	<b>\$200,600</b>	<b>\$277,900</b>	
<b>Operations Reconciliation:</b>							
	<i>Balance at end of period</i>			<i>Balance at end of period</i>			
<b>Operating Ending Fund Balance Plus Contingencies</b>	\$891,457	\$946,457	\$1,046,457	\$1,123,757	\$1,224,357	\$1,324,357	
<b>Fund Balance Policy</b>	500,000	500,000	500,000	500,000	500,000	500,000	Policy is \$500,000
<b>Excess (deficiency)</b>	<b>\$391,457</b>	<b>\$446,457</b>	<b>\$546,457</b>	<b>\$623,757</b>	<b>\$724,357</b>	<b>\$824,357</b>	

## Capital Improvements Plan Fund Long - Term

CIP FUND - Capital Detail	BN 2013-15		Proposed Biennium				
	FY 2011-12	FY 2012-13	Amended	BN 2013-15	Year 1	Year 2	Total
Fund #410	Actual	Actual	Budget	Estimate	2015-16	2016-17	2015-17
<b>RESOURCES</b>							
Working Capital Carryover	\$2,164,763	\$4,412,766	\$344,545	\$1,960,852	\$1,246,087	\$820,219	\$1,246,087
Revenues	<i>Years summed for biennium</i>						
Taxes	\$218,757	\$251,918	\$926,300	979,920	\$533,400	\$560,000	\$1,093,400
Intergovernmental Revenues	99,591	97,786	792,500	142,500	-	-	-
Open Space Rents	-	-	-	-	-	-	-
System Dev. Charges	46,490	48,059	50,000	109,940	63,439	65,977	129,416
Interest	3,946	2,981	-	-	-	-	-
Other Financing Sources	3,060,434	506,005	3,429,000	-	1,550,045	1,500,000	3,050,045
<b>Total Revenues</b>	<b>3,429,218</b>	<b>906,749</b>	<b>5,197,800</b>	<b>1,232,360</b>	<b>2,146,884</b>	<b>2,125,977</b>	<b>4,272,861</b>
<b>TOTAL RESOURCES</b>	<b>\$5,593,981</b>	<b>\$5,319,515</b>	<b>\$5,542,345</b>	<b>\$3,193,212</b>	<b>\$3,392,971</b>	<b>\$2,946,196</b>	<b>\$5,518,948</b>
<b>REQUIREMENTS</b>							
Expenditures	<i>Years summed for biennium</i>						
Public Works - Capital Outlay	\$801,776	3,086,063	\$580,000	\$902,456	\$375,000	\$380,000	\$755,000
Parks SDC - Material and Services	-	-	-	-	-	-	-
Parks SDC - Capital Outlay	-	-	-	-	607,340	-	607,340
Parks Open Space - Materials and Services	5,220	2,894	-	2,979	91,560	98,370	189,930
Parks Open Space - Capital Outlay	326,419	233,571	3,929,000	1,000,000	1,359,867	1,550,045	2,909,912
Completed LID - Debt	-	-	-	5,555	-	-	-
Transfers Out - SDC Debt	-	-	-	-	-	-	-
Transfers Out - Open Space Debt	47,800	36,135	466,900	36,135	138,985	138,385	277,370
<b>Total Expenditures</b>	<b>1,181,215</b>	<b>3,358,663</b>	<b>4,975,900</b>	<b>1,947,125</b>	<b>2,572,752</b>	<b>2,166,800</b>	<b>4,739,552</b>
Unappropriated Ending Fund Balance	4,412,766	1,960,852	566,445	1,246,087	820,219	779,396	779,396
<b>Total Requirements</b>	<b>\$5,593,981</b>	<b>\$5,319,515</b>	<b>\$5,542,345</b>	<b>\$3,193,212</b>	<b>\$3,392,971</b>	<b>\$2,946,196</b>	<b>\$5,518,948</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$2,248,003</b>	<b>(\$2,451,914)</b>	<b>\$221,900</b>	<b>(\$714,765)</b>	<b>(\$425,868)</b>	<b>(\$40,823)</b>	<b>(\$466,691)</b>
<b>Capital Reconciliation:</b>							
	<i>Balance at end of period</i>						
SDC Fund Balance	\$411,399	\$459,458	\$509,458	\$569,398	\$25,497	\$91,474	\$91,474
Open Space Fund Balance	159,606	459,918	419,318	400,724	893,757	1,166,957	1,166,957
Other	3,841,761	1,041,476	(362,331)	275,965	(99,035)	(479,035)	(479,035)
<b>Capital Fund Balance</b>	<b>\$4,412,766</b>	<b>\$1,960,852</b>	<b>\$566,445</b>	<b>\$1,246,087</b>	<b>\$820,219</b>	<b>\$779,396</b>	<b>\$779,396</b>

## Capital Improvements Plan Fund Long - Term

CIP FUND - Capital Detail	Biennium Projected			Biennium Projected			Annual Trending Percent
	Year 1	Year 2	Total	Year 1	Year 2	Total	
Fund #410	2017-18	2018-19	2017-19	2019-20	2020-21	2019-21	Comments
<b>RESOURCES</b>							
Working Capital Carryover	\$779,396	\$799,796	\$779,396	\$709,671	\$360,721	\$709,671	
<b>Revenues</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Taxes	\$576,800	\$594,100	\$1,170,900	\$611,900	\$630,300	\$1,242,200	103.0%
Intergovernmental Revenues	-	-	-	-	-	-	
Open Space Rents							
System Dev. Charges	25,000	25,000	50,000	25,000	25,000	50,000	103.0%
Interest	10,000	10,000	20,000	10,000	10,000	20,000	
Other Financing Sources	2,238,000	1,281,075	3,519,075	930,500	555,500	1,486,000	
<b>Total Revenues</b>	<b>2,849,800</b>	<b>1,910,175</b>	<b>4,759,975</b>	<b>1,577,400</b>	<b>1,220,800</b>	<b>2,798,200</b>	
<b>TOTAL RESOURCES</b>	<b>\$3,629,196</b>	<b>\$2,709,971</b>	<b>\$5,539,371</b>	<b>\$2,287,071</b>	<b>\$1,581,521</b>	<b>\$3,507,871</b>	
<b>REQUIREMENTS</b>							
<b>Expenditures</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Public Works - Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	Per CIP
Parks SDC - Material and Services	-	-	-	-	-	-	
Parks SDC - Capital Outlay	-	22,025	22,025	220,250	220,250	440,500	Per CIP
Project manager	102,300	106,400	208,700	110,700	115,100	225,800	104.0%
Parks Open Space - Capital Outlay	2,238,000	1,281,075	3,519,075	930,500	555,500	1,486,000	
Transfers Out - SDC Debt	-	-	-	-	-	-	
Transfers Out - Open Space Debt	489,100	590,800	1,079,900	664,900	708,900	1,373,800	CIP will require borrowing & added debt service.
<b>Total Expenditures</b>	<b>2,829,400</b>	<b>2,000,300</b>	<b>4,829,700</b>	<b>1,926,350</b>	<b>1,599,750</b>	<b>3,526,100</b>	
<b>Unappropriated Ending Fund Balance</b>	<b>799,796</b>	<b>709,671</b>	<b>709,671</b>	<b>360,721</b>	<b>(18,229)</b>	<b>(18,229)</b>	
<b>Total Requirements</b>	<b>\$3,629,196</b>	<b>\$2,709,971</b>	<b>\$5,539,371</b>	<b>\$2,287,071</b>	<b>\$1,581,521</b>	<b>\$3,507,871</b>	
<b>Revenues Over (Under) Expenditures</b>	<b>\$20,400</b>	<b>(\$90,125)</b>	<b>(\$69,725)</b>	<b>(\$348,950)</b>	<b>(\$378,950)</b>	<b>(\$727,900)</b>	
<b>Capital Reconciliation:</b>							
	<i>Balance at end of period</i>			<i>Balance at end of period</i>			
SDC Fund Balance	\$116,474	\$119,449	\$119,449	-\$75,801	-\$271,051	-\$271,051	
Open Space Fund Balance	1,152,357	1,049,257	1,049,257	885,557	691,857	691,857	
Other	(469,035)	(459,035)	(459,035)	(449,035)	(439,035)	(439,035)	
<b>Capital Fund Balance</b>	<b>\$799,796</b>	<b>\$709,671</b>	<b>\$709,671</b>	<b>\$360,721</b>	<b>(\$18,229)</b>	<b>(\$18,229)</b>	

## **Debt Service Fund Narrative**

This fund accounts for most long-term indebtedness, both bonded and un-bonded. All enterprise debt is found in the appropriate fund.

**Property Taxes.** Shown are the voter approved property taxes that support 2005 GO Bonds and 2012 Fire Station #2. For the biennium these are now budgeted in transfers.

**Charges for Services.** This category primarily includes payments from other funds to meet technology debt service requirements.

**Assessment Payments.** Benefited property owners are eligible to pay for their assessments over a ten-year period at an interest rate established when assessment is financed.

**Operating Transfers In.** This budget includes transfers from the General Fund for debt service authorized to be paid from property taxes and other Full Faith and Credit debt funding reported by general revenues in the General Fund and dedicated Food and Beverage tax proceeds in the CIP Fund.

**2015-17 Biennial Budget**

#	Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimate	2015-17 Proposed	2015-17 Approved	2015-17 Adopted
400	Total Working Capital Carryover	\$ 809,249	\$ 982,650	\$ 1,121,533	\$ 1,150,619	\$ 753,948		
	<b>Taxes</b>							
	Property Taxes					-		
	Current	975,032	838,697	-	-	-		
	Prior	20,918	29,151	956,176	975,000	955,426		
410	<b>Total Taxes</b>	<b>995,950</b>	<b>867,848</b>	<b>956,176</b>	<b>975,000</b>	<b>955,426</b>		
	<b>Charges for Services</b>							
	Technology Payment	1,154,300	1,154,300	2,308,600	2,308,600	2,308,600		
	Hospital	36,194	36,195	72,390	72,390	72,388		
	Parking Lot Fees	38,318	37,977	76,650	76,650	76,648		
	Miscellaneous	-	-	-	-	-		
440	<b>Total Charges for Services</b>	<b>1,228,812</b>	<b>1,228,472</b>	<b>2,457,640</b>	<b>2,457,640</b>	<b>2,457,636</b>		
	<b>Assessments</b>							
	Principle Assessments	-	-	252,000	-	400,000		
	Interest Assessments	-	-	-	-	-		
460	<b>Total Assessment Payments</b>	<b>-</b>	<b>-</b>	<b>252,000</b>	<b>-</b>	<b>400,000</b>		
	<b>Interest on Investments</b>							
	Interest on Pooled Investments	5,847	4,737	20,000	8,000	20,000		
470	<b>Total Interest on Investments</b>	<b>5,847</b>	<b>4,737</b>	<b>20,000</b>	<b>8,000</b>	<b>20,000</b>		
	<b>Miscellaneous Revenues</b>							
	Miscellaneous Income	29,302	309,782	58,604	58,604	58,604		
480	<b>Total Miscellaneous Revenues</b>	<b>29,302</b>	<b>309,782</b>	<b>58,604</b>	<b>58,604</b>	<b>58,604</b>		
	<b>Other Financing Sources</b>							
	Loan Proceeds	-	71,851	-	-	-		
	Interfund Loan	-	364,795	-	-	-		
	Operating Transfers In:							
	From General Funds Fund	-	-	191,824	191,824	196,570		
	From Capital Improvements Fund	47,800	36,135	466,900	36,135	277,370		
490	<b>Total Other Financing Sources</b>	<b>47,800</b>	<b>472,781</b>	<b>658,724</b>	<b>227,959</b>	<b>473,940</b>		
	<b>Total Debt Service Fund</b>	<b>\$ 3,116,960</b>	<b>\$ 3,866,270</b>	<b>\$ 5,524,677</b>	<b>\$ 4,877,822</b>	<b>\$ 5,119,554</b>		

## Debt Service Fund Long - Term Plan

DEBT SERVICE FUND Fund #530	FY 2011-12		BN 2013-15		Proposed Biennium		
	FY 2011-12 Actual	FY 2012-13 Actual	Amended Budget	BN 2013-15 Estimate	Year 1 2015-16	Year 2 2016-17	Total 2015-17
<b>RESOURCES</b>							
Working Capital Carryover	\$809,249	\$982,650	\$1,121,533	\$1,150,619	\$753,948	\$803,151	\$753,948
<b>Revenues</b>							
<i>Years summed for biennium</i>							
Taxes	\$995,950	\$867,848	\$956,176	\$975,000	\$478,288	\$477,138	\$955,426
Charges for Services Internal	1,154,300	1,154,300	2,308,600	2,308,600	1,154,300	1,154,300	2,308,600
Charges for Services - External	74,512	74,172	149,040	149,040	74,518	74,518	149,036
Assessment Payments	-	-	252,000	-	200,000	200,000	400,000
Interest on Investments	5,847	4,737	20,000	8,000	10,000	10,000	20,000
Miscellaneous Revenues	29,302	309,782	58,604	58,604	29,302	29,302	58,604
Bond Proceeds	-	71,851	-	-	-	-	-
Interfund Loan	-	364,795	-	-	-	-	-
Operating Transfers In	47,800	36,135	658,724	227,959	234,995	238,945	473,940
<b>Total Revenues</b>	<b>2,307,711</b>	<b>2,883,620</b>	<b>4,403,144</b>	<b>3,727,203</b>	<b>2,181,403</b>	<b>2,184,203</b>	<b>4,365,606</b>
<b>TOTAL RESOURCES</b>	<b>\$3,116,960</b>	<b>\$3,866,270</b>	<b>\$5,524,677</b>	<b>\$4,877,822</b>	<b>\$2,935,351</b>	<b>\$2,987,354</b>	<b>\$5,119,554</b>
<b>REQUIREMENTS</b>							
<i>Years summed for biennium</i>							
<b>Expenditures</b>							
Materials and Services	\$0	\$55,676	\$15,000	\$15,000	-	-	-
<b>Debt Service:</b>							
Bancroft	-	-	400,000	-	\$200,000	\$200,000	\$400,000
General Obligation	385,817	274,874	552,500	552,498	274,500	273,750	548,250
AFN G.O. Debt	1,428,074	1,429,028	2,542,604	2,542,604	1,250,310	1,254,860	2,505,170
Fire Station 2	208,018	202,787	403,676	403,674	200,788	203,388	404,176
Notes and Contracts	112,401	753,286	164,841	164,841	67,620	67,620	135,240
Full Faith and Credit	-	-	469,463	80,462	138,982	138,382	277,364
Interfund Loan	-	-	370,000	364,795	-	-	-
<b>Total Expenditures</b>	<b>2,134,310</b>	<b>\$2,715,651</b>	<b>4,918,084</b>	<b>4,123,874</b>	<b>\$2,132,200</b>	<b>2,138,000</b>	<b>4,270,200</b>
<b>Unappropriated Ending Fund Balance (EFB)</b>	<b>982,650</b>	<b>1,150,619</b>	<b>606,593</b>	<b>753,948</b>	<b>803,151</b>	<b>849,354</b>	<b>849,354</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$3,116,960</b>	<b>\$3,866,270</b>	<b>\$5,524,677</b>	<b>\$4,877,822</b>	<b>\$2,935,351</b>	<b>\$2,987,354</b>	<b>\$5,119,554</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$173,401</b>	<b>\$167,969</b>	<b>(\$514,940)</b>	<b>(\$396,671)</b>	<b>\$49,203</b>	<b>\$46,203</b>	<b>\$95,406</b>

## Debt Service Fund Long - Term Plan

DEBT SERVICE FUND	Biennium Projected			Biennium Projected			Annual Trending Percent
	Year 1	Year 2	Total	Year 1	Year 2	Total	
<b>Fund #530</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2017-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2019-21</b>	<b>Comments</b>
<b>RESOURCES</b>							
<b>Working Capital Carryover</b>	\$849,354	\$765,380	\$ 849,354	\$671,656	\$567,932	\$671,656	
<b>Revenues</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Taxes	\$500,000	\$500,000	\$1,000,000	\$500,000	\$500,000	\$1,000,000	Calculated for Administrative projects
Charges for Services Internal	1,153,878	1,153,878	2,307,756	1,153,878	1,153,878	2,307,756	Includes Technology Debt Payment from other funds
Charges for Services - External	74,518	74,518	149,036	74,518	74,518	149,036	Includes Hargadine Revenue to pay debt service
Assessment Payments	200,000	200,000	400,000	200,000	200,000	400,000	If LIDs formed are Bancrofted.
Interest on Investments	10,000	10,000	20,000	10,000	10,000	20,000	
Miscellaneous Revenues	-	-	-	-	-	-	
Bond Proceeds	-	-	-	-	-	-	
Interfund Loan	-	-	-	-	-	-	
Operating Transfers In	240,000	240,000	480,000	240,000	240,000	480,000	Bancroft & Internal CIP Project debt
<b>Total Revenues</b>	<b>2,178,396</b>	<b>2,178,396</b>	<b>4,356,792</b>	<b>2,178,396</b>	<b>2,178,396</b>	<b>4,356,792</b>	
<b>TOTAL RESOURCES</b>	<b>\$3,027,750</b>	<b>\$2,943,776</b>	<b>\$5,206,146</b>	<b>\$2,850,052</b>	<b>\$2,746,328</b>	<b>\$5,028,448</b>	
<b>REQUIREMENTS</b>							
<b>Expenditures</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Debt Service:							
Bancroft	\$200,000	\$200,000	\$ 400,000	\$200,000	\$200,000	\$400,000	If Bancroft Bonds issued on projects. 100.00%
General Obligation	274,750	274,500	549,250	274,500	274,500	549,000	CIP and debt schedule
AFN G.O. Debt	1,260,000	1,260,000	2,520,000	1,260,000	1,260,000	2,520,000	Debt schedules
Fire Station 2	210,000	220,000	430,000	230,000	240,000	470,000	\$240,000/yr - FS#2
Notes and Contracts	67,620	67,620	135,240	67,620	67,620	135,240	FY 2011 Paid off CDES/OECDD loan 2.5 years early
Full Faith and Credit	250,000	250,000	500,000	250,000	250,000	500,000	
Interfund Loan	-	-	-	-	-	-	
<b>Total Expenditures</b>	<b>2,262,370</b>	<b>2,272,120</b>	<b>4,534,490</b>	<b>2,282,120</b>	<b>2,292,120</b>	<b>4,574,240</b>	
<b>Unappropriated Ending Fund Balance (EFB)</b>	<b>765,380</b>	<b>671,656</b>	<b>671,656</b>	<b>567,932</b>	<b>454,208</b>	<b>454,208</b>	
<b>TOTAL REQUIREMENTS</b>	<b>\$3,027,750</b>	<b>\$2,943,776</b>	<b>\$5,206,146</b>	<b>\$2,850,052</b>	<b>\$2,746,328</b>	<b>\$5,028,448</b>	
<b>Annual Revenues Over (Under) Expenditures</b>	<b>(\$83,974)</b>	<b>(\$93,724)</b>	<b>(\$177,698)</b>	<b>(\$103,724)</b>	<b>(\$113,724)</b>	<b>(\$217,448)</b>	

## ***Water Fund***

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### **Water Fund Narrative**

This enterprise fund is used to account for the income and expense related to the supply, treatment and delivery of water to our customers.

**Water Sales.** This plan reflects an increase in water rates of 10% in each year of the biennium to meet goals set by the Water Master plan.

**System Development Charges.** Conservative amounts are budgeted for system-growth payments from developers.

**Other Financing Sources.** Borrowing for Capital Improvements is anticipated in the last half of the biennium.

**2015-17 Biennial Budget**

#	Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimate	2015-17 Proposed	2015-17 Approved	2015-17 Adopted
400	Working Capital Carryover	<u>\$ 2,212,398</u>	<u>\$ 2,708,906</u>	<u>\$5,741,693</u>	<u>\$6,437,575</u>	<u>\$6,061,702</u>		
	<b>Taxes</b>							
	Property Taxes							
	Current	-	-	-	-			
	Prior	52	38	-	52	-		
410	<b>Total Taxes</b>	<u>52</u>	<u>38</u>	<u>-</u>	<u>52</u>	<u>-</u>		
	<b>Intergovernmental Revenues</b>							
	Federal	336,811	1,969,979	-	145,982	14,000		
430	<b>Total Intergovernmental</b>	<u>336,811</u>	<u>1,969,979</u>	<u>-</u>	<u>145,982</u>	<u>14,000</u>		
	<b>Charges for Services</b>							
	Sales	4,891,233	5,547,560	12,383,100	12,073,633	13,954,600		
440	<b>Total Charges for Services</b>	<u>4,891,233</u>	<u>5,547,560</u>	<u>12,383,100</u>	<u>12,073,633</u>	<u>13,954,600</u>		
	<b>System Development Charges</b>	<u>491,612</u>	<u>266,197</u>	<u>300,000</u>	<u>539,029</u>	<u>200,000</u>		
	<b>Interest on Investments</b>							
	Interest on Pooled Investments	16,598	19,543	20,000	55,327	40,800		
470	<b>Total Interest on Investments</b>	<u>16,598</u>	<u>19,543</u>	<u>20,000</u>	<u>55,327</u>	<u>40,800</u>		
	<b>Miscellaneous Revenues</b>							
	Miscellaneous Income	9,318	477,199	10,000	35,154	24,000		
480	<b>Total Miscellaneous Revenues</b>	<u>9,318</u>	<u>477,199</u>	<u>10,000</u>	<u>35,154</u>	<u>24,000</u>		
	<b>Other Financing Sources</b>							
	Interfund Loans	-	-	-	-	-		
	Proceeds from Debt Issuance	-	2,547,791	2,787,000	3,410,630	14,990,125		
490	<b>Total Other Financing Sources</b>	<u>-</u>	<u>2,547,791</u>	<u>2,787,000</u>	<u>3,410,630</u>	<u>14,990,125</u>		
	<b>Total Water Fund</b>	<u><u>\$ 7,958,022</u></u>	<u><u>\$ 13,537,213</u></u>	<u><u>\$ 21,241,793</u></u>	<u><u>\$ 22,697,382</u></u>	<u><u>\$ 35,285,227</u></u>		

## Water Fund Long - Term Plan

WATER FUND - SUMMARY			BN 2013-15		Proposed Biennium		
	FY 2011-12	FY 2012-13	Amended	BN 2013-15	Year 1	Year 2	Total
Fund #670	Actual	Actual	Budget	Estimate	2015-16	2016-17	2015-17
<b>RESOURCES</b>							
Working Capital Carryover	\$2,212,398	\$2,708,906	\$5,741,693	\$6,437,575	\$6,061,702	\$4,711,984	\$6,061,702
<b>Revenues</b>							
<i>Years summed for biennium</i>							
Taxes	\$52	\$38	\$0	\$52	\$0	\$0	\$0
Intergovernmental Revenue	336,811	1,969,979	-	145,982	14,000	-	14,000
Systems Development Charges (SDC)	491,612	266,197	300,000	539,029	100,000	100,000	200,000
Charges for Services	4,891,233	5,547,560	12,383,100	12,073,633	6,710,900	7,243,700	13,954,600
Interest on investments	16,598	19,543	20,000	55,327	20,400	20,400	40,800
Miscellaneous Revenues	9,318	477,199	10,000	35,154	12,000	12,000	24,000
Interfund Loan	-	-	-	-	-	-	-
Bond Issue	-	2,547,791	2,787,000	3,410,630	3,921,000	11,069,125	14,990,125
<b>Total Revenues</b>	<b>5,745,624</b>	<b>10,828,307</b>	<b>15,500,100</b>	<b>16,259,807</b>	<b>10,778,300</b>	<b>18,445,225</b>	<b>29,223,525</b>
<b>TOTAL RESOURCES</b>	<b>\$7,958,022</b>	<b>\$13,537,213</b>	<b>\$21,241,793</b>	<b>\$22,697,382</b>	<b>\$16,840,002</b>	<b>\$23,157,209</b>	<b>\$35,285,227</b>
<b>REQUIREMENTS</b>							
<i>Years summed for biennium</i>							
<b>Expenditures</b>							
Conservation - Personnel Services	\$72,952	\$73,889	\$217,480	\$249,234	\$170,190	\$176,560	\$346,750
Conservation - Materials & Services	72,764	66,125	231,530	191,020	174,980	174,295	349,275
Treatment - Personnel Services	428,801	466,851	963,590	983,985	537,370	576,240	1,113,610
Treatment - Materials & Services	547,851	532,778	1,300,610	1,218,809	674,847	693,187	1,368,034
Treatment - Capital Outlay	4,145	98,033	306,500	186,389	2,226,690	9,233,550	11,460,240
Treatment - Debt Service	233,147	220,863	467,427	467,427	141,411	140,132	281,543
Forest Interface - Personnel Services	216,045	214,410	326,497	298,991	-	-	-
Forest Interface - Materials & Services	269,683	2,245,675	560,768	542,695	-	-	-
Supply - Materials & Services	197,810	211,050	567,570	826,711	530,550	429,160	959,710
Supply - Capital	193,531	59,501	4,824,250	4,319,696	1,209,150	389,075	1,598,225
Supply - Debt Service	23,122	21,416	44,985	44,984	9,568	9,403	18,971
Distribution - Personnel Services	760,296	838,867	1,930,390	1,978,999	1,029,750	1,067,230	2,096,980
Distribution - Materials & Services	1,326,464	1,481,135	3,149,290	3,222,046	1,839,083	1,887,544	3,726,627
Distribution - Capital	109,315	84,197	1,051,000	399,490	1,105,200	2,666,900	3,772,100
Distribution - Debt Service	327,050	137,064	662,995	662,995	250,649	251,484	502,133
SDC - Improvement	45,273	32,137	282,750	567,986	1,298,360	1,871,975	3,170,335
SDC - Reimbursement	96,007	-	-	-	-	-	-
SDC - Debt Service	124,860	115,647	241,845	324,223	215,420	214,530	361,658
Interfund Loan	200,000	200,000	150,000	150,000	-	-	-
Operating Transfers Out	-	-	-	-	250,000	250,000	500,000
New Debt Service	-	-	-	-	294,800	1,053,920	1,348,720
Operating Contingency policy is 4% of operating expenditures	-	-	403,000	-	170,000	-	170,000
<b>Total Expenditures</b>	<b>5,249,116</b>	<b>7,099,638</b>	<b>17,682,477</b>	<b>\$16,635,680</b>	<b>\$12,128,018</b>	<b>21,085,185</b>	<b>33,144,911</b>
Unappropriated Ending Fund Balance	2,708,906	6,437,575	3,559,316	6,061,702	4,711,984	2,072,024	2,072,024
<b>TOTAL REQUIREMENTS</b>	<b>\$7,958,022</b>	<b>\$13,537,213</b>	<b>\$21,241,793</b>	<b>\$22,697,382</b>	<b>\$16,840,002</b>	<b>\$23,157,209</b>	<b>\$35,216,935</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$496,508</b>	<b>\$3,728,669</b>	<b>(\$2,182,377)</b>	<b>(\$375,873)</b>	<b>(\$1,349,718)</b>	<b>(\$2,639,960)</b>	<b>(\$3,921,386)</b>
<b>Ending Fund Balance Reconciliation:</b>							
<i>Balance at end of period</i>							
Ending Fund Balance Plus Contingencies	\$2,708,906	\$6,437,575	\$3,962,316	\$6,061,702	\$4,881,984	\$2,072,024	\$2,242,024
Minus Debt Service Reserve Account	-	-	-	-	-	-	-
Minus Bond Reserve Account	-	(2,525,000)	-	(1,030,055)	(416,015)	799,385	799,385
Minus Interfund Loan	-	(350,000)	-	(200,000)	(200,000)	(200,000)	(200,000)
Minus SDC Restrictions	(1,793,945)	(1,912,358)	(1,687,763)	(1,559,178)	(145,398)	1,841,107	1,841,107
Unassigned Ending Fund Balance	914,961	1,650,217	2,274,553	3,272,469	4,120,571	4,512,516	4,682,516
Fund Balance Policy (Policy is 20% annual revenues)	1,149,000	1,656,000	2,543,000	2,570,000	1,351,000	1,455,000	1,455,000
<b>Excess (deficiency)</b>	<b>(\$234,039)</b>	<b>(\$5,783)</b>	<b>(\$268,447)</b>	<b>\$702,469</b>	<b>\$ 2,769,571</b>	<b>\$ 3,057,516</b>	<b>\$ 3,227,516</b>

## Water Fund Long - Term Plan

WATER FUND - SUMMARY	Biennium Projected			Biennium Projected			Annual Trending Percent
	Year 1	Year 2	Total	Year 1	Year 2	Total	
Fund #670	2017-18	2018-19	2017-19	2019-20	2020-21	2019-21	Comments
<b>RESOURCES</b>							
<b>Working Capital Carryover</b>	\$2,242,024	(\$120,680)	\$2,242,024	(\$2,239,903)	(\$4,238,232)	(\$2,310,663)	Includes prior biennium unused contingency
<b>Revenues</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	
Intergovernmental Revenue	50,000	50,000	100,000	50,000	50,000	100,000	100.0%
Systems Development Charges (SDC)	100,000	100,000	200,000	100,000	100,000	200,000	
Charges for Services	7,968,100	8,764,900	16,733,000	9,641,400	10,605,500	20,246,900	110.0%
Interest on investments	20,000	20,000	40,000	20,000	20,000	40,000	Calculated
Miscellaneous Revenues	25,000	25,000	50,000	25,000	25,000	50,000	Flat
Interfund Loan	-	-	-	-	-	-	
Bond Issue	9,194,000	626,000	9,820,000	9,143,385	626,000	9,769,385	Additional borrowing will be required for TAP project
<b>Total Revenues</b>	17,357,100	9,585,900	26,943,000	18,979,785	11,426,500	30,406,285	
<b>TOTAL RESOURCES</b>	\$19,599,124	\$9,465,220	\$29,185,024	\$16,739,882	\$7,188,268	\$28,095,622	
<b>REQUIREMENTS</b>							
<b>Expenditures</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Conservation - Personnel Services	\$184,000	\$191,000	\$375,000	\$199,000	\$207,000	\$406,000	
Conservation - Materials & Services	180,000	185,000	365,000	191,000	197,000	388,000	
Treatment - Personnel Services	599,000	623,000	1,222,000	648,000	674,000	1,322,000	
Treatment - Materials & Services	714,000	735,000	1,449,000	757,000	780,000	1,537,000	
Treatment - Capital Outlay	7,650,000	-	7,650,000	7,650,000	-	7,650,000	
Treatment - Debt Service	1,516,996	1,973,596	3,490,592	1,516,996	1,973,596	3,490,592	
Forest Interface - Personnel Services	-	-	-	-	-	-	
Forest Interface - Materials & Services	-	-	-	-	-	-	
Supply - Materials & Services	442,000	455,000	897,000	469,000	483,000	952,000	
Supply - Capital	-	-	-	-	-	-	
Supply - Debt Service	10,185	10,185	20,370	10,185	10,185	20,370	
Distribution - Personnel Services	1,110,000	1,154,000	2,264,000	1,200,000	1,248,000	2,448,000	
Distribution - Materials & Services	1,963,000	2,042,000	4,005,000	2,124,000	2,209,000	4,333,000	
Distribution - Capital	1,065,250	997,250	2,062,500	1,065,250	997,250	2,062,500	
Distribution - Debt Service	983,183	1,287,582	2,270,765	983,182	1,287,582	2,270,764	
SDC - Improvement	850,000	-	850,000	850,000	-	850,000	
SDC - Reimbursement	-	-	-	-	-	-	
SDC - Debt Service	187,370	187,370	374,740	187,370	187,370	374,740	
Interfund Loan	-	-	-	-	-	-	
Operating Transfers Out	250,000	250,000	500,000	250,000	250,000	500,000	
New Debt Service	1,789,440	1,839,520	3,628,960	2,570,991	2,621,071	5,192,062	
Operating Contingency policy is 4% of operating expenditures	190,000	-	190,000	200,000	-	200,000	
<b>Total Expenditures</b>	19,684,424	11,930,503	31,614,927	20,871,974	13,125,054	33,997,028	
<b>Unappropriated Ending Fund Balance</b>	(65,300)	(2,465,283)	(2,429,903)	(4,132,092)	(5,936,786)	(5,901,406)	
<b>TOTAL REQUIREMENTS</b>	\$19,599,124	\$9,465,220	\$29,185,024	\$16,739,882	\$7,188,268	\$28,095,622	
<b>Annual Revenues Over (Under) Expenditures</b>	(\$2,327,324)	(\$2,344,603)	(\$4,671,927)	(\$1,892,189)	(\$1,698,554)	(\$3,590,743)	
<b>Ending Fund Balance Reconciliation:</b>							
<b>Ending Fund Balance Plus Contingencies</b>	\$104,700	(\$2,465,283)	(\$2,239,903)	(\$3,932,092)	(\$5,936,786)	(\$5,701,406)	
<b>Minus Debt Service Reserve Account</b>	-	-	-	-	-	-	
<b>Minus Bond Reserve Account</b>	(50,615)	(50,615)	(50,615)	-	-	-	
<b>Minus Interfund Loan</b>	(200,000)	(200,000)	-	-	-	-	
<b>Minus SDC Restrictions</b>	2,813,857	2,936,607	3,240,587	3,909,357	4,032,107	4,265,327	
<b>Unassigned Ending Fund Balance</b>	2,667,942	220,709	950,069	(22,735)	(1,904,679)	(1,904,679)	
<b>Fund Balance Policy (Policy is 20% annual revenues)</b>	1,613,000	1,772,000	1,772,000	1,947,000	2,140,000	2,140,000	
<b>Excess (deficiency)</b>	\$ 1,054,942	(\$1,551,291)	(\$821,931)	(\$1,969,735)	(\$4,044,679)	(\$4,044,679)	

## Water Fund Long - Term Plan

WATER FUND - Operational Detail			BN 2015	BN 2015	Proposed Biennium		
Fund #670	FY 2011-12	FY 2012-13	Amended	Estimate for	Year 1	Year 2	Total
	Actual	Actual	Budget	the Year	2015-16	2016-17	2015-17
<b>RESOURCES</b>							
Working Capital Carryover	(\$96,824)	\$456,156	\$2,773,949	\$1,650,217	\$3,122,469	\$3,800,571	\$3,122,469
<b>Revenues</b>							
					<i>Years summed for biennium</i>		
Taxes	\$52	\$38	\$0	\$52	\$0	\$0	\$0
Intergovernmental Revenue	336,811	1,969,979	-	145,982	14,000	-	14,000
Charges for Services	4,891,233	5,547,560	12,383,100	12,073,633	6,710,900	7,243,700	13,954,600
Interest on investments	5,300	6,300	20,000	55,327	20,400	20,400	40,800
Miscellaneous Revenues	9,318	477,199	10,000	35,154	12,000	12,000	24,000
Interfund Loan	-	-	-	-	-	-	-
Bond Issue	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>5,242,714</b>	<b>8,001,076</b>	<b>12,413,100</b>	<b>12,310,148</b>	<b>6,757,300</b>	<b>7,276,100</b>	<b>14,033,400</b>
<b>TOTAL RESOURCES</b>	<b>\$5,145,890</b>	<b>\$8,457,232</b>	<b>\$15,187,049</b>	<b>\$13,960,365</b>	<b>\$9,879,769</b>	<b>\$11,076,671</b>	<b>\$17,155,869</b>
<b>REQUIREMENTS</b>							
					<i>Years summed for biennium</i>		
<b>Expenditures</b>							
Conservation - Personnel Services	\$72,952	\$73,889	\$217,480	\$249,234	\$170,190	\$176,560	\$346,750
Conservation - Materials & Services	72,764	66,125	231,530	191,020	174,980	174,295	349,275
Treatment - Personnel Services	428,801	466,851	963,590	983,985	537,370	576,240	1,113,610
Treatment - Materials & Services	547,851	532,778	1,300,610	1,218,809	674,847	693,187	1,368,034
Treatment - Capital Outlay	3,693	13,315	-	-	-	-	-
Treatment - Debt Service	233,147	220,863	467,427	467,427	141,411	140,132	281,543
Forest Interface - Personnel Services	216,045	214,410	326,497	298,991	-	-	-
Forest Interface - Materials & Services	269,683	2,245,675	560,768	542,695	-	-	-
Supply - Materials & Services	197,810	211,050	567,570	826,711	530,550	429,160	959,710
Supply - Capital	-	6,702	-	-	-	-	-
Supply - Debt Service	23,122	21,416	44,985	44,984	9,568	9,403	18,971
Distribution - Personnel Services	760,296	838,867	1,930,390	1,978,999	1,029,750	1,067,230	2,096,980
Distribution - Materials & Services	1,326,464	1,481,135	3,149,290	3,222,046	1,839,083	1,887,544	3,726,627
Distribution - Capital	10,056	76,875	-	-	6,000	5,000	11,000
Distribution - Debt Service	327,050	137,064	662,995	662,995	250,649	251,484	502,133
Interfund Loan	200,000	200,000	150,000	150,000	-	-	-
Operating Transfer Out	-	-	-	-	250,000	250,000	500,000
New Debt Service	-	-	-	-	294,800	1,053,920	1,348,720
Operating Contingency policy is 3% of operating expenditures	-	-	403,000	-	170,000	-	170,000
<b>Total Expenditures</b>	<b>4,689,734</b>	<b>6,807,015</b>	<b>10,976,132</b>	<b>10,837,896</b>	<b>6,079,198</b>	<b>6,714,155</b>	<b>12,793,353</b>
<b>Unappropriated Ending Fund Balance</b>	<b>\$456,156</b>	<b>1,650,217</b>	<b>4,210,917</b>	<b>3,122,469</b>	<b>3,800,571</b>	<b>4,362,516</b>	<b>4,362,516</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$5,145,890</b>	<b>\$8,457,232</b>	<b>\$15,187,049</b>	<b>\$13,960,365</b>	<b>\$9,879,769</b>	<b>\$11,076,671</b>	<b>\$17,155,869</b>
<b>Annual Revenues Over (Under) Expenditures</b>							
	<b>\$552,980</b>	<b>\$1,194,061</b>	<b>\$1,436,968</b>	<b>\$1,472,252</b>	<b>\$678,102</b>	<b>\$561,945</b>	<b>\$1,240,047</b>
<b>Operations Reconciliation:</b>							
					<i>Balance at end of period</i>		
Ending Fund Balance - Operations Plus Contingencies	\$456,156	\$1,650,217	\$4,613,917	\$3,122,469	\$3,970,571	\$4,362,516	\$4,532,516
Operating Fund Balance	456,156	1,650,217	4,613,917	3,122,469	3,970,571	4,362,516	4,532,516
Fund Balance Policy (Policy is 20% annual revenues)	1,049,000	1,600,000	2,483,000	2,483,000	1,349,000	1,455,000	1,455,000
<b>Excess (deficiency)</b>	<b>(\$592,844)</b>	<b>\$50,217</b>	<b>\$2,130,917</b>	<b>\$639,469</b>	<b>\$2,621,571</b>	<b>\$2,907,516</b>	<b>\$3,077,516</b>

