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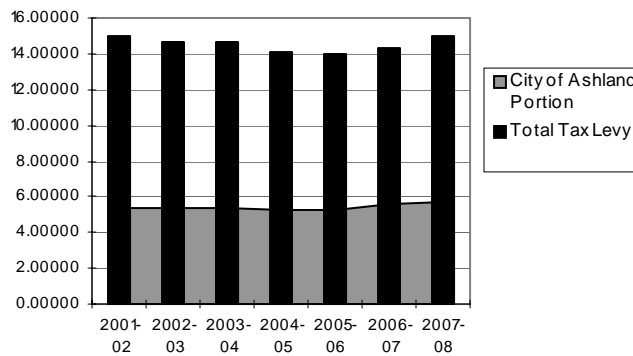
history of combined property tax rates

The table below shows combined city and county property tax rates per thousand dollars of assessed value.

HISTORY OF COMBINED PROPERTY TAX RATES

	2001-02 Tax Rate	2002-03 Tax Rate	2003-04 Tax Rate	2004-05 Tax Rate	2005-06 Tax Rate	2006-07 Tax Rate	2007-08 Tax Rate
City of Ashland	5.37730	5.38390	5.33990	5.25330	5.25530	5.56330	5.72500
County	2.65720	2.70170	2.79100	2.39900	2.20280	2.17780	2.18120
Vector	0.04290	0.04160	0.04170	0.04170	0.04170	0.04170	0.04160
RVTD	0.17720	0.16980	0.17090	0.17110	0.17120	0.17100	0.17070
Schools-ESD-Rogue	5.02530	4.99720	4.99920	5.00000	5.00040	5.00050	4.99760
School Debt	1.66620	1.36650	1.32980	1.28240	1.27750	1.36950	1.89890
Total Tax Rate	14.94610	14.66070	14.67250	14.14750	13.94890	14.32380	15.01500
Assessed Valuation	1,333,040,730	1,423,894,752	1,511,835,569	1,593,607,600	1,677,271,999	1,761,135,599	1,853,307,500

Combined Property Tax Rates

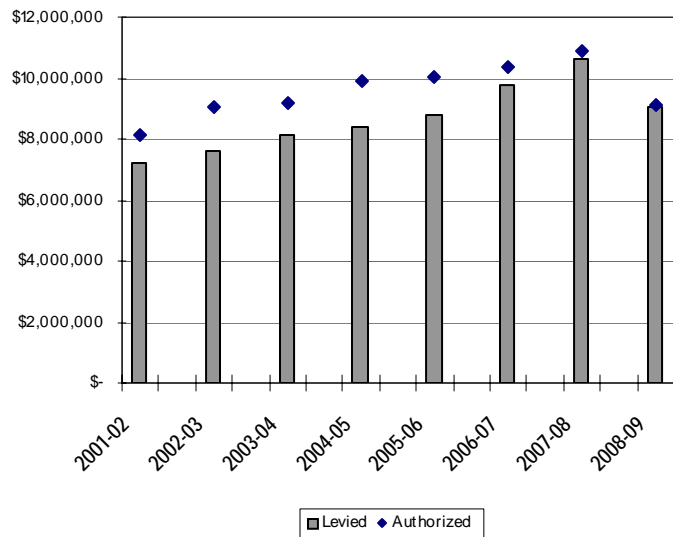


This chart shows the combined property tax rates per thousand dollars of assessed valuation from fiscal year 2001-02 through year 2007-08.

The table below shows the total property taxes levied from 2001-02 fiscal year through the adopted 2008-09.