## Water Fund Long - Term Plan

WATER FUND - Operational Detail	Biennium Projected			Biennium Projected			Annual Trending Percent
	Year 1	Year 2	Total	Year 1	Year 2	Total	
Fund #670	2017-18	2018-19	2017-19	2019-20	2020-21	2019-21	Comments
<b>RESOURCES</b>							
Working Capital Carryover	\$4,532,516	\$2,292,562	\$4,532,516	\$225,329	(\$1,528,875)	\$225,329	Includes prior biennium unused contingency
<b>Revenues</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	
Intergovernmental Revenue	50,000	50,000	100,000	50,000	50,000	100,000	
Charges for Services	7,968,100	8,764,900	16,733,000	9,641,400	10,605,500	20,246,900	110.0%
Interest on investments	20,000	20,000	40,000	20,000	20,000	40,000	
Miscellaneous Revenues	25,000	25,000	50,000	25,000	25,000	50,000	
Interfund Loan	-	-	-	-	-	-	
Reimburse Ops Costs - Bond Issue	-	-	-	-	-	-	
<b>Total Revenues</b>	8,063,100	8,859,900	16,923,000	9,736,400	10,700,500	20,436,900	
<b>TOTAL RESOURCES</b>	\$12,595,616	\$11,152,462	\$21,455,516	\$9,961,729	\$9,171,625	\$20,662,229	
<b>REQUIREMENTS</b>							
<b>Expenditures</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Conservation - Personnel Services	\$184,000	\$191,000	\$375,000	\$199,000	\$207,000	\$406,000	104.0%
Conservation - Materials & Services	180,000	185,000	365,000	191,000	197,000	388,000	103.0%
Treatment - Personnel Services	599,000	623,000	1,222,000	648,000	674,000	1,322,000	104.0%
Treatment - Materials & Services	714,000	735,000	1,449,000	757,000	780,000	1,537,000	103.0%
Treatment - Capital Outlay	-	-	-	-	-	-	100.0%
Treatment - Debt Service	1,516,996	1,973,596	3,490,592	1,516,996	1,973,596	3,490,592	100.0%
Forest Interface - Personnel Services	-	-	-	-	-	-	104.0%
Forest Interface - Materials & Services	-	-	-	-	-	-	103.0%
Supply - Materials & Services	442,000	455,000	897,000	469,000	483,000	952,000	103.0%
Supply - Capital	-	-	-	-	-	-	100.0%
Supply - Debt Service	10,185	10,185	20,370	10,185	10,185	20,370	100.0%
Distribution - Personnel Services	1,110,000	1,154,000	2,264,000	1,200,000	1,248,000	2,448,000	104.0%
Distribution - Materials & Services	1,963,000	2,042,000	4,005,000	2,124,000	2,209,000	4,333,000	104.0% Franchise payments included
Distribution - Capital	371,250	371,250	742,500	371,250	371,250	742,500	100.0%
Distribution - Debt Service	983,183	1,287,582	2,270,765	983,182	1,287,582	2,270,764	100.0%
Interfund Loan	-	-	-	-	-	-	
Operating Transfer Out	250,000	250,000	500,000	250,000	250,000	500,000	
New Debt Service	1,789,440	1,839,520	3,628,960	2,570,991	2,621,071	5,192,062	New debt service on SDC borrowing
Operating Contingency policy is 3% of operating expenditures	190,000	-	190,000	200,000	-	200,000	
<b>Total Expenditures</b>	10,303,054	11,117,133	21,420,187	11,490,604	12,311,684	23,802,288	
<b>Unappropriated Ending Fund Balance</b>	2,292,562	35,329	35,329	(1,528,875)	-3,140,059	-3,140,059	
<b>TOTAL REQUIREMENTS</b>	\$12,595,616	\$11,152,462	\$21,455,516	\$9,961,729	\$9,171,625	\$20,662,229	
<b>Annual Revenues Over (Under) Expenditures</b>	(\$2,239,954)	(\$2,257,233)	(\$4,497,187)	(\$1,754,204)	(\$1,611,184)	(\$3,365,388)	
<b>Operations Reconciliation:</b>							
	<i>Balance at end of period</i>			<i>Balance at end of period</i>			
Ending Fund Balance - Operations Plus Contingencies	\$2,482,562	\$35,329	\$225,329	(\$1,328,875)	(\$3,140,059)	(\$2,940,059)	
Operating Fund Balance	2,482,562	35,329	225,329	(\$1,328,875)	(3,140,059)	(\$2,940,059)	
Fund Balance Policy (Policy is 20% annual revenues)	1,603,000	1,762,000	1,762,000	1,937,000	2,130,000	2,130,000	
Excess (deficiency)	\$879,562	(\$1,726,671)	(\$1,536,671)	(\$3,265,875)	(\$5,270,059)	(\$5,070,059)	

## Water Fund Long - Term Plan

WATER FUND - Capital Detail		BN 2015	BN 2015	Proposed Biennium			
Fund #670	FY 2011-12	FY 2012-13	Amended	Estimate for	Year 1	Year 2	Total
	Actual	Actual	Budget	the Year	2015-16	2016-17	2015-17
<b>RESOURCES</b>							
Working Capital Carryover	\$2,309,222	\$2,252,750	\$2,967,744	\$4,787,358	\$2,939,233	\$911,413	\$2,939,233
<b>Revenues</b>							
<i>Years summed for biennium</i>							
System Development Charges (SDC):							
Reimbursement	\$491,612	\$266,197	\$300,000	\$539,029	\$100,000	\$100,000	\$200,000
Improvement	-	-	-	-	-	-	-
Interest	11,298	13,243	-	-	-	-	-
Bond Issue ( BN 2013-15 from PW)	-	2,547,791	2,787,000	3,410,630	3,921,000	11,069,125	14,990,125
<b>Total Revenues</b>	<b>502,910</b>	<b>2,827,231</b>	<b>3,087,000</b>	<b>3,949,659</b>	<b>4,021,000</b>	<b>11,169,125</b>	<b>15,190,125</b>
<b>TOTAL RESOURCES</b>	<b>\$2,812,132</b>	<b>\$5,079,981</b>	<b>\$6,054,744</b>	<b>\$8,737,017</b>	<b>\$6,960,233</b>	<b>\$12,080,538</b>	<b>\$18,129,358</b>
<b>Requirements</b>							
<i>Years summed for biennium</i>							
<b>Expenditures</b>							
Treatment - Capital Projects	\$452	84,718	\$306,500	\$186,389	\$2,226,690	\$9,233,550	\$11,460,240
Supply - Capital Projects	193,531	52,799	4,824,250	4,319,696	1,209,150	389,075	1,598,225
Distribution - Capital Projects	99,259	7,322	1,051,000	399,490	1,099,200	2,661,900	3,761,100
Interfund Loan	-	-	-	-	-	-	-
System Development Charges (SDC):							
Reimbursement - Projects	96,007	-	-	-	-	-	-
Improvement - Materials & Services	-	1,600	20,000	344,832	-	-	-
Improvement - Projects	45,273	30,537	262,750	223,154	1,298,360	1,871,975	3,170,335
Reimbursement - Debt Service	83,240	77,098	161,229	161,229	34,443	33,849	68,292
Improvement - Debt Service	41,620	38,549	80,616	162,994	180,977	180,681	361,658
<b>Total Expenditures</b>	<b>559,382</b>	<b>292,623</b>	<b>6,706,345</b>	<b>5,797,784</b>	<b>6,048,820</b>	<b>14,371,030</b>	<b>20,419,850</b>
<b>Unappropriated Ending Fund Balance</b>	<b>2,252,750</b>	<b>4,787,358</b>	<b>(651,601)</b>	<b>2,939,233</b>	<b>911,413</b>	<b>(2,290,492)</b>	<b>(2,290,492)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$2,812,132</b>	<b>\$5,079,981</b>	<b>\$6,054,744</b>	<b>\$8,737,017</b>	<b>\$6,960,233</b>	<b>\$12,080,538</b>	<b>\$18,129,358</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>(\$56,472)</b>	<b>\$2,534,608</b>	<b>(\$3,619,345)</b>	<b>(\$1,848,125)</b>	<b>(\$2,027,820)</b>	<b>(\$3,201,905)</b>	<b>(\$5,229,725)</b>
<b>Ending Capital Fund Balance:</b>							
<i>Balance at end of period</i>							
SDC Reimbursement Fund Balance	\$994,263	\$1,183,362	\$1,322,133	\$1,561,162	\$1,626,719	\$1,692,870	\$1,692,870
SDC Improvement Fund Balance	799,682	728,996	365,630	(1,984)	(1,481,321)	(3,533,977)	(3,533,977)
Bond Reserve Account	-	2,525,000	-	1,030,055	416,015	(799,385)	(799,385)
Interfund Loan	-	350,000	-	200,000	200,000	200,000	200,000
Other	458,805	-	(2,339,364)	150,000	150,000	150,000	150,000
<b>Capital Fund Balance</b>	<b>\$2,252,750</b>	<b>\$4,787,358</b>	<b>(\$651,601)</b>	<b>\$2,939,233</b>	<b>\$911,413</b>	<b>(\$2,290,492)</b>	<b>(\$2,290,492)</b>

## Water Fund Long - Term Plan

WATER FUND - Capital Detail	Biennium Projected			Biennium Projected			Annual Trending Percent
	Year 1	Year 2	Total	Year 1	Year 2	Total	
Fund #670	2017-18	2018-19	2017-19	2019-20	2020-21	2019-21	Comments
<b>RESOURCES</b>							
Working Capital Carryover	(\$2,290,492)	(\$2,413,242)	(\$2,290,492)	(\$2,535,992)	(\$2,709,357)	(\$2,535,992)	
<b>Revenues</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
System Development Charges (SDC):							
Reimbursement	\$100,000	\$100,000	\$200,000	\$100,000	\$100,000	\$200,000	100.0%
Improvement	-	-	-	-	-	-	105.0%
Interest	-	-	-	-	-	-	103.0%
Bond Issue	9,194,000	626,000	9,820,000	9,143,385	626,000	9,769,385	Includes SDC borrowing
<b>Total Revenues</b>	9,294,000	726,000	10,020,000	9,243,385	726,000	9,969,385	
<b>TOTAL RESOURCES</b>	\$7,003,508	(\$1,687,242)	\$7,729,508	\$6,707,393	(\$1,983,357)	\$7,433,393	
<b>Requirements</b>							
<b>Expenditures</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Treatment - Capital Projects	\$7,650,000	\$0	\$7,650,000	\$7,650,000	\$0	\$7,650,000	
Supply - Capital Projects	-	-	-	-	-	-	
Distribution - Capital Projects	694,000	626,000	1,320,000	694,000	626,000	1,320,000	
Interfund Loan	-	-	-	-	-	-	
System Development Charges (SDC):							
Reimbursement - Projects	-	-	-	-	-	-	per CIP
Improvement - Materials & Services	-	-	-	-	-	-	102.0%
Improvement - Projects	850,000	-	850,000	850,000	-	850,000	per CIP
Reimbursement - Debt Service	35,380	35,380	70,760	35,380	35,380	70,760	
Improvement - Debt Service	187,370	187,370	374,740	187,370	187,370	374,740	
<b>Total Expenditures</b>	9,416,750	848,750	10,265,500	9,416,750	848,750	10,265,500	
<b>Unappropriated Ending Fund Balance</b>	(2,413,242)	(2,535,992)	(2,535,992)	(2,709,357)	(2,832,107)	(2,832,107)	
<b>TOTAL REQUIREMENTS</b>	\$7,003,508	(\$1,687,242)	\$7,729,508	\$6,707,393	(\$1,983,357)	\$7,433,393	
<b>Annual Revenues Over (Under) Expenditures</b>	(\$122,750)	(\$122,750)	(\$245,500)	(\$173,365)	(\$122,750)	(\$296,115)	
<b>Ending Capital Fund Balance:</b>							
	<i>Balance at end of period</i>			<i>Balance at end of period</i>			
<b>SDC Reimbursement Fund Balance</b>	\$1,757,490	\$1,822,110	\$1,518,130	\$1,886,730	\$1,951,350	\$1,343,390	
<b>SDC Improvement Fund Balance</b>	(4,571,347)	(4,758,717)	(4,758,717)	(5,796,087)	(5,983,457)	(5,608,717)	
<b>Bond Reserve Account</b>	50,615	50,615	50,615	-	-	-	
<b>Interfund Loan</b>	200,000	200,000	-	-	-	-	
<b>Other</b>	150,000	150,000	653,980	1,200,000	1,200,000	1,433,220	
<b>Capital Fund Balance</b>	(\$2,413,242)	(\$2,535,992)	(\$2,535,992)	(\$2,709,357)	(\$2,832,107)	(\$2,832,107)	

## ***Wastewater Fund***

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### **Wastewater Fund Narrative**

This enterprise fund is used to account for wastewater charges, food and beverage taxes and related expenditures for personnel, materials and services, capital outlay, debt service and other expenditures.

**Prepared Food and Beverage Tax.** Initially in March 1993 and then again in November 2009, the citizens approved a prepared food and beverage tax. The other 80% of the tax revenue is dedicated to the Wastewater Treatment Plant upgrade and are shown in the Wastewater Fund. The tax sunsets in December 2030.

**Wastewater Sales.** This plan reflects a 10% increase in each year of the biennium.

**System Development Charges.** Conservative amounts are budgeted for system-growth payments from developers.

**Other Financing Sources.** Borrowing for Capital Improvements is anticipated in the last half of the biennium.

The residential wastewater rates are based on winter consumption, while commercial rates are based on year-round water consumption.

**2015-17 Biennial Budget**

#	Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimate	2015-17 Proposed	2015-17 Approved	2015-17 Adopted
400	Working Capital Carryover	\$ 3,250,113	\$ 2,794,809	\$3,546,633	\$4,290,774	\$4,464,697		
	<b>Taxes</b>							
	Food and Beverage Tax	1,707,027	1,839,673	3,469,200	\$3,872,878	4,264,260		
410	<b>Total Taxes</b>	<b>1,707,027</b>	<b>1,839,673</b>	<b>3,469,200</b>	<b>3,872,878</b>	<b>4,264,260</b>		
	<b>Intergovernmental Revenues</b>							
	Grants:	-	-	-	-	-	-	-
430	<b>Total Intergovernmental</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Charges for Services</b>							
	Public Works Services	14,250	13,250	20,000	23,250	20,000		
	Sales	3,587,650	3,915,092	9,028,100	8,757,980	10,767,000		
440	<b>Total Charges for Services</b>	<b>3,601,900</b>	<b>3,928,342</b>	<b>9,048,100</b>	<b>8,781,230</b>	<b>10,787,000</b>	-	-
	<b>System Development Charges</b>	<b>81,998</b>	<b>95,132</b>	<b>130,000</b>	<b>170,570</b>	<b>130,000</b>		
	<b>Interest on Investments</b>							
	Interest on Pooled Investments	25,333	14,328	36,000	42,466	30,000		
470	<b>Total Interest on Investments</b>	<b>25,333</b>	<b>14,328</b>	<b>36,000</b>	<b>42,466</b>	<b>30,000</b>	-	-
	<b>Miscellaneous Revenues</b>							
	Miscellaneous Income	2,145	5,094	5,000	4,505	-		
480	<b>Total Miscellaneous Revenues</b>	<b>2,145</b>	<b>5,094</b>	<b>5,000</b>	<b>4,505</b>	<b>-</b>	-	-
	<b>Other Financing Sources</b>							
	Bond Proceeds	-	2,237,431	3,272,000		5,318,700		
490	<b>Total Other Financing Sources</b>	<b>-</b>	<b>2,237,431</b>	<b>3,272,000</b>	<b>-</b>	<b>5,318,700</b>	-	-
	<b>Total Wastewater Fund</b>	<b>\$ 8,668,516</b>	<b>\$ 10,914,809</b>	<b>\$ 19,506,933</b>	<b>\$ 17,162,423</b>	<b>\$ 24,994,657</b>	<b>\$ -</b>	<b>\$ -</b>

## Wastewater Fund Long - Term Plan

WASTEWATER FUND - SUMMARY Fund #675	FY 2011-12		BN 2013-15		Proposed Biennium		
	FY 2011-12 Actual	FY 2012-13 Actual	Amended Budget	BN 2013-15 Estimate	Year 1 2015-16	Year 2 2016-17	Total 2015-17
<b>RESOURCES</b>							
Working Capital Carryover	\$3,250,113	\$2,794,809	\$3,546,633	\$4,290,774	\$4,464,697	\$2,803,471	\$4,464,697
Revenues	<i>Years summed for biennium</i>						
Taxes	\$1,707,027	\$1,839,673	\$3,469,200	\$3,872,878	\$2,080,260	\$2,184,000	\$4,264,260
System Development Charges (SDC)	81,998	95,132	130,000	\$170,570	65,000	65,000	130,000
Charges for Services	3,601,900	3,928,342	9,048,100	8,781,230	5,136,700	5,650,300	10,787,000
Interest on Investments	25,333	14,328	36,000	42,466	15,000	15,000	30,000
Miscellaneous	2,145	5,094	5,000	4,505	-	-	-
Bond Issue	-	2,237,431	3,272,000	-	2,646,500	2,672,200	5,318,700
<b>Total Revenues</b>	<b>5,418,403</b>	<b>8,120,000</b>	<b>15,960,300</b>	<b>12,871,649</b>	<b>9,943,460</b>	<b>10,586,500</b>	<b>20,529,960</b>
<b>TOTAL RESOURCES</b>	<b>\$8,668,516</b>	<b>\$10,914,809</b>	<b>\$19,506,933</b>	<b>\$17,162,423</b>	<b>\$14,408,157</b>	<b>\$13,389,971</b>	<b>\$24,994,657</b>
<b>REQUIREMENTS</b>							
Expenditures	<i>Years summed for biennium</i>						
Collection - Personnel Services	\$448,058	\$399,280	\$909,520	\$850,272	\$547,010	\$567,310	\$1,114,320
Collection - Materials & Services	1,180,354	1,205,746	2,734,437	2,593,316	1,528,542	1,600,756	3,129,298
Collection - Capital Outlay	26,282	408,013	1,654,664	396,125	717,458	388,438	1,105,896
Collection - Debt Service	28,571	28,571	151,075	151,075	74,079	73,378	147,457
Treatment - Personnel Services	511,443	539,307	1,274,090	1,269,961	666,040	683,430	1,349,470
Treatment - Materials & Services	1,400,334	1,469,677	3,319,025	3,311,820	1,975,780	2,012,690	3,988,470
Treatment - Capital Outlay	441,596	818,887	1,934,270	691,857	2,409,070	2,436,700	4,845,770
Treatment - Debt Service	1,641,874	1,639,100	3,253,250	3,283,250	1,622,400	1,614,900	3,237,300
SDC Projects	195,195	115,454	1,500,991	150,050	1,872,307	1,819,337	3,691,644
New Debt Service	-	-	30,000	-	-	-	-
Contingency is 3% of operating expenditures	-	-	440,000	-	192,000	-	192,000
<b>Total Expenditures</b>	<b>5,873,707</b>	<b>6,624,035</b>	<b>17,201,322</b>	<b>12,697,726</b>	<b>11,604,686</b>	<b>11,196,939</b>	<b>22,801,625</b>
<b>Unappropriated Ending Fund Balance</b>	<b>2,794,809</b>	<b>4,290,774</b>	<b>2,305,611</b>	<b>4,464,697</b>	<b>2,803,471</b>	<b>2,193,032</b>	<b>2,193,032</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$8,668,516</b>	<b>\$10,914,809</b>	<b>\$19,506,933</b>	<b>\$17,162,423</b>	<b>\$14,408,157</b>	<b>\$13,389,971</b>	<b>\$24,994,657</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>(\$455,304)</b>	<b>\$1,495,965</b>	<b>(\$1,241,022)</b>	<b>\$173,923</b>	<b>(\$1,661,226)</b>	<b>(\$610,439)</b>	<b>(\$2,271,665)</b>
<b>Ending Fund Balance Reconciliation:</b>							
<b>Ending Fund Balance Plus Contingencies</b>	<b>\$2,794,809</b>	<b>\$4,290,774</b>	<b>\$2,745,611</b>	<b>\$4,464,697</b>	<b>\$2,995,471</b>	<b>\$2,193,032</b>	<b>\$2,385,032</b>
<b>Minus Debt &amp; F&amp;B Restricted</b>	<b>674,917</b>	<b>625,490</b>	<b>1,111,750</b>	<b>1,465,118</b>	<b>1,922,978</b>	<b>2,492,078</b>	<b>2,492,078</b>
<b>Minus SDC Restrictions</b>	<b>(1,714,303)</b>	<b>(1,693,982)</b>	<b>(190,377)</b>	<b>(1,683,114)</b>	<b>124,193</b>	<b>1,878,530</b>	<b>1,878,530</b>
<b>Unassigned Ending Fund Balance</b>	<b>1,755,423</b>	<b>3,222,282</b>	<b>3,666,984</b>	<b>4,246,701</b>	<b>5,042,642</b>	<b>6,563,640</b>	<b>6,755,640</b>
<b>Fund Balance Policy (15% of operating revenues)</b>	<b>800,000</b>	<b>868,000</b>	<b>974,000</b>	<b>974,000</b>	<b>1,085,000</b>	<b>1,177,000</b>	<b>1,177,000</b>
<b>Excess (deficiency)</b>	<b>\$955,423</b>	<b>\$2,354,282</b>	<b>\$2,692,984</b>	<b>\$3,272,701</b>	<b>\$3,957,642</b>	<b>\$5,386,640</b>	<b>\$5,578,640</b>

## Wastewater Fund Long - Term Plan

WASTEWATER FUND - SUMMARY	Biennium Projected			Biennium Projected			Annual Trending Percent
	Year 1	Year 2	Total	Year 1	Year 2	Total	
Fund #675	2017-18	2018-19	2017-19	2019-20	2020-21	2019-21	Comments
<b>RESOURCES</b>							
<b>Working Capital Carryover</b>	\$2,385,032	\$1,493,681	\$2,385,032	\$1,084,330	\$2,329,209	\$1,084,330	Includes prior biennium unused contingency
<b>Revenues</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Taxes	\$2,250,000	\$2,318,000	\$4,568,000	\$2,388,000	\$2,460,000	\$4,848,000	103.0%
System Development Charges (SDC)	67,000	69,000	136,000	71,100	73,200	144,300	
Charges for Services	6,215,300	6,836,800	13,052,100	7,520,500	8,272,600	15,793,100	110.0%
Interest on Investments	15,000	15,000	30,000	15,000	15,000	30,000	102.0%
Miscellaneous	1,000	1,000	2,000	1,000	1,000	2,000	102.0%
Bond Issue	1,007,420	449,920	1,457,340	-	-	-	Includes SDC borrowing
<b>Total Revenues</b>	9,555,720	9,689,720	19,245,440	9,995,600	10,821,800	20,817,400	
<b>TOTAL RESOURCES</b>	\$11,940,752	\$11,183,401	\$21,630,472	\$11,079,930	\$13,151,009	\$21,901,730	
<b>REQUIREMENTS</b>							
	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
<b>Expenditures</b>							
Collection - Personnel Services	\$590,000	\$614,000	\$1,204,000	\$639,000	\$665,000	\$1,304,000	
Collection - Materials & Services	1,633,000	1,666,000	3,299,000	1,699,000	1,733,000	3,432,000	Removed 2% franchise payment in 2011
Collection - Capital Outlay	261,860	415,080	676,940	44,820	-	44,820	
Collection - Debt Service	80,271	80,271	160,542	79,921	79,971	159,892	2009 - FF&C
Treatment - Personnel Services	711,000	739,000	1,450,000	769,000	800,000	1,569,000	
Treatment - Materials & Services	2,053,000	2,094,000	4,147,000	2,136,000	2,179,000	4,315,000	Moved filters from CIP to equip sinking fund
Treatment - Capital Outlay	1,688,100	1,805,730	3,493,830	1,102,550	-	1,102,550	100.0%
Treatment - Debt Service	1,622,300	1,622,300	3,244,600	1,622,300	1,608,600	3,230,900	DEQ Loan refinanced in 2011
SDC Projects	1,523,540	1,148,690	2,672,230	329,130	127,500	456,630	per CIP
New Debt Service	81,000	117,000	198,000	117,000	117,000	234,000	New debt service on SDC borrowing
Contingency is 3% of operating expenditures	203,000	-	203,000	212,000	-	212,000	
<b>Total Expenditures</b>	10,447,071	10,302,071	20,749,142	8,750,721	7,310,771	16,060,792	
<b>Unappropriated Ending Fund Balance</b>	1,493,681	881,330	881,330	2,329,209	5,840,938	5,840,938	
<b>TOTAL REQUIREMENTS</b>	\$11,940,752	\$11,183,401	\$21,630,472	\$11,079,930	\$13,151,009	\$21,901,730	
<b>Annual Revenues Over (Under) Expenditures</b>	(\$891,351)	(\$612,351)	(\$1,503,702)	\$1,244,879	\$3,511,729	\$4,756,608	
<b>Ending Fund Balance Reconciliation:</b>							
	<i>Balance at end of period</i>			<i>Balance at end of period</i>			
<b>Ending Fund Balance Plus Contingencies</b>	\$1,696,681	\$881,330	\$1,084,330	\$2,541,209	\$5,840,938	\$6,052,938	
<b>Minus Debt &amp; F&amp;B Restricted</b>	3,119,778	3,815,478	3,815,478	3,885,478	4,736,878	5,432,578	
<b>Minus SDC Restrictions</b>	3,335,070	4,414,760	4,414,760	4,672,790	4,727,090	4,727,090	
<b>Unassigned Ending Fund Balance</b>	8,151,529	9,111,568	9,314,568	11,099,477	15,304,906	16,212,606	
<b>Fund Balance Policy (15% of operating revenues)</b>	1,272,000	1,376,000	1,376,000	1,489,000	1,612,000	1,612,000	
<b>Excess (deficiency)</b>	\$6,879,529	\$7,735,568	\$7,938,568	\$9,610,477	\$13,692,906	\$14,600,606	

## Wastewater Fund Long - Term Plan

WASTEWATER FUND - Operational Detail		BN 2013-15		Proposed Biennium			
Fund #675	FY 2011-12	FY 2012-13	Amended	BN 2013-15	Year 1	Year 2	Total
	Actual	Actual	Budget	Estimate	2015-16	2016-17	2015-17
<b>RESOURCES</b>							
Working Capital Carryover	\$1,715,265	\$1,841,036	\$2,360,154	2,346,792	\$3,588,177	\$4,214,286	\$3,588,177
<b>Revenues</b>							
<i>Years summed for biennium</i>							
Taxes	\$1,707,027	\$1,839,673	\$3,469,200	3,872,878	2,080,260	2,184,000	4,264,260
Charges for Services	3,601,900	3,928,342	9,048,100	8,781,230	5,136,700	5,650,300	10,787,000
Interest on Investments	25,333	14,328	36,000	42,466	15,000	15,000	30,000
Miscellaneous	2,145	5,094	5,000	4,505	-	-	-
<b>Total Revenues</b>	<b>\$5,336,405</b>	<b>5,787,437</b>	<b>12,558,300</b>	<b>12,701,079</b>	<b>7,231,960</b>	<b>7,849,300</b>	<b>15,081,260</b>
<b>TOTAL RESOURCES</b>	<b>\$7,051,670</b>	<b>\$7,628,473</b>	<b>\$14,918,454</b>	<b>\$15,047,871</b>	<b>\$10,820,137</b>	<b>\$12,063,586</b>	<b>\$18,669,437</b>
<b>REQUIREMENTS</b>							
<i>Years summed for biennium</i>							
<b>Expenditures</b>							
Collection - Personnel Services	\$448,058	\$399,280	\$909,520	\$850,272	\$547,010	\$567,310	\$1,114,320
Collection - Materials & Services	1,180,354	1,205,746	2,734,437	2,593,316	1,528,542	1,600,756	3,129,298
Collection - Capital Outlay	-	-	-	-	-	-	-
Collection - Debt Service	28,571	28,571	151,075	151,075	74,079	73,378	147,457
Treatment - Personnel Services	511,443	539,307	1,274,090	1,269,961	666,040	683,430	1,349,470
Treatment - Materials & Services	1,400,334	1,469,677	3,319,025	3,311,820	1,975,780	2,012,690	3,988,470
Treatment - Capital Outlay	-	-	-	-	-	-	-
Treatment - Debt Service	1,641,874	1,639,100	3,253,250	3,283,250	1,622,400	1,614,900	3,237,300
New Debt Service	-	-	30,000	-	-	-	-
Contingency is 3% of operating expenditures	-	-	440,000	-	192,000	-	192,000
<b>Total Expenditures</b>	<b>5,210,634</b>	<b>5,281,681</b>	<b>12,111,397</b>	<b>11,459,694</b>	<b>6,605,851</b>	<b>6,552,464</b>	<b>13,158,315</b>
<b>Unappropriated Ending Fund Balance</b>	<b>1,841,036</b>	<b>2,346,792</b>	<b>2,807,057</b>	<b>3,588,177</b>	<b>4,214,286</b>	<b>5,511,122</b>	<b>5,511,122</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$7,051,670</b>	<b>\$7,628,473</b>	<b>\$14,918,454</b>	<b>\$15,047,871</b>	<b>\$10,820,137</b>	<b>\$12,063,586</b>	<b>\$18,669,437</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$125,771</b>	<b>\$505,756</b>	<b>\$446,903</b>	<b>\$1,241,385</b>	<b>\$626,109</b>	<b>\$1,296,836</b>	<b>\$1,922,945</b>
<b>Operations Reconciliation:</b>							
<i>Balance at end of period</i>							
Ending Fund Balance Plus Contingencies	\$1,841,036	\$2,346,792	\$3,247,057	\$3,588,177	\$4,406,286	\$5,511,122	\$5,703,122
Minus DEQ Loan Reserve/Internal restriction	-674,917	-875,490	-1,111,750	-1,465,118	-1,922,978	-2,492,078	-2,492,078
<b>Operating Fund Balance</b>	<b>2,515,953</b>	<b>3,222,282</b>	<b>2,135,307</b>	<b>2,123,059</b>	<b>2,483,308</b>	<b>3,019,044</b>	<b>3,211,044</b>
Fund Balance Policy (Policy is 15% annual revenues)	800,000	868,000	974,000	974,000	1,085,000	1,177,000	1,177,000
<b>Excess (deficiency)</b>	<b>\$1,715,953</b>	<b>\$2,354,282</b>	<b>\$1,161,307</b>	<b>\$1,149,059</b>	<b>\$1,398,308</b>	<b>\$1,842,044</b>	<b>\$2,034,044</b>

## Wastewater Fund Long - Term Plan

WASTEWATER FUND - Operational Detail	Biennium Projected			Biennium Projected			Annual Trending Percent
	Year 1	Year 2	Total	Year 1	Year 2	Total	
Fund #675	2017-18	2018-19	2017-19	2019-20	2020-21	2019-21	Comments
<b>RESOURCES</b>							
Working Capital Carryover	\$5,703,122	\$7,210,851	\$5,703,122	\$9,652,080	\$12,302,359	\$9,652,080	Includes prior biennium unused contingency
<b>Revenues</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Taxes	\$2,250,000	\$2,318,000	\$4,568,000	\$2,388,000	\$2,460,000	\$4,848,000	103.0%
Charges for Services	6,215,300	6,836,800	13,052,100	7,520,500	8,272,600	15,793,100	110.0%
Interest on Investments	15,000	15,000	30,000	15,000	15,000	30,000	102.0%
Miscellaneous	1,000	1,000	2,000	1,000	1,000	2,000	102.0%
<b>Total Revenues</b>	<b>8,481,300</b>	<b>9,170,800</b>	<b>17,652,100</b>	<b>9,924,500</b>	<b>10,748,600</b>	<b>20,673,100</b>	
<b>TOTAL RESOURCES</b>	<b>\$14,184,422</b>	<b>\$16,381,651</b>	<b>\$23,355,222</b>	<b>\$19,576,580</b>	<b>\$23,050,959</b>	<b>\$30,325,180</b>	
<b>REQUIREMENTS</b>							
<b>Expenditures</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Collection - Personnel Services	\$590,000	\$614,000	\$1,204,000	\$639,000	\$665,000	\$1,304,000	104.0%
Collection - Materials & Services	1,633,000	1,666,000	3,299,000	1,699,000	1,733,000	3,432,000	Remove 2% franchise payment in 2011 102.0%
Collection - Capital Outlay	-	-	-	-	-	-	100.0%
Collection - Debt Service	80,271	80,271	160,542	79,921	79,971	159,892	2009 - FF&C
Treatment - Personnel Services	711,000	739,000	1,450,000	769,000	800,000	1,569,000	104.0%
Treatment - Materials & Services	2,053,000	2,094,000	4,147,000	2,136,000	2,179,000	4,315,000	Moved filters from CIP to equip sinking fund 102.0%
Treatment - Capital Outlay	-	-	-	-	-	-	100.0%
Treatment - Debt Service	1,622,300	1,622,300	3,244,600	1,622,300	1,608,600	3,230,900	DEQ Loan refinanced in 2011
New Debt Service	81,000	117,000	198,000	117,000	117,000	234,000	New debt service on SDC borrowing
Contingency is 3% of operating expenditures	203,000		203,000	212,000		212,000	
<b>Total Expenditures</b>	<b>6,973,571</b>	<b>6,932,571</b>	<b>13,906,142</b>	<b>7,274,221</b>	<b>7,182,571</b>	<b>14,456,792</b>	
<b>Unappropriated Ending Fund Balance</b>	<b>7,210,851</b>	<b>9,449,080</b>	<b>9,449,080</b>	<b>12,302,359</b>	<b>15,868,388</b>	<b>15,868,388</b>	
<b>TOTAL REQUIREMENTS</b>	<b>\$14,184,422</b>	<b>\$16,381,651</b>	<b>\$23,355,222</b>	<b>\$19,576,580</b>	<b>\$23,050,959</b>	<b>\$30,325,180</b>	
	1%	1%		0%	0%		Rate adjustments on new debt service only
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$1,507,729</b>	<b>\$2,238,229</b>	<b>\$3,745,958</b>	<b>\$2,650,279</b>	<b>\$3,566,029</b>	<b>\$6,216,308</b>	
<b>Operations Reconciliation:</b>							
	<i>Balance at end of period</i>			<i>Balance at end of period</i>			
Ending Fund Balance Plus Contingencies	\$7,413,851	\$9,449,080	\$9,652,080	\$12,514,359	\$15,868,388	\$16,080,388	
Minus DEQ Loan Reserve/Internal restriction	-3,119,778	-3,815,478	-3,815,478	-3,885,478	-4,736,878	-5,432,578	Debt need of \$800,000 Plus F&B surplus restricted
<b>Operating Fund Balance</b>	<b>4,294,073</b>	<b>5,633,602</b>	<b>5,836,602</b>	<b>8,628,881</b>	<b>11,131,510</b>	<b>10,647,810</b>	
Fund Balance Policy (15% of operating revenues)	1,272,000	1,376,000	1,376,000	1,489,000	1,612,000	3,101,000	
<b>Excess (deficiency)</b>	<b>\$3,022,073</b>	<b>\$4,257,602</b>	<b>\$4,460,602</b>	<b>\$7,139,881</b>	<b>\$9,519,510</b>	<b>\$7,546,810</b>	

## Wastewater Fund Long - Term Plan

WASTEWATER FUND - CAPITAL DETAIL Fund #675	FY 2011-12		BN 2013-15		Proposed Biennium		
	FY 2011-12 Actual	FY 2012-13 Actual	Amended Budget	BN 2013-15 Estimate	Year 1 2015-16	Year 2 2016-17	Total 2015-17
<b>RESOURCES</b>							
Working Capital Carryover	\$1,534,848	\$953,773	\$1,186,479	\$1,943,982	\$876,520	(\$1,410,815)	\$876,520
<b>Revenues</b>							
<i>Years summed for biennium</i>							
System Development Charges (SDC):							
Reimbursement	\$81,266	\$95,132	\$130,000	\$170,570	\$65,000	\$65,000	\$130,000
Improvement	732	-	-	-	-	-	-
Bond Issue	-	2,237,431	3,272,000	-	2,646,500	2,672,200	5,318,700
<b>Total Revenues</b>	<b>81,998</b>	<b>2,332,563</b>	<b>\$3,402,000</b>	<b>170,570</b>	<b>2,711,500</b>	<b>2,737,200</b>	<b>5,448,700</b>
<b>TOTAL RESOURCES</b>	<b>\$1,616,846</b>	<b>\$3,286,336</b>	<b>\$4,588,479</b>	<b>\$2,114,552</b>	<b>\$3,588,020</b>	<b>\$1,326,385</b>	<b>\$6,325,220</b>
<b>Requirements</b>							
<i>Years summed for biennium</i>							
<b>Expenditures</b>							
Collection - CIP	\$26,282	\$408,013	\$1,654,664	\$396,125	\$717,458	\$388,438	\$1,105,896
Treatment - CIP	441,596	818,887	1,934,270	691,857	2,409,070	2,436,700	4,845,770
System Development Charges (SDC):							
Reimbursement - Projects	1,471	-	117,500	17,166	7,500	7,500	15,000
Reimbursement - Debt Service	-	-	-	-	-	-	-
Improvement - Projects	193,724	115,454	1,383,491	132,884	1,864,807	1,811,837	3,676,644
<b>Total Expenditures</b>	<b>663,073</b>	<b>1,342,354</b>	<b>5,089,925</b>	<b>1,238,032</b>	<b>4,998,835</b>	<b>4,644,475</b>	<b>9,643,310</b>
<b>Unappropriated Ending Fund Balance</b>	<b>953,773</b>	<b>1,943,982</b>	<b>(501,446)</b>	<b>876,520</b>	<b>(1,410,815)</b>	<b>(3,318,090)</b>	<b>(3,318,090)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$1,616,846</b>	<b>\$3,286,336</b>	<b>\$4,588,479</b>	<b>\$2,114,552</b>	<b>\$3,588,020</b>	<b>\$1,326,385</b>	<b>\$6,325,220</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>(\$581,075)</b>	<b>\$990,209</b>	<b>(\$1,687,925)</b>	<b>(\$1,067,462)</b>	<b>(\$2,287,335)</b>	<b>(\$1,907,275)</b>	<b>(\$4,194,610)</b>
<b>Ending Capital Fund Balance:</b>							
<i>Balance at end of period</i>							
<b>SDC Reimbursement Fund Balance</b>	<b>\$1,630,236</b>	<b>\$1,725,369</b>	<b>\$1,701,236</b>	<b>\$1,847,385</b>	<b>\$1,904,885</b>	<b>\$1,962,385</b>	<b>\$1,962,385</b>
<b>SDC Improvement Fund Balance</b>	<b>84,067</b>	<b>(31,387)</b>	<b>(1,510,859)</b>	<b>(164,271)</b>	<b>(2,029,078)</b>	<b>(3,840,915)</b>	<b>(3,840,915)</b>
<b>SDC Restrictions</b>	<b>1,714,303</b>	<b>1,693,982</b>	<b>190,377</b>	<b>1,683,114</b>	<b>(124,193)</b>	<b>(1,878,530)</b>	<b>(1,878,530)</b>
<b>Bond Reserve Account</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>(705,098)</b>	<b>679,681</b>	<b>2,338,580</b>	<b>2,338,580</b>
<b>DEQ Loan Reserve/Internal restriction</b>	<b>674,917</b>	<b>875,490</b>	<b>1,111,750</b>	<b>1,465,118</b>	<b>1,922,978</b>	<b>2,492,078</b>	<b>2,492,078</b>
<b>Other</b>	<b>(760,530)</b>	<b>-</b>	<b>(691,823)</b>	<b>(101,496)</b>	<b>(1,966,303)</b>	<b>(3,778,140)</b>	<b>(3,778,140)</b>
<b>Restricted Capital Fund Balance</b>	<b>\$1,628,690</b>	<b>\$2,819,472</b>	<b>\$610,304</b>	<b>\$2,341,638</b>	<b>\$512,163</b>	<b>(\$826,012)</b>	<b>(\$826,012)</b>

## Wastewater Fund Long - Term Plan

WASTEWATER FUND - CAPITAL DETAIL	Biennium Projected			Biennium Projected			Annual Trending Percent
	Year 1	Year 2	Total	Year 1	Year 2	Total	
Fund #675	2017-18	2018-19	2017-19	2019-20	2020-21	2019-21	Comments
<b>RESOURCES</b>							
Working Capital Carryover	(\$3,318,090)	(\$5,717,170)	(\$3,318,090)	(\$8,567,750)	(\$9,973,150)	(\$8,567,750)	
<b>Revenues</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
System Development Charges (SDC) - Reimbursement	\$67,000	\$69,000	\$136,000	\$71,100	\$73,200	\$144,300	103.0%
System Development Charges - Improvement	-	-	-	-	-	-	103.0%
Bond Issue	1,007,420	449,920	1,457,340	-	-	-	Includes SDC borrowing
<b>Total Revenues</b>	<b>1,074,420</b>	<b>518,920</b>	<b>1,593,340</b>	<b>71,100</b>	<b>73,200</b>	<b>144,300</b>	
<b>TOTAL RESOURCES</b>	<b>(\$2,243,670)</b>	<b>(\$5,198,250)</b>	<b>(\$1,724,750)</b>	<b>(\$8,496,650)</b>	<b>(\$9,899,950)</b>	<b>(\$8,423,450)</b>	
<b>Requirements</b>							
<b>Expenditures</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Collection - CIP	\$261,860	\$415,080	\$676,940	\$44,820	\$0	\$44,820	per CIP
Treatment - CIP	1,688,100	1,805,730	3,493,830	1,102,550	-	1,102,550	per CIP
System Development Charges (SDC):							
Reimbursement - Projects	-	-	-	-	-	-	per CIP
Reimbursement - Debt Service	127,500	127,500	255,000	127,500	127,500	255,000	
Improvement - Projects	1,396,040	1,021,190	2,417,230	201,630	-	201,630	per CIP
<b>Total Expenditures</b>	<b>3,473,500</b>	<b>3,369,500</b>	<b>6,843,000</b>	<b>1,476,500</b>	<b>127,500</b>	<b>1,604,000</b>	
<b>Unappropriated Ending Fund Balance</b>	<b>(5,717,170)</b>	<b>(8,567,750)</b>	<b>(8,567,750)</b>	<b>(9,973,150)</b>	<b>(10,027,450)</b>	<b>(10,027,450)</b>	
<b>TOTAL REQUIREMENTS</b>	<b>(\$2,243,670)</b>	<b>(\$5,198,250)</b>	<b>(\$1,724,750)</b>	<b>(\$8,496,650)</b>	<b>(\$9,899,950)</b>	<b>(\$8,423,450)</b>	
<b>Annual Revenues Over (Under) Expenditures</b>	<b>(\$2,399,080)</b>	<b>(\$2,850,580)</b>	<b>(\$5,249,660)</b>	<b>(\$1,405,400)</b>	<b>(\$54,300)</b>	<b>(\$1,459,700)</b>	
<b>Ending Capital Fund Balance:</b>							
	<i>Balance at end of period</i>			<i>Balance at end of period</i>			
<b>SDC Reimbursement Fund Balance</b>	\$1,901,885	\$1,843,385	\$1,843,385	\$1,786,985	\$1,732,685	\$1,732,685	
<b>SDC Improvement Fund Balance</b>	(5,236,955)	(6,258,145)	(6,258,145)	(6,459,775)	(6,459,775)	(6,459,775)	
<b>SDC Restrictions</b>	(3,335,070)	(4,414,760)	(4,414,760)	(4,672,790)	(4,727,090)	(4,727,090)	
<b>Bond Reserve Account</b>	2,792,080	1,021,190	2,042,380	1,096,640	1,096,640	1,096,640	
<b>DEQ Loan Reserve/Internal restriction</b>	3,119,778	3,815,478	3,815,478	3,885,478	4,736,878	5,432,578	
<b>Other</b>	(5,174,180)	(5,174,180)	(6,195,370)	(6,397,000)	(6,397,000)	(6,397,000)	
<b>Restricted Capital Fund Balance</b>	<b>(\$2,597,392)</b>	<b>(\$4,752,272)</b>	<b>(\$4,752,272)</b>	<b>(\$6,087,672)</b>	<b>(\$5,290,572)</b>	<b>(\$4,594,872)</b>	

## **Electric Fund Narrative**

This enterprise fund is used to account for the electric operations and electric conservation programs. Resources are primarily from charges for services.

Intergovernmental (Federal) reserves in Power Administration payments for qualifying conservation programs.

**Charges for Services.** Each year of the biennium includes a rate increase in the 5% to 6% range.

**Other Financing Sources.** No borrowing for improvements is anticipated.

**2015-17 Biennial Budget**

#	Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimate	2015-17 Proposed	2015-17 Approved	2015-17 Adopted
400	Working Capital Carryover	\$ 2,476,295	\$ 2,418,100	\$2,334,310	\$2,327,539	\$1,479,265		
	<b>Intergovernmental</b>							
	Federal	125,153	148,642	300,000	299,112	323,000		
	Grants	-	-	-	-	-		
430	<b>Total Intergovernmental</b>	<b>125,153</b>	<b>148,642</b>	<b>300,000</b>	<b>299,112</b>	<b>323,000</b>		
	<b>Charges for Services</b>							
	Sales	12,261,585	12,680,992	28,660,000	27,228,462	29,539,358		
	Miscellaneous Services	266,394	257,047	560,000	421,933	453,686		
440	<b>Total Charges for Services</b>	<b>12,527,979</b>	<b>12,938,039</b>	<b>29,220,000</b>	<b>27,650,395</b>	<b>29,993,044</b>		
	<b>Interest on Investments</b>							
	Interest on Pooled Investments	11,957	10,536	22,000	15,679	14,715		
470	<b>Total Interest on Investments</b>	<b>11,957</b>	<b>10,536</b>	<b>22,000</b>	<b>15,679</b>	<b>14,715</b>		
	<b>Miscellaneous Revenues</b>							
	Donations	5,844	6,887	14,000	14,905	15,348		
	Loan Proceeds	113,945	90,304	230,000	148,298	142,000		
	Miscellaneous Income	400,952	139,160	120,000	130,342	138,433		
	Bad Debt Recovered	13,730	8,090	20,000	27,765	27,193		
480	<b>Total Miscellaneous Revenues</b>	<b>534,471</b>	<b>244,441</b>	<b>384,000</b>	<b>321,310</b>	<b>322,974</b>		
	<b>Other Financing Sources</b>							
	Other Financing Sources	-	-	-	-	-		
490	<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
	<b>Total Electric Fund</b>	<b>\$ 15,675,855</b>	<b>\$ 15,759,758</b>	<b>\$ 32,260,310</b>	<b>\$ 30,614,035</b>	<b>\$ 32,132,998</b>		

## Electric Fund Long - Term Plan

ELECTRIC FUND Fund #690	FY 2011-12		BN 2013-15		Proposed Biennium		
	FY 2011-12 Actual	FY 2012-13 Actual	Amended Budget	BN 2013-15 Estimate	Year 1 2015-16	Year 2 2016-17	Total 2015-17
<b>RESOURCES</b>							
Working Capital Carryover	\$2,476,295	\$2,418,100	\$2,334,310	\$2,327,539	\$1,479,265	\$537,900	\$1,479,265
<b>Revenues</b>	<i>Years summed for biennium</i>						
Intergovernmental Revenue	\$125,153	\$148,642	\$300,000	\$299,112	\$175,000	\$148,000	\$323,000
Charges for Services - Rates	12,261,585	12,680,992	28,660,000	27,228,462	14,443,261	15,096,097	29,539,358
Charges for Services - Fees	266,394	257,047	560,000	421,933	225,918	227,768	453,686
Interest on Investments	11,957	10,536	22,000	15,679	7,195	7,520	14,715
Miscellaneous Revenues	534,471	244,441	384,000	321,310	159,577	163,397	322,974
Other Financing Proceeds	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>13,199,560</b>	<b>13,341,658</b>	<b>29,926,000</b>	<b>28,286,496</b>	<b>15,010,951</b>	<b>15,642,782</b>	<b>30,653,733</b>
<b>TOTAL RESOURCES</b>	<b>\$15,675,855</b>	<b>\$15,759,758</b>	<b>\$32,260,310</b>	<b>\$30,614,035</b>	<b>\$16,490,216</b>	<b>\$16,180,682</b>	<b>\$32,132,998</b>
<b>REQUIREMENTS</b>							
<b>Expenditures</b>	<i>Years summed for biennium</i>						
Conservation - Personnel Services	\$176,715	\$183,028	\$449,500	\$441,847	\$235,440	\$241,500	\$476,940
Conservation - Materials & Services	349,993	286,517	1,045,390	1,050,968	471,330	471,760	943,090
BPA Supply power costs	5,578,028	5,689,314	12,876,103	11,923,542	6,389,020	6,421,084	12,810,104
Supply - Materials & Services	356,623	402,663	752,270	867,193	456,723	485,060	941,783
Supply - Capital Outlay	-	-	-	9,163	-	-	-
Distribution - Personnel Services	2,096,234	1,985,162	4,597,996	4,445,107	2,369,820	2,440,240	4,810,060
Distribution - Materials & Services	2,812,254	2,891,611	6,272,925	6,313,596	3,444,006	3,510,545	6,954,551
Distribution - Capital Outlay	469,662	561,946	1,445,000	994,740	632,000	562,000	1,194,000
Distribution M&S - Payment for Technology debt	541,300	541,300	1,082,600	1,082,600	541,300	541,300	1,082,600
BPA Transmission power costs	852,382	866,385	2,177,635	1,957,972	1,110,197	1,115,748	2,225,945
Transmission - Materials & Services	-	-	-	-	-	-	-
CREB Debt Service to 2022; Substation to 2032	24,564	24,293	47,774	48,042	23,480	23,208	46,688
Contingency is 3% of operating expenditures	-	-	923,000	-	279,000	-	279,000
<b>Total Expenditures</b>	<b>13,257,755</b>	<b>13,432,219</b>	<b>31,670,193</b>	<b>29,134,770</b>	<b>15,952,316</b>	<b>15,812,445</b>	<b>31,764,761</b>
Unappropriated Ending Fund Balance	2,418,100	2,327,539	590,117	1,479,265	537,900	368,237	368,237
<b>TOTAL REQUIREMENTS</b>	<b>\$15,675,855</b>	<b>\$15,759,758</b>	<b>\$32,260,310</b>	<b>\$30,614,035</b>	<b>\$16,490,216</b>	<b>\$16,180,682</b>	<b>\$32,132,998</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>(\$58,195)</b>	<b>(\$90,561)</b>	<b>(\$1,744,193)</b>	<b>(\$848,274)</b>	<b>(\$941,365)</b>	<b>(\$169,663)</b>	<b>(\$1,111,028)</b>
<b>Balance at end of period</b>							
Ending Fund Balance Plus Contingencies	\$2,418,100	\$2,327,539	\$1,513,117	\$1,479,265	\$816,900	\$368,237	\$647,237
Fund Balance Policy	1,583,900	1,601,000	3,591,100	3,394,400	1,801,300	1,877,100	1,877,100
<b>Excess (deficiency)</b>	<b>\$834,200</b>	<b>\$726,539</b>	<b>(\$2,077,983)</b>	<b>(\$1,915,135)</b>	<b>(\$984,400)</b>	<b>(\$1,508,863)</b>	<b>(\$1,229,863)</b>

## Electric Fund Long - Term Plan

ELECTRIC FUND	Biennium Projected			Biennium Projected			Annual
Fund #690	Year 1	Year 2	Total	Year 1	Year 2	Total	Trending Percent
	2017-18	2018-19	2017-19	2019-20	2020-21	2019-21	Comments
<b>RESOURCES</b>							
<b>Working Capital Carryover</b>	\$647,237	(\$347,457)	\$ 647,237	(\$449,051)	(\$1,334,845)	(\$449,051)	Includes prior biennium unused contingency
<b>Revenues</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Intergovernmental Revenue	\$151,000	\$154,000	\$ 305,000	\$157,000	\$160,000	\$317,000	102.0%
Charges for Services	15,549,000	16,015,000	31,564,000	16,495,000	16,990,000	33,485,000	103.0%
Fees	235,000	242,000	477,000	249,000	256,000	505,000	103.0%
Interest on Investments	8,000	8,000	16,000	8,000	8,000	16,000	102.0%
Miscellaneous Revenues	167,000	170,000	337,000	173,000	176,000	349,000	102.0%
Other Financing Proceeds	-	-	-	-	-	-	
<b>Total Revenues</b>	<b>16,110,000</b>	<b>16,589,000</b>	<b>32,699,000</b>	<b>17,082,000</b>	<b>17,590,000</b>	<b>34,672,000</b>	
<b>TOTAL RESOURCES</b>	<b>\$16,757,237</b>	<b>\$16,241,543</b>	<b>\$33,346,237</b>	<b>\$16,632,949</b>	<b>\$16,255,155</b>	<b>\$34,222,949</b>	
<b>REQUIREMENTS</b>							
<b>Expenditures</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Conservation - Personnel Services	\$248,700	\$256,200	\$ 504,900	\$263,900	\$271,800	\$535,700	103.0%
Conservation - Materials & Services	475,000	484,500	959,500	494,200	504,100	998,300	102.0%
BPA Supply power costs	7,000,000	7,000,000	14,000,000	7,500,000	7,500,000	15,000,000	100.0%
Supply - Materials & Services	494,800	504,700	999,500	514,800	525,100	1,039,900	102.0%
Supply - Capital Outlay	-	-	-	-	-	-	100.0%
Distribution - Personnel Services	2,513,400	2,588,800	5,102,200	2,666,500	2,746,500	5,413,000	103.0%
Distribution - Materials & Services	3,580,800	3,652,400	7,233,200	3,725,400	3,799,900	7,525,300	102.0%
Distribution - Capital Outlay	675,000	675,000	1,350,000	675,000	675,000	1,350,000	100.0%
Distribution M&S - Payment for Technology debt	594,300	594,300	1,188,600	594,300	594,300	1,188,600	
BPA Transmission power costs	1,200,000	1,200,000	2,400,000	1,200,000	1,200,000	2,400,000	100.0%
Transmission - Materials & Services	4,400	4,400	8,800	4,400	4,400	8,800	102.0%
CREB Debt Service to 2022; Substation to 2032	24,294	24,294	48,588	24,294	24,294	48,588	100.0%
Contingency is 3% of operating expenditures	294,000	-	294,000	305,000	-	305,000	Excludes wholesale power costs
<b>Total Expenditures</b>	<b>17,104,694</b>	<b>16,984,594</b>	<b>34,089,288</b>	<b>17,967,794</b>	<b>17,845,394</b>	<b>35,813,188</b>	
<b>Unappropriated Ending Fund Balance</b>	<b>(347,457)</b>	<b>(743,051)</b>	<b>(743,051)</b>	<b>(1,334,845)</b>	<b>(1,590,239)</b>	<b>(1,590,239)</b>	
<b>TOTAL REQUIREMENTS</b>	<b>\$16,757,237</b>	<b>\$16,241,543</b>	<b>\$33,346,237</b>	<b>\$16,632,949</b>	<b>\$16,255,155</b>	<b>\$34,222,949</b>	
<b>Annual Revenues Over (Under) Expenditures</b>	<b>(\$994,694)</b>	<b>(\$395,594)</b>	<b>(\$1,390,288)</b>	<b>(\$885,794)</b>	<b>(\$255,394)</b>	<b>(\$1,141,188)</b>	
<i>Balance at end of period</i>							
<b>Ending Fund Balance Plus Contingencies</b>	<b>-\$347,457</b>	<b>-\$743,051</b>	<b>-\$449,051</b>	<b>-\$1,334,845</b>	<b>-\$1,590,239</b>	<b>-\$1,285,239</b>	
<b>Fund Balance Policy (12% of operating revenues)</b>	<b>1,933,200</b>	<b>1,990,700</b>	<b>1,990,700</b>	<b>2,049,800</b>	<b>2,110,800</b>	<b>2,110,800</b>	
<b>Excess (deficiency)</b>	<b>(\$1,986,657)</b>	<b>(\$2,733,751)</b>	<b>(\$2,439,751)</b>	<b>(\$3,079,645)</b>	<b>(\$3,701,039)</b>	<b>(\$3,396,039)</b>	

## **Telecommunication Fund Narrative**

The enterprise fund represents the telecommunication services provided by the City. In FY 2007, the City Council decided to transition out of the Cable TV industry.

**Charges for Services.** Charges for payments from the Cable TV partner and revenues from internet services continue to change but the overall revenue remains flat. A servicer plan is being drafted and could impact revenue streams.

**2015-17 Biennial Budget**

#	Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimate	2015-17 Proposed	2015-17 Approved	2015-17 Adopted
400	Working Capital Carryover	\$ 517,916	\$ 586,943	\$506,092	\$587,625	\$251,528		
	<b>Charges for Services</b>							
	Sales:							
	CATV	82,786	105,560	184,021	201,953	211,200		
	High Speed	190,219	186,586	430,650	425,801	519,000		
	Internet	1,658,121	1,603,960	3,321,048	3,278,565	3,633,365		
	Misc Services	-	-	-	263	-		
440	<b>Total Charges for Services</b>	<b>1,931,126</b>	<b>1,896,106</b>	<b>3,935,719</b>	<b>3,906,582</b>	<b>4,363,565</b>		
	<b>Interest on Investments</b>							
	Interest on Pooled Investments	3,304	1,733	2,000	2,557	1,943		
470	<b>Total Interest on Investments</b>	<b>3,304</b>	<b>1,733</b>	<b>2,000</b>	<b>2,557</b>	<b>1,943</b>		
	<b>Miscellaneous Revenues</b>							
	Miscellaneous Income	1	13,092	1,000	4,742	-		
480	<b>Total Miscellaneous Revenues</b>	<b>1</b>	<b>13,092</b>	<b>1,000</b>	<b>4,742</b>	<b>-</b>		
	<b>Other Financing Sources</b>							
	Transfer in	-	-	-	-	-		
	Interfund Loans	-	-	-	-	400,000		
490	<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>400,000</b>		
	<b>Total Telecommunications Fund</b>	<b>\$ 2,452,347</b>	<b>\$ 2,497,874</b>	<b>\$ 4,444,811</b>	<b>\$ 4,501,506</b>	<b>\$ 5,017,036</b>		

## Telecommunication Fund Long - Term Plan

TELECOMMUNICATION FUND Fund #691	BN 2013-15		Proposed Biennium				
	FY 2011-12 Actual	FY 2012-13 Actual	Amended Budget	BN 2013-15 Estimate	Year 1 2015-16	Year 2 2016-17	Total 2015-17
<b>RESOURCES</b>							
Working Capital Carryover	\$517,916	\$586,943	\$506,092	\$587,625	\$251,528	\$172,269	\$251,528
<b>Revenues</b>							
<i>Years summed for biennium</i>							
Charges for Services	\$1,931,126	\$1,896,106	\$3,935,719	\$3,906,582	\$2,099,900	\$2,263,665	\$4,363,565
Interest on Investments	3,304	1,733	2,000	2,557	743	1,200	1,943
Miscellaneous Revenues	1	13,092	1,000	4,742	-	-	-
Interfund Loan	-	-	-	-	325,000	75,000	400,000
<b>Total Revenues</b>	<b>1,934,431</b>	<b>1,910,931</b>	<b>3,938,719</b>	<b>3,913,881</b>	<b>2,425,643</b>	<b>2,339,865</b>	<b>4,765,508</b>
<b>TOTAL RESOURCES</b>	<b>\$2,452,347</b>	<b>\$2,497,874</b>	<b>\$4,444,811</b>	<b>\$4,501,506</b>	<b>\$2,677,171</b>	<b>\$2,512,134</b>	<b>\$5,017,036</b>
<b>REQUIREMENTS</b>							
<i>Years summed for biennium</i>							
<b>Expenditures</b>							
Internet - Personnel Services	\$593,180	\$575,775	\$1,288,560	\$1,313,355	\$661,110	\$682,120	\$1,343,230
Internet - Materials & Services	809,682	851,943	1,849,283	1,822,327	984,792	1,043,712	2,028,504
Internet - Capital Outlay	53,542	73,531	308,000	296,296	200,000	50,000	250,000
Interfund Loan	-	-	-	-	-	-	-
Debt service / Payment for Technology debt.	409,000	409,000	818,000	818,000	409,000	409,000	818,000
Contingency	-	-	150,000	-	250,000	-	250,000
<b>Total Expenditures</b>	<b>1,865,404</b>	<b>1,910,249</b>	<b>4,413,843</b>	<b>4,249,978</b>	<b>2,504,902</b>	<b>2,184,832</b>	<b>4,689,734</b>
<b>Unappropriated Ending Fund Balance</b>	<b>586,943</b>	<b>587,625</b>	<b>30,968</b>	<b>251,528</b>	<b>172,269</b>	<b>327,302</b>	<b>327,302</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$2,452,347</b>	<b>\$2,497,874</b>	<b>\$4,444,811</b>	<b>\$4,501,506</b>	<b>\$2,677,171</b>	<b>\$2,512,134</b>	<b>\$5,017,036</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$69,027</b>	<b>\$682</b>	<b>(\$475,124)</b>	<b>(\$336,097)</b>	<b>(\$79,259)</b>	<b>\$155,033</b>	<b>\$75,774</b>
<i>Balance at end of period</i>							
<b>Ending Fund Balance Plus Contingencies</b>	<b>\$586,943</b>	<b>\$587,625</b>	<b>\$180,968</b>	<b>\$251,528</b>	<b>\$422,269</b>	<b>\$327,302</b>	<b>\$577,302</b>
<b>Fund Balance Policy (20% of operating revenues)</b>	<b>387,000</b>	<b>382,000</b>	<b>400,000</b>	<b>783,000</b>	<b>485,000</b>	<b>468,000</b>	<b>468,000</b>
<b>Excess (deficiency)</b>	<b>\$199,943</b>	<b>\$205,625</b>	<b>(\$219,032)</b>	<b>(\$531,472)</b>	<b>(\$62,731)</b>	<b>(\$140,698)</b>	<b>\$109,302</b>

## Telecommunication Fund Long - Term Plan

TELECOMMUNICATION FUND Fund #691	Biennium Projected			Biennium Projected			Annual Trending Percent
	Year 1 2017-18	Year 2 2018-19	Total 2017-19	Year 1 2019-20	Year 2 2020-21	Total 2019-21	
<b>RESOURCES</b>							
Working Capital Carryover	\$327,302	\$102,316	\$327,302	\$131,438	\$34,142	\$131,438	Includes prior biennium unused contingency
<b>Revenues</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Charges for Services	\$2,376,800	\$2,495,600	\$4,872,400	\$2,620,400	\$2,751,400	\$5,371,800	Contingent upon business plan. 105.0%
Interest on Investments	1,200	1,200	2,400	1,200	1,200	2,400	
Miscellaneous Revenues	-	-	-	-	-	-	
Interfund Loan	-	-	-	-	-	-	
<b>Total Revenues</b>	<b>2,378,000</b>	<b>2,496,800</b>	<b>4,874,800</b>	<b>2,621,600</b>	<b>2,752,600</b>	<b>5,374,200</b>	
<b>TOTAL RESOURCES</b>	<b>\$2,705,302</b>	<b>\$2,599,116</b>	<b>\$5,202,102</b>	<b>\$2,753,038</b>	<b>\$2,786,742</b>	<b>\$5,505,638</b>	
<b>REQUIREMENTS</b>							
<b>Expenditures</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Internet - Personnel Services	\$709,400	\$737,800	\$1,447,200	\$767,300	\$798,000	\$1,565,300	104.0%
Internet - Materials & Services	1,064,586	1,085,878	2,150,464	1,107,596	1,129,748	2,237,344	102.0%
Internet - Capital Outlay	105,000	155,000	260,000	105,000	155,000	260,000	100.0%
Interfund Loan	65,000	80,000	145,000	80,000	80,000	160,000	
Debt service / Payment for Technology debt.	409,000	409,000	818,000	409,000	409,000	818,000	
Contingency	250,000	-	250,000	250,000	-	250,000	Contingency set at \$250,000 due to industry fluctuations
<b>Total Expenditures</b>	<b>2,602,986</b>	<b>2,467,678</b>	<b>5,070,664</b>	<b>2,718,896</b>	<b>2,571,748</b>	<b>5,290,644</b>	
<b>Unappropriated Ending Fund Balance</b>	<b>102,316</b>	<b>131,438</b>	<b>131,438</b>	<b>34,142</b>	<b>214,994</b>	<b>214,994</b>	
<b>TOTAL REQUIREMENTS</b>	<b>\$2,705,302</b>	<b>\$2,599,116</b>	<b>\$5,202,102</b>	<b>\$2,753,038</b>	<b>\$2,786,742</b>	<b>\$5,505,638</b>	
<b>Annual Revenues Over (Under) Expenditures</b>	<b>(\$224,986)</b>	<b>\$29,122</b>	<b>(\$195,864)</b>	<b>(\$97,296)</b>	<b>\$180,852</b>	<b>\$83,556</b>	
	<i>Balance at end of period</i>			<i>Balance at end of period</i>			
<b>Ending Fund Balance Plus Contingencies</b>	<b>\$352,316</b>	<b>\$131,438</b>	<b>\$381,438</b>	<b>\$284,142</b>	<b>\$214,994</b>	<b>\$464,994</b>	
<b>Fund Balance Policy (20% of operating revenue)</b>	<b>476,000</b>	<b>499,000</b>	<b>499,000</b>	<b>524,000</b>	<b>551,000</b>	<b>551,000</b>	
<b>Excess (deficiency)</b>	<b>(\$123,684)</b>	<b>(\$367,562)</b>	<b>(\$117,562)</b>	<b>(\$239,858)</b>	<b>(\$336,006)</b>	<b>(\$86,006)</b>	

## **Central Services Fund Narrative**

The Central Services Fund is an internal service fund. Under governmental fund accounting, an internal service fund is one that provides support for other departments, which in turn provide services to the public. The Central Services Fund includes five departments: Administration, Administrative Services, City Recorder, Information Technology and Public Works.

Revenues supporting Central Services are charged out monthly to departments based on benefits received. The department allocations are made during the budget process based on a matrix called the Central Services Allocation.