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	Adopted 2008-09
	Tax Levy	Tax Levy	Tax Levy	Tax Levy	Tax Levy	Tax Levy	Tax Levy	Tax Levy
General Fund	\$ 1,997,793	\$ 2,094,099	\$ 2,218,261	\$ 2,352,000	\$ 2,720,000	\$ 3,006,000	\$ 3,107,000	\$ 3,533,000
General Fund - Technology Fee	-	-	-	-	-	-	324,000	341,000
Debt Service Fund	-	-	-	-	-	308,000	-	-
Parks Continuing Levy	2,758,856	2,977,649	3,192,132	3,344,000	3,510,000	3,686,000	3,879,000	4,082,000
Ashland Youth Activity	1,841,695	1,970,420	2,094,699	2,205,000	2,315,000	2,430,000	2,558,000	-
Ashland Library Levy	-	-	-	-	-	-	370,660	254,000
1982 Water Bond Levy	83,000	83,000	84,046	83,000	-	-	-	-
1992 Water Bond Levy	100,000	100,000	101,455	-	-	-	-	-
1997 Flood Restoration Bonds	95,000	105,000	105,058	105,000	230,980	83,452	85,030	-
2000 Fire Station/ Flood Restoration Bonds	310,388	304,000	309,770	310,000	27,700	166,385	168,782	177,400
2005 GO Bonds - Refinanced	-	-	-	-	-	117,425	117,234	228,600
	\$ 7,186,732	\$ 7,634,168	\$ 8,105,421	\$ 8,399,000	\$ 8,803,680	\$ 9,797,262	\$ 10,609,706	\$ 8,616,000
Authorized	8,142,000	9,046,000	9,176,000	9,883,000	10,033,500	10,346,737	10,873,046	9,137,000

The graph to the right that while the City levies Ad-Valorum Taxes sufficient to meet it's economic requirements, during the period reflected in this chart and at no time previously has the authorized constitutional limit been reached.

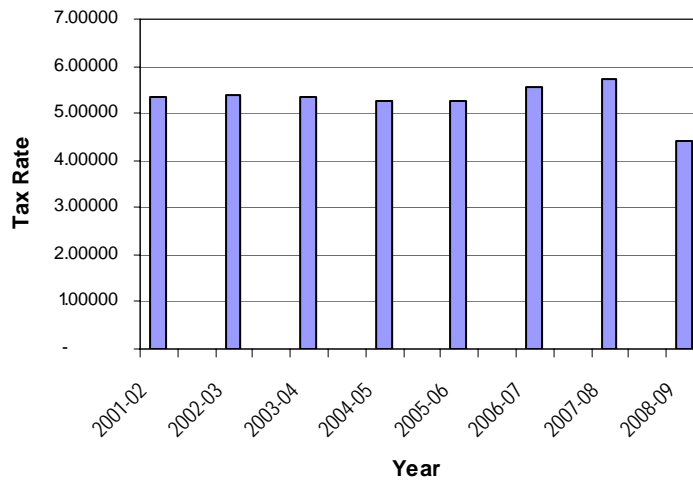


history of property tax rates

The table below shows the property tax rates per thousand dollars of assessed value from fiscal year 2001-02 through the adopted rates for 2008-09.

	2001-02 Tax Rate	2002-03 Tax Rate	2003-04 Tax Rate	2004-05 Tax Rate	2005-06 Tax Rate	2006-07 Tax Rate	2007-08 Tax Rate	Adopted 2008-09 Tax Rate
General Fund	1.47170	1.47170	1.47194	1.47190	1.62190	1.70690	1.67690	1.81190
General Fund- Technology Fee	-	-	-	-	-	-	0.17500	0.17500
Debt Service Fund	-	-	-	-	-	0.17500	-	-
Parks	2.09250	2.09250	2.09247	2.09280	2.09280	2.09280	2.09280	2.09280
Ashland Youth Activities Levy	1.38000	1.38000	1.38000	1.38000	1.38000	1.38000	1.38000	-
Ashland Library Levy	-	-	-	-	-	-	0.20000	0.13000
1982 Water Bond Levy	0.06230	0.06310	0.05491	0.05190	-	-	-	-
1992 Water Bond Levy	0.07500	0.07610	0.06615	-	-	-	-	-
1997 Flood Restoration Bonds	0.07350	0.07230	0.06946	0.06570	0.14340	0.04740	0.04590	-
2000 Flood Restoration Bonds	-	-	-	-	-	-	-	-
2000 Flood and Fire Station Bonds	0.20940	0.22820	0.20508	0.19400	0.01720	0.09450	0.09110	0.09100
2005 GO Bonds - Refinanced	-	-	-	-	-	0.06670	0.06330	0.11720
	5.36440	5.38390	5.34001	5.25630	5.25530	5.56330	5.72500	4.41790
Assessed Valuation	1,333,040,730	1,423,894,752	1,511,835,569	1,593,607,600	1,677,271,999	1,761,135,599	1,853,307,500	1,950,322,442