**2015-17 Biennial Budget**

#	Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimate	2015-17 Proposed	2015-17 Approved	2015-17 Adopted
400	Working Capital Carryover	\$ 491,546	\$ 984,409	\$721,405	\$853,279	\$723,651		
	<b>Taxes</b>							
	Food and Beverage Tax	46,965	46,930	102,800	103,000	108,800		
	Late and Penalty	14,664	15,864	35,000	35,500	40,000		
410	<b>Total Taxes</b>	<b>61,629</b>	<b>62,794</b>	<b>137,800</b>	<b>138,500</b>	<b>148,800</b>		
	<b>Intergovernmental</b>							
	Grant	-	-	-	-	-		
430	<b>Total Intergovernmental</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
	<b>Charges for Services</b>							
	Finance Department Services	10,478	3,530	26,000	9,500	20,300		
	Recorder Services	600	-	-	-	-		
	Lien Search	10,065	12,160	18,000	20,780	21,430		
	Passport Fees	-	-	-	-	-		
	Public Works Services	8,971	9,203	20,000	19,400	20,600		
	Engineering Fees	373,658	138,935	532,000	317,000	510,000		
	Interdepartmental	5,612,800	5,748,800	12,048,870	12,048,870	13,068,435		
440	<b>Total Charges for Services</b>	<b>6,016,572</b>	<b>5,912,628</b>	<b>12,644,870</b>	<b>12,415,550</b>	<b>13,640,765</b>		
	<b>Interest on Investments</b>							
	Interest on Pooled Investments	6,141	11,121	10,000	27,200	10,000		
470	<b>Total Interest on Investments</b>	<b>6,141</b>	<b>11,121</b>	<b>10,000</b>	<b>27,200</b>	<b>10,000</b>		
	<b>Miscellaneous Revenues</b>							
	Miscellaneous Income	118,885	107,103	229,390	228,000	250,000		
480	<b>Total Miscellaneous Revenues</b>	<b>118,885</b>	<b>107,103</b>	<b>229,390</b>	<b>228,000</b>	<b>250,000</b>		
	<b>Other Financing Sources</b>							
	Interfund Loan	-	-	370,000	364,795	-		
	Operating Transfers In	-	-	90,000	90,000	417,000		
490	<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>460,000</b>	<b>454,795</b>	<b>417,000</b>		
	<b>Total Central Services Fund</b>	<b>\$ 6,694,773</b>	<b>\$ 7,078,055</b>	<b>\$ 14,203,465</b>	<b>\$ 14,117,324</b>	<b>\$ 15,190,216</b>		

## Central Services Fund Long - Term Plan

CENTRAL SERVICES FUND			BN 2013-15		Proposed Biennium		
Fund #710	FY 2011-12	FY 2012-13	Amended	BN 2013-15	Year 1	Year 2	Total
	Actual	Actual	Budget	Estimate	2015-16	2016-17	2015-17
<b>RESOURCES</b>							
Working Capital Carryover	\$491,546	\$984,409	\$721,405	\$853,279	\$723,651	\$232,353	\$723,651
<b>Revenues</b>							
<i>Years summed for biennium</i>							
Taxes	\$61,629	\$62,794	\$137,800	\$138,500	\$73,600	75,200	\$148,800
Intergovernmental	-	-	-	-	-	-	-
Charges for Services - Other	403,772	163,828	596,000	366,680	280,910	291,420	572,330
Charges for Services - Internal Services Fee	5,612,800	5,748,800	12,048,870	12,048,870	6,374,830	6,693,605	13,068,435
Interest on Investments	6,141	11,121	10,000	27,200	5,000	5,000	10,000
Miscellaneous Revenues	118,885	107,103	229,390	228,000	125,000	125,000	250,000
Interfund Loan	-	-	370,000	364,795	-	-	-
Operating Transfers In	-	-	90,000	90,000	417,000	-	417,000
<b>Total Revenues</b>	<b>6,203,227</b>	<b>6,093,646</b>	<b>13,482,060</b>	<b>13,264,045</b>	<b>7,276,340</b>	<b>7,190,225</b>	<b>14,466,565</b>
<b>TOTAL RESOURCES</b>	<b>\$6,694,773</b>	<b>\$7,078,055</b>	<b>\$14,203,465</b>	<b>\$14,117,324</b>	<b>\$7,999,991</b>	<b>\$7,422,578</b>	<b>\$15,190,216</b>
<b>REQUIREMENTS</b>							
<i>Years summed for biennium</i>							
<b>Expenditures</b>							
Administration - Personnel Services	\$891,507	\$961,005	\$2,135,910	\$2,138,416	\$1,151,540	\$1,200,690	\$2,352,230
Administration - Materials & Services	323,996	327,740	879,452	620,274	536,449	425,841	962,290
IT - Computer Services - Personnel Services	857,178	708,477	1,844,620	1,844,621	946,540	975,970	1,922,510
IT - Computer Services - Materials & Services	196,082	153,386	532,508	608,705	317,802	317,826	635,628
IT - Computer Services - Capital Outlay	34,004	34,145	160,000	42,500	334,500	15,000	349,500
Administrative Services - Personnel Services	1,084,215	1,372,032	2,939,040	2,907,135	1,551,475	1,607,905	3,159,380
Administrative Services - Materials & Services	443,471	457,066	1,145,154	1,038,959	565,526	567,191	1,132,717
Administrative Services - Capital Outlay	175,047	45,171	-	-	-	-	-
City Recorder - Personnel Services	173,165	177,327	410,830	409,010	219,230	226,330	445,560
City Recorder - Materials & Services	146,699	182,983	297,500	440,884	233,510	233,520	467,030
Public Works - Personnel Services	1,193,741	1,226,861	2,877,610	2,864,012	1,527,800	1,587,090	3,114,890
Public Works - Materials & Services	191,259	206,771	484,810	479,157	258,266	248,666	506,932
Public Works - Capital Outlay	-	7,017	-	-	-	-	-
Interfund Loan	-	364,795	-	-	-	-	-
Contingency	-	-	104,000	-	125,000	-	125,000
<b>Total Expenditures</b>	<b>5,710,364</b>	<b>6,224,776</b>	<b>13,811,434</b>	<b>13,393,673</b>	<b>7,767,638</b>	<b>7,406,029</b>	<b>15,173,667</b>
<b>Unappropriated Ending Fund Balance</b>	<b>984,409</b>	<b>853,279</b>	<b>392,031</b>	<b>723,651</b>	<b>232,353</b>	<b>16,549</b>	<b>16,549</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$6,694,773</b>	<b>\$7,078,055</b>	<b>\$14,203,465</b>	<b>\$14,117,324</b>	<b>\$7,999,991</b>	<b>\$7,422,578</b>	<b>\$15,190,216</b>
<b>Annual Revenue s Over (Under) Expenditures</b>							
	\$492,863	(\$131,130)	(\$329,374)	(\$129,628)	(\$491,298)	(\$215,804)	(\$707,102)
<b>Ending Fund Balance Plus Contingencies</b>							
	\$984,409	\$853,279	\$496,031	\$723,651	\$357,353	\$16,549	\$141,549
<b>Fund Balance Policy (3% of operating revenues)</b>							
	186,000	183,000	197,000	197,000	218,000	216,000	216,000
<b>Excess (deficiency)</b>							
	\$798,409	\$670,279	\$299,031	\$526,651	\$139,353	(\$199,451)	(\$74,451)

## Central Services Fund Long - Term Plan

CENTRAL SERVICES FUND Fund #710	Biennium Projected			Biennium Projected			Annual Trending Percent
	Year 1 2017-18	Year 2 2018-19	Total 2017-19	Year 1 2019-20	Year 2 2020-21	Total 2019-21	
<b>RESOURCES</b>							
<b>Working Capital Carryover</b>	\$141,549	(\$84,451)	\$141,549	\$100,549	\$159,349	\$100,549	Includes prior biennium unused contingency
<b>Revenues</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Taxes	79,000	83,000	\$162,000	\$87,200	\$91,600	\$178,800	105.0%
Intergovernmental	-	-	-	-	-	-	
Charges for Services - Other	303,000	315,000	618,000	\$327,600	\$340,700	668,300	104.0%
Charges for Services - Internal Services Fee	7,028,000	7,379,000	14,407,000	7,748,000	8,135,000	15,883,000	105.0%
Interest on Investments	5,000	5,000	10,000	5,000	5,000	10,000	102.0%
Miscellaneous Revenues	129,000	133,000	262,000	137,000	141,000	278,000	103.0%
Interfund Loan	-	-	-	-	-	-	
Operating Transfers In	-	-	-	-	-	-	
<b>Total Revenues</b>	7,544,000	7,915,000	15,459,000	8,304,800	8,713,300	17,018,100	
<b>TOTAL RESOURCES</b>	\$7,685,549	\$7,830,549	\$15,600,549	\$8,405,349	\$8,872,649	\$17,118,649	
<b>REQUIREMENTS</b>							
<b>Expenditures</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Administration - Personnel Services	\$1,237,000	\$1,274,000	\$2,511,000	\$1,312,000	\$1,351,000	\$2,663,000	103.0%
Administration - Materials & Services	434,000	443,000	877,000	452,000	461,000	913,000	102.0%
IT - Computer Services - Personnel Services	1,005,000	1,035,000	2,040,000	1,066,000	1,098,000	2,164,000	103.0%
IT - Computer Services - Materials & Services	324,000	330,000	654,000	337,000	344,000	681,000	102.0%
IT - Computer Services - Capital Outlay	50,000	50,000	100,000	100,000	100,000	200,000	100.0%
Administrative Services - Personnel Services	1,656,000	1,706,000	3,362,000	1,757,000	1,810,000	3,567,000	103.0%
Administrative Services - Materials & Services	579,000	591,000	1,170,000	603,000	615,000	1,218,000	102.0%
Administrative Services - Capital Outlay	-	-	-	-	-	-	100.0%
City Recorder - Personnel Services	233,000	240,000	473,000	247,000	254,000	501,000	103.0%
City Recorder - Materials & Services	238,000	243,000	481,000	248,000	253,000	501,000	102.0%
Public Works - Personnel Services	1,635,000	1,684,000	3,319,000	1,735,000	1,787,000	3,522,000	103.0%
Public Works - Materials & Services	254,000	259,000	513,000	264,000	269,000	533,000	102.0%
Public Works - Capital Outlay	-	-	-	-	-	-	100.0%
Interfund Loan	-	-	-	-	-	-	
Contingency	125,000	-	125,000	125,000	-	125,000	
<b>Total Expenditures</b>	7,770,000	7,855,000	15,625,000	8,246,000	8,342,000	16,588,000	
<b>Unappropriated Ending Fund Balance</b>	(84,451)	(24,451)	(24,451)	159,349	530,649	530,649	
<b>TOTAL REQUIREMENTS</b>	\$7,685,549	\$7,830,549	\$15,600,549	\$8,405,349	\$8,872,649	\$17,118,649	
<b>Annual Revenue s Over (Under) Expenditures</b>	(\$226,000)	\$60,000	(\$166,000)	\$58,800	\$371,300	\$430,100	
<b>Ending Fund Balance Plus Contingencies</b>	\$40,549	(\$24,451)	\$100,549	\$284,349	\$530,649	\$655,649	
<b>Fund Balance Policy (3% of operating revenues)</b>	226,000	237,000	237,000	249,000	261,000	261,000	
<b>Excess (deficiency)</b>	(\$185,451)	(\$261,451)	(\$136,451)	\$35,349	\$269,649	\$394,649	

**Insurance Services Fund Narrative**

The Insurance Services Fund is an internal service fund that accounts for insurance and risk management activities.

**2015-17 Biennial Budget**

#	Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimate	2015-17 Proposed	2015-17 Approved	2015-17 Adopted
400	Working Capital Carryover	\$ 605,943	\$ 761,552	\$819,457	\$848,858	\$1,962,888		
	<b>Charges for Services</b>							
	Interdepartmental	404,705	404,705	804,410	804,410	840,000		
	Workers Compensation	324,840	337,844	660,000	704,133	720,000		
440	<b>Total Charges for Services</b>	<b>729,545</b>	<b>742,549</b>	<b>1,464,410</b>	<b>1,508,543</b>	<b>1,560,000</b>		
	<b>Interest on Investments</b>							
	Interest on Pooled Investments	6,646	5,116	10,000	13,395	13,000		
470	<b>Total Interest on Investments</b>	<b>6,646</b>	<b>5,116</b>	<b>10,000</b>	<b>13,395</b>	<b>13,000</b>		
	<b>Miscellaneous Revenues</b>							
	Miscellaneous Income	194,645	35,759	60,000	1,460,000	80,000		
480	<b>Total Miscellaneous Revenues</b>	<b>194,645</b>	<b>35,759</b>	<b>60,000</b>	<b>1,460,000</b>	<b>80,000</b>		
	<b>Total Insurance Services Fund</b>	<b>\$ 1,536,779</b>	<b>\$ 1,544,976</b>	<b>\$ 2,353,867</b>	<b>\$ 3,830,796</b>	<b>\$ 3,615,888</b>		

## Insurance Services Fund Long - Term Plan

INSURANCE SERVICES FUND Fund #720	BN 2013-15		Proposed Biennium				
	FY 2011-12 Actual	FY 2012-13 Actual	Amended Budget	BN 2013-15 Estimate	Year 1 2015-16	Year 2 2016-17	Total 2015-17
<b>RESOURCES</b>							
Working Capital Carryover	\$605,943	\$761,552	\$819,457	\$848,858	\$1,962,888	\$271,438	\$1,962,888
<b>Revenues</b>							
<i>Years summed for biennium</i>							
Charges for Services	\$729,545	\$742,549	\$1,464,410	\$1,508,543	\$765,000	\$795,000	\$1,560,000
Interest on Investments	6,646	5,116	10,000	13,395	6,500	6,500	13,000
Miscellaneous Revenues	194,645	35,759	60,000	1,460,000	40,000	40,000	80,000
<b>Total Revenues</b>	<b>930,836</b>	<b>783,424</b>	<b>1,534,410</b>	<b>2,981,938</b>	<b>811,500</b>	<b>841,500</b>	<b>1,653,000</b>
<b>TOTAL RESOURCES</b>	<b>\$1,536,779</b>	<b>\$1,544,976</b>	<b>\$2,353,867</b>	<b>\$3,830,796</b>	<b>\$2,774,388</b>	<b>\$1,112,938</b>	<b>\$3,615,888</b>
<b>REQUIREMENTS</b>							
<i>Years summed for biennium</i>							
<b>Expenditures</b>							
Personnel Services	\$81,616	\$77,722	\$178,080	\$178,590	\$99,210	\$105,750	\$204,960
Materials and Services	693,611	618,396	1,446,500	1,689,318	896,740	918,050	1,814,790
Operating Transfers Out	-	-	-	-	1,117,000	-	1,117,000
Operating Contingency	-	-	300,000	-	390,000	-	390,000
<b>Total Expenditures</b>	<b>775,227</b>	<b>696,118</b>	<b>1,924,580</b>	<b>1,867,908</b>	<b>2,502,950</b>	<b>1,023,800</b>	<b>3,526,750</b>
Unappropriated Ending Fund Balance	761,552	848,858	429,287	1,962,888	271,438	89,138	89,138
<b>TOTAL REQUIREMENTS</b>	<b>\$1,536,779</b>	<b>\$1,544,976</b>	<b>\$2,353,867</b>	<b>\$3,830,796</b>	<b>\$2,774,388</b>	<b>\$1,112,938</b>	<b>\$3,615,888</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$155,609</b>	<b>\$87,306</b>	<b>(\$390,170)</b>	<b>\$1,114,030</b>	<b>(\$1,691,450)</b>	<b>(\$182,300)</b>	<b>(\$1,873,750)</b>
<i>Balance at end of period</i>							
Ending Fund Balance Plus Contingencies	\$761,552	\$848,858	\$729,287	\$1,962,888	\$661,438	\$89,138	\$479,138
Fund Balance Policy	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>Excess (deficiency)</b>	<b>(\$238,448)</b>	<b>(\$151,142)</b>	<b>(\$270,713)</b>	<b>\$962,888</b>	<b>(\$338,562)</b>	<b>(\$910,862)</b>	<b>(\$520,862)</b>

## Insurance Services Fund Long - Term Plan

INSURANCE SERVICES FUND	Biennium Projected			Biennium Projected			Annual
Fund #720	Year 1	Year 2	Total	Year 1	Year 2	Total	Trending Percent
	2017-18	2018-19	2017-19	2019-20	2020-21	2019-21	Comments
<b>RESOURCES</b>							
Working Capital Carryover	\$479,138	\$156,138	\$479,138	\$719,138	\$578,138	\$719,138	Includes prior biennium unused contingency
<b>Revenues</b>							
	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Charges for Services	\$1,075,000	\$1,183,000	\$2,258,000	\$1,301,000	\$1,431,000	\$2,732,000	May require infusion in FY 2017-18
Interest on Investments	7,000	7,000	14,000	7,000	7,000	14,000	103.0%
Miscellaneous Revenues	40,000	40,000	80,000	40,000	40,000	80,000	
<b>Total Revenues</b>	<b>1,122,000</b>	<b>1,230,000</b>	<b>2,352,000</b>	<b>1,348,000</b>	<b>1,478,000</b>	<b>2,826,000</b>	
<b>TOTAL RESOURCES</b>	<b>\$1,601,138</b>	<b>\$1,386,138</b>	<b>\$2,831,138</b>	<b>\$2,067,138</b>	<b>\$2,056,138</b>	<b>\$3,545,138</b>	
<b>REQUIREMENTS</b>							
	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
<b>Expenditures</b>							
Personnel Services	\$109,000	\$112,000	\$221,000	\$115,000	\$118,000	\$233,000	103.0%
Materials and Services	936,000	955,000	1,891,000	974,000	993,000	1,967,000	Est.on premiums & projected claims
Operating Transfers Out							
Operating Contingency	400,000	-	400,000	400,000	-	400,000	Industry changes encourage this dollar level
<b>Total Expenditures</b>	<b>1,445,000</b>	<b>1,067,000</b>	<b>2,512,000</b>	<b>1,489,000</b>	<b>1,111,000</b>	<b>2,600,000</b>	
Unappropriated Ending Fund Balance	156,138	319,138	319,138	578,138	945,138	945,138	
<b>TOTAL REQUIREMENTS</b>	<b>\$1,601,138</b>	<b>\$1,386,138</b>	<b>\$2,831,138</b>	<b>\$2,067,138</b>	<b>\$2,056,138</b>	<b>\$3,545,138</b>	
<b>Annual Revenues Over (Under) Expenditures</b>	<b>(\$323,000)</b>	<b>\$163,000</b>	<b>(\$160,000)</b>	<b>(\$141,000)</b>	<b>\$367,000</b>	<b>\$226,000</b>	
	<i>Balance at end of period</i>			<i>Balance at end of period</i>			
Ending Fund Balance Plus Contingencies	\$556,138	\$319,138	\$719,138	\$978,138	\$945,138	\$1,345,138	
Fund Balance Policy	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
<b>Excess (deficiency)</b>	<b>(\$443,862)</b>	<b>(\$680,862)</b>	<b>(\$280,862)</b>	<b>(\$21,862)</b>	<b>(\$54,862)</b>	<b>\$345,138</b>	

**Health Benefits Fund Narrative**

The Health Benefits Fund was established in the 2013-2015 budget to account for the transition to self insurance for health benefits. Primary revenue is the payments per FTE from other funds and departments. Interest earnings is also recorded here. Interfund loans to create the required revenue are budgeted as needed.

**2015-17 Biennial Budget**

#	Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimate	2015-17 Proposed	2015-17 Approved	2015-17 Adopted
400	Working Capital Carryover	\$ -	\$ -	\$ -	\$ -	\$ 73,370		
	<b>Charges for Services</b>							
	Interdepartmental	-	-	7,993,710	8,184,502	9,730,000		
440	<b>Total Charges for Services</b>	-	-	7,993,710	8,184,502	9,730,000		
	<b>Interest on Investments</b>							
	Interest on Pooled Investments	-	-	20,000	3,047	10,000		
470	<b>Total Interest on Investments</b>	-	-	20,000	3,047	10,000		
	<b>Miscellaneous Revenues</b>							
	Miscellaneous Income	-	-	-	211,795	-		
480	<b>Total Miscellaneous Revenues</b>	-	-	-	211,795	-		
	<b>Other Financing Sources</b>							
	Interfund Loans	-	-	900,000	900,000	450,000		
	Interfund Transfers in:							
	From Insurance Fund							
490	<b>Total Other Financing Sources</b>	-	-	900,000	900,000	450,000		
	<b>Total Health Benefits Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,913,710</b>	<b>\$ 9,299,344</b>	<b>\$ 10,263,370</b>		

## Health Benefits Fund Long - Term Plan

HEALTH BENEFITS FUND Fund #725	BN 2013-15		Proposed Biennium				
	FY 2011-12 Actual	FY 2012-13 Actual	Amended Budget	BN 2013-15 Estimate	Year 1 2015-16	Year 2 2016-17	Total 2015-17
<b>RESOURCES</b>							
Working Capital Carryover	\$0	\$0	\$0	\$0	\$73,370	(\$291,630)	\$73,370
<b>Revenues</b>	<i>Years summed for biennium</i>						
Charges for Services	\$0	\$0	\$7,993,710	\$8,184,502	\$4,745,000	\$4,985,000	\$9,730,000
Interest on Investments	-	-	20,000	3,047	5,000	5,000	10,000
Miscellaneous Revenues	-	-	-	211,795	-	-	-
Operating Transfers In	-	-	-	-	500,000	-	500,000
Interfund Loan	-	-	900,000	900,000	-	450,000	450,000
<b>Total Revenues</b>	-	-	<b>8,913,710</b>	<b>9,299,344</b>	<b>5,250,000</b>	<b>5,440,000</b>	<b>10,690,000</b>
<b>TOTAL RESOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,913,710</b>	<b>\$9,299,344</b>	<b>\$5,323,370</b>	<b>\$5,148,370</b>	<b>\$10,763,370</b>
<b>REQUIREMENTS</b>							
<b>Expenditures</b>	<i>Years summed for biennium</i>						
Materials and Services	\$0	\$0	\$7,816,992	\$8,975,974	\$4,790,000	\$4,790,000	\$9,580,000
Interfund Loan	-	-	510,000	250,000	325,000	325,000	650,000
Operating Contingency	-	-	500,000	-	500,000	-	500,000
<b>Total Expenditures</b>	-	-	<b>8,826,992</b>	<b>9,225,974</b>	<b>5,615,000</b>	<b>5,115,000</b>	<b>10,730,000</b>
<b>Unappropriated Ending Fund Balance</b>	-	-	<b>86,718</b>	<b>73,370</b>	<b>(291,630)</b>	<b>33,370</b>	<b>33,370</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,913,710</b>	<b>\$9,299,344</b>	<b>\$5,323,370</b>	<b>\$5,148,370</b>	<b>\$10,763,370</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$86,718</b>	<b>\$73,370</b>	<b>(365,000)</b>	<b>325,000</b>	<b>(\$40,000)</b>

## Health Benefits Fund Long - Term Plan

HEALTH BENEFITS FUND	Biennium Projected			Biennium Projected			Annual Trending Percent
	Year 1	Year 2	Total	Year 1	Year 2	Total	
Fund #725	2017-18	2018-19	2017-19	2019-20	2020-21	2019-21	Comments
<b>RESOURCES</b>							
<b>Working Capital Carryover</b>	\$533,370	\$419,320	\$ 533,370	\$805,270	\$1,082,717	\$805,270	Includes prior biennium unused contingency
<b>Revenues</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Charges for Services	\$5,234,250	\$5,234,250	\$10,468,500	\$5,495,963	\$5,495,963	\$10,991,926	In 2017-2018 and 2019-2020
Interest on Investments	12,500	12,500	25,000	15,000	15,000	30,000	103.0%
Miscellaneous Revenues	-	-	-	-	-	-	
Operating Transfers In	-	-	-	-	-	-	
Interfund Loan	-	-	-	-	-	-	
<b>Total Revenues</b>	5,246,750	5,246,750	10,493,500	5,510,963	5,510,963	11,021,926	
<b>TOTAL RESOURCES</b>	\$5,780,120	\$5,666,070	\$11,026,870	\$6,316,233	\$6,593,680	\$11,827,196	
<b>REQUIREMENTS</b>							
<b>Expenditures</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Materials and Services	\$4,885,800	\$4,885,800	\$9,771,600	\$4,983,516	\$4,983,516	\$9,967,032	
Interfund Loan	225,000	225,000	450,000	-	-	-	
Operating Contingency	250,000	250,000	500,000	250,000	250,000	500,000	Self insurance requirement
<b>Total Expenditures</b>	5,360,800	5,360,800	10,721,600	5,233,516	5,233,516	10,467,032	
<b>Unappropriated Ending Fund Balance</b>	\$419,320	\$305,270	\$305,270	\$1,082,717	\$1,360,164	\$1,360,164	
<b>TOTAL REQUIREMENTS</b>	\$5,780,120	\$5,666,070	\$11,026,870	\$6,316,233	\$6,593,680	\$11,827,196	
<b>Annual Revenues Over (Under) Expenditures</b>	(\$114,050)	(\$114,050)	(\$228,100)	\$277,447	\$277,447	\$554,894	

## ***Equipment Fund***

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### **Equipment Fund Narrative**

This fund is an internal service fund that provides for the maintenance and replacement of most motorized equipment within the City.

**Charges for Services.** Represents the charges to departments for operating, maintaining, and replacement of vehicles.

**Other Financing Sources.** Repayment of interfund loans is a primary activity.

**2015-17 Biennial Budget**

#	Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimate	2015-17 Proposed	2015-17 Approved	2015-17 Adopted
400	Working Capital Carryover	\$ 1,858,969	\$ 2,479,905	\$2,831,016	\$3,357,663	\$2,046,794		
	<b>Intergovernmental Revenues</b>							
	Grants	76,825	124,928	-	-	-		
430	<b>Total Intergovernmental</b>	<b>76,825</b>	<b>124,928</b>	<b>-</b>	<b>-</b>	<b>-</b>		
	<b>Charges for Services</b>							
	Maintenance Services	926,150	926,121	1,509,300	1,509,300	1,970,248		
	Equipment Replacement	835,413	834,753	1,768,488	1,768,488	1,968,212		
	Fuel Sales	84,536	73,235	160,437	160,437	160,000		
440	<b>Total Charges for Services</b>	<b>1,846,099</b>	<b>1,834,109</b>	<b>3,438,225</b>	<b>3,438,225</b>	<b>4,098,460</b>		
	<b>Interest on Investments</b>							
	Interest on Pooled Investments	33,140	23,675	53,000	33,000	35,000		
470	<b>Total Interest on Investments</b>	<b>33,140</b>	<b>23,675</b>	<b>53,000</b>	<b>33,000</b>	<b>35,000</b>		
	<b>Miscellaneous Revenues</b>							
	Miscellaneous Income	3,395	265	13,000	10,000	20,000		
	Sale of Equipment	25,754	26,591	100,000	150,000	150,000		
480	<b>Total Miscellaneous Revenues</b>	<b>29,149</b>	<b>26,856</b>	<b>113,000</b>	<b>160,000</b>	<b>170,000</b>		
	<b>Other Financing Sources</b>							
	Interfund Loans:							
	From Airport, CIP & Water Funds	408,000	408,000	169,000	169,000	-		
	From Parks Equipment Fund	-	-	-	-	40,000		
490	<b>Total Other Financing Sources</b>	<b>408,000</b>	<b>408,000</b>	<b>169,000</b>	<b>169,000</b>	<b>40,000</b>		
	<b>Total Equipment Fund</b>	<b>\$ 4,252,182</b>	<b>\$ 4,897,473</b>	<b>\$ 6,604,241</b>	<b>\$ 7,157,888</b>	<b>\$ 6,390,254</b>		

## Equipment Fund Long - Term Plan

EQUIPMENT FUND Fund #730	BN 2013-15		Proposed Biennium				
	FY 2011-12 Actual	FY 2012-13 Actual	Amended Budget	BN 2013-15 Estimate	Year 1 2015-16	Year 2 2016-17	Total 2015-17
<b>RESOURCES</b>							
Working Capital Carryover	\$1,858,969	\$2,479,905	\$2,831,016	\$3,357,663	\$2,046,794	\$1,783,659	\$2,046,794
<b>Revenues</b>							
<i>Years summed for biennium</i>							
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grant	76,825	124,928	-	-	-	-	-
Charges for Services	1,846,099	1,834,109	3,438,225	3,438,225	2,049,230	2,049,230	4,098,460
Interest on Investments	33,140	23,675	53,000	33,000	17,000	18,000	35,000
Miscellaneous Revenues	29,149	26,856	113,000	160,000	85,000	85,000	170,000
Interfund Loan	408,000	408,000	169,000	169,000	-	40,000	40,000
<b>Total Revenues</b>	<b>2,393,213</b>	<b>2,417,568</b>	<b>3,773,225</b>	<b>3,800,225</b>	<b>2,151,230</b>	<b>\$2,192,230</b>	<b>4,343,460</b>
<b>TOTAL RESOURCES</b>	<b>\$4,252,182</b>	<b>\$4,897,473</b>	<b>\$6,604,241</b>	<b>\$7,157,888</b>	<b>\$4,198,024</b>	<b>\$3,975,889</b>	<b>\$6,390,254</b>
<b>REQUIREMENTS</b>							
<i>Years summed for biennium</i>							
<b>Expenditures</b>							
PW Maintenance Division - Personnel Services	\$372,076	\$412,130	\$910,290	\$925,245	\$566,550	\$585,680	\$1,152,230
PW Maintenance Division - Materials & Services	600,763	589,626	1,126,170	1,152,916	643,315	673,315	1,316,630
PW Maintenance Division - Capital	-	-	18,000	-	28,000	25,000	53,000
Purchasing and Acquisition Division - Capital	799,438	519,054	3,113,000	3,032,933	667,500	663,000	1,330,500
Interfund Loan	-	19,000	-	-	439,000	-	439,000
Contingency is 3% of operating expenditures	-	-	156,000	-	70,000	-	70,000
<b>Total Expenditures</b>	<b>1,772,277</b>	<b>1,539,810</b>	<b>5,323,460</b>	<b>5,111,094</b>	<b>2,414,365</b>	<b>1,946,995</b>	<b>4,361,360</b>
Unappropriated Ending Fund Balance	2,479,905	3,357,663	1,280,781	2,046,794	1,783,659	2,028,894	2,028,894
<b>TOTAL REQUIREMENTS</b>	<b>\$4,252,182</b>	<b>\$4,897,473</b>	<b>\$6,604,241</b>	<b>\$7,157,888</b>	<b>\$4,198,024</b>	<b>\$3,975,889</b>	<b>\$6,390,254</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$620,936</b>	<b>\$877,758</b>	<b>(\$1,550,235)</b>	<b>(\$1,310,869)</b>	<b>(\$263,135)</b>	<b>\$245,235</b>	<b>(\$17,900)</b>
<i>Balance at end of period</i>							
Ending Fund Balance Reconciliation	\$2,479,905	\$3,357,663	\$1,280,781	\$2,046,794	\$1,783,659	\$2,028,894	\$2,028,894
Plus Budgeted / Projected Contingencies	-	-	156,000	-	70,000	-	70,000
<b>Adjusted Ending Fund Balance</b>	<b>2,479,905</b>	<b>3,357,663</b>	<b>1,436,781</b>	<b>2,046,794</b>	<b>1,853,659</b>	<b>2,028,894</b>	<b>2,098,894</b>
<b>Fund Balance Policy</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>1,600,000</b>
<b>Excess (deficiency)</b>	<b>\$879,905</b>	<b>\$1,757,663</b>	<b>(\$163,219)</b>	<b>\$446,794</b>	<b>\$253,659</b>	<b>\$428,894</b>	<b>\$498,894</b>

## Equipment Fund Long - Term Plan

EQUIPMENT FUND	Biennium Projected			Biennium Projected			Annual
Fund #730	Year 1	Year 2	Total	Year 1	Year 2	Total	Trending Percent
	2017-18	2018-19	2017-19	2019-20	2020-21	2019-21	Comments
<b>RESOURCES</b>							
Working Capital Carryover	\$2,098,894	\$2,476,894	\$2,098,894	\$3,077,894	\$3,605,894	\$3,077,894	Includes prior biennium unused contingency
<b>Revenues</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
Grant	-	-	-	-	-	-	105.0%
Charges for Services	2,152,000	2,260,000	4,412,000	2,373,000	2,492,000	4,865,000	105.0%
Interest on Investments	19,000	20,000	39,000	21,000	22,000	43,000	103.0%
Miscellaneous Revenues	87,000	89,000	176,000	91,000	93,000	184,000	102.0%
Interfund Loan	154,000	154,000	308,000	154,000	154,000	308,000	2017: Repayments from Parks Eq.
<b>Total Revenues</b>	2,412,000	2,523,000	4,935,000	2,639,000	2,761,000	5,400,000	
<b>TOTAL RESOURCES</b>	\$4,510,894	\$4,999,894	\$7,033,894	\$5,716,894	\$6,366,894	\$8,477,894	
<b>REQUIREMENTS</b>							
<b>Expenditures</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
PW Maintenance Division - Personnel Services	\$609,000	\$633,000	\$1,242,000	\$658,000	\$684,000	\$1,342,000	104.0%
PW Maintenance Division - Materials & Services	687,000	701,000	1,388,000	715,000	729,000	1,444,000	102.0%
PW Maintenance Division - Capital	-	-	-	-	-	-	
Purchasing and Acquisition Division - Capital	663,000	663,000	1,326,000	663,000	663,000	1,326,000	100.0%
Interfund Loan	-	-	-	-	-	-	Loan to Parks Eq.
Contingency is 3% of operating expenditures	75,000	-	75,000	75,000	-	75,000	
<b>Total Expenditures</b>	2,034,000	1,997,000	4,031,000	2,111,000	2,076,000	4,187,000	
Unappropriated Ending Fund Balance	2,476,894	3,002,894	3,002,894	3,605,894	4,290,894	4,290,894	
<b>TOTAL REQUIREMENTS</b>	\$4,510,894	\$4,999,894	\$7,033,894	\$5,716,894	\$6,366,894	\$8,477,894	
<b>Annual Revenues Over (Under) Expenditures</b>	\$378,000	\$526,000	\$904,000	\$528,000	\$685,000	\$1,213,000	
<b>Ending Fund Balance Reconciliation</b>							
	<i>Balance at end of period</i>			<i>Balance at end of period</i>			
Ending Fund Balance Reconciliation	\$2,476,894	\$3,002,894	\$3,002,894	\$3,605,894	\$4,290,894	\$4,290,894	
Plus Budgeted / Projected Contingencies	75,000	-	75,000	75,000	-	75,000	
<b>Adjusted Ending Fund Balance</b>	2,551,894	3,002,894	3,077,894	3,680,894	4,290,894	4,365,894	
<b>Fund Balance Policy</b>	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	
<b>Excess (deficiency)</b>	\$951,894	\$1,402,894	\$1,477,894	\$2,080,894	\$2,690,894	\$2,765,894	

## **Cemetery Trust Fund Narrative**

This fund accounts for trust monies derived from bequests and perpetual care given to the city for the maintenance and preservation of the cemeteries and mausoleums. By City Charter, only the interest earned on the trust may be used for the operation and maintenance of the cemeteries, and is transferred on a monthly basis to fund operations, while the principal continues to grow by an amount equal to the perpetual care revenues received.

**Sales.** The perpetual care portion of each cemetery sale of graves, niches, or crypts is accounted for here. This revenue is expected to remain stable for the near future.

**Interest on Investments.** Interest earnings are estimated to remain stable for the near future.

**Operating Transfers In.** By City Charter, the Cemetery operations is required to pay an amount not less than \$500 per year to assure the perpetual continuity of the trust.

**2015-17 Biennial Budget**

#	Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimate	2015-17 Proposed	2015-17 Approved	2015-17 Adopted
400	Working Capital Carryover	\$ 831,603	\$ 861,244	\$886,744	\$874,046	\$ 923,046		
	<b>Charges for Services</b>							
	Sales	28,035	12,302	50,000	48,000	50,000		
440	<b>Total Charges for Services</b>	<b>28,035</b>	<b>12,302</b>	<b>50,000</b>	<b>48,000</b>	<b>50,000</b>		
	<b>Interest on Investments</b>							
	Interest on Pooled Investments	5,911	4,826	10,600	9,200	10,800		
470	<b>Total Interest on Investments</b>	<b>5,911</b>	<b>4,826</b>	<b>10,600</b>	<b>9,200</b>	<b>10,800</b>		
	<b>Other Financing Sources</b>							
	Operating Transfers In:							
	From General Fund	500	500	1,000	1,000	1,000		
490	<b>Total Other Financing Sources</b>	<b>500</b>	<b>500</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>		
	<b>Total Cemetery Trust Fund</b>	<b>\$ 866,049</b>	<b>\$ 878,872</b>	<b>\$ 948,344</b>	<b>\$ 932,246</b>	<b>\$ 984,846</b>		

## Cemetery Trust Fund Long - Term Plan

CEMETERY TRUST FUND Fund #810	FY 2011-12		BN 2013-15		Proposed Biennium		
	Actual	Actual	Amended Budget	BN 2013-15 Estimate	Year 1 2015-16	Year 2 2016-17	Total 2015-17
<b>RESOURCES</b>							
Working Capital Carryover	\$831,603	\$861,244	\$886,744	\$874,046	\$923,046	\$948,546	\$923,046
<b>Revenues</b>							
<i>Years summed for biennium</i>							
Charges for Services	\$28,035	\$12,302	\$50,000	\$48,000	\$25,000	\$25,000	\$50,000
Interest on Investments	5,911	4,826	10,600	9,200	5,400	5,400	10,800
Operating Transfers In	500	500	1,000	1,000	500	500	1,000
Total Revenues	34,446	17,628	61,600	58,200	30,900	30,900	61,800
<b>TOTAL RESOURCES</b>	<b>\$866,049</b>	<b>\$878,872</b>	<b>\$948,344</b>	<b>\$932,246</b>	<b>\$953,946</b>	<b>\$979,446</b>	<b>\$984,846</b>
<b>REQUIREMENTS</b>							
<i>Years summed for biennium</i>							
<b>Expenditures</b>							
Operating Transfers Out	\$4,805	\$4,826	\$10,600	\$9,200	\$5,400	\$5,400	\$10,800
Total Expenditures	4,805	4,826	10,600	9,200	5,400	5,400	10,800
Unappropriated Ending Fund Balance	861,244	874,046	937,744	923,046	948,546	974,046	974,046
<b>TOTAL REQUIREMENTS</b>	<b>\$866,049</b>	<b>\$878,872</b>	<b>\$948,344</b>	<b>\$932,246</b>	<b>\$953,946</b>	<b>\$979,446</b>	<b>\$984,846</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$29,641</b>	<b>\$12,802</b>	<b>\$51,000</b>	<b>\$49,000</b>	<b>\$25,500</b>	<b>\$25,500</b>	<b>\$51,000</b>

No Fund Balance Policy

## Cemetery Trust Fund Long - Term Plan

CEMETERY TRUST FUND	Biennium Projected			Biennium Projected			Annual Trending Percent
	Year 1	Year 2	Total	Year 1	Year 2	Total	
Fund #810	2017-18	2018-19	2017-19	2019-20	2020-21	2019-21	Comments
<b>RESOURCES</b>							
Working Capital Carryover	\$974,046	\$999,546	\$974,046	\$1,025,046	\$1,050,546	\$1,025,046	
<b>Revenues</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Charges for Services	\$25,000	\$25,000	\$50,000	\$25,000	\$25,000	\$50,000	100.0%
Interest on Investments	5,600	5,800	11,400	6,000	6,200	12,200	103.0%
Operating Transfers In	500	500	1,000	500	500	1,000	Transfer from General Fund per charter
<b>Total Revenues</b>	31,100	31,300	62,400	31,500	31,700	63,200	
<b>TOTAL RESOURCES</b>	\$1,005,146	\$1,030,846	\$1,036,446	\$1,056,546	\$1,082,246	\$1,088,246	
<b>REQUIREMENTS</b>							
<b>Expenditures</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Operating Transfers Out	\$5,600	\$5,800	\$11,400	\$6,000	\$6,200	\$12,200	Interest earnings transfer to General Fund
<b>Total Expenditures</b>	5,600	5,800	11,400	6,000	6,200	12,200	
<b>Unappropriated Ending Fund Balance</b>	999,546	1,025,046	1,025,046	1,050,546	1,076,046	1,076,046	
<b>TOTAL REQUIREMENTS</b>	\$1,005,146	\$1,030,846	\$1,036,446	\$1,056,546	\$1,082,246	\$1,088,246	
<b>Annual Revenues Over (Under) Expenditures</b>	\$25,500	\$25,500	\$51,000	\$25,500	\$25,500	\$51,000	

No Fund Balance Policy

## **Parks and Recreation Fund**

### **Narrative**

The Parks and Recreation fund includes the general activities of the Parks program. Revenues include charges for services, interest and donations.

**Charges for Services.** Contracted Services, rents and program fees and payments from the General Fund for providing services are the primary revenue stream.

**2015-17 Biennial Budget**

#	Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimate	2015-17 Proposed	2015-17 Approved	2015-17 Adopted
	<b>Working Capital Carryover</b>	<b>\$ 2,214,031</b>	<b>\$ 2,242,228</b>	<b>\$1,973,756</b>	<b>\$1,783,435</b>	<b>\$392,641</b>		
	<b>Taxes</b>							
	Property Taxes							
	Current	4,137,522	4,290,891	-	-	-		
	Prior	201,788	143,332	-	-	-		
	<b>Total Taxes</b>	<b>4,339,310</b>	<b>4,434,223</b>	<b>-</b>	<b>-</b>	<b>-</b>		
	<b>Intergovernmental Revenues</b>							
	Grants/other	33,117	-	-	-	-		
	<b>Total Intergovernmental</b>	<b>33,117</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
	<b>Charges for Service</b>							
	Facility Rentals	79,739	61,731	173,000	157,358	175,000		
	Contracted Services	248,770	182,795	392,000	361,470	415,000		
	Charges for Service - General Fund	-	-	8,856,000	8,856,000	9,560,000		
	Golf Course Fees	300,652	292,533	658,633	595,688	605,000		
	Recreation Programs	270,604	298,540	570,000	601,974	610,000		
	<b>Total Charges for Services</b>	<b>899,765</b>	<b>835,599</b>	<b>10,649,633</b>	<b>10,572,490</b>	<b>11,365,000</b>		
	<b>Interest on Investments</b>							
	Interest on Pooled Investments	18,329	14,178	26,000	15,841	14,000		
	<b>Total Interest on Investments</b>	<b>18,329</b>	<b>14,178</b>	<b>26,000</b>	<b>15,841</b>	<b>14,000</b>		
	<b>Miscellaneous</b>							
	Donations	9,566	4,235	-	-	20,000		
	Miscellaneous Income	12,134	42,501	69,000	25,424	80,000		
	Bad Debt Recovered	427	-	-	31,438	-		
	<b>Total Miscellaneous Income</b>	<b>22,127</b>	<b>46,736</b>	<b>69,000</b>	<b>56,862</b>	<b>100,000</b>		
	<b>Other Financing Sources</b>							
	Operating Transfers In:							
	From General Fund	-	-	-	-	550,000		
	From Parks YAL	-	20,326	-	-	-		
	<b>Total Other Financing Sources</b>	<b>-</b>	<b>20,326</b>	<b>-</b>	<b>-</b>	<b>-</b>		
	<b>Total Parks &amp; Recreation</b>	<b>\$ 7,526,679</b>	<b>\$ 7,593,290</b>	<b>\$ 12,718,389</b>	<b>\$ 12,428,628</b>	<b>\$ 11,871,641</b>		

## Parks and Recreation Fund Long - Term Plan

PARKS AND RECREATION FUND			BN 2013-15		Proposed Biennium		
Fund #211	FY 2011-12	FY 2012-13	Amended	BN 2013-15	Year 1	Year 2	Total
	Actual	Actual	Budget	Estimate	2015-16	2016-17	2015-17
<b>RESOURCES</b>							
Working Capital Carryover	\$2,214,031	\$2,242,228	\$1,973,756	\$1,783,435	\$392,641	\$6,274	\$392,641
<b>Revenues</b>							
<i>Years summed for biennium</i>							
Taxes	\$4,339,310	\$4,434,223	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	33,117	-	-	-	-	-	-
Charges for Service	899,765	835,599	1,793,633	1,716,490	907,500	897,500	1,805,000
Charges for Service - General Fund	-	-	8,856,000	8,856,000	4,680,000	4,880,000	9,560,000
Interest on Investments	18,329	14,178	26,000	15,841	7,000	7,000	14,000
Miscellaneous	22,127	46,736	69,000	56,862	50,000	50,000	100,000
Transfers In	-	20,326	-	-	275,000	275,000	550,000
<b>Total Revenues</b>	<b>5,312,648</b>	<b>5,351,062</b>	<b>10,744,633</b>	<b>10,645,193</b>	<b>5,919,500</b>	<b>6,109,500</b>	<b>12,029,000</b>
<b>TOTAL RESOURCES</b>	<b>\$7,526,679</b>	<b>\$7,593,290</b>	<b>\$12,718,389</b>	<b>\$12,428,628</b>	<b>\$6,312,141</b>	<b>\$6,115,774</b>	<b>\$12,421,641</b>
<b>REQUIREMENTS</b>							
<i>Years summed for biennium</i>							
<b>Expenditures</b>							
Parks Division - Personnel Services	\$1,920,560	\$1,931,755	\$4,141,330	\$4,372,762	\$2,223,010	\$2,295,920	\$4,518,930
Parks Division - Materials & Services	1,514,926	1,660,989	3,242,060	3,200,000	1,735,401	1,735,016	3,470,417
Parks Division - Capital Outlay	53,000	-	86,000	36,384	43,000	43,000	86,000
Recreation Division - Personnel Services	775,951	883,193	1,976,580	1,914,883	1,089,470	1,117,320	2,206,790
Recreation Division - Materials & Services	256,640	301,670	571,250	533,143	274,420	276,420	550,840
Golf Division - Personnel Services	264,791	264,174	711,280	737,267	396,900	405,700	802,600
Golf Division - Materials & Services	149,583	155,074	301,600	319,548	151,025	151,025	302,050
Golf Division - Capital Outlay	-	-	-	-	-	-	-
Operating Transfers Out:							
To City's (\$349,000 to Reserve & \$263,000 to General Fund)	349,000	263,000	-	-	-	-	-
To Parks CIP - Projects	-	350,000	587,000	587,000	292,641	-	292,641
To Parks Equip Replace/Rents	-	-	335,000	335,000	-	80,000	80,000
Contingency	-	-	100,000	-	100,000	-	100,000
<b>Total Expenditures</b>	<b>5,284,451</b>	<b>5,809,855</b>	<b>12,052,100</b>	<b>12,035,987</b>	<b>\$6,305,867</b>	<b>\$6,104,401</b>	<b>12,410,268</b>
<b>Unappropriated Ending Fund Balance</b>	<b>2,242,228</b>	<b>1,783,435</b>	<b>666,289</b>	<b>392,641</b>	<b>\$6,274</b>	<b>11,373</b>	
<b>TOTAL REQUIREMENTS</b>	<b>\$7,526,679</b>	<b>\$7,593,290</b>	<b>\$12,718,389</b>	<b>\$12,428,628</b>	<b>\$6,312,141</b>	<b>\$6,115,774</b>	<b>\$12,421,641</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$28,197</b>	<b>(\$458,793)</b>	<b>(\$1,307,467)</b>	<b>(\$1,390,794)</b>	<b>(\$386,367)</b>	<b>\$5,099</b>	<b>(\$381,268)</b>
<b>Youth Activity Levy Ending Fund Balance at 6/30/2013 Closed into this fund's 7/1/2013 Beginning Fund Balance</b>							
<i>Balance at end of period</i>							
<b>Ending Fund Balance Reconciliation</b>	<b>\$2,242,228</b>	<b>\$1,783,435</b>	<b>\$666,289</b>	<b>\$392,641</b>	<b>\$6,274</b>	<b>\$11,373</b>	<b>\$11,373</b>
Plus Budgeted / Projected Contingencies	-	-	100,000	-	100,000	-	100,000
<b>Adjusted Ending Fund Balance</b>	<b>2,242,228</b>	<b>1,783,435</b>	<b>766,289</b>	<b>392,641</b>	<b>106,274</b>	<b>11,373</b>	<b>111,373</b>
<b>Fund Balance Policy (12.5% of operating revenues)</b>	<b>1,234,000</b>	<b>1,299,000</b>	<b>752,000</b>	<b>2,778,000</b>	<b>706,000</b>	<b>729,000</b>	<b>729,000</b>
<b>Excess (deficiency)</b>	<b>\$1,008,228</b>	<b>\$484,435</b>	<b>\$14,289</b>	<b>(\$2,385,359)</b>	<b>(\$599,726)</b>	<b>(\$717,627)</b>	<b>(\$617,627)</b>

## Parks and Recreation Fund Long - Term Plan

PARKS AND RECREATION FUND Fund #211	Biennium Projected			Biennium Projected			Annual Trending Percent
	Year 1 2017-18	Year 2 2018-19	Total 2017-19	Year 1 2019-20	Year 2 2020-21	Total 2019-21	
<b>RESOURCES</b>							Includes prior biennium unused contingency and includes 2013-2014 YAL closure.
Working Capital Carryover	\$11,373	(\$446,722)	\$11,373	(\$786,817)	(\$1,207,912)	(\$786,817)	
<b>Revenues</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	
Intergovernmental Revenues	-	-	-	-	-	-	Unidentified source
Charges for Service	924,000	952,000	1,876,000	981,000	1,010,000	1,991,000	103.0%
Charges for Service - General Fund	5,026,000	5,177,000	10,203,000	5,332,000	5,492,000	10,824,000	103.0%
Interest on Investments	2,000	2,000	4,000	2,000	2,000	4,000	103.0%
Miscellaneous	52,000	54,000	106,000	56,000	58,000	114,000	103.0%
Transfers In	-	-	-	-	-	-	
<b>Total Revenues</b>	6,004,000	6,185,000	12,189,000	\$6,371,000	\$6,562,000	\$12,933,000	
<b>TOTAL RESOURCES</b>	\$6,015,373	\$5,738,278	\$12,200,373	\$5,584,183	\$5,354,088	\$12,146,183	
<b>REQUIREMENTS</b>							
<b>Expenditures</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Parks Division - Personnel Services	\$2,365,000	\$2,436,000	\$4,801,000	\$2,509,000	\$2,584,000	\$5,093,000	103.0%
Parks Division - Materials & Services	1,770,000	1,805,000	3,575,000	1,841,000	1,878,000	3,719,000	102.0%
Parks Division - Capital Outlay	43,000	43,000	86,000	43,000	43,000	86,000	100.0%
Recreation Division - Personnel Services	1,151,000	1,186,000	2,337,000	1,222,000	1,259,000	2,481,000	103.0%
Recreation Division - Materials & Services	282,000	288,000	570,000	294,000	300,000	594,000	102.0%
Golf Division - Personnel Services	418,000	431,000	849,000	444,000	457,000	901,000	103.0%
Golf Division - Materials & Services	154,000	157,000	311,000	160,000	163,000	323,000	102.0%
Golf Division - Capital Outlay	-	-	-	-	-	-	100.0%
Operating Transfers Out:							
To City's General Fund	-	-	-	-	-	-	
To Parks CIP - Deferred Maintenance	-	-	-	-	-	-	
To Parks CIP - Equipment replacement	179,095	179,095	358,190	179,095	179,095	358,190	
Contingency	100,000	-	100,000	100,000	-	100,000	
<b>Total Expenditures</b>	6,462,095	6,525,095	12,987,190	6,792,095	6,863,095	13,655,190	
<b>Unappropriated Ending Fund Balance</b>	(446,722)	(786,817)	(786,817)	(1,207,912)	(1,509,007)	(1,509,007)	
<b>TOTAL REQUIREMENTS</b>	\$6,015,373	\$5,738,278	\$12,200,373	\$5,584,183	\$5,354,088	\$12,146,183	
<b>Annual Revenues Over (Under) Expenditures</b>	(\$458,095)	(\$340,095)	(\$798,190)	(\$421,095)	(\$301,095)	(\$722,190)	
<i>Balance at end of period</i>							
<b>Ending Fund Balance Reconciliation</b>	-\$446,722	-\$786,817	-\$786,817	-\$1,207,912	-\$1,509,007	-\$1,509,007	
<b>Plus Budgeted / Projected Contingencies</b>	100,000	-	100,000	100,000	-	100,000	
<b>Adjusted Ending Fund Balance</b>	(346,722)	(786,817)	(686,817)	(1,107,912)	(1,509,007)	(1,409,007)	
<b>Fund Balance Policy (12.5% of operating revenue)</b>	751,000	773,000	773,000	796,000	820,000	820,000	
<b>Excess (deficiency)</b>	(\$1,097,722)	(\$1,559,817)	(\$1,459,817)	(\$1,903,912)	(\$2,329,007)	(\$2,229,007)	

## ***Parks Capital Improvement Fund***

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# **Parks Capital Improvement Fund**

## **Narrative**

This fund accounts for revenues from interfund transfers and charges that are used for construction of parks and recreation facilities, replacement, and other related purposes.

**Charges for Service.** Payments for use of the Calle area. BN 2015-17 includes funding for the new project manager position.

**Interest.** Interest is budgeted to decrease in future years.

**Intergovernmental Revenue.** Payments from the City CIP Fund for Capital projects funded by borrowing, SDC's or Food and Beverage tax proceeds are budgeted here.

**Other Financing Sources.** A transfer from the Parks and Recreation Fund including monies for delayed projects are included here.

**2015-17 Biennial Budget**

#	Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimate	2015-17 Proposed	2015-17 Approved	2015-17 Adopted
	<b>Working Capital Carryover</b>	<b>\$ 432,867</b>	<b>\$ 449,132</b>	<b>\$239,032</b>	<b>\$362,551</b>	<b>\$582,254</b>		
	<b>Intergovernmental Revenues</b>							
	City			3,729,000	1,000,000	3,517,252		
	Grants/other	-		200,000	-	-		
	<b>Total Intergovernmental</b>	<b>-</b>	<b>-</b>	<b>3,929,000</b>	<b>1,000,000</b>	<b>3,517,252</b>		
	<b>Charges for Service</b>							
	Calle Revenue	8,670	11,635	16,000	17,251	212,930		
	Depreciation/Vehicle Replacement	60,000	85,000	43,000	-	-		
	<b>Total Charges for Service</b>	<b>68,670</b>	<b>96,635</b>	<b>59,000</b>	<b>17,251</b>	<b>212,930</b>		
	<b>Interest on Investments</b>							
	Interest on Investments	2,369	1,955	4,100	6,093	4,000		
	<b>Total Interest on Investments</b>	<b>2,369</b>	<b>1,955</b>	<b>4,100</b>	<b>6,093</b>	<b>4,000</b>		
	<b>Miscellaneous</b>							
	Miscellaneous Income	13,522	20,954	-	43,372	-		
	<b>Total Miscellaneous Income</b>	<b>13,522</b>	<b>20,954</b>	<b>-</b>	<b>43,372</b>	<b>-</b>		
	<b>Other Financing Sources</b>							
	Operating Transfers In:							
	From City CIP F&B					-		
	From Parks	-	350,000	922,000	922,000	292,641		
	<b>Total Other Financing Sources</b>	<b>-</b>	<b>350,000</b>	<b>922,000</b>	<b>922,000</b>	<b>292,641</b>		
	<b>Total Parks Capital Improvement</b>	<b>\$ 517,428</b>	<b>\$ 918,676</b>	<b>\$ 5,153,132</b>	<b>\$ 2,351,267</b>	<b>\$ 4,609,077</b>		

## Parks Capital Improvement Fund Long - Term Plan

PARKS CIP FUND Fund #211	BN 2013-15		Proposed Biennium				
	FY 2011-12 Actual	FY 2012-13 Actual	Amended Budget	BN 2013-15 Estimate	Year 1 2015-16	Year 2 2016-17	Total 2015-17
<b>RESOURCES</b>							
Working Capital Carryover	\$432,867	\$449,132	\$239,032	\$362,551	\$582,254	(\$760,723)	\$582,254
<b>Revenues</b>							
<i>Years summed for biennium</i>							
Charges for Service	\$8,670	\$11,635	\$16,000	\$17,251	\$103,060	\$109,870	\$212,930
Charges for Service -Vehicle Replacement	60,000	85,000	43,000	-	-	-	-
Intergovernmental Revenue	-	-	3,929,000	1,000,000	1,967,207	1,550,045	3,517,252
Interest on Investments	2,369	1,955	4,100	6,093	2,000	2,000	4,000
Sale of Assets	13,522	20,954	-	43,372	-	-	-
Transfers In - From Parks	-	350,000	922,000	922,000	292,641	-	292,641
<b>Total Revenues</b>	<b>84,561</b>	<b>469,544</b>	<b>4,914,100</b>	<b>1,988,716</b>	<b>2,364,908</b>	<b>1,661,915</b>	<b>4,026,823</b>
<b>TOTAL RESOURCES</b>	<b>\$517,428</b>	<b>\$918,676</b>	<b>\$5,153,132</b>	<b>\$2,351,267</b>	<b>\$2,947,162</b>	<b>\$901,192</b>	<b>\$4,609,077</b>
<b>REQUIREMENTS</b>							
<b>Expenditures</b>							
<i>Years summed for biennium</i>							
Materials and Services	\$0	\$25,081	\$0	\$0	\$91,560	\$98,370	\$189,930
Capital Equipment Replacement	68,296	230,691	335,000	549,961	-	-	\$0
Capital Projects	-	300,353	4,516,000	1,219,052	3,707,885	580,004	4,287,889
<b>Total Expenditures</b>	<b>68,296</b>	<b>\$556,125</b>	<b>4,851,000</b>	<b>1,769,013</b>	<b>3,707,885</b>	<b>580,004</b>	<b>4,287,889</b>
Unappropriated Ending Fund Balance	449,132	362,551	302,132	582,254	(760,723)	321,188	321,188
<b>TOTAL REQUIREMENTS</b>	<b>\$517,428</b>	<b>\$918,676</b>	<b>\$5,153,132</b>	<b>\$2,351,267</b>	<b>\$2,947,162</b>	<b>\$901,192</b>	<b>\$4,609,077</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$16,265</b>	<b>(\$86,581)</b>	<b>\$63,100</b>	<b>\$219,703</b>	<b>(\$1,342,977)</b>	<b>\$1,081,911</b>	<b>(\$261,066)</b>
<i>Balance at end of period</i>							
Unappropriated Ending Fund Balance	\$449,132	\$362,551	\$302,132	\$582,254	-\$760,723	\$321,188	\$321,188
Reserve for equipment replacement	149,745	(35,946)	(705,840)	(451,801)	(451,801)	(451,801)	(451,801)
<b>Adjusted Ending Fund Balance</b>	<b>\$299,387</b>	<b>\$398,497</b>	<b>\$1,007,972</b>	<b>\$1,034,055</b>	<b>-\$308,922</b>	<b>\$772,989</b>	<b>\$772,989</b>

No Fund Balance Policy

## Parks Capital Improvement Fund Long - Term Plan

PARKS CIP FUND Fund #211	Biennium Projected			Biennium Projected			Annual Trending Percent
	Year 1 2017-18	Year 2 2018-19	Total 2017-19	Year 1 2019-20	Year 2 2020-21	Total 2019-21	
<b>RESOURCES</b>							
Working Capital Carryover	\$321,188	\$437,288	\$ 321,188	\$558,488	\$684,788	\$558,488	
<b>Revenues</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Charges for Service	\$114,000	\$119,000	\$ 233,000	\$124,000	\$129,000	\$253,000	104.0%
Charges for Service -Vehicle Replacement	-	-	-	-	-	-	105.0%
Intergovernmental Revenue	-	-	-	-	-	-	
Interest on Investments	2,100	2,200	4,300	2,300	2,400	4,700	103.0%
Sale of Assets	-	-	-	-	-	-	
Transfers In - from Parks	-	-	-	-	-	-	100.0%
<b>Total Revenues</b>	116,100	121,200	237,300	126,300	131,400	257,700	
<b>TOTAL RESOURCES</b>	\$437,288	\$558,488	\$ 558,488	\$684,788	\$816,188	\$816,188	
<b>REQUIREMENTS</b>							
<b>Expenditures</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Personal services	102,300	106,400	208,700	110,700	115,100	225,800	104.0%
Capital Equipment Replacement	-	-	-	-	-	-	
Capital Projects	-	-	-	-	-	-	
<b>Total Expenditures</b>	-	-	-	-	-	-	
Unappropriated Ending Fund Balance	437,288	558,488	558,488	684,788	816,188	816,188	
<b>TOTAL REQUIREMENTS</b>	\$437,288	\$558,488	\$ 558,488	\$684,788	\$816,188	\$816,188	
<b>Annual Revenues Over (Under) Expenditures</b>	\$116,100	\$121,200	\$237,300	\$126,300	\$131,400	\$257,700	
<i>Balance at end of period</i>							
Unappropriated Ending Fund Balance	\$437,288	\$558,488	\$558,488	\$684,788	\$816,188	\$816,188	
Reserve for equipment replacement	(451,801)	(451,801)	(451,801)	(451,801)	(451,801)	(451,801)	Sinking Fund
<b>Adjusted Ending Fund Balance</b>	\$889,089	\$1,010,289	\$1,010,289	\$1,136,589	\$1,267,989	\$1,267,989	

No Fund Balance Policy

## ***Parks Equipment Fund***

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### **Parks Equipment Fund Narrative**

This fund is a new internal service fund being established in BN 2015-17 that provides for the replacement of major motorized equipment and vehicles.

**Charges for Services.** Represents the charges to the Parks and Recreation Fund for replacement of vehicles and equipment.

**Parks Equipment Fund**

#	Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimate	2015-17 Proposed	2015-17 Approved	2015-17 Adopted
	Working Capital Carryover	\$0	\$0	\$0	\$0	\$0		
	<b>Taxes</b>							
	Property Taxes							
	Current							
	Prior							
	<b>Total Taxes</b>	-	-	-	-	-		
	Interfund Loan					439,000		
	Operating Transfers In					80,000		
490	<b>Total Other Financing Sources</b>	-	-	-	-	519,000		
	<b>Total Parks Equipment Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 519,000</b>		

## Parks Equipment Fund Long - Term Plan

PARKS EQUIPMENT FUND		BN 2015		BN 2015		Biennium Adopted Budget		
Fund #430	FY 2012	FY 2013	Amended	Estimate for	Year 1	Year 2	Total	
	Actual	Actual	Budget	the Year	2015-16	2016-17	2015-17	
<b>RESOURCES</b>								
Working Capital Carryover	\$0	\$0	\$0	\$0	\$0	\$192,000	\$0	
<b>Revenues</b>								
Transfer/loan	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Charges for Service	-	-	-	-	-	-	-	
Interest on Investments	-	-	-	-	-	-	-	
Interfund Loan	-	-	-	-	\$439,000	-	439,000	
Operating Transfers In	-	-	-	-	-	\$80,000	80,000	
Total Revenues	-	-	-	-	\$439,000	\$80,000	\$519,000	
<b>TOTAL RESOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$439,000</b>	<b>\$272,000</b>	<b>\$519,000</b>	
<b>REQUIREMENTS</b>								
<b>Expenditures</b>								
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Materials and Services/Capital	-	-	-	-	-	-	-	
Capital Equipment Replacement	-	-	-	-	247,000	192,000	439,000	
Transfer Out	-	-	-	-	-	-	-	
Interfund Loan repayment	-	-	-	-	-	40,000	40,000	
Total Expenditures	-	-	-	-	247,000	232,000	479,000	
Unappropriated Ending Fund Balance	0	-	-	-	192,000	40,000	40,000	
<b>TOTAL REQUIREMENTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$439,000</b>	<b>\$272,000</b>	<b>\$519,000</b>	
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$192,000</b>	<b>(\$152,000)</b>	<b>\$40,000</b>	

## Parks Equipment Fund Long - Term Plan

PARKS EQUIPMENT FUND Fund #430	Biennium Projected			Biennium Projected			Annual Trending Percent
	Year 1 2017-18	Year 2 2018-19	Total 2017-19	Year 1 2019-20	Year 2 2020-21	Total 2019-21	
<b>RESOURCES</b>							
Working Capital Carryover	\$40,000	\$56,095	\$40,000	\$72,190	\$88,285	\$72,190	
<b>Revenues</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	
Charges for Service	-	-	-	-	-	-	
Interest on Investments	-	-	-	-	-	-	
Interfund Loan	-	-	-	-	-	-	
Operating Transfers In	\$179,095	\$179,095	\$358,190	\$179,095	\$179,095	\$358,190	
Total Revenues	\$179,095	\$179,095	\$358,190	\$179,095	\$179,095	\$358,190	
<b>TOTAL RESOURCES</b>	<b>\$219,095</b>	<b>\$235,190</b>	<b>\$398,190</b>	<b>\$251,285</b>	<b>\$267,380</b>	<b>\$430,380</b>	
<b>REQUIREMENTS</b>							
<b>Expenditures</b>	<i>Years summed for biennium</i>			<i>Years summed for biennium</i>			
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	
Materials and Services	75,000	75,000	150,000	75,000	75,000	150,000	
Capital Equipment Replacement	-	-	-	-	-	-	
Transfer Out	-	-	-	-	-	-	
Interfund Loan repayment	88,000	88,000	176,000	88,000	135,000	223,000	
Total Expenditures	163,000	163,000	326,000	163,000	210,000	373,000	
Unappropriated Ending Fund Balance	56,095	72,190	72,190	88,285	57,380	57,380	
<b>TOTAL REQUIREMENTS</b>	<b>\$219,095</b>	<b>\$235,190</b>	<b>\$398,190</b>	<b>\$251,285</b>	<b>\$267,380</b>	<b>\$430,380</b>	
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$16,095</b>	<b>\$16,095</b>	<b>\$32,190</b>	<b>\$16,095</b>	<b>(\$30,905)</b>	<b>(\$14,810)</b>	

## *Youth Activities Levy Fund*

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# **Youth Activities Levy Fund**

## **Narrative**

This fund accounts for the contractual agreement with the Ashland School District, providing monies for a wide variety of extra-curricular activities for students in the District's elementary, middle, and high schools.

Resources include property taxes authorized by the levy.

**Taxes.** The levy passed in 2003 and expired in 2008. The amounts budgeted in FY 2012-13 are for prior year delinquent tax receipts that the City expects to receive.

Fund closed to Ashland Parks and Recreation.

**2015-17 Biennial Budget**

#	Description	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimate	2015-17 Proposed	2015-17 Approved	2015-17 Adopted
	Working Capital Carryover	\$ 9,899	\$ 20,326	\$ 0	\$ 0	\$0		
	<b>Taxes</b>							
	Property Taxes							
	Current	-	-	-	-	-		
	Prior	10,427	-	-	-	-		
	<b>Total Taxes</b>	<b>10,427</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
	<b>Total Youth Activities Levy</b>	<b>\$ 20,326</b>	<b>\$ 20,326</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

## Youth Activities Levy Fund Long-Term Plan

YOUTH ACTIVITY LEVY - Closed	FY 2012		BN 2015		Biennium Adopted Budget		
	FY 2012 Actual	FY 2013 Actual	Amended Budget	BN 2015 Estimate for the Year	Year 1 2015-16	Year 2 2016-17	Total 2015-17
<b>RESOURCES</b>							
Working Capital Carryover	\$9,899	\$20,326	\$0	\$0	\$0	\$0	\$0
<b>Revenues</b>	<i>Years summed for biennium</i>						
Transfer/loan	\$10,427	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	-	-	-	-	-	-	-
Interest on Investments	-	-	-	-	-	-	-
Operating Transfers In	-	-	-	-	-	\$0	-
Total Revenues	10,427	-	-	-	\$0	\$0	\$0
<b>TOTAL RESOURCES</b>	<b>\$20,326</b>	<b>\$20,326</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>REQUIREMENTS</b>							
<i>Years summed for biennium</i>							
<b>Expenditures</b>							
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials and Services/Capital	-	-	-	-	-	-	-
Transfer Out	-	20,326	-	-	-	-	-
Interfund Loan repayment	-	-	-	-	-	-	-
Total Expenditures	-	20,326	-	-	-	-	-
Unappropriated Ending Fund Balance	20,326	-	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$20,326</b>	<b>\$20,326</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$10,427</b>	<b>(\$20,326)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

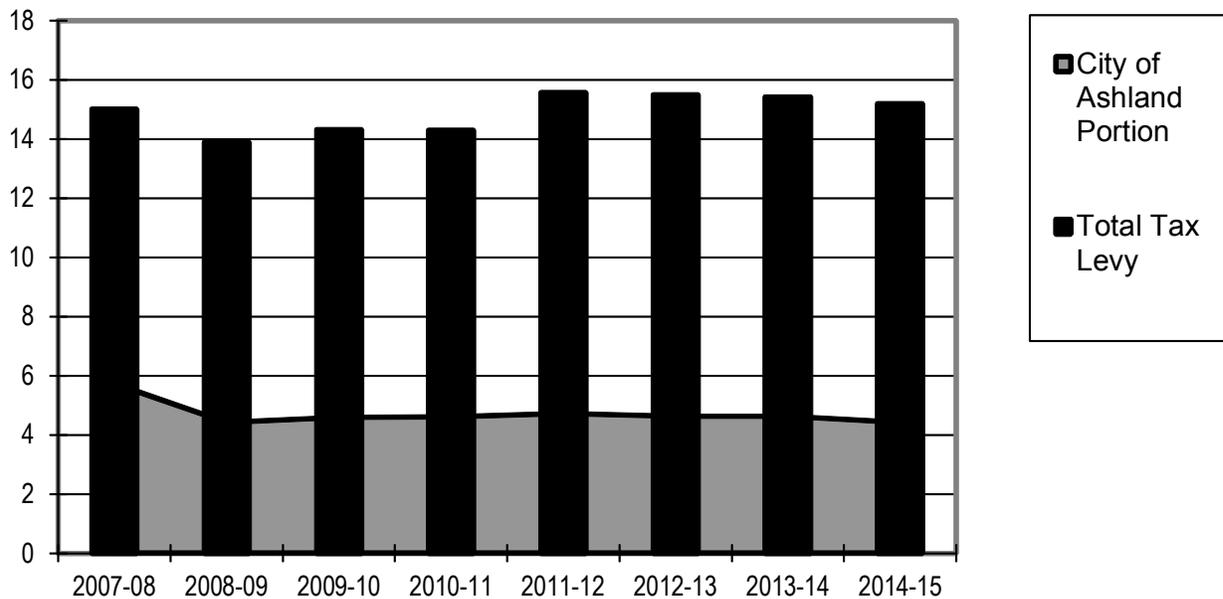
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## History of Combined Property Tax Rates

### HISTORY OF COMBINED PROPERTY TAX RATES

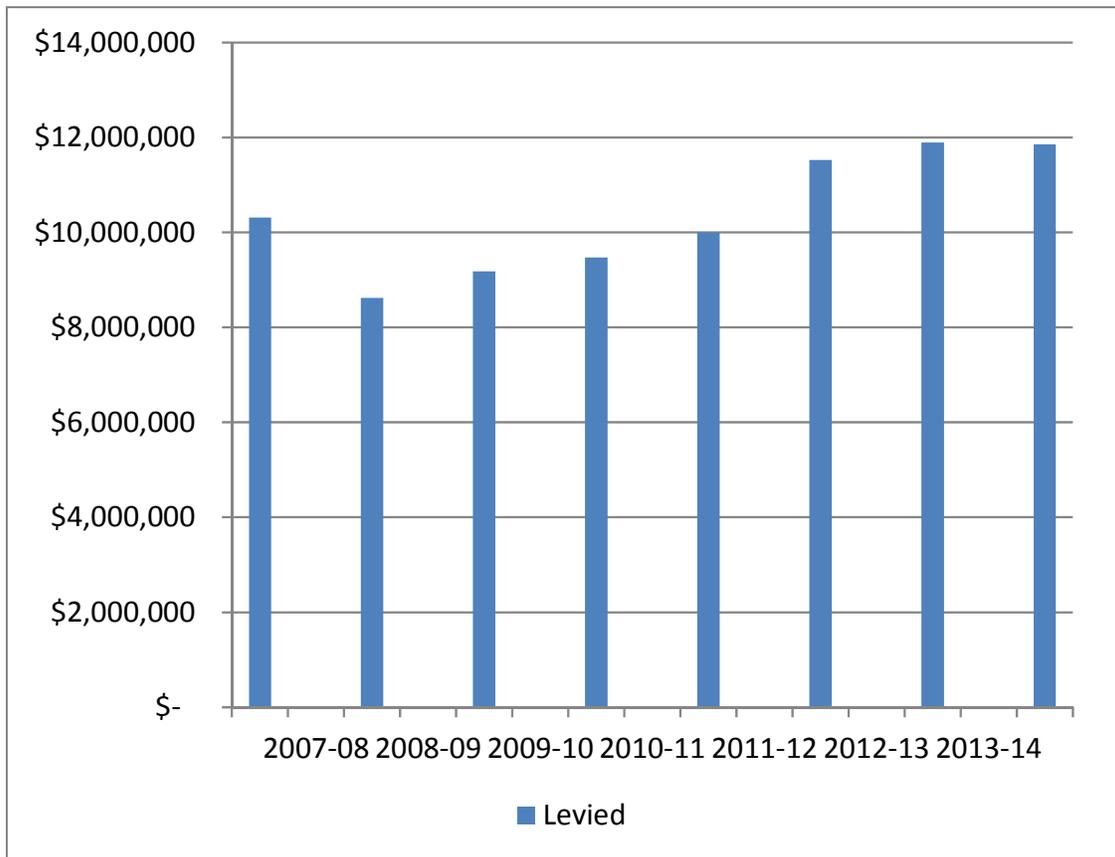
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
	Tax Rate							
City of Ashland	\$5.72500	\$4.41790	\$4.58710	\$4.60360	\$4.70680	\$4.62520	\$4.61750	\$4.41690
County	2.18120	2.26670	2.36740	2.32760	2.25560	2.25420	2.24880	2.23830
Vector	0.04160	0.04150	0.04290	0.04290	0.04290	0.04290	0.04290	0.04290
RVTD	0.17070	0.17090	0.17720	0.17720	0.17720	0.17720	0.17720	0.17720
Schools-ESD-Rogue	4.99760	4.99710	5.02530	5.02530	5.02530	5.02530	5.02530	5.02530
School Debt	1.89890	1.99970	2.11760	2.11980	3.36360	3.37720	3.30990	3.30300
<b>Total Tax Rate</b>	<b>\$15.01500</b>	<b>\$13.89380</b>	<b>\$14.31750</b>	<b>\$14.29640</b>	<b>\$15.57140</b>	<b>\$15.50200</b>	<b>\$15.42160</b>	<b>\$15.20360</b>
<b>Assessed Valuation</b>	<b>\$1,875,310,040</b>	<b>\$1,943,167,724</b>	<b>\$2,008,178,855</b>	<b>\$2,072,000,226</b>	<b>\$2,128,659,147</b>	<b>\$2,186,388,026</b>	<b>\$2,262,503,440</b>	<b>\$2,348,446,788</b>



## History of Property Tax Levies

### HISTORY OF COMBINED PROPERTY TAX LEVIES

Tax Levy:	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
	Tax Levy	Tax Levy	Tax Levy	Tax Levy	Tax Levy	Tax Levy	Tax Levy	Tax Levy
General Fund	\$ 3,107,000	\$ 3,533,000	\$ 3,861,761	\$ 4,000,726	\$ 4,097,873	\$ 4,209,929	\$ 9,570,850	\$ 9,905,830
General Fund - Technology Debt	324,000	341,000	350,000	360,000	372,000	-	-	-
Debt Service Fund	-	-	-	-	-	372,000	-	-
Parks	3,879,000	4,082,000	4,188,739	4,303,634	4,444,689	4,566,229	-	-
Ashland Youth Activities Levy	2,258,000	-	-	-	-	-	-	-
Ashland Library Levy	370,660	254,000	376,393	394,999	406,858	419,064	432,000	444,960
1997 Flood Restoration Bonds	85,030	-	-	-	-	-	-	-
2000 Flood Restoration Bonds	168,782	177,400	167,506	-	-	-	-	-
2005 GO Bonds	117,234	228,600	232,379	410,805	416,610	296,865	299,970	296,730
2012 Fire Station GO Bonds	-	-	-	-	259,200	219,011	216,527	219,443
<b>Levied</b>	<b>\$ 10,309,706</b>	<b>\$ 8,616,000</b>	<b>\$ 9,176,778</b>	<b>\$ 9,470,164</b>	<b>\$ 9,997,230</b>	<b>\$ 10,083,098</b>	<b>\$ 10,519,347</b>	<b>\$ 10,866,963</b>
<b>Authorized</b>	<b>\$ 11,243,706</b>	<b>\$ 9,020,000</b>	<b>\$ 9,335,278</b>	<b>\$ 9,620,804</b>	<b>\$ 10,186,668</b>	<b>\$ 10,287,940</b>	<b>\$ 10,722,497</b>	<b>\$ 11,078,133</b>

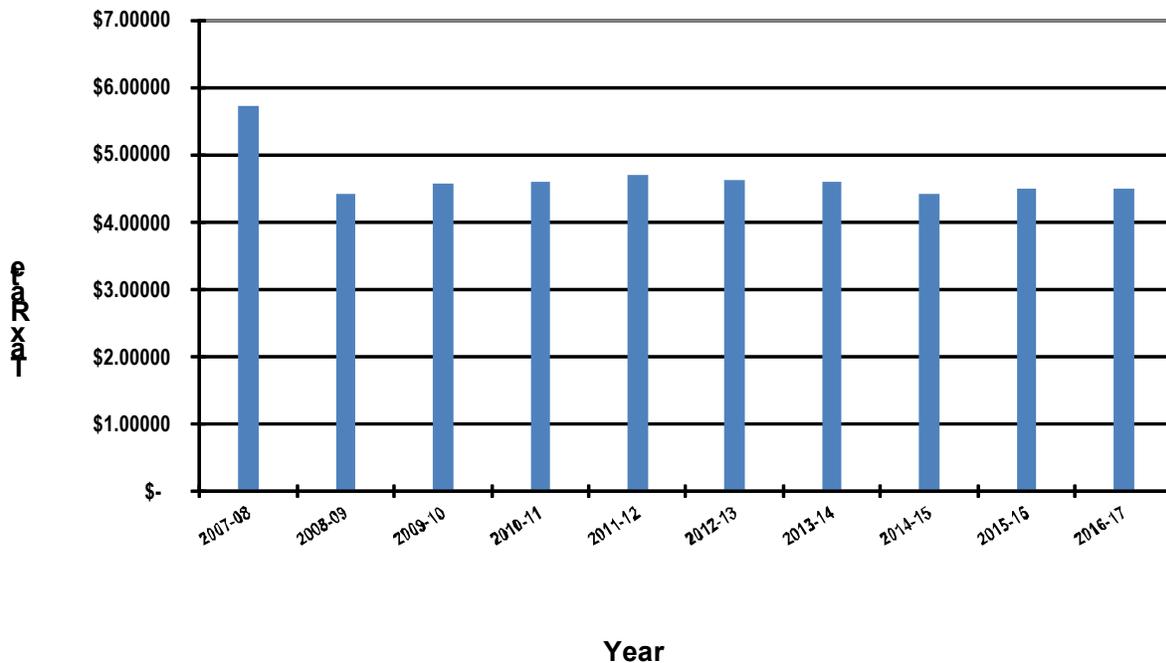


The above graph shows that the City does not levy property taxes to the extent of its authority.