History of Property Taxes

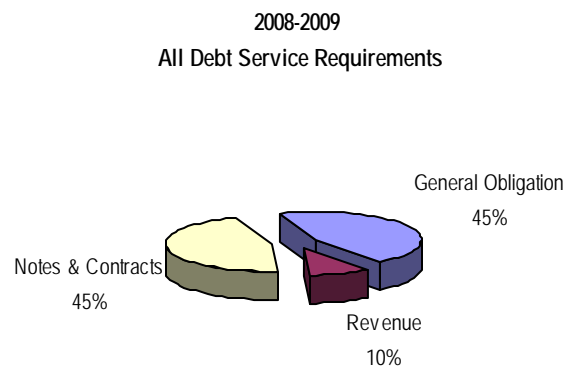
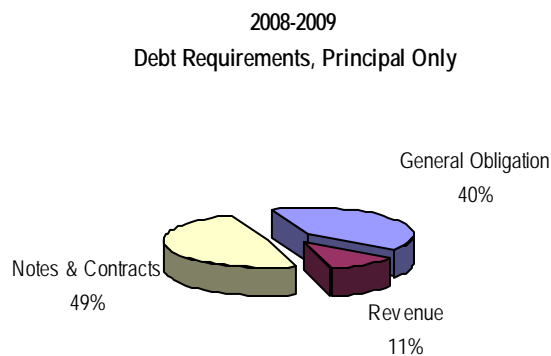


The table below shows the minimum requirements of Debt Service repayments. The current year budget contains provisions for additional payments on Bond and Notes with call features that allow for prepayment. The current budget also contains significant issues yet to be marketed, so future requirements are not known and, therefore, not included.

	Tax Supported		Revenue Supported		Joint Revenue & Tax Supported	
	*General Obligation		Revenue		Notes and Contracts Payable	
	Principal	Interest	Principal	Interest	Principal	Interest
2008-09	695,000	976,738	510,000	151,745	1,642,441	835,580
2009-10	865,000	943,628	505,000	131,764	1,392,617	766,584
2010-11	905,000	904,119	530,000	114,991	1,431,979	708,980
2011-12	950,000	863,416	545,000	96,513	1,410,841	651,152
2012-13	850,000	818,506	375,000	81,269	1,445,165	594,416
2013-14	930,000	774,326	385,000	69,628	1,322,112	535,602
2014-15	980,000	725,973	400,000	57,413	1,342,497	481,885
2015-16	1,030,000	672,507	155,000	48,694	1,380,264	428,314
2016-17	1,090,000	614,340	160,000	43,475	1,428,761	372,977
2017-18	1,155,000	551,425	165,000	37,929	1,478,977	315,683
2018-19	1,220,000	484,713	175,000	31,976	1,530,974	256,366
2019-20	1,285,000	414,308	180,000	25,585	1,584,816	194,947
2020-21	1,090,000	338,738	185,000	18,831	1,640,571	131,355
2021-22	1,160,000	270,990	190,000	11,681	1,698,300	65,514
2022-23	1,230,000	199,027	200,000	4,000	54,418	16,077
2023-24	1,305,000	122,698	-	-	57,455	13,201
2024-25	1,385,000	41,702	-	-	60,661	10,165
2025-26	-	-	-	-	64,046	6,959
2026-27	-	-	-	-	-	3,574
2027-28	-	-	-	-	-	-
Totals	\$ 18,540,000	\$ 10,715,477	\$ 5,165,000	\$ 1,090,847	\$ 22,302,079	\$ 7,184,749

*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.