# History of Property Tax Rates

## HISTORY OF PROPERTY TAX RATES

	2007-08 Tax Rate	2008-09 Tax Rate	2009-10 Tax Rate	2010-11 Tax Rate	2011-12 Tax Rate	2012-13 Tax Rate	2013-14 Tax Rate	2014-15 Tax Rate
General Fund (COA)	\$ 1.67690	\$ 1.81190	\$ 1.92950	\$ 1.94550	\$ 1.92950	\$ 1.92950	\$ 4.02230	\$ 4.02230
Debt Service Fund (COA)	0.17500	0.17500	0.17500	0.17500	0.17500	0.17490	0.17490	0.17490
Ashland Library - Bond Levy	0.20000	0.13000	0.19000	0.19210	0.19210	0.19210	0.19210	-
1997 Flood Restoration Bonds (COA Bonds)	0.04590	-	-	-	-	-	-	-
2000 Flood Restoration Bonds (COA Bonds)	0.09110	0.09100	0.08370	-	-	-	-	-
2005 GO Bonds (COA Bonds)	0.06330	0.11720	0.11610	0.19980	0.19620	0.13610	0.19540	0.19540
2012 Fire Station GO Bonds (COA Bonds)	-	-	-	-	0.12200	0.10040	0.03280	0.02430
Parks (COA)	2.09280	2.09280	2.09280	2.09280	2.09280	2.09280	-	-
Parks Youth Activities Levy - Bond Levy	1.38000	-	-	-	-	-	-	-
	<u>\$ 5.72500</u>	<u>\$ 4.41790</u>	<u>\$ 4.58710</u>	<u>\$ 4.60520</u>	<u>\$ 4.70760</u>	<u>\$ 4.62580</u>	<u>\$ 4.61750</u>	<u>\$ 4.41690</u>
Assessed Valuation	\$ 1,875,310,040	\$ 1,943,167,724	\$ 2,008,178,855	\$ 2,072,000,226	\$ 2,128,659,147	\$ 2,186,388,026	\$ 2,262,503,440	\$ 2,348,446,788



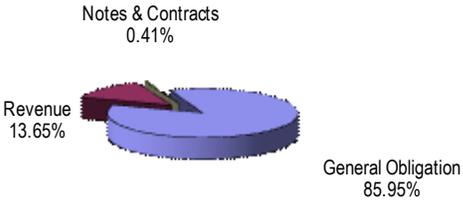
**Future Debt Requirements**

	Tax Supported		Revenue Supported		Joint Revenue & Tax Supported	
	*General Obligation		Revenue		Notes and Contracts Payable	
	Principal	Interest	Principal	Interest	Principal	Interest
2013-14						
2014-15						
2015-16	2,880,000	838,773	422,252	215,326	31,159	7,377
2016-17	2,955,000	761,923	343,152	127,098	32,977	5,559
2017-18	3,045,000	668,923	354,566	117,061	34,900	3,636
2018-19	3,130,000	572,823	366,253	106,654	36,936	1,600
2019-20	3,220,000	473,723	378,224	95,861	-	-
2020-21	3,055,000	371,473	385,492	84,722	-	-
2021-22	3,140,000	277,929	393,069	73,274	-	-
2022-23	1,655,000	178,685	384,255	61,587	-	-
2023-24	1,690,000	137,104	207,494	50,501	-	-
2024-25	1,745,000	92,380	119,670	42,040	-	-
2025-26	515,000	62,200	123,797	37,841	-	-
2026-27	520,000	48,625	128,068	33,498	-	-
2027-28	540,000	34,063	132,485	29,005	-	-
2028-29	190,000	23,600	137,054	29,005	-	-
2029-30	195,000	16,000	141,781	24,357	-	-
2030-31	205,000	8,200	146,672	19,550	-	-
2031-32	-	-	151,731	14,575	-	-
2032-33			156,965	9,430		
			80,504	4,107		
<b>Totals</b>	<b>\$ 28,680,000</b>	<b>\$ 4,566,420</b>	<b>\$ 4,553,483</b>	<b>\$ 1,171,384</b>	<b>\$ 135,971</b>	<b>\$ 18,173</b>

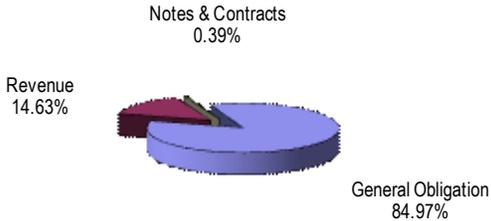
\*The AFN Revenue Bonds are also backed by the Full Faith and Credit of the City of Ashland

\*\*Amount shown above does not include future debt on assessments that have not been issued.

**Future Debt Requirements, Principal Only**



**All Debt Service Requirements**



## Economic and Cultural Grant History

### ECTS Grant History

GENERAL FUND	FY 12-13	FY 12-13	FY 13-14	FY 13-14	FY 14-15	FY 14-15	FY 15-16	FY 15-16
#110	Requested	Awarded	Requested	Awarded	Requested	Awarded	Requested	Proposed
ECTS Grants	\$ 387,925	\$ 199,501	\$ 471,709	\$ 207,111	\$ 462,060	\$ 214,390	\$ 602,877	\$ 225,122
Supported by Resolution No.	#2012-04	#2012-04	#2013-05	#2013-05	#2013-05	#2013-05	#2015-04	#2015-04
Agency and Program Name	FY 12-13	FY 12-13	FY 13-14	FY 13-14	FY 14-15	FY 14-15	FY 15-16	FY 15-16
	Requested	Awarded	Requested	Awarded	Requested	Awarded	Requested	Proposed
Ashland Amer Assc Univ. Women	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ashland Art Center	35,000	10,000	25,000	9,825	25,000	9,700	25,000	11,000
Ashland B&B	20,000	10,000	29,670	9,825	19,900	9,700	26,965	5,000
Ashland Gallery Association	25,000	13,000	32,000	9,825	35,000	9,700	30,000	12,000
Ashland Historic Railroad Museum*	23,775	7,500	18,600	7,860	-	-	-	-
AIIF	40,000	29,000	45,000	30,461	45,000	27,200	40,000	25,000
Ashland New Plays Festival	8,100	5,000	14,350	5,000	18,000	6,700	25,000	6,000
Ashland Schools Foundation	-	-	-	-	-	-	5,000	-
Ashland Supportive Housing	-	-	-	-	-	-	3,000	-
Ashland Woodland Trails Assc	15,000	15,000	-	-	-	-	-	-
Ballet Rogue	-	-	7,500	-	-	-	-	-
Below Stairs Production	-	-	-	-	10,000	-	-	-
Brava Theatre	-	-	7,500	-	-	-	-	-
Chamber Music Concerts	-	-	10,000	-	-	-	10,000	5,000
Chamber of Commons	16,000	-	-	-	-	-	-	-
Dancing People Company	11,000	5,000	11,000	5,000	9,000	5,000	11,000	5,000
Geos Institute	-	-	-	-	-	-	27,040	10,000
Kapioanuenue	-	-	6,000	-	-	-	-	-
Klamath Bird Observatory	-	-	30,047	14,739	25,000	14,700	25,000	12,000
KSKQ 89.5FM Community Radio	-	-	-	-	12,280	-	-	-
Lithia Arts Guild of Oregon	14,700	5,000	-	-	-	-	-	-
Lomakatsi	-	-	26,073	11,791	23,000	12,700	20,000	12,763
Modern Roots	-	-	-	-	7,000	-	13,000	5,000
Mt Ashland Assc	-	-	-	-	-	-	50,000	-
Multi Cultural Association	16,600	-	12,280	-	-	-	-	-
Osher Life Long Learning Institute	-	-	-	-	-	-	17,500	-
Pollinator Project Rogue Valley	-	-	-	-	-	-	10,850	-
Rogue Farm Corps	7,500	-	10,000	-	-	-	-	-
Rogue Opera	6,500	5,000	-	-	-	-	-	-
Rogue Valley Farm to School	8,500	8,500	8,650	7,370	10,300	8,700	11,000	10,000
Rogue Valley Peace Choir	-	-	-	-	-	-	7,875	-
Rogue Valley Symphony	15,000	7,500	17,000	5,000	14,000	7,725	15,000	6,165
Rogue World Ensemble	-	-	8,000	-	-	-	-	-
Schneider Museum of Art	-	-	-	-	30,000	-	6,000	5,000
ScienceWorks	29,000	29,000	34,000	29,478	43,000	34,700	48,000	33,194
Siskiyou Singers	5,990	5,000	-	-	9,670	-	6,090	-
Siskiyou Violins	-	-	10,000	-	10,000	-	-	-
SO OR Sustainable Bus. Network	8,000	-	-	-	-	-	-	-
SO Pride Inc	8,000	5,000	15,000	5,000	14,000	5,000	10,000	5,000
SO OR Econ. Dvlpmnt. Coalition	-	-	-	29,478	-	-	-	-
SOU Foundation	-	-	-	-	-	-	5,000	-
SO OR Bookkeepers	-	-	-	-	-	-	10,000	-
SO OR Film & Television	-	-	-	-	15,000	7,700	24,000	10,000
SO OR Land Conservancy	5,260	-	9,039	7,861	-	-	-	-
SO OR Permaculture Institute	10,000	-	-	-	-	-	-	-
SO OR Repertory Singers	5,000	-	7,000	-	5,000	5,000	10,000	-
St. Clair Productions	12,000	5,000	15,000	5,000	10,000	5,000	11,200	5,000
Stories Alive	-	-	-	-	5,200	5,000	12,000	5,000
Sustainable Valley Tech. Group	-	-	25,000	8,598	27,710	8,950	25,507	7,000
Thrive	30,000	29,001	30,000	-	30,000	26,215	40,000	20,000
Treehouse Secret Book Club	-	-	-	-	-	-	13,850	5,000
Youth Symphony of Oregon	7,000	6,000	8,000	5,000	9,000	5,000	8,000	5,000
<b>Subtotal</b>	<b>\$ 387,925</b>	<b>\$ 199,501</b>	<b>\$ 471,709</b>	<b>\$ 207,111</b>	<b>\$ 462,060</b>	<b>\$ 214,390</b>	<b>\$ 602,877</b>	<b>\$ 225,122</b>
Ashland Chamber of Commerce		297,956		309,323		320,196		380,290
Oregon Shakespeare Festival		110,000		110,000		110,000		110,000
<b>Subtotal</b>		<b>\$ 407,956</b>		<b>\$ 419,323</b>		<b>\$ 430,196</b>		<b>\$ 490,290</b>
<b>Total</b>		<b>\$ 607,457</b>		<b>\$ 626,434</b>		<b>\$ 644,586</b>		<b>\$ 715,412</b>

\* No longer in business, not funded

## Social Service Grant History

### Social Service Grant History

GENERAL FUND #110 Social Service Grants Supported by Resolution No. 1986-35	FY 09-10 Requested	FY 09-10 Adopted	FY 10-11 Adopted	FY 11-12 Requested	FY 11-12 Adopted	FY 12-13 Adopted	FY 13-14 Requested	FY 13-14 Adopted	FY 14-15 Adopted
	\$ 184,324	\$ 118,342	\$ 120,709	\$ 183,240	\$ 120,710	\$ 123,124	\$ 180,814	\$ 125,588	\$ 128,100
Agency and Program Name	FY 09-10 Requested	FY 09-10 Awarded	FY 10-11 Awarded	FY 11-12 Requested	FY 11-12 Awarded	FY 12-13 Awarded	FY 13-14 Requested	FY 13-14 Awarded	FY 14-15 Awarded
ACCESS, Inc.	\$ 6,000	\$ 5,700	\$ 5,814	\$ 6,000	\$ 6,000	\$ 6,120	\$ 6,000	\$ 4,600	\$ 4,692
Ashland Supportive Housing	-	-	\$ -	-	-	\$ -	2,775	1,800	\$ 1,836
CASA of Jackson County, Inc.	2,000	2,000	\$ 2,040	2,500	2,120	\$ 2,162	3,500	3,500	\$ 3,570
Center For NonProfit Legal Services, Inc.	7,255	6,039	\$ 6,160	7,500	7,000	\$ 7,140	7,500	6,000	\$ 6,120
Children's Advocacy Center	-	4,000	\$ 4,080	4,000	2,605	\$ 2,657	5,000	4,000	\$ 4,080
Childrens Dental Clinic of JC	3,285	3,285	\$ 3,351	5,180	4,000	\$ 4,080	5,000	4,000	\$ 4,080
Community Health Center	37,000	35,000	\$ 35,700	37,000	37,000	\$ 37,740	37,000	30,709	\$ 31,323
Community Works - Dunn House	17,078	15,270	\$ 15,575	16,040	16,000	\$ 16,320	16,000	14,760	\$ 15,055
Community Works - Help Line	16,550	10,250	\$ 10,455	10,770	10,625	\$ 10,838	10,625	8,135	\$ 8,298
Community Works - Inc	-	-	\$ -	8,400	8,250	\$ 8,415	-	-	\$ -
Comm Works - SAVS	3,000	2,600	\$ 2,652	2,730	2,730	\$ 2,785	2,730	2,584	\$ 2,636
Community Works - Street Outreach	10,000	8,000	\$ 8,160	-	-	\$ -	8,400	6,000	\$ 6,120
Family Solutions	-	2,815	\$ 2,871	-	-	\$ -	3,000	2,500	\$ 2,550
H.O.P.E. Equestrian	-	-	\$ -	-	-	\$ -	5,000	1,000	\$ 1,020
Help Now! Advocacy Center	3,100	1,133	\$ 1,156	8,740	-	\$ -	15,000	500	\$ 510
Jackson County Child Abuse Task Force	4,093	-	\$ -	-	-	\$ -	-	-	\$ -
Jackson County SART	3,000	2,480	\$ 2,530	5,000	5,000	\$ 5,100	6,000	6,000	\$ 6,120
Mediation Works	5,000	2,100	\$ 2,142	6,000	1,000	\$ 1,020	2,600	1,200	\$ 1,224
Ontrack, Inc	3,000	3,000	\$ 3,060	4,000	3,500	\$ 3,570	4,000	3,500	\$ 3,570
Pathway Enterprises Inc. (Cabinets)	11,000	-	\$ -	-	-	\$ -	-	-	\$ -
Pathway Enterprises Inc. (Disaster)	5,000	3,120	\$ 3,182	-	-	\$ -	-	-	\$ -
Planned Parenthood of SW	5,000	4,000	\$ 4,080	4,000	4,000	\$ 4,080	5,000	4,000	\$ 4,080
RV Manor - Senior Volunteer	3,000	2,000	\$ 2,040	3,000	1,500	\$ 1,530	5,000	1,200	\$ 1,224
RV Manor -Foster Grandparent	2,000	1,500	\$ 1,530	2,000	1,500	\$ 1,530	4,500	1,500	\$ 1,530
So. Ore Child Study and Treatment Center	2,940	-	\$ -	-	-	\$ -	-	-	\$ -
SOASTC	1,523	1,200	\$ 1,224	2,880	2,880	\$ 2,938	-	-	\$ -
Southern Oregon Drug Awareness	1,500	1,500	\$ 1,530	-	-	\$ -	-	-	\$ -
Southern Oregon Permaculture	-	-	\$ -	15,000	-	\$ -	-	-	\$ -
St Vincent De Paul	-	-	\$ -	30,000	5,000	\$ 5,100	20,000	16,000	\$ 16,320
The Cleaning Network of Southern Oregon	30,000	-	\$ -	-	-	\$ -	-	-	\$ -
The Rose Circle Mentoring Network	-	-	\$ -	-	-	\$ -	1,184	500	\$ 510
WinterSpring	2,000	1,350	\$ 1,377	2,500	-	\$ -	5,000	1,600	\$ 1,632
<b>Subtotal</b>	<b>\$ 184,324</b>	<b>\$ 118,342</b>	<b>\$ 120,709</b>	<b>\$ 183,240</b>	<b>\$ 120,710</b>	<b>\$ 123,124</b>	<b>\$ 180,814</b>	<b>\$ 125,588</b>	<b>\$ 128,100</b>
Travelers' Aid Fund - based on donations		2,000	2,000		2,000	2,000		2,000	2,000
<b>Total</b>		<b>\$ 120,342</b>	<b>\$ 122,709</b>		<b>\$ 122,710</b>	<b>\$ 125,124</b>		<b>\$ 127,588</b>	<b>\$ 130,100</b>

\*Second year allocations may subject to an inflationary increase.

## ***Financial Management Policies***

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### **FINANCIAL MANAGEMENT POLICIES**

The Financial Management Policies apply to fiscal activities of the City of Ashland. Policies last approved by Resolution 2014-01 incorporating 2010-05 establishing target ending fund balances and resolution 2011-17 implementing Governmental Accounting Standards Board Statement 54 have been updated for the proposed BN 2015-17 and will be submitted to Council for approval after adoption of the budget.

#### **Objectives**

The objectives of Ashland's financial policies are as follows:

- To enhance the City Council's decision-making ability by providing accurate information on program and operating costs.
- To employ revenue policies that prevent undue or unbalanced reliance on any one source, distribute the cost of municipal services fairly, and provide adequate funds to operate desired programs.
- To provide and maintain essential public programs, services, facilities, utilities, infrastructure, and capital equipment.
- To protect and enhance the City's credit rating.
- To ensure the legal use of all City funds through efficient systems of financial security and internal control.

#### **Investments**

All City funds shall be invested to provide—in order of importance—safety of principal, a sufficient level of liquidity to meet cash flow needs, and the maximum yield possible. One hundred percent of all idle cash will be continuously invested.

#### **Accounting**

- The City will maintain an accounting and financial reporting system that conforms to Generally Accepted Accounting Principles (GAAP) and Oregon Local Budget Law. The City will issue a Comprehensive Annual Financial Report (Audit report) each fiscal year. The Comprehensive Annual Financial Report shows fund expenditures and revenues on both a GAAP and budget basis for comparison purposes.
- An independent annual audit will be performed by a certified public accounting firm that will issue an official opinion on the annual financial statements and a management letter detailing areas that need improvement.
- Full disclosure will be provided in financial statements and bond representations.
- The accounting systems will be maintained to monitor expenditures and revenues on a monthly basis with thorough analysis and adjustment of the annual budget as appropriate.
- The accounting system will provide monthly information about cash position and investment performance.
- Annually, the City will submit documentation to obtain the Certificate of Achievement for Excellence in financial reporting from the Government Finance Officers Association (GFOA).

#### **Operating Budgetary Policies**

- The budget committee will be appointed in conformance with state statutes. The budget committee's chief purpose is to review the city administrator's (budget officer's) proposed budget and approve a budget and

maximum tax levy for city council consideration. The budget committee may consider and develop recommendations on other financial issues as delegated by the city council.

- The City will finance all current expenditures with current revenues. The City will avoid budgetary practices that balance current expenditures through the obligation of future resources.
- The City budget will support city council goals and priorities and the long-range needs of the community.
- In contrast to the line-item budget that focuses exclusively on items to be purchased (such as supplies and equipment), the City will use a program/objectives format that is designed to:
  1. Structure budget choices and information in terms of programs and their related work activities,
  2. Provide information on what each program is committed to accomplish in long-term goals and in short term objectives, and
  3. Measure the degree of achievement of program objectives (performance measures).
- The City will include multi-year projections in the budget document.
- To maintain fund integrity, the City will manage each fund as an independent entity in accordance with applicable statutes and with generally accepted accounting principles.
- The City will allocate direct and administrative costs to each fund based upon the cost of providing these services.
- The City will recalculate the cost of administrative services regularly to identify the impact of inflation and other cost increases.
- The City will submit documentation for each adopted budget to obtain the Award for Distinguished Budget Presentation from the Government Finance Officers Association.

### **Fund Balance Policy**

#### **General Fund**

- The General Fund accounts for all financial resources: working capital carryover, taxes, licenses and permits, intergovernmental revenue, fines and forfeitures, charges for services, miscellaneous revenues, inter-fund transfers and others as required. Expenditures are for Administration, Social Services, Economic and Cultural Development, Police Department, Municipal Court Department, Fire and Rescue Department, City Band, Cemeteries, Community Development and others as required. This fund uses the modified accrual method of accounting.
- The General Fund will maintain an unassigned balance of annual revenue of at least 12 percent. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs. Restricted and committed amounts will be identified as required.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures or shortfalls in projected revenues. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

#### **Special Revenue Funds**

Special Revenue funds account for the proceeds of specific sources that are legally restricted to expenditures for specified purposes. Special Revenue funds account for transactions using the modified accrual method of accounting.

## **Financial Management Policies**

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**Reserve Fund.** This fund is used to set aside funds to protect services and to stabilize the budget, and to meet any costs that may arise in the future from unexpected events. As established by Resolution 2010-18. This reserve fund ends or must be renewed by June, 2022.

**Community Development Block Grant Fund.** This fund was established in 1994-95. The fund accounts for the Block Grant and related expenditures.

A minimum operating fund balance is not needed since this fund works on a reimbursement basis. Any ending fund balance is restricted.

The City may budget a contingency appropriation to provide for unanticipated non-recurring expenditures or shortfalls in projected revenues but is not required.

**Street Fund.** Revenues are from the state road tax, grants, franchise fees, charges for services and miscellaneous sources. Expenditures are for the maintenance, repair, and surfacing of streets, as well as the maintenance, repair and construction of storm drains.

- The Street Fund will maintain an unrestricted fund balance of annual revenue of at least 15 percent. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs. This balance is committed.
- Gas tax balances are restricted.
- The System Development Charges for Transportation and Storm Drains are included in the Street Fund balance. This portion of the Street Fund balance is restricted and shall not be used in determining the minimum fund balance.
- The City will budget a contingency appropriation to provide for unanticipated expenditures of a nonrecurring nature or shortfalls in projected revenues. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

**Airport Fund.** Revenues are from airport leases, and fuel sales. Expenditures are for airport operations.

- The Airport Fund will maintain an unrestricted and undesignated balance of annual revenue of at least 10 percent. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs.
- Airport fund balance is held as committed for airport purposes.
- Many of the Airport assets have restrictions placed on them by the Federal Aviation Administration. None of the current revenues are pledged to outside lenders.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures or shortfalls in projected revenues. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

## **Capital Projects Funds**

Capital improvement funds are established to account for financial resources that are used for the acquisition or construction of major capital facilities (other than those financed by Enterprise Funds, Internal Service Funds, Special Assessment Funds, and Trust Funds). Capital projects funds use the modified accrual method of accounting.

**Capital Improvements Fund.** This fund accounts for revenues from grants, unbonded assessment payments, and

other sources, and will account for the construction of special local improvements, usually streets, with revenues from short term borrowing and unbonded assessments. Expenditures are for construction, property and equipment acquisition and replacement, improvements and related purposes including facility maintenance, and the repayment of short-term debt principal and interest incurred in financing improvements. The purpose is to accumulate funds prior to a large construction project; therefore, there is no minimum fund balance. Any unrestricted balance is committed.

- The System Development Charges (SDCs) for Parks are included in the Capital Improvement fund balance. This portion of the Capital Improvements fund balance is legally restricted and shall not be used in determining the minimum fund balance. The city council has established other restrictions on this fund, such as affordable housing and office space needs.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures or shortfalls in projected revenues. The minimum contingency will be maintained at not less than 3 percent of annual revenues.

### **Debt Service Funds**

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Expenditures and revenues are accounted for using the modified accrual method of accounting. All bond issues and notes are separated in the accounting system.

- All of the monies within the Debt Service fund are restricted for Debt service until the specific debt is repaid in full. ORS prohibits cities from borrowing this money for any other purpose.
- The Debt Service Fund will maintain a restricted balance of annual revenue as required by the specific debt instrument. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs.

### **Enterprise Funds**

Enterprise funds account for the following operations: (a) those that are financed and operated in a manner similar to private business enterprise, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) those where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability, or other purposes.

Enterprise funds use full accrual basis of accounting for financial statement presentations. However, the enterprise activities use a modified accrual basis of accounting for budgetary purposes. This assures budgetary compliance with such expenditures as capital construction and acquisition, as well as debt principal transactions.

**Water Fund.** This fund accounts for water operations. Revenues are from sales of water, other charges for services, and miscellaneous sources. Expenditures are for operations, conservation programs, capital construction, and retirement of debt.

- The Water Fund will maintain an unrestricted and unassigned balance of annual revenue of at least 20 percent in addition to any amounts repaid by debt financing. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs.
- The Water System Development Charges and reserved debt service fund balances are included in the Water Fund balance. These portions of the Water Fund balance are restricted and shall not be used in determining the minimum fund balance.

## ***Financial Management Policies***

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- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures or shortfalls in projected revenues. The minimum contingency will be maintained at not less than 3 percent of annual revenues.

***Wastewater Fund.*** This fund accounts for wastewater treatment and collection. Revenues are from charges for services. Expenditures are for operations, capital construction, and retirement of debt.

- The Wastewater Fund will maintain an unrestricted and unassigned balance of annual revenue of at least 15 percent in addition to any amount required by debt financing. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs.
- The Wastewater System Development Charges are included in the Wastewater Fund balance. This portion of the Wastewater Fund balance is restricted and shall not be used in determining the minimum fund balance.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures or shortfalls in projected revenues. The minimum contingency will be maintained at not less than 3 percent of annual revenues.

***Electric Fund.*** The Electric Fund accounts for the distribution of purchased electricity according to standards set forth by the Federal Energy Regulatory Commission. Revenues are from sale of electricity and other charges for services and intergovernmental grants. Expenditures are for related operations. Utility operations include wholesale power purchases, operating expenses, energy conservation incentives, capital outlay, retirement of debt, franchise tax, and related purposes.

- The Electric Fund will maintain an unrestricted and unassigned balance of annual revenue of at least 12 percent. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures or shortfalls in projected revenues. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

***Telecommunications Fund.*** The Telecommunications Fund accounts for the revenues and expenditures of the Ashland Fiber Network.

- The Telecommunications Fund will maintain an unassigned minimum balance of 20 percent of annual revenue as was established in FY 2006-07.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures or shortfalls in projected revenues. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

## **Internal Service Funds**

Internal service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. Internal service funds use full accrual accounting methods for financial statement presentations. However, the internal service funds use a modified accrual basis of accounting for budgetary purposes. This assures budgetary compliance with such expenditures as capital construction and acquisition as well as debt principal transactions.

***Central Services/IT Fund.*** This fund is divided into Administration, IT, Administrative Services, City Recorder, and Public Works Administration/Engineering. Expenditures are for personnel, materials and services and capital outlay for these departments. These functions are supported by charges for services by all direct service depart-

ments and divisions.

- The Central Services Fund will maintain an unrestricted and unassigned balance of annual revenue of at least 3 percent. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs.
- No portion of the Central Services Fund balance is legally restricted for specific purposes.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures or shortfalls in projected revenues. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

**Insurance Services Fund.** Revenues in this fund are from service charges from other departments, investment income, and insurance retrospective rating adjustments. Expenditures are for insurance premiums, self-insurance direct claims, and administration.

- The Insurance Services Fund will maintain an unassigned balance of \$400,000 as recommended in the June 1993 Risk Financing Study. This balance will be increased annually by the Consumer Price Index (CPI) to account for inflation. This is the minimum needed to maintain the City's insurance programs and provide for uninsured exposures.
- No portion of the Insurance Services Fund balance is legally restricted for specific uses.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures or shortfalls in projected revenues. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

**Health Benefits Fund.** Revenues in this fund are from service charges from other departments representing employee health care coverage and investment income. Expenditures are for insurance premiums, self-insurance direct claims, and administration. This fund was established July 1, 2013.

- The Health Benefits Fund will maintain a committed balance as recommended as required to meet financial obligations of the plan. This is the minimum needed to maintain the City's insurance programs and provide for uninsured exposures.
- No portion of the Health Benefits Fund balance is legally restricted for specific uses.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures or shortfalls in projected revenues. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

**Equipment Fund.** This fund is used to account for the maintenance and replacement of the City fleet of vehicles and specified equipment. Revenues are from equipment rental charges. Expenditures are for personnel, materials and services, and capital outlay. This fund is divided into two functions: equipment maintenance and equipment replacement. The purpose of the equipment replacement function is to accumulate adequate funds to replace equipment. This replacement schedule is updated annually.

- No minimum fund balance is recommended beyond the amount calculated to sufficiently fund equipment replacement.
- No portion of the Equipment fund balance is legally restricted for specific uses. The City has a policy of renting equipment at rates that include the replacement cost of the specific piece of equipment.

## ***Financial Management Policies***

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- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures or shortfalls in projected revenues. The minimum contingency will be maintained at not less than 3 percent of annual revenues.

### **Trust and Agency Funds**

Trust and agency funds account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, or governmental units, and/or other funds. These include (a) expendable trust funds, (b) non-expendable trust funds, (c) pension trust funds, and (d) agency funds.

***Cemetery Trust Fund.*** The Cemetery Trust Fund is a non-expendable trust fund that uses the accrual basis of accounting. Revenues are from interest income and perpetual care service charges on cemetery operations. Expenditures are for the repurchase of plots and transfers of earnings to the cemetery fund for operations.

- No minimum fund balance policy is recommended. Any balance is restricted for perpetual care.

### **Components Unit**

#### **Parks**

***Parks and Recreation Fund.*** (Parks General Fund) Revenues are from property taxes, charges for services, and miscellaneous sources. Expenditures are for parks, recreational, and golf course operations.

- A 25% minimum fund balance requirement has been removed as part of the 2013-15 biennium adoption.
- No portion of the fund balance is legally restricted for specific uses.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures or shortfalls in projected revenues. The minimum contingency will be maintained at not less than 3 percent of annual revenues.

***Parks Capital Improvements Fund.*** (Capital Projects Fund) This fund is used to account for resources from grants and inter-fund transfers that are to be expended for equipment purchases and major park renovations.

- Portions of the Parks Capital Improvement fund balance represent transferred systems development funds or food & beverage process are legally restricted.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures or shortfalls in projected revenues. The minimum contingency will be maintained at not less than 3 percent of annual revenues.

***Parks Equipment Fund.*** (Equipment replacement) This fund is used to account for money set aside for future replacement of vehicles and equipment. It is established with the approval of the BN 2015-17 biennium budget.

- No minimum fund balance is recommended beyond the amount calculated to sufficiently fund equipment replacement.
- No portion of the Equipment fund balance is legally restricted for specific uses. The City has a policy of renting equipment at rates that include the replacement cost of the specific piece of equipment.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures or shortfalls in projected revenues. The minimum contingency will be maintained at not less than 3 percent of annual revenues.

### **Revenues**

- The City will estimate its annual revenues by an objective, analytical process. Because most revenues are sensitive to conditions outside the City's control, estimates will be conservative.
- The City will make every effort to maintain a diversified and stable revenue base to protect its operation from short-term fluctuations in any one revenue source.
- With the exception of grants, charges for services and donations earmarked by Council action, the City will not earmark revenue for specific purposes in the General Fund.
- The City will establish charges for enterprise funds that fully support the total cost of the enterprise. Utility rates will be reviewed annually. Rates will be adjusted as needed to account for major changes in consumption and cost increases.
- The City will charge user fees to the direct beneficiaries of City services to recover some or all of the full cost of providing that service. All user fees will be reviewed biannually to insure that direct and overhead costs are recovered in the percentage approved by City Council.
- To the extent practicable, new development shall pay necessary fees to meet all identified costs associated with that development.
- The City will work aggressively to collect all delinquent accounts receivable. When necessary, collection procedures will include termination of service, submission to collection agencies, foreclosure, and other available legal remedies.

### **Expenditures**

- The City will provide employee compensation that is competitive with comparable public jurisdictions within the relative recruitment area.
- Estimated wage increases and changes in employee benefits will be included in the proposed budget under Personal Services.
- The City is committed to maintaining and improving the productivity of its staff by providing a proper working environment, adequate equipment and supplies, and appropriate training and supervision.
- A Social Service appropriation will be included in the proposed General Fund Budget. This appropriation will increase or decrease relative to the overall General Fund revenues.
- An Economic and Cultural Development appropriation will be included in the proposed General Fund Budget. This appropriation will increase or decrease relative to the overall Transient Occupancy Tax Revenues.

### **Purchasing**

- The City will purchase materials, supplies, and equipment through a competitive process that provides the best product for the least cost.

### **Capital**

- The City will provide for adequate maintenance of equipment and capital assets. The City will make regular contributions to the Equipment Replacement Fund and the City Facilities budget to ensure that monies will be available as needed to replace City vehicles and facilities.
- Future operating costs associated with new capital improvements will be projected and included in the long-

## ***Accounting Methods***

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term budget forecast.

- The City will determine and use the most appropriate method for financing all new capital projects.
- Special accounts dedicated for capital improvements will be segregated in the accounting system and used only for the intended capital purposes.
- The Capital Improvement Plan will encourage a level capital replacement schedule.

## **Debts**

- The City will not use long-term borrowing to finance current operations.
- Capital projects, financed through bond proceeds, will be financed for a period not to exceed the useful life of the project.
- Whenever possible, enterprise debt will be self supporting. Regardless of the type of debt issued, the City will establish a one-year reserve for all self-supporting debt.
- The City will seek to maintain and improve its bond rating to minimize borrowing costs and to ensure its access to credit markets.
- The City will keep the final maturity of general obligation bonds at or below 20 years, with the exception of water supply and land acquisition that will be limited to 30 years.
- The City will maintain good communications with bond rating agencies about its financial condition.

## **Risk Management**

- The City will provide an active risk management program that reduces human suffering and protects City assets through loss prevention, insurance, and self-insurance.

## ACCOUNTING METHODS

### General Fund

This fund accounts for all financial resources except those accounted for in another fund. Resources include working capital carryover, taxes, licenses and permits, intergovernmental revenue, fines and forfeitures, charges for services, miscellaneous revenues, and inter-fund transfers. Expenditures are for Administration, Social Services, Economic and Cultural Development, Police Department, Municipal Court Division, Communications, Fire and Rescue Department, Community Development, Planning Division, Building Division and other activities as required. This fund uses the modified accrual method of accounting.

### Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Special revenue funds account for transactions on the modified accrual method of accounting.

**Reserve Fund.** This fund is used to set aside fund to protect services and to stabilize the budget, and to meet any costs that may arise in the future from unexpected events. As established by Resolution 2010-18.

**Community Development Block Grant Fund.** This fund was created in 1994-95. The fund accounts for the Block Grant and related expenditures.

**Street Fund.** Revenues are from the state road tax, franchise fees, charges for services and miscellaneous sources. Expenditures are for the maintenance, repair, and surfacing of streets, as well as maintenance and construction of the storm water runoff infrastructure.

**Airport Fund.** Revenues are from airport leases. Expenditures are for maintenance of airport facilities.

### Capital Projects Fund

Capital improvement funds are established to account for financial resources that are used for the acquisition or construction of major capital facilities (other than those financed by enterprise funds, internal service funds, special assessment funds, and trust funds). Capital projects funds use the modified accrual method of accounting.

**Capital Improvements Fund.** This fund accounts for revenues from grants, nonbonded assessment payments, bond proceeds, and other sources, and will account for the construction of special local improvements, usually streets, with revenues from short-term borrowing and non bonded assessments. Expenditures are for construction, property and equipment acquisition and maintenance, improvements and related purposes, and the repayment of short-term debt principal and interest incurred in financing improvements.

### Debt Service Fund

The Debt Service Fund accounts for the accumulation of resources to be used for payment of the debt incurred for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, and trust funds). Expenditures and revenues are accounted for on the modified accrual method of accounting.

**Bancroft Bonds** revenues are from Bancroft (Local Improvement District) bonded assessments. These are expended for the retirement of local improvement district bonded debt principal and interest until such debts have been fulfilled.

**General Bonds** revenues are from property taxes that are expended for the retirement of general obligation debt principal and interest.

**Notes, Contracts, and Liens** revenues derived from operating transfers from other funds are used to repay long-

## **Accounting Methods**

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term contracts that are not bonded.

### **Enterprise Funds**

Enterprise funds account for the following operations: (1) those that are financed and operated in a manner similar to private business enterprise, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) those where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability, or other purposes. Enterprise funds use full accrual basis of accounting for financial statement presentations. However, the enterprise activities use a modified accrual basis of accounting for budgetary purposes. This assures budgetary compliance with such expenditures as capital construction and acquisition, as well as debt principal transactions.

**Water Fund.** This fund accounts for water operations. Revenues are from sales of water, other charges for services, as well as property taxes dedicated to the retirement of general obligation bonds. Expenditures are for operations, conservation programs, capital construction, and retirement of debt.

**Wastewater Fund.** This fund accounts for wastewater treatment and collection. Revenues are from charges for services. Expenditures are for operations, capital construction, and retirement of debt.

**Electric Fund.** This fund accounts for the distribution of purchased electricity according to standards set forth by the Federal Energy Regulatory Commission. Revenues are from sale of electricity and other charges for services and intergovernmental grants. Expenditures are for related operations. Utility operations include wholesale power purchases, operating expenses, energy conservation incentives, capital outlay, retirement of debt, and franchise tax.

**Telecommunications Fund.** This fund accounts for telecommunications operations. Revenues are from cable TV, Internet connections, and high-speed data. Expenses are for operations maintenance, capital construction, and debt service.

### **Internal Service Funds**

Internal service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. Internal service funds use full accrual accounting methods for financial statement presentations. However, the internal service funds use a modified accrual basis of accounting for budgetary purposes. This assures budgetary compliance with such expenditures as capital construction and acquisition as well as debt principal transactions.

**Central Services.** This fund is divided into the following Divisions: Elected Officials, Administration, Administrative Services, Legal, Customer Services, Accounting, Purchasing, Public Works Administration, Engineering, Maintenance, Computer Services, and the City Recorder. These Divisions fall under the umbrellas of the Administration, Finance, Public Works, and the Electric Departments. These functions are supported by charges for services by all direct service divisions and departments.

**Insurance Services Fund.** Revenues in this fund are from service charges from other departments, investment income, and insurance retrospective rating adjustments. Expenditures are for insurance premiums, self-insurance direct claims, and administration.

**Equipment Fund.** This fund is used to account for the replacement and maintenance of the city's fleet of vehicles. Revenues are from equipment rental charges. Expenditures are for personal services, materials and services, and capital outlay.

**Trust and Agency Funds**

Trust and agency funds account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, or governmental units, and/or other funds. These include (a) expendable trust funds, (b) non-expendable trust funds, (c) pension trust funds, and (d) agency funds.

***Cemetery Trust Fund.*** The Cemetery Trust Fund is a non-expendable trust fund that uses the accrual basis of accounting. Revenues are from interest income and perpetual care service charges on cemetery operations. Expenditures are for the repurchase of plots and transfers of earnings to the general fund for operations.

**Discrete Component Unit**

**Parks**

***Parks and Recreation Fund.*** (Component unit General Fund), budgeted as a special revenue fund). Revenues are from the parks and recreation charges for services, and miscellaneous sources. Expenditures are for parks and recreational purposes as well as department operations.

***Parks Capital Improvements Fund.*** (Capital Projects Fund) This fund is used to account for resources from grants and inter-fund transfers that are to be expended for major park renovations.

***Parks Equipment Fund.*** This fund is used to account for the replacement and maintenance of the Parks' fleet of vehicles. Revenues are from equipment rental charges. Expenditures are for capital outlay.

***Ashland Youth Activities Serial Levy Fund.*** (Special Revenue Fund) Revenues were from a three-year Ashland Youth Activities local option property tax levy. The fund was closed by Council action in 2012.

# Salary Schedule

Salary Schedule  
Effective July 1, 2015

<u>Classification:</u>	Yearly		Yearly	
	<u>2015-2016</u> <u>Minimum</u>	<u>2015-2016</u> <u>Maximum</u>	<u>2016-2017</u> <u>Minimum</u>	<u>2016-2017</u> <u>Maximum</u>
<b>Elected and Appointed:</b>				
Mayor	500	500	500	500
Council	350	350	350	350
City Recorder/Treasurer	86,638	86,638	89,671	89,671
Municipal Judge	58,883	58,883	60,944	60,944
<b><u>Management and Confidential:</u></b>				
City Administrator	128,667	156,396	131,240	159,524
Assistant City Administrator	105,855	128,667	107,972	144,692
City Attorney	105,855	128,667	107,972	144,692
Director of Administrative Services	96,013	116,705	97,933	131,240
Director of Community Development	96,013	116,705	97,933	131,240
Director of Electric Utilities	96,013	116,705	97,933	131,240
Director of Information Technology	96,013	116,705	97,933	131,240
Director of Public Works	96,013	116,705	97,933	131,240
Fire Chief	96,013	116,705	97,933	131,240
Police Chief	96,013	116,705	97,933	131,240
Human Resources Manager	82,964	100,843	84,623	113,403
Electric Operations Superintendent	87,112	105,885	88,854	108,003
Deputy Police Chief	82,964	100,843	84,623	102,860
Fire Division Chief (EMS, Life & Safety, and Forestry)	82,964	100,843	84,623	102,860
Police Lieutenant	82,964	100,843	84,623	102,860
Assistant City Attorney	79,013	96,041	80,593	97,962
Building Official	79,013	96,041	80,593	97,962
Planning Manager	79,013	96,041	80,593	97,962
Accounting Manager	75,252	91,469	76,757	93,299
AFN Operations Manager	75,252	91,469	76,757	93,299
Computer Services Manager	75,252	91,469	76,757	93,299
Engineering Services Manager	75,252	91,469	76,757	93,299
Public Works Superintendent	75,252	91,469	76,757	93,299
Management Analyst	68,256	82,964	69,621	84,623
Police Sergeant	68,256	82,964	69,621	84,623
Senior Engineer	68,256	82,964	69,621	84,623
Wastewater & Water Reuse Supervisor	67,179	82,494	68,523	84,144
Water Treatment Plant Supervisor	67,179	82,494	68,523	84,144
Customer Service Supervisor	65,005	79,013	66,306	80,593
GIS Manager	65,005	79,013	66,306	80,593
Network Administrator	65,005	79,013	66,306	80,593
Senior Information Systems Analyst	65,005	79,013	66,306	80,593
Senior Planner	65,005	79,013	66,306	80,593
Water Quality Supervisor (Distribution)	61,910	75,252	63,148	76,757
Maintenance Safety Supervisor	58,962	71,669	60,141	73,102
Street Supervisor	58,962	71,669	60,141	73,102
WW Collections Supervisor	58,962	71,669	60,141	73,102
Financial/Accounting Analyst	53,480	65,005	54,550	66,306
HR Analyst	53,480	65,005	54,550	66,306
IS Analyst/Programmer	53,480	65,005	54,550	66,306
Municipal Court Supervisor	53,480	65,005	54,550	66,306
Police Admin Analyst	53,480	65,005	54,550	66,306
Risk Specialist	53,480	65,005	54,550	66,306
Telecommunications Technician	53,480	65,005	54,550	66,306
User Support Coordinator	53,480	65,005	54,550	66,306
Administrative Supervisor	46,198	56,154	47,122	57,277
Paralegal	46,198	56,154	47,122	57,277

## Salary Schedule

### Management and Confidential:

Executive Assistant	43,998	53,480	44,878	54,550
Administrative Assistant	41,902	50,934	42,740	51,952
CERT Coordinator	41,902	50,934	42,740	51,952
Human Resources Assistant	41,902	50,934	42,740	51,952
Permit Clerk	41,902	50,934	42,740	51,952
Receptionist	30,392	38,007	31,000	38,768

### General City Services Staff:

Associate Engineer/Senior Engineering Project Manager	57,308	71,667	58,454	73,101
Building Inspector	54,579	68,255	55,671	69,620
GIS Analyst	54,579	68,255	55,671	69,620
Associate Planner	51,980	65,004	53,020	66,304
Engineering Project Manager	51,980	65,004	53,020	66,304
Housing Program Analyst	51,980	65,004	53,020	66,304
Accountant	49,506	61,910	50,496	63,148
Conservation Specialist	49,505	61,909	50,495	63,147
Assistant Planner	47,147	58,961	48,090	60,140
Engineering Tech II	47,147	58,961	48,090	60,140
Senior Financial Technician	47,147	58,961	48,090	60,140
Code Compliance Specialist	42,764	53,479	43,619	54,549
Customer Service Specialist	42,764	53,479	43,619	54,549
Engineering Tech I	42,764	53,479	43,619	54,549
Financial Technician	42,764	53,479	43,619	54,549
GIS Technician	42,764	53,479	43,619	54,549
User Support Technician	42,764	53,479	43,619	54,549
Senior Police Records Clerk	40,728	50,933	41,542	51,951
Senior Financial Clerk	38,788	48,507	39,564	49,477
Police Records/Court Services Clerk	36,941	46,197	37,680	47,121
Financial Clerk II	35,182	43,998	35,886	44,878
Office Assistant II	33,507	41,902	34,177	42,740
Financial Clerk I	31,911	39,907	32,549	40,705
Office Assistant I	30,392	38,007	31,000	38,767

### Fire and Rescue Personnel:

Battalion Chief - EMT "P"	96,972	101,508	98,911	103,538
Captain-EMT "P"	90,166	94,703	91,970	96,598
Engineer-EMT "P"	83,362	87,898	85,029	89,656
Firefighter-EMT "P"	65,327	81,093	66,633	82,715

Note: Fire and Rescue Personnel salary is based on 2,990 yearly hours

### Police Personnel:

Senior Police Officer	52,057	69,440	53,098	70,829
Police Officer	51,542	68,753	52,573	70,128
Community Outreach Officer	48,243	60,923	49,208	62,141
Evidence & Property Technician	44,988	55,234	45,887	56,339
Community Services Officer	38,378	47,091	39,145	48,033

## Salary Schedule

### General Labor:

Senior Wastewater Treatment Plant Operator	52,475	65,004	53,525	66,304
Senior Water Treatment Plant Operator	52,475	65,004	53,525	66,304
Water Quality Technician	52,475	65,004	53,525	66,304
Cemetery Sexton	49,976	61,909	50,976	63,147
Utility Technician	49,976	61,909	50,976	63,147
Senior Mechanic	47,596	58,961	48,548	60,140
Wastewater Treatment Plant Operator	47,596	58,961	48,548	60,140
Water Treatment Plant Operator II	47,596	58,961	48,548	60,140
Mechanic	45,330	56,153	46,236	57,276
Senior Utility Worker	45,330	56,153	46,236	57,276
Meter Reader/Repairer	43,171	53,479	44,035	54,549
Water Treatment Plant Operator I	43,171	53,479	44,035	54,549
Utility Worker II	41,116	50,933	41,938	51,951
Utility Worker I	37,293	46,197	38,039	47,121

### Electric Staff:

General Foreman	99,582	99,582	101,574	101,574
Lead Working Line Installer	96,915	96,915	98,853	98,853
Meter Relay Technician	94,247	94,247	96,132	96,132
Electric Meter Repairer	88,913	88,913	90,691	90,691
Electrician	88,913	88,913	90,691	90,691
Line Installer/Service Person	88,913	88,913	90,691	90,691
Tree Trimmer Foreman	86,814	86,814	88,550	88,550
Arborist	80,840	80,840	82,457	82,457
Tree Trimmer	74,866	74,866	76,363	76,363
Line Truck Driver	70,331	70,331	71,738	71,738
Connect-Disconnect	63,732	63,732	65,007	65,007
Electrical Warehouse Worker	63,732	63,732	65,007	65,007
Head End-Technician	62,837	70,651	64,094	72,064
Lead Telecommunications Technician	59,899	59,899	61,097	61,097
Mapping Specialist	51,250	63,105	52,275	64,367
Meter Reader, Groundsperson	28,306	60,502	28,872	61,712
Telecommunications Technician	26,690	57,046	27,223	58,187

## History of Positions and Summary of Union Affiliation

Department	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Adopted
Administration	12.65	12.15	13.15	14.15	14.15
Information Technology	16.00	15.50	14.50	14.50	14.50
Administrative Services	17.25	16.25	16.25	16.50	16.50
City Recorder	2.00	2.00	2.00	2.00	2.00
Police	34.80	36.30	36.30	36.75	36.75
Fire and Rescue	33.90	34.75	34.75	34.60	34.60
Public Works	56.70	58.50	60.05	67.00	67.00
Community Development	12.50	12.60	13.00	14.00	14.00
Electric	20.75	20.25	20.75	17.00	17.00
<b>Subtotal</b>	<b>206.55</b>	<b>208.30</b>	<b>210.75</b>	<b>216.50</b>	<b>216.50</b>
Parks and Recreation	43.65	43.80	43.80	44.80	44.80
<b>Total Staffing Requirement</b>	<b>250.20</b>	<b>252.10</b>	<b>254.55</b>	<b>261.30</b>	<b>261.30</b>

### SUMMARY OF UNION AFFILIATION

Department	Non-represented	IBEW Clerical	IBEW Electrical	Laborers	Ashland Police Assoc.	Ashland Firefighters	Temps	Total
Administration Department	9.00	5.00					0.15	14.15
Information Technology	8.50	4.00	2.00					14.50
Administrative Services	8.00	8.50						16.50
City Recorder	2.00							2.00
Police Department	9.50	4.00			22.00		1.25	36.75
Fire and Rescue Department	6.00					27.00	1.60	34.60
Public Works Department	15.00	8.00		40.00			4.00	67.00
Community Development	5.00	9.00						14.00
Electric Department	2.50	0.50	14.00					17.00
Parks Department	37.85						6.95	44.80
	<b>103.35</b>	<b>39.00</b>	<b>16.00</b>	<b>40.00</b>	<b>22.00</b>	<b>27.00</b>	<b>13.95</b>	<b>261.30</b>
	By							
Contract Status	Resolution	Open	Settled	Settled	Open	Open		
Termination Date	N/A	6/30/2015	6/30/2017	6/30/2019	6/30/2015	6/30/2015		

## ***Chart of Accounts Descriptions***

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### **CHART OF ACCOUNT DESCRIPTIONS**

The following descriptions include the revenues categories for the City of Ashland. Revenues are recognized as soon as they are both measurable and available. Generally speaking, revenues are considered to be available when they are collected within the period or soon enough thereafter to pay liabilities of the current period.

#### **RESOURCES (Revenue)**

##### ***400 Working Capital Carryover***

This is the Ending Fund Balance from the prior year. In general, it represents the amount carried over from year to year and can be referred to as Beginning Fund Balance, Carry Forward or Balance Carried Forward. It is the difference between total resources for a given year (actual, estimated or projected revenues plus the prior year ending fund balance) and total requirements for the same year (actual, estimated or projected expenditures or expenses). It is normally a positive number or zero. A negative amount is bracketed and would represent an amount offset in another fund like the General Fund.

##### ***410 Taxes***

Taxes include the total amount of dollars raised in property taxes imposed by the City's Permanent Tax Rate, Local Option Levies, and Bonded Debt Levies in addition to User Taxes, Franchise Taxes, Business Licenses Taxes, the Hotel/Motel Tax, the Food and Beverage Tax and other revenue from sources that qualify as a tax per Oregon law.

##### ***420 Licenses and Permits***

These are City charges to citizens for providing a certain service in relation to licenses and permits. Examples are Planning and Zoning Fees, Community Development Fees and Building Permits.

##### ***430 Intergovernmental Revenue***

Revenues that the City receives from other governmental agencies such as Federal and State Grants, State Shared Revenue and contributions toward programs from local entities fit into this category.

##### ***440 Charges for Services***

This revenue category includes payments received for services rendered to the community or among City departments. Examples are charges for various General Fund services, Water, Wastewater, Electric and Telecommunication Services as well as System Development Charges and internal service charges.

##### ***450 Fines***

Revenue the City receives for fines issued. Examples are Court Fines, Parking Fines, and Traffic Fines.

##### ***460 Assessments***

Assessment Revenue includes amounts assessed against a property for improvements specifically benefiting that property. They normally relate to a local improvement district requested by the citizens themselves.

##### ***470 Interest on Investments***

This is the interest received on the City funds that are invested. Idle cash (amounts of money determined to be above what is needed for immediate or short term demands) is continuously invested in investments or interest bearing accounts. Investments are done in order of importance of safety of principal, a sufficient level of liquidity to meet cash flow needs, and the maximum yield possible.

##### ***480 Miscellaneous Revenues***

These are revenues that do not fit under any other of the classifications. Examples are Land Sales, Donations, and Sale of Equipment.

##### ***490 Other Financing Sources***

This resource represents Interfund Loans, Operating Transfers In and proceeds from Loans, Bond Sales and other

types of Debt Issuances.

**REQUIREMENTS**

**Personal Services (500)**

***510 Salaries and Wages***

All payments for employees including temporary employees are charged in this classification. Also included are overtime and stand by pay.

***520 Fringe Benefits***

Charges associated with employee's costs such as FICA, Medicare, Retirement Contributions, Group Health Care, Worker's compensation and Unemployment costs.

**Materials & Services (600)**

The term used in an operating budget to designate a classification of expenditures. Refers to planned purchases other than Personal Services or Capital Outlay. Includes contractual and other services, materials, supplies and other charges.

***601 Supplies***

All supplies used by the City such as; office supplies, small tools under \$5,000, technical items, food and related items, books and periodicals, and uniforms. Technical items may include computer hardware, office furniture that is not capitalized, and copier/printer toner.

***602 Rental, Repair, Maintenance***

Any expense incurred to rent, repair or maintain equipment owned, operated or leased by the City, including all parts, services and fuel. When a City department purchases a vehicle, a replacement charge is assessed each year for the cost to replace that vehicle in the future.. These funds are set aside in the Equipment Fund for the future replacement.

***603 Communications***

Charges for local and long distance telephone service, cellular service, pagers, radios, computers, fax, and postage that are incurred in service to the City.

***604 Contractual Services***

Monies paid to persons for services rendered to the City, who are not employees of the City and fit the legal guidelines for subcontractors. Examples are RVTV contract, pro tem judge services, labor law consulting, recruitments, outside counsel, parking enforcement, audit services, dispatch, RVTD contract, grounds maintenance contract, surveying, plumbing contractors, electrical contractors, architects, redevelopment plans, contractual review of plans for Fire and Life Safety, and temporary agency employees.

***605 Miscellaneous Charges and Fees***

All internal charges are located here. Central Service Fees, Insurance Service Fees, Facilities Use Fees, Technology Debt along with any licenses. An example is Financial Software licenses such as Microsoft Office Suite.

***606 Other Purchased Services***

Miscellaneous purchased services that do not fit appropriately into other materials and services categories. All advertising, printing and binding, dues, medical and laboratory work, and training expense is shown here.

***607 Insurance***

Expenditures for insurance premiums, self-insurance direct claims, and administration.

***608 Commission***

Expenditures relating to advisory committees and commissions created by council. There are over 20 advisory

## ***Chart of Accounts Descriptions***

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board and commissions that assist the City Council with over 135 Ashland citizens that serve on these boards and commissions.

### ***609 Grants***

All Social Service, Economic and Cultural grants awarded by the City. Each year as part of the budget process, these funds are allocated to qualifying entities.

### ***610 Programs***

Programs are groups of activities to accomplish a major service or function for which the local government is responsible. Examples are fire prevention, CERT, safety, first time home buyer, weed abatement, conservation, solar program, employee computer loans, and the City Source newsletter.

### ***612 Franchise***

General government tax assessed on city enterprise utility gross revenues. Examples are Water, Wastewater, Electric and Telecommunication revenue.

## **Capital Outlay (700)**

Monies spent to purchase or construct land, buildings, internal and contracted improvement projects or equipment with a minimum value of \$5,000 as per the Fixed Asset Capitalization Policy, and buildings such as the Civic Center, Public Library, and the City Hall. Items, which generally have a useful life of two or more years, such as machinery, land, furniture, equipment or buildings.

### ***701 Land***

Land is categorized into three groups:

Land which constitutes all city owned property other than easements which are not capitalized.

Dedicated Park Land which constitutes property dedicated by the City Council as perpetual parkland and

Open Space Land, which constitutes property dedicated by the City Council as designated open space park.

### ***702 Buildings***

All city owned or occupied buildings. Buildings include fixtures and attachments permanently fixed to the structure such as light fixtures, wiring, plumbing, and HVAC.

### ***703 Equipment***

Equipment such as small equipment, heavy equipment, vehicles, computer network and software peripherals including hardware and printers, including parts and supplies that aren't otherwise categorized with a minimum value of \$5,000 as per the Fixed Assets Capitalization Policy.

### ***704 Improvements Other than Buildings***

Infrastructure improvements per the Fixed Assets Capitalization Policy.

## **Other (900)**

### ***905 Contingency***

An appropriation of funds to cover unforeseen events that may occur during the budget year. The City council must authorize the use of any contingency appropriations transfer by resolution.

### ***909 Unappropriated***

An amount set-aside in the budget to be used as a cash carryover to the next year's budget, to provide the local government with a needed cash flow until other money is received. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year it is budgeted, unless there is a significant calamity or natural disaster.



## Summary of Internal Service Charges

	Central Services	Insurance Fees	Technology Debt	Facility Fees	Equipment Replacement	Fleet Maintenance	Total
Admin - Econ Develop	\$ 2,670	\$ 206	\$ -	\$ 2,200	\$ -	\$ -	\$ 5,076
Admin - Muni Court	134,360	3,090	-	22,920	9,600	-	169,970
Administration	137,030	3,296	-	25,120	9,600	-	175,046
Band	12,320	1,030	-	-	-	-	13,350
Police	962,970	61,810	-	235,400	206,372	249,600	1,716,152
Fire	754,690	59,170	-	52,800	568,380	217,250	1,652,290
Cemetery	95,180	7,825	-	6,600	1,230	32,660	143,495
Comm Dev	761,410	13,435	-	170,000	18,358	9,560	972,763
Miscellaneous	77,490	-	-	-	-	-	77,490
<b>General Fund</b>	<b>2,801,090</b>	<b>146,566</b>	<b>-</b>	<b>489,920</b>	<b>803,940</b>	<b>509,070</b>	<b>4,750,586</b>
Operations	1,134,000	103,020	60,000	8,800	171,600	211,604	1,689,024
Storm Drain	320,250	6,180	-	-	-	119,450	445,880
<b>Street Fund</b>	<b>1,454,250</b>	<b>109,200</b>	<b>60,000</b>	<b>8,800</b>	<b>171,600</b>	<b>331,054</b>	<b>2,134,904</b>
<b>Airport Fund</b>	<b>44,590</b>	<b>10,300</b>	<b>-</b>	<b>8,800</b>	<b>-</b>	<b>-</b>	<b>63,690</b>
<b>Capital Imp. Fund</b>	<b>21,960</b>	<b>3,090</b>	<b>-</b>	<b>3,300</b>	<b>6,180</b>	<b>4,560</b>	<b>39,090</b>
Supply	307,810	-	-	-	-	-	307,810
Distribution	1,419,650	71,910	100,000	160,000	123,120	132,680	2,007,360
Treatment	346,980	8,240	56,400	200,000	2,160	18,794	632,574
Conservation	53,055	6,950	-	16,500	11,580	540	88,625
<b>Water Fund</b>	<b>2,127,495</b>	<b>87,100</b>	<b>156,400</b>	<b>376,500</b>	<b>136,860</b>	<b>152,014</b>	<b>3,036,369</b>
Collection	1,232,540	185,440	120,000	-	90,720	141,370	1,770,070
Treatment	752,450	6,180	71,600	154,000	38,160	67,320	1,089,710
Filters	-	-	-	-	400,000	-	400,000
<b>Wastewater Fund</b>	<b>1,984,990</b>	<b>191,620</b>	<b>191,600</b>	<b>154,000</b>	<b>528,880</b>	<b>208,690</b>	<b>3,259,780</b>
Conservation	98,750	2,060	-	15,000	13,390	540	129,740
Supply	751,780	-	-	-	-	-	751,780
Distribution	1,632,560	70,055	1,082,600	260,000	231,600	213,990	3,490,805
<b>Electric Fund</b>	<b>2,483,090</b>	<b>72,115</b>	<b>1,082,600</b>	<b>275,000</b>	<b>244,990</b>	<b>214,530</b>	<b>4,372,325</b>
<b>Telecomm Fund</b>	<b>930,500</b>	<b>12,360</b>	<b>818,000</b>	<b>111,240</b>	<b>40,000</b>	<b>52,620</b>	<b>1,964,720</b>
Administration	-	2,270	-	61,600	-	-	63,870
Telecommunications	-	2,472	-	18,000	1,200	6,500	28,172
Administrative Services	-	10,300	-	128,980	9,842	1,440	150,562
City Recorder	-	1,030	-	21,000	-	-	22,030
Public Works - Support	-	41,210	-	170,000	-	30,680	241,890
<b>Central Services Fund</b>	<b>-</b>	<b>57,288</b>	<b>-</b>	<b>399,580</b>	<b>11,042</b>	<b>38,620</b>	<b>506,524</b>
<b>Insurance Fund</b>	<b>53,810</b>	<b>-</b>	<b>-</b>	<b>3,300</b>	<b>-</b>	<b>-</b>	<b>57,110</b>
<b>Equipment Fund</b>	<b>376,690</b>	<b>41,210</b>	<b>-</b>	<b>5,500</b>	<b>24,720</b>	<b>10,290</b>	<b>458,410</b>
<b>Parks Fund</b>	<b>727,000</b>	<b>95,000</b>	<b>-</b>	<b>60,000</b>	<b>-</b>	<b>448,800</b>	<b>1,330,800</b>
<b>Total City and Parks</b>	<b>\$ 13,005,465</b>	<b>\$ 825,849</b>	<b>\$ 2,308,600</b>	<b>\$ 1,895,940</b>	<b>\$ 1,968,212</b>	<b>\$ 1,970,248</b>	<b>\$ 21,974,308</b>

**City of Ashland  
Internal Franchise Fees  
For Biennial 2015-17**

<b>Paying Fund</b>	<b>Percent of Operating Revenue</b>	<b>Adopted Biennial Budget 2015-2017</b>			<b>Receiving Fund</b>
		<b>Year 1 2015-16</b>	<b>Year 2 2016-17</b>	<b>Total 2015-17</b>	
Water Fund	6%	\$ 405,000	\$ 437,000	\$ 842,000	General Fund
Wastewater Fund	8%	\$ 413,000	\$ 454,000	\$ 867,000	General Fund
Electric Fund	10%	\$1,475,740	\$1,541,600	\$3,017,340	General Fund

Internal franchise charges are similar to the payments required of non-city utilities for using the City right of way. The percentages are set by the City as part of the budget process but may be adjusted based upon ability to pay or financial need.

The amounts on the preceding page are incorporated within the budget to reflect services provided between funds. The amounts budgeted are based upon cost allocation plans (CAPs) reviewed and accepted by management each year. They take into consideration the value of the services provided and is often adjusted to reflect a cost sharing approach for necessary operations and the ability to pay towards them.

**Statistical Information**

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**CITY OF ASHLAND, OREGON  
PRINCIPAL EMPLOYERS  
Current and ten years ago**

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<u>Employer</u>	<u>2015</u>	
	<u>Employees</u>	<u>Percentage of Total City Employment</u>
Southern Oregon University	750	7.62%
Oregon Shakespeare Festival	550	5.59%
Ashland Community Hospital	300	3.05%
City of Ashland	250	2.54%
Subtotal	1,850	18.81%
Estimated total city employment	9,831	

<u>Employer</u>	<u>2005</u>	
	<u>Employees</u>	<u>Percentage of Total City Employment</u>
Southern Oregon University	750	8.96%
Oregon Shakespeare Festival	450	5.38%
Ashland Public Schools	429	5.13%
Ashland Community Hospital	425	5.08%
City of Ashland	269	3.21%
Subtotal	2,323	25.81%
Professional Tool Mfg. LLC	95	1.14%
Prestige Care (dba Linda Vista)	84	1.00%
Albertsons	71	0.85%
Ashland Springs Hotel	65	0.78%
Windmill Inn of Ashland	53	0.63%
	0	0.00%
Total	2,691	32.15%
Estimated total city employment	8,369	

Source: Ashland Chamber of Commerce

Note: Ashland Chamber of Commerce has changed their reporting method and now only tracks the top four employers in the city

**CITY OF ASHLAND, OREGON  
ASSESSED AND ESTIMATED ACTUAL  
VALUE OF TAXABLE PROPERTY  
Last ten years - Unaudited**

Fiscal Year Ended June 30,	Real Property	Mobile Home	Personal (1)	Utilities	Total	Property Tax Rate	Taxable ratio (True Cash Value to Assessed)
2014	\$ 2,154,231,164	\$ 6,060,576	\$ 36,756,490	\$ 24,858,300	2,221,906,530	\$ 4.61	72.3%
2013	2,079,286,927	6,060,300	36,739,550	26,166,700	2,148,253,477	4.63	73.3%
2012	2,055,111,118	6,318,010	40,939,090	26,290,929	2,128,659,147	4.71	67.7%
2011	2,000,563,826	5,956,110	41,057,580	24,422,710	2,072,000,226	4.60	61.0%
2010	1,937,303,620	5,881,825	40,133,110	24,860,300	2,008,178,855	2.10	53.0%
2009	1,871,896,544	5,744,350	44,282,840	21,243,990	1,943,167,724	4.42	48.4%
2008	1,802,639,910	5,762,080	44,536,050	22,372,000	1,875,310,040	5.73	46.9%
2007	1,700,020,579	5,498,040	40,468,280	20,509,400	1,766,496,299	5.56	46.6%
2006	1,610,148,502	5,301,570	38,820,610	20,344,260	1,674,614,942	5.25	51.3%
2005	1,524,210,039	5,108,410	38,419,400	27,532,841	1,595,270,690	5.26	56.4%

All property is evaluated once every six years as required by state statute

(1) Includes non-profit housing

Source: Jackson County Assessor tax roll property values

## Ten Year Statistics

Year	Assessed Valuation (1)	Population (2)	School Enrollment (3)
2004-05	1,595,270,690	20,590	2,920
2005-06	1,674,614,942	20,880	2,777
2006-07	1,766,496,299	21,430	3,000 Est.
2007-08	1,875,310,040	21,800	3,000 Est.
2008-09	1,943,167,724	21,485	3,000 Est.
2009-10	2,008,178,855	21,505	2,721
2010-11	2,072,000,226	21,460	2,674
2011-12	2,128,659,147	20,255	2,800 Est.
2012-13	2,186,388,026	20,325	2,693
2013-14	2,262,503,440	20,340	2,800

(1) Source: Jackson County Assessor

(2) Source: Portland State Univ.