economic and cultural grant history

**City of Ashland
Economic and Cultural Development Grant History**

GENERAL FUND	FY 99-00	FY 00-01	FY 01-02	FY 02-03	FY 03-04	FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
#110	Actual	Actual	Actual	Actual	Actual	Actual	Adopted	Adopted	Adopted	Adopted
Economic and Cultural Development Grants	\$ 275,000	\$ 386,600	\$ 384,000	\$ 387,000	\$ 406,800	\$ 445,600	\$ 458,970	\$ 504,650	\$ 527,519	\$ 508,333
Supported by Resolution No.	# 1998-23	# 1998-23	# 2000-25	# 2000-25	# 2000-25	# 2004-32	# 2004-32	# 2004-32	# 2007-08	# 2007-08
Agency and Program Name	Awarded	Awarded	Awarded	Awarded	Awarded	Awarded	Awarded	Awarded	Awarded	Adopted
Artattack	\$ -	\$ -	\$ -	\$ 1,000	\$ 2,500	\$ -	\$ 5,000*	\$ -	\$ -	\$ -
ArtNow	-	-	-	-	-	-	1,000	1,205	-	-
ArtWork Enterprises	-	-	-	-	-	-	-	-	2,500	2,500
Arts Council of Southern Oregon	3,000	3,600	3,000	3,000	3,500	1,500	3,000	2,381	-	-
Ashland Bed and Breakfast Network	-	-	-	-	-	-	-	-	-	5,000
Ashland Community Theatre	-	3,400	4,000	4,000	4,000	-	-	-	-	-
Ashland Gallery Association	6,100	5,000	2,500	2,000	2,500	5,000	10,500	16,000	16,000	11,000
Ballet Rogue	7,500	7,800	5,000	-	4,500	4,500	5,000	6,000	6,500	4,500
Chautauqua Poets and Writers Board	-	-	-	-	-	-	-	5,000	4,000	2,500
Community Works	-	-	-	8,000	-	7,000	5,000	2,500	2,500	-
Dancing People Company	-	-	-	-	-	-	-	-	2,500	2,500
The Green Room	-	-	-	-	-	3,000	-	-	-	-
Horizon Institute	-	1,000	2,000	1,600	-	-	-	-	-	-
The Jefferson Center	-	-	-	-	-	-	-	-	2,500	2,500
Konaway Nika Tillicum	-	-	-	-	-	-	-	5,000	-	-
Lithia Arts Guild of Oregon	-	-	-	-	-	4,000	5,000	9,000	10,500	5,000
Lomakatsi	-	-	-	1,000	-	-	-	-	-	-
Multi Cultural Association	-	-	-	-	-	-	-	10,000	-	2,500
Nuwandart Gallery	-	-	2,000	-	-	-	-	1,500	2,500	-
Oregon Bed & Breakfast Guild	-	1,500	-	-	-	-	-	-	-	-
Oregon Stage Works	-	-	-	-	-	-	6,000	5,000	7,500	4,500
Planned Parenthood - Teen Theater Program	-	-	-	-	1,500	-	-	-	-	-
Rogue Opera	2,500	2,600	3,250	2,500	3,000	6,000	6,500	7,000	10,500	7,000
Rogue Valley Community Development Corporation	-	-	-	-	-	-	-	-	2,500	-
Rogue Valley Symphony	3,500	4,200	4,000	3,500	4,000	6,000	7,000	8,000	12,500	6,710
ScienceWorks	-	-	-	4,500	7,500	12,000	15,000	16,000	18,500	16,567
Siskiyou Singers	1,000	-	2,000	1,750	2,000	4,100	5,000	5,000	3,375	2,500
Southern Oregon Concert Band	-	-	-	-	-	-	-	-	-	2,500
So. OR Econ. Develop. Coalition - (Emigrant Lake Powwow)	-	-	3,000	2,000	-	-	-	-	-	-
SOU, Native American Studies Program	-	-	-	-	-	2,500	3,000	-	-	2,500
Southern Oregon Film & Video	1,000	-	-	-	-	-	-	-	-	-
Southern Oregon Film Society (Ashland Independent Film Festival)	-	5,000	5,000	3,000	3,000	8,500	14,000	16,000	21,999	19,566
Southern Oregon Historical Society	-	3,600	-	-	-	2,143	7,500	-	-	-
Southern Oregon Repertory Singers	-	1,000	-	-	-	-	-	2,500	3,375	2,500
SOWAC	5,000	7,400	7,000	4,710	5,714	8,500	9,000	8,000	-	-
St. Clair Productions	-	-	-	1,000	2,000	4,000	3,500	4,000	5,000	4,000
THRIVE	-	-	-	-	3,714	6,500	6,745	11,000	15,000	15,567
Theater Ikcwicasa	-	-	-	1,000	-	-	-	-	-	-
Youth Symphony of Oregon	3,000	3,400	3,250	2,000	3,000	4,000	5,000	5,000	6,000	3,500
Subtotal	32,600	49,500	46,000	46,560	52,428	89,243	117,745	146,086	155,749	125,410
Ashland Chamber of Commerce	162,400	216,400	230,000	232,800	262,140	240,432	245,241	247,645	255,070	262,722
Oregon Shakespeare Festival	76,000	100,700	107,335	108,640	122,332	110,000	112,200	113,300	116,700	120,201
Subtotal	238,400	317,100	337,335	341,440	384,472	350,432	357,441	360,945	371,770	382,923
Total	\$ 271,000	\$ 366,600	\$ 383,335	\$ 388,000	\$ 436,900	\$ 439,675	\$ 475,186	\$ 507,031	\$ 527,519	\$ 508,333

* No longer in business, not funded

**City of Ashland
Social Service Grant History**

GENERAL FUND	FY 99-00	FY 00-01	FY 01-02	FY 02-03	FY 03-04	FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
#110	Actual	Actual	Actual	Actual	Actual	Actual	Adopted	Adopted	Adopted	Adopted
Social Service Grants	\$ 89,145	\$ 94,595	\$ 98,574	\$ 101,521	\$ 118,669	\$ 107,622	\$ 112,000	\$ 115,360	\$ 119,000	\$ 124,570

Supported by Resolution No. 1986-35

Agency and Program Name	Awarded	Awarded	Awarded	Awarded	Awarded	Awarded	Awarded	Awarded	Awarded	Proposed
ACCESS, Inc.	\$ 2,670	\$ 2,860	\$ 3,760	\$ 3,870	\$ 5,000	\$ 5,100	\$ 5,000	\$ 5,150	\$ 5,500	\$ 5,665
CASA of Jackson County, Inc.	2,130	2,290	2,290	2,360	3,000	2,550	2,500	2,575	2,500	2,575
Center For NonProfit Legal Services, Inc.	4,225	4,520	4,520	4,660	5,000	5,100	5,500	5,665	6,000	6,180
Childrens Dental Clinic of JC	1,250	1,350	1,500	1,550	1,750	1,785	3,000	3,090	3,104	3,197
Community Health Center	27,130	28,910	28,910	29,780	30,000	30,600	30,200	31,106	32,000	32,960
Community Works - Dunn House	17,075	18,190	18,190	18,740	19,000	19,380	15,000	15,450	15,000	15,450
Community Works - Help Line	8,203	8,740	8,740	9,000	8,000	8,160	7,000	7,210	7,210	7,426
Community Works - Parent Education	1,972	2,100	2,100	2,160	2,000	2,040	1,400	1,442	1,442	1,485
Community Works - Sexual Assault Victim Services	2,430	2,590	2,590	2,670	2,700	2,754	2,500	2,575	2,575	2,652
Community Works - Street Outreach	-	-	-	-	-	-	-	-	5,979	6,158
Community Works - The Grove	-	-	1,200	1,240	10,000*	-	-	-	-	-
Community Works- Personal Safety	1,972	2,100	2,100	2,160	1,300	1,326	-	-	-	-
Help Now! Advocacy Center	-	-	-	-	-	-	1,000	1,030	1,100	1,133
ICCA/CERVS	9,330	9,960	9,960	10,260	25,000	15,300	14,000	14,420	13,600*	14,008*
Jackson County Juvenile	912	990	-	-	-	-	-	-	-	-
JC Children's Advocacy Center	2,441	2,620	2,620	2,700	3,500	3,060	2,700	2,781	2,700	2,781
Jackson County SART	-	-	-	-	-	-	2,500	2,575	2,350	2,421
Mediation Works	4,260	4,560	4,560	4,700	2,900	2,448	2,000	2,060	2,200	2,266
Ontrack, Inc	-	-	1,200	1,240	2,000	2,040	2,000	2,060	3,000	3,090
Options for Southern Oregon, Inc.	-	-	-	-	-	-	2,000	2,060	-	-
Planned Parenthood of SW	-	-	-	-	2,750	1,785	2,000	2,060	2,060	2,122
RV Manor - Senior Volunteer	2,000	2,155	2,155	2,220	2,000	1,530	1,300	1,339	1,500	1,545
RV Manor -Foster Grandparent	1,000	1,065	1,065	1,100	1,000	1,020	1,000	1,030	1,200	1,236
Salvation Army, Medord Citadel	-	-	-	-	-	-	1,900	1,957	-	-
SDS RVCOG Food & Friends	-	-	-	-	1,500	1,530	-	-	-	-
SOASTC	-	-	-	-	-	-	1,000	1,030	1,350	1,391
So. Ore Child Study and Treatment Center	-	-	-	-	-	-	2,500	2,575	2,900	2,987
Southern Oregon Drug Awareness	-	-	865	890	-	-	1,000	1,030	1,030	1,061
Trinity Respite Center	-	-	-	-	-	-	1,000	1,030	1,700	1,751
WinterSpring Center for Living with Grief and Loss	-	-	-	-	-	-	-	-	1,000	1,030
Women's Tranistion Committee	-	-	-	-	2,000*	-	-	-	-	-
Subtotal	89,000	95,000	98,325	101,300	118,400	107,508	110,000	113,300	105,400	108,562
Travelers' Aid Fund - based on donations	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,060	-	2,000
Total	\$ 91,000	\$ 97,000	\$ 100,325	\$ 103,300	\$ 120,400	\$ 109,508	\$ 112,000	\$ 115,360	\$ 105,400	\$ 110,562
Variance In Amount : Positive or (Negative)	\$ 1,855	\$ 2,405	\$ 1,751	\$ 1,779	\$ 1,731	\$ 1,886	\$ -	\$ -	\$ (13,600)	\$ (14,008)