(3) Source: Ashland School District

**Statistical Information**

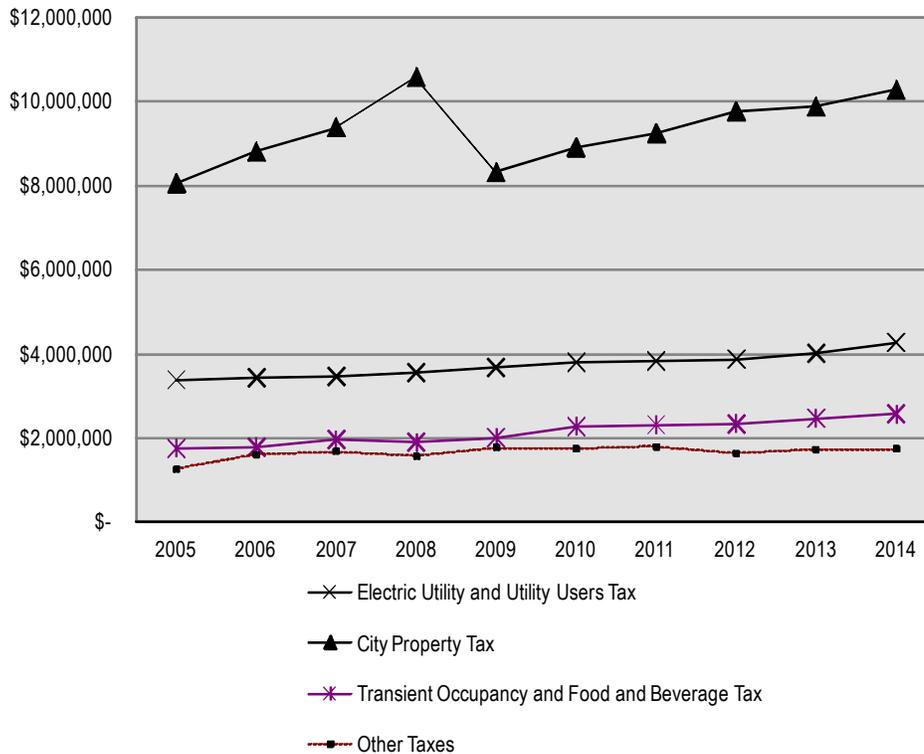
**CITY OF ASHLAND, OREGON  
GENERAL GOVERNMENTAL TAX REVENUES  
BY SOURCE  
(amounts expressed in thousands)  
Last ten years - Unaudited**

Fiscal Year Ended June 30,	Combined Property Taxes	Electric Utility Franchise (1)	Utility Users Tax (1)	Other Franchise and Privilege Taxes	Transient Occupancy Tax	Food and Beverage Tax (2)	Business License Tax	Total
2014	\$ 10,268	\$ 1,373	\$ 2,895	\$ 1,530	\$ 2,091	\$ 473	\$ 208	\$ 18,838
2013	9,874	1,311	2,704	1,518	2,009	460	208	18,084
2012	9,759	1,251	2,627	1,436	1,911	427	202	17,613
2011	9,246	1,228	2,603	1,591	1,918	398	197	17,181
2010	8,896	1,232	2,557	1,552	1,880	396	197	16,710
2009	8,313	1,207	2,468	1,567	1,639	374	201	15,769
2008	10,573	1,170	2,375	1,362	1,508	392	201	17,581
2007	9,378	1,119	2,345	1,544	1,559	395	129	16,469
2006	8,801	1,111	2,323	1,399	1,414	370	205	15,623
2005	8,061	1,106	2,277	1,101	1,390	364	155	14,454

(1) Derived from city-owned electric utility operations

(2) Tax enacted July 1, 1993

**GENERAL GOVERNMENTAL TAX REVENUES  
BY SOURCE**



**CITY OF ASHLAND, OREGON  
FOOD AND BEVERAGE TAX REVENUES BY FUND  
(amounts expressed in thousands)  
Last ten years - Unaudited**

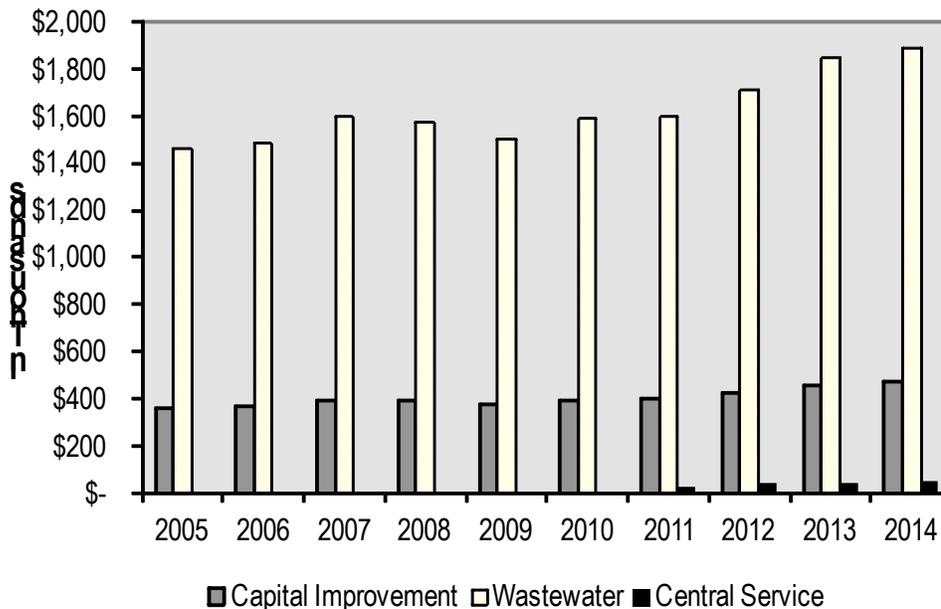
<b>Fiscal Year Ended June 30,</b>	<b>Capital Improvement (1)</b>	<b>Wastewater (2)</b>	<b>Central Service</b>	<b>Total (3)</b>	<b>Cumulative</b>
2014	\$ 473	\$ 1,892	\$ 48	\$ 2,413	\$ 33,770
2013	460	1,840	47	2,347	31,357
2012	427	1,707	47	2,181	29,010
2011	398	1,593	31	2,022	26,829
2010	396	1,584	-	1,980	24,807
2009	374	1,495	-	1,869	22,827
2008	392	1,567	-	1,959	20,958
2007	395	1,594	-	1,989	18,999
2006	370	1,481	-	1,851	17,010
2005	364	1,454	-	1,818	15,159

(1) Dedicated to acquisition of open space parkland

(2) Derived from wastewater enterprise operations

(3) Tax enacted July 1, 1993

**Food and Beverage Tax Revenues by Fund  
Last Ten Years**



**Statistical Information**

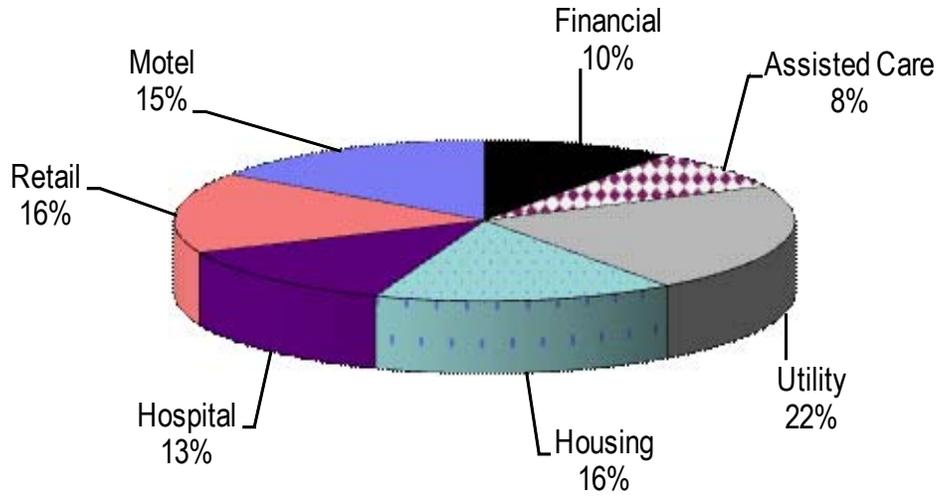
**CITY OF ASHLAND, OREGON  
PRINCIPAL PROPERTY TAXPAYERS  
Current and ten years ago**

<b>Taxpayers</b>	<b>Type of Business</b>	<b>2014 Assessed Valuation</b>	<b>Percentage of Total Assessed Valuation</b>
Ronald L. Deluca	Housing	\$ 10,725,940	0.45%
Avista Corp.	Utility	9,774,000	0.41%
Ashland Community Hopsital	Hospital	8,753,390	0.37%
Pacific Financial , Inc.	Financial	6,799,150	0.29%
Charter Communication	Retail	5,496,000	0.23%
Beverly Rydbom	Retail	5,646,020	0.24%
Skylark Assisted Living	Assisted Care	5,549,660	0.24%
Bard's Inn	Motel	5,312,560	0.23%
Plaza Hospitality	Motel	5,174,180	0.22%
Centurylink	Utility	5,334,800	0.23%
All other		2,291,651,106	97.09%
<b>Total</b>		<b>\$ 2,360,216,806</b>	<b>100.00%</b>

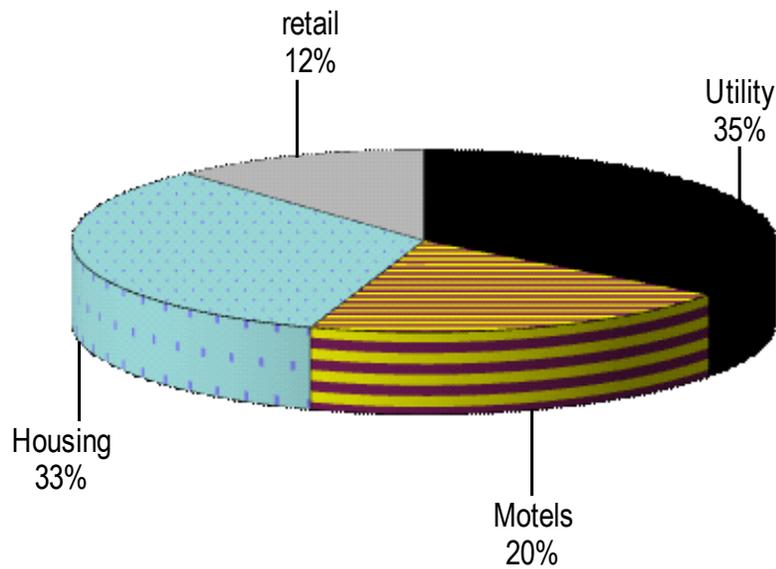
<b>Taxpayers</b>	<b>Type of Business</b>	<b>2005 Assessed Valuation</b>	<b>of Total Assessed Valuation</b>
Qwest, Inc	Utility	\$ 18,347,700	1.15%
Windmill Inns of America, Inc.	Motels	9,494,780	0.60%
Ronald L. Deluca	Housing	7,732,200	0.48%
Mountain Meadows	Housing	5,979,500	0.37%
Avista Corp.	Utility	5,164,000	0.32%
Financial Pacific, Inc.	Housing	4,327,280	0.27%
Rydbom, Michael and Beverly	Retail	4,268,270	0.27%
Skylark Assisted Living	Housing	4,071,850	0.26%
Bard's Inn	Motels	3,986,320	0.25%
Summit Investment	Retail	3,649,510	0.23%
All other		1,528,249,280	95.80%
<b>Total</b>		<b>\$ 1,595,270,690</b>	<b>100.00%</b>

Source: Jackson County Assessor

2014 Principal Property Tax Payers



2005 Principal Property Tax Payers



**Statistical Information**

**CITY OF ASHLAND, OREGON  
PROPERTY TAX LEVIES AND COLLECTIONS  
Last ten years - Unaudited**

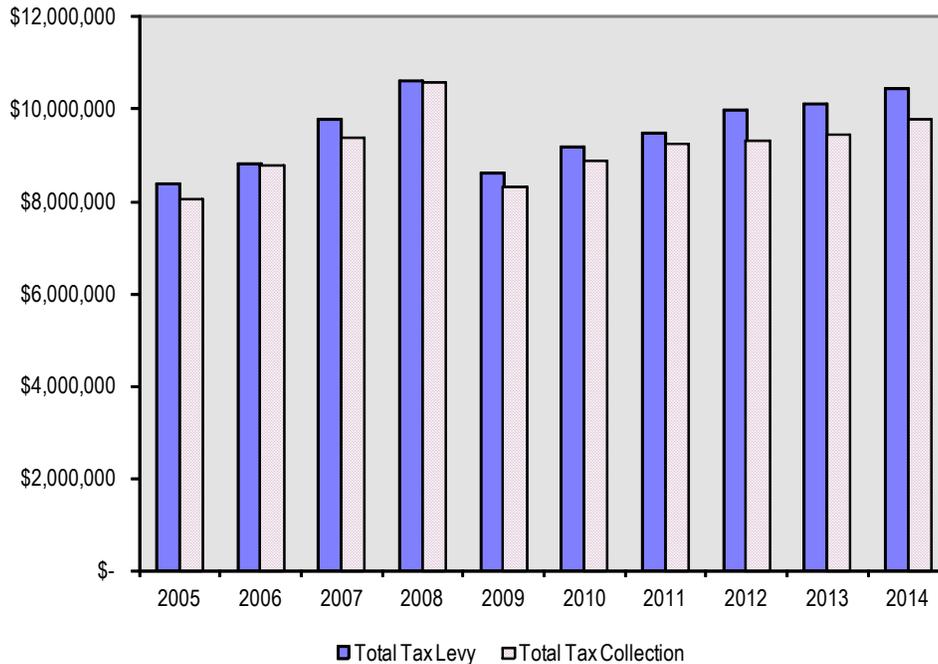
Fiscal Year Ended June 30,	Total Tax Levy (1)	Current Tax Collections (2)	Percent of Levy Collected	Delinquent Tax Collections (2)(3)	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
2014	\$ 10,453,597	\$ 9,799,116	93.7%	\$ 468,669	\$ 10,267,785	98.2%	\$ 704,806	6.7%
2013	10,119,532	9,440,360	93.3%	394,679	9,835,039	97.2%	785,377	7.8%
2012	9,997,229	9,322,678	93.3%	436,198	9,758,876	97.6%	755,098	7.6%
2011	9,470,164	8,885,987	93.8%	359,767	9,245,754	97.6%	773,714	8.2%
2010	9,176,778	8,511,729	92.8%	384,362	8,896,091	96.9%	699,122	7.6%
2009	8,616,000	7,981,337	92.6%	331,445	8,312,782	96.5%	684,345	7.9%
2008	10,609,706	10,273,879	96.8%	298,774	10,572,653	99.7%	636,512	6.0%
2007	9,797,262	9,142,734	93.3%	235,560	9,378,294	95.7%	609,308	6.2%
2006	8,803,680	8,428,550	95.7%	372,526	8,801,076	100.0%	642,298	7.3%
2005	8,399,000	7,753,164	92.3%	307,911	8,061,075	96.0%	535,484	6.4%

(1) Includes levy within the tax base, levy for bonded indebtedness, miscellaneous assessment payments in lieu of tax, and tax levy shared offsets

(2) Includes adjustments, rounding and discounts

(3) Delinquent taxes collected represent accumulative amounts for the specific fiscal year

**Property Tax Levies and Collections**

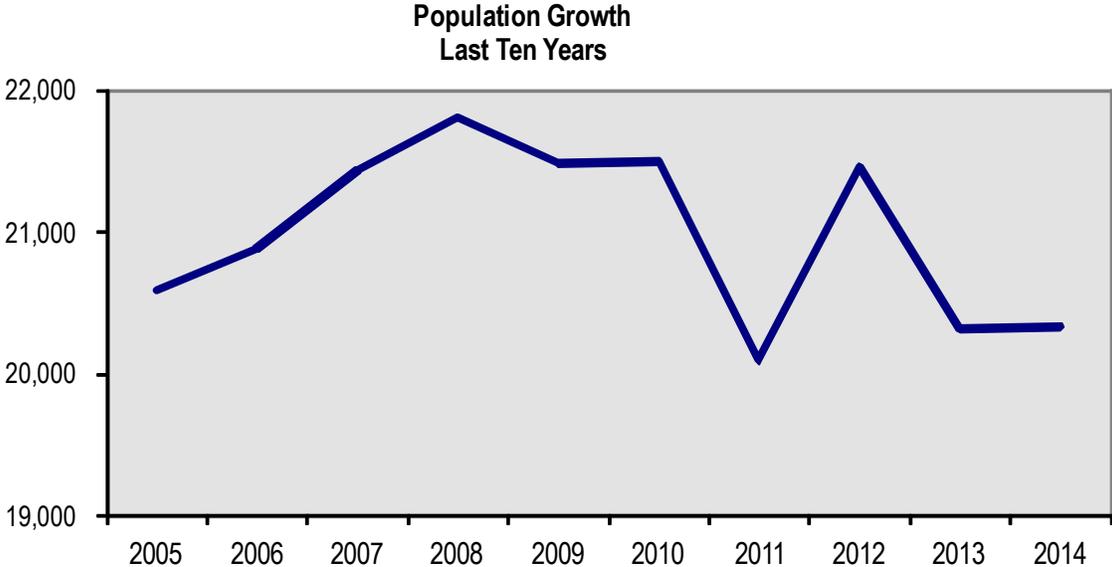


**CITY OF ASHLAND, OREGON  
DEMOGRAPHIC STATISTICS  
Last ten years - Unaudited**

Fiscal Year Ended June 30,	Population (1)	Percentage Change	Per Capita Income	Total Personal Income (2)	School Enrollment (3)	Jackson County Unemployment Rate (4)
2014	20,340	0.07%	-	unavailable	2,800	8.4%
2013	20,325	-5.29%	-	unavailable	2,700	8.3%
2012	21,460	6.79%	-	unavailable	2,720	8.3%
2011	20,095	-6.56%	-	unavailable	2,737	11.9%
2010	21,505	0.09%	-	unavailable	2,819	12.1%
2009	21,485	-1.44%	18,219	391,431	2,767	13.6%
2008	21,800	1.73%	19,770	430,978	2,846	6.7%
2007	21,430	2.63%	21,636	463,652	2,909	5.6%
2006	20,880	1.41%	22,079	461,001	2,915	5.7%
2005	20,590	0.78%	19,976	411,308	3,044	6.2%

Sources:

- (1) Center for Population and Research and Census, Portland State University
- (2) State of Oregon Employment Division, Department of Human Resources
- (3) Ashland School District



**Statistical Information**

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**CITY OF ASHLAND, OREGON  
OPERATING INDICATORS  
BY FUNCTION / PROGRAM  
Last ten years**

<b>Function/Program</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
<b>Police</b>				
Physical arrests, juvenile and adult	2,509	2,868	2,670	2,343
Traffic violations	3,461	3,061	2,679	2,868
<b>Fire</b>				
Fire alarm responses	398	390	379	291
Emergency medical responses	3,098	2,927	3,105	2,694
Non-emergency public service responses	155	97	94	79
Code enforcement plans review	404	380	246	215
Total calls for service	3,533	3,414	3,577	3,327
Total ambulance patient transports	1,600	1,523	1,635	1,611
<b>Water</b>				
Service connections	8,870	9,038	9,071	8,678
Daily average consumption in millions of gallons	3	2.7	2.7	4.6
Maximum daily capacity of plant in million gallons	8	8	8	8
<b>Sewer</b>				
Service connections	8,295	8,181	7,850	8,181
Daily average treatment in million of gallons	2	2.2	2.2	2.1
Maximum daily capacity in millions of gallons	4	4	3	4
<b>Electric</b>				
Service connections	12,662	11,914	12,148	11,985
<b>Telecommunications</b>				
Cable TV	1,400	1,840	-	-
Cable modem	3,961	4,082	4,066	4,454
Potential station capacity	140	140	140	140

<sup>1</sup> Identifies correction to capacity

<sup>2</sup> Identifies the implementation of new software that correctly accounts for crimes

<sup>3</sup> Cable TV outsourced

<sup>4</sup> Cable TV analog channels

**CITY OF ASHLAND, OREGON  
OPERATING INDICATORS  
BY FUNCTION / PROGRAM  
Last ten years (continued)**

2010	2009	2008	2007	2006	2005
2,073	2,098	2,489	2,748	2,607	2,004
3,160	2,784	2,600	3,036	3,773	4,608
359	363	500	457	425	415
2,705	2,761	3,022	2,955	2,716	2,952
75	46	76	87	109	100
293	262	440	495	535	644
3,128	3,170	3,590	3,534	4,000	3,285
1,456	1,476	1,700	1,616	1,511	1,243
8,433	8,126	8,291	8,281	7,870	7,764
2.7	3.3	3.4	4	4	3
8	8	8	8	8	8
7,995	8,008	8,153	8,129	7,722	7,583
2.2	2.2	2.2	2	2	2
4	4	4	4	4	4
11,275	11,944	11,979	11,780	11,277	11,062
-	-	-	-	3,095	3,170
4,094	4,160	4,153	3,988	3,823	3,686
140	80	80	80	140	161

**Statistical Information**

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**CITY OF ASHLAND, OREGON  
CAPITAL ASSETS AND INFRASTRUCTURE STATISTICS  
BY FUNCTION/PROGRAM  
Last ten years**

<b>Function/Program</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
<b>Police</b>				
Stations	1	1	1	1
Contact station	1	1	1	1
Patrol units (vehicles)	8	8	8	8
Sworn officers	28	28	25	25
<b>Fire</b>				
Stations	2	2	2	2
Fire fighters	27	27	26	26
<b>Streets</b>				
Miles of paved streets	92	92	92	92
Miles of gravel streets	9	9	9	9
Miles of storm sewers	93	93	93	93
<b>Water</b>				
Miles of water mains	130	130	130	130
Hydrants	1,266	1,262	1,248	1,248
Water treatment plant	1	1	1	1
<b>Sewer</b>				
Miles of sanitary sewers	110	110	110	110
Treatment plant	1	1	1	1

1 Identifies integration of Cartegraph System with GIS that has provided more accurate figures.

**CITY OF ASHLAND, OREGON**  
**CAPITAL ASSETS AND INFRASTRUCTURE STATISTICS**  
**BY FUNCTION/PROGRAM**  
**Last ten years (continued)**

2010	2009	2008	2007	2006	2005
1	1	1	1	1	1
1	1	1	NA	NA	NA
8	8	8	8	8	8
26.5	26.5	27	27	27	27
2	2	2	2	2	2
26	29	31	31	31	31
92	92	100	100	100	100
14	14	11	10	14	14
93	90	89	85	85	84
130	130	124	124	124	124
1,245	1,237	1,154	1,115	1,142	1,131
1	1	1	1	1	1
110	110	110	110	110	108
1	1	1	1	1	1

**Statistical Information**

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**CITY OF ASHLAND, OREGON  
CAPITAL ASSETS AND INFRASTRUCTURE  
STATISTICS BY FUNCTION/PROGRAM  
Last ten years (continued)**

<b>Function/Program</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
<b>Electric</b>				
Street lights	1864	1,858	1,827	1,827
Electrical transformers	2032	2,025	2,007	2,007
Poles	3605	3,600	3,506	3,506
Substations	3	3	3	3
<b>Telecommunications</b>				
Miles of fiber	25	25	25	25
Miles of coax	119	119	119	119
<b>Parks and Recreation</b>				
Community centers	3	3	3	3
Parks	19	16	16	16
Park acreage	642	642	642	642
Golf courses	1	1	1	1
Swimming pools	1	1	1	1
Ice skating rinks	1	1	1	1
Skateboard parks	1	1	1	1
Tennis courts	12	12	12	12
Trails (miles)	29	29	29	29
<b>Health Care</b>				
Hospital	1	1	1	1
Hospital beds	49	49	49	49
<b>Education</b>				
Elementary schools	4	4	4	4
Elementary school instructors	69	69	69	69
Secondary schools	2	2	2	2
Secondary school instructors	91	91	91	91
State universities	1	1	1	1

**CITY OF ASHLAND, OREGON  
CAPITAL ASSETS AND INFRASTRUCTURE  
STATISTICS BY FUNCTION/PROGRAM  
Last ten years (continued)**

2010	2009	2008	2007	2006	2005
1,832	1,811	1,802	1,802	1,771	1,707
2,002	1,996	1,982	1,982	1,973	1,943
3,560	3,557	3,453	2,551	2,559	3,501
3	3	3	3	3	3
25	25	25	25	29	25
119	118	117	117	110	117
3	3	3	3	3	3
19	19	19	19	19	19
642	640	640	640	640	637
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
12	12	12	12	12	12
29	29	29	29	29	29
1	1	1	1	1	1
49	49	49	49	49	49
4	4	4	4	3	3
59	59	59	59	59	61
2	2	2	2	2	2
106	106	106	106	106	106
1	1	1	1	1	1

## Glossary

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**A Accrual Basis:** Method of accounting where expenditures and revenues are recorded when incurred, not when paid. The method differs from GAAP Accrual Basis in that, while capital outlays are recognized as expenditures, depreciation and amortization are not [ORS 294.311(1)] [Glossary ]

**ADA:** Americans with Disabilities Act.

**Adopted budget:** Financial plan that forms the basis for appropriations. Adopted by the governing body (ORS 294.435).

**AFN:** Ashland Fiber Network is the state-of-the-art telecommunications infrastructure of fiber optic cable that weaves through the City's neighborhoods. AFN provides citizens of Ashland with three services: high-speed data, cable modem Internet access and cable television.

**AMR:** Automatic Meter Reading System.

**Annexation:** The incorporation of land into an existing city with a resulting change in the boundaries of that city.

**Annual Revenues:** The sum of all sources of Estimated Revenues of a fund excluding Working Capital Carryover.

**APD:** Ashland Police Department.

**Appropriation:** Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body [ORS 294.311.(3)].

**Appropriation Resolution:** The legal document passed by the City Council authorizing expenditures.

**Approved Budget:** The budget that has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing (ORS 294.406).

**Assessed Value:** The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

**Audit:** The annual review and appraisal of a municipal corporation's accounts and fiscal affairs conducted by an accountant under contract or the Secretary of State (ORS 297.425).

**Audit Report:** A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government's

financial statements, and compliance with requirements, orders and regulations.

**B Balanced Budget:** When total anticipated resources including beginning fund balance or carry over from the prior period, all revenue and other sources of money equal all proposed requirements including expenditures for personal services, materials & services, capital outlay, debt service, other uses and estimated ending fund balance or carry over to the next period.

**Baseline:** Year two of the prior budget year's long-term plan. The beginning point for the budget preparation, comparison and justification in the ensuing year.

**Bioswale:** Long narrow trenches dug next to impervious surfaces like parking lots. Water runs off these impervious surfaces into the trench where it is "cleaned" of oily substances and other pollutants prior to reaching the storm drain system. A variety of grasses, shrubs and ground covers are planted in the trenches.

**Bonded Debt Levy:** Property tax levy dedicated to repayment of General Obligation Bonds authorized by more than 50 percent of the community's registered voters. The levy cannot exceed the term of the bonds.

**Bonds:** Written promises to pay a sum of money, called principal or face value, at a future date, called the maturity date, along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used to finance long-term capital improvements.

**BPA:** Bonneville Power Administration. This federal agency is the major wholesaler of Northwest electric energy.

**Budget:** A financial operating plan with estimated expenditures and expected revenues for a given period.

**Budget Committee:** A panel composed of the City Council and an equal number of citizens responsible for the review and recommendation of the annual budget (ORS 294.336).

**Budget Message:** A message prepared by the City Administrator and the Budget Officer explaining the annual proposed budget, articulating the strategies and budgets to achieve the City's goals, and identifying budget impacts and changes (ORS 294.391).

**Budget Officer:** The person appointed by the City Council to be responsible for assembling the budget. For the City of Ashland, the Finance Director serves this role (ORS 294.331).

**Budget Period:** A 24-month period beginning July 1 of the first fiscal year and ending June 30 of the second fiscal year.

**Budget Transfers:** Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

**C CAP:** Central Area Patrol (Police and Parks Fund)

**CAP:** Civil Area Patrol (Airport Fund)

**Capital Expenditure:** Payment for equipment, buildings or improvements that have a depreciable life of two or more years.

**Capital Outlay:** An object classification that includes items with a useful life of one or more years, such as machinery, land, furniture, computers, or other equipment, and which cost more than \$5,000 [ORS 294.352(6)].

**Capital Project Funds:** A fund type used to account for resources, such as bond sale proceeds, to be used for major capital item purchase or construction [OAR 150-294.352(1)].

**CDBG:** Community Development Block Grant are funds from the Department of Housing and Urban Development used to assist low and moderate income neighborhoods and households.

**Central Service Charge:** Reimbursement for services that are paid for out of one fund, but benefit the programs in another fund.

**CERVS:** Community Resource and Vital Services is a non-profit program that ICCA is part of. (See ICCA.)

**CIP:** Capital Improvement Plan.

**CIP Fund:** Capital Improvement Fund.

**Contingency:** An appropriation of funds to cover unforeseen events that may occur during the budget year. The City Council must authorize the use of any contingency appropriations.

**CWSRF:** Clean Water State Revolving Fund.

**D Debt Service:** Payment of interest and principal related to long term debt.

**Debt Service Funds:** A fund established to account for payment of general long-term debt principal and interest [OAR 150-294.352(1)].

**Depreciation:** A system of accounting which aims to distribute the cost or other basic value of tangible capital assets, less salvage (if any), over the estimated useful life of the unit in a systematic and rational manner. It is a process of allocation, not of valuation. Depreciation is not budgeted by the City, in accordance with Oregon Local Budget Law.

**DEQ:** The Oregon Department of Environmental Quality works to restore, enhance, and maintain the quality of Oregon's air, water and land.

**E Encumbrance:** An obligation chargeable to an appropriation and for which part of the appropriation is reserved [ORS 294.311(10)].

**EMS:** Emergency Medical Services.

**EMT:** Emergency Medical Technician.

**Enterprise Funds:** Records the resources and expenses of acquiring, operating and maintaining a self-supporting facility or service.

**EOC:** The Emergency Operations Center is the coordinating and support organization headquarters for emergency operations within the City. The purpose of the EOC is to support Incident Command operations.

**EPA:** Environmental Protection Agency.

**Expenditures:** The money spent by the City for the programs and projects included within the approved budget.

**F Fiscal Year:** Twelve-month period from July 1 to June 30 for which the annual budget of the City is prepared and adopted. Example: FY, FY 06, FY 2006.

**Fixed Assets:** Assets of a long-term character such as land, buildings, furniture, and other equipment.

**Food and Beverage Tax:** Five-percent tax assessed on prepared food and beverage providers gross receipts from prepared food items excluding alcohol. The tax was enacted July 1, 1993 and authorization ends December 31, 2030.

**Franchise:** A privilege fee for using the ROW (Right of Way).

## Glossary

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**Fringe Benefits:** The non-salary part of employees' total compensation. A typical benefit package includes insurance, retirement, and vacation/sick leave components.

**FTE:** Full-time Equivalent is a term used to measure the number of employees on a 40 hour per week basis.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

**Fund Balance:** The difference between governmental fund assets and liabilities; also referred to as fund equity.

**G GAAP:** Generally accepted accounting principals as determined through common practice or as promulgated by the Government Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standard setting bodies.

**General Fund:** Records needed to run the daily operations of the local government such as wages, rent, and utilities. It also shows the money that is necessary to pay for these general needs.

**I IBEW:** International Brotherhood of Electrical Workers

**ICCA:** Interfaith Care Community of Ashland is an organization that is under the auspices of CERVS. It is a coalition of faith groups and community volunteers committed to providing a coordinated program of emergency services to families and individuals in need. Also known as ICCA/CERVS.

**Interfund Loans:** Loans made by one fund to another and authorized by resolution or ordinance (ORS 294.460).

**Internal Service Fund:** Accounts for internally supported activities where the government is the primary reciprocate of the services provided by the fund.

**IS:** Information Services or Electronic Data Processing.

**ISTEA:** Intermodal Surface Transportation Efficiency Act grant to encourage various types of transportation.

**L LCDC:** Land Conservation Development Commission.

**Line Item:** An expenditure description at the most detailed

level. Objects of expenditure are grouped into specific items, such as printing.

**LID:** Local Improvement Districts are formed by petition and used to request the City of Ashland to finance improvements to neighborhoods (e.g., sidewalks) over a 10-year period.

**Local option Levy:** Voter-approved property tax levies for a period of two to five years above the permanent rate.

**M Materials and Services:** The term used in an operating budget to designate a classification of expenditures. Refers to planned purchases other than Personal Services or Capital Outlay.

**Measure 47:** In November 1996, voters passed a tax limitation initiative that was referred to as Measure 47. The measure's provisions included: a tax roll back for property taxes; a cap of 3 percent on assessed value increases in future years; a requirement that special elections for property tax increase measures must be approved by 50 percent of all registered voters, as opposed to a simple majority in general elections. Because of several complexities regarding implementation, the legislature instead proposed Measure 50 in May 1997.

**Measure 50:** In May 1997, voters replaced Measure 47 with Measure 50. The measure fundamentally changed the structure of property taxes in Oregon, moving from the tax base system to a permanent tax rate. Measure 50 has the same financial impact as Measure 47, with the benefit of simplified implementation.

**Modified Accrual:** Revenues are recorded in the accounting period in which they become available and measurable, and expenditures are recorded in the accounting period in which the fund liability is incurred.

**O Ordinance:** The method by which the appropriation of the budget is enacted into law by the city council per authority of the Oregon State Statutes.

**Organizational Unit:** An administrative subdivision, such as a department or division, of the city government charged with carrying on one or more specific functions.

**P PEG:** Public Education and Government access fee relative to the Cable TV Franchise.

**Permanent Tax Rate:** The rate per thousand dollars of Assessed Value that is the maximum that can be levied for government operations. The assessed valuation is capped and can only increase by three percent per year.

**Personal Services:** Employee wages, health insurance costs, workers' compensation charges, and any other employee benefits.

**Program:** Some departments are divided into programs for better management and tracking of resources.

**Proposed Budget:** The financial and operating document submitted to the Budget Committee and the governing body for consideration.

**R Requirements:** Total expenditures and unappropriated fund balance.

**Reserve:** A portion of a fund that is restricted for a specific purpose.

**Resources:** Total amounts available for appropriation consisting of the estimated beginning carryover balance plus anticipated revenues.

**Revenues:** Monies received or anticipated by a local government from both tax and non-tax sources.

**R Requirements:** Total expenditures and unappropriated fund balance.

**Reserve:** A portion of a fund that is restricted for a specific purpose.

**Resources:** Total amounts available for appropriation consisting of the estimated beginning carryover balance plus anticipated revenues.

**Revenues:** Monies received or anticipated by a local government from both tax and non-tax sources.

**S SBA:** Small Business Administration, established in 1953, is a federal agency that provides financial, technical, and management assistance to help Americans start, run and grow their businesses.

**SCADA:** Supervisory Control and Data Acquisition

**SDC:** System Development Charges are assessed on new construction to cover the demands placed on City services. Charges collected cover water, sewer, transportation, storm drains, and parks and recreation costs.

**SOU:** Southern Oregon University located in Ashland, Oregon.

**SOWAC:** Southern Oregon Women's Access to Credit is an organization that is a recipient of an Economic and Cultural Development grant.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources that are restricted to expenditures for a specific purpose.

**Supplemental Budget:** A budget that is prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. The supplemental budget cannot be used to increase a tax levy.

**T TAP Intertie:** Talent Ashland Phoenix Intertie is the connecting of all three Cities into one water system.

**Tax Levy:** Total amount of dollars raised in property taxes imposed by the City, permanent tax rate, local option levies, and Bonded Debt levies.

**TID:** Talent Irrigation District.

**TPAC:** Transportation Plan Advisory Committee.

**Transfer:** An amount distributed from one fund to finance activities in another fund. It is shown as an expenditure in the originating fund and a revenue in the receiving fund.

**Transient Occupancy Tax (Hotel/Motel Tax):** A nine percent tax assessed on lodging providers gross receipts from rental of guest accommodations.

**U Unappropriated Ending Fund Balance:** An amount set aside to be used as cash carryover for the next fiscal year's budget.

**W Working Capital Carryover:** The amount carried over from year to year. It is based on the difference between estimated revenues to be received and the estimated amount expected to be spent.

**WWTP:** Wastewater Treatment Plant.

**Y YAL:** Youth Activity Levy.

## Acronyms

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<b>A</b>	<b>ACCESS-</b> Aging Community Coordinated Enterprise and Supportive Services	<b>EMT B-</b> Emergency Medical Technician Basic	
	<b>ADA-</b> Americans with Disabilities Act	<b>EMT I-</b> Emergency Medical Technician Intermediate	
	<b>AFN-</b> Ashland Fiber Network	<b>EMT P-</b> Emergency Medical Technician Paramedic	
	<b>AFR-</b> Ashland Forrest Resiliency	<b>EFB-</b> Ending Fund Balance	
	<b>AMR-</b> Automatic Meter Reading System	<b>EOC-</b> Emergency Operations Center	
	<b>APD-</b> Ashland Police Department	<b>EOFY-</b> End of Fiscal Year	
	<b>ASA-</b> Ambulance Service Area	<b>EOY-</b> End of Year	
	<b>AWTA-</b> Ashland Woodland Trails Association	<b>EPA-</b> Environmental Protection Agency	
<b>B</b>	<b>BPA-</b> Bonneville Power Administration	<b>ESD-</b> Educational Service District	
<b>C</b>	<b>CAFR-</b> Comprehensive Annual Financial Report	<b>F</b>	<b>F&amp;B-</b> Food and Beverage
	<b>CAP:</b> Central Area Patrol (Police and Parks Fund)		<b>FAA-</b> Federal Aviation Administration
	<b>CAP:</b> Civil Area Patrol (Airport Fund)		<b>FAM-</b> Federal Aid Money to Municipalities
	<b>CATV-</b> Cable Television		<b>FBO-</b> Fixed Base Operator
	<b>CDBG-</b> Community Development Block Grant		<b>FEMA-</b> Federal Emergency Management Agency
	<b>CERT-</b> Community Emergency Response Team		<b>FFY-</b> Federal Fiscal Year
	<b>CERVS-</b> Community Resource and Vital Services		<b>FTE-</b> Full Time Employee
	<b>CIP-</b> Capital Improvement Plan		<b>FY-</b> Fiscal Year. Example: FY 2005-2006, FY 2005-06, FY 2006
	<b>CMOM-</b> Capacity, Management, Operation, and Maintenance	<b>G</b>	<b>GAAP-</b> Generally Accepted Accounting Principals
	<b>CPI-</b> Consumer Price Index		<b>GASB-</b> Government Accounting Standards Board
	<b>CSO-</b> Community Service Officer		<b>GIS-</b> Geographic Information Systems
	<b>CSV-</b> Community Service Volunteer	<b>H</b>	<b>HIPAA-</b> Health Insurance Portability and Accountability Act
	<b>CUFR-</b> Component Unit Financial Report		<b>HR-</b> Human Resources
	<b>CWSRF-</b> Clean Water State Revolving Fund		<b>HUD-</b> Housing and Urban Development
<b>D</b>	<b>DARE-</b> Drug Awareness Resistance Education	<b>I</b>	<b>IBEW-</b> International Brotherhood of Electrical Workers
	<b>DEQ-</b> Department of Environmental Quality		<b>ICCA-</b> Interfaith Care Community of Ashland
<b>E</b>	<b>EMS-</b> Emergency Medical Services		
	<b>EMT-</b> Emergency Medical Technician		

<b>IS-</b> Information Services	<b>SDC-</b> System Development Charges
<b>ISP-</b> Internet Service Provider	<b>SOU-</b> Southern Oregon University
<b>ISTEA-</b> Intermodal Surface Transportation Efficiency Act	<b>SOWAC-</b> Southern Oregon Women's Access to Credit
<b>J</b> <b>JJTC-</b> Jackson/Josephine Transportation Committee	<b>SRO-</b> School Resource Officer
<b>L</b> <b>LCDC-</b> Land Conservation Development Commission	<b>SUV-</b> Sport Utility Vehicle
<b>LID-</b> Local Improvement District	<b>T</b> <b>TAP-</b> Talent Ashland Phoenix
<b>LLC-</b> Limited Liability Company	<b>TID-</b> Talent Irrigation District
<b>M</b> <b>MS4-</b> Municipal Storm Drain System	<b>TOT-</b> Transient Occupancy Tax
<b>N</b> <b>NPDES-</b> National Pollutant Discharge Elimination System	<b>TPAC-</b> Transportation Plan Advisory Committee
<b>O</b> <b>OCI-</b> Overall Condition Index	<b>TTPC-</b> Transportation Transit Parking Committee
<b>ODA-</b> Oregon Department of Agriculture	<b>U</b> <b>UB-</b> Utility Billing
<b>ODOT-</b> Oregon Department of Transportation	<b>USFS-</b> United States Forest Service
<b>ORS-</b> Oregon Revised Statute	<b>W</b> <b>WW-</b> Wastewater
<b>OSF-</b> Oregon Shakespeare Festival	<b>WWTP-</b> Wastewater Treatment Plant
<b>OSHA-</b> Occupational Safety and Health Administration	<b>Y</b> <b>YAL-</b> Youth Activities Levy
<b>P</b> <b>PEG-</b> Public Education and Government	<b>YDO-</b> Youth Diversion Officer
<b>PERS-</b> Public Employee Retirement System	
<b>PMS-</b> Pavement Management System	
<b>PUC-</b> Public Utility Commission	
<b>PW-</b> Public Works	
<b>R</b> <b>RVACT-</b> Rogue Valley Area Commission on Transportation	
<b>RVTD-</b> Rogue Valley Transit District	
<b>RVTV-</b> Rogue Valley Television	
<b>S</b> <b>SBA-</b> Small Business Administration	
<b>SCADA-</b> Supervisory Control and Data Acquisition	