* No longer in business, not funded

Scope

The Financial Management Policies apply to fiscal activities of the City of Ashland.

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 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 annual budget.
- 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 each year to identify the impact of inflation and other cost increases.
- The City will submit documentation annually 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 not accounted for in other funds. 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 Social Services, Economic and Cultural Development, Police Department, Municipal Court Department, Fire and Rescue Department, City Band, Cemeteries, and the Department of Community Development. This fund uses the modified accrual method of accounting.

- The General 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.
- No portion of the General fund balance is restricted for specific uses.
- The General fund was pledged in the issuance of the 1996 Limited Tax Improvement Bonds. Bond and interest payments may be paid from this fund or an additional tax levy imposed, provided assessment payments were inadequate.
- 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.

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.

Community Development Block Grant Fund. This fund was established in 1994-95. The fund accounts for the Block Grant and related expenditures.

- A fund balance policy is not needed since this fund works on a reimbursement basis.
- 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.

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 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.
- 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 non-recurring nature or shortfalls in projected revenues. The minimum contingency will be maintained at not less than 3 percent of annual revenues.

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 16 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 Airport fund balance is restricted for specific uses.
- 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. Over the next 20 years, the Airport Fund is obligated to repay the Equipment Fund for the installation of fuel tanks through an equipment rental fee.

- 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.

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, 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.
- 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 an unrestricted and undesignated 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 undesignated balance of annual revenue of at least 20 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 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.

- The net revenues of the Water Fund were pledged in the issuance of the 1994 Water Revenue Bonds used to finance the upgrade to the water treatment plant.
- 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 undesignated balance of annual revenue of at least 15 percent, but no less than required by the Wastewater Treatment Plant loan. 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 net revenues of the Wastewater Fund that were pledged in the issuance of the 1998 Clean Water State Revolving Fund (CWSRF) Loan used to finance the upgrade to the treatment plant are included in this fund.
- 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 undesignated 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.

- No portion of the Electric Fund balance is 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.

Telecommunications Fund. The Telecommunications Fund accounts for the revenues and expenditures of the Ashland Fiber Network.

- The Telecommunications Fund will maintain a minimum balance of 20 percent of annual revenue as was established in FY 2006-07.

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 Fund. This fund is divided into Administration, Computer Services, Finance, City Recorder, and Public Works Administration/Engineering, and Maintenance. 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 departments and divisions.

- The Central Services Fund will maintain an unrestricted and undesignated 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 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 revenues.

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 unrestricted and undesignated balance of \$350,000 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 revenues.

Equipment Fund. This fund is used to account for the maintenance and replacement of the City fleet of vehicles. 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.
- 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.

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.

Discrete Components Unit

Parks

Parks and Recreation Fund. (Special Revenue Fund) Revenues are from property taxes, charges for services, and miscellaneous sources. Expenditures are for parks, recreational, and golf course 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 equipment purchases and major park renovations.

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 earmarked donations, 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 Future General Capital Improvements Account to ensure that monies will be available as needed to replace City vehicles and facilities.
- The City will update its five-year Capital Improvements Program biannually, identifying capital needs and potential capital funding sources. The Capital Improvements Program will reflect the priorities of

the City Council and the long-range needs of the community.

- Future operating costs associated with new capital improvements will be projected and included in the long-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.
- The City will not issue general obligation debt, which combined with all other overlapping jurisdictions, will exceed the medium affordability index.

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 Social Services, Economic and Cultural Development, Police Department, Municipal Court Division, Communications, Fire and Rescue Department, Community Development, Planning Division, and the Building Division. 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.

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, 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-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. (Special Revenue Fund) Revenues are from the parks and recreation portion of the property tax levy, charges for services, and miscellaneous sources. Expenditures are for parks and recreational purposes as well as department operations.

Ashland Youth Activities Serial Levy Fund. (Special Revenue Fund) Revenues are from a three-year Ashland Youth Activities local option property tax levy. Expenditures are for community and youth activities and recreation.

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.

salary schedule

Salary Schedule

Effective July 1, 2008

Classification:	Minimum	Maximum
<u>Elected and Appointed:</u>		
Mayor	500	500
Council	350	350
City Recorder/Treasurer	76,051	76,051
Municipal Judge	25,844	25,844
Management and Confidential:		
City Administrator	117,410	138,656
City Attorney	91,035	102,323
Administrative Services / Finance Director	91,035	102,323
Electric Director	91,035	102,323
Fire Chief	91,035	102,323
Police Chief	91,035	102,323
Public Works Director	91,035	102,323
Community Development Director	91,035	102,323
Information Technology Director	91,035	102,323
Electric Operations Superintendent	80,744	90,973
Deputy Police Chief	80,296	90,465
Police Lieutenant	80,296	90,465
Fire Division Chief	75,075	84,391
Human Resources Director	75,075	84,391
Planning Manager	72,554	82,034
Public Works Superintendent	72,554	82,034
Telecommunications Engineer	72,554	82,034
Engineering Services Manager	66,965	78,116
Wastewater & Water Reuse Supervisor	66,965	78,116
Water Plant Supervisor	66,965	78,116
Operations Manager	66,225	77,394
Database Administrator	66,225	74,417
Network Administrator	66,225	74,417
Management Analyst	66,225	74,417
Building Official	64,274	72,406
Senior Planner	64,274	72,406
Assistant City Attorney	64,274	72,406
Police Sergeant	66,666	75,094
Accounting Division Manager	61,800	69,610
Customer Service Division Manager	61,800	69,610
Fire Inspector	58,051	70,541
Associate Engineer	57,484	64,608
User Support Administrator	57,484	64,608
Permit Center Manager	55,108	64,280
Maintenance Safety Supervisor	54,142	60,882
Municipal Court Supervisor	54,142	60,882
Street Supervisor	54,142	60,882
Water Quality Supervisor (Distribution)	54,142	60,882
Telecomm/Computer Technician	54,142	60,882

Classification:	Minimum	Maximum
<u>Management and Confidential:</u>		
Forest Resource Specialist	50,607	61,508
GIS Analyst	50,607	61,508
Claims Management	45,764	51,474
Paralegal	45,764	51,474
CERT Coordinator	42,387	47,648
Executive Secretary	41,553	46,711
Human Resources Assistant	41,553	46,711
Administrative Assistant	33,668	40,878
Legal Secretary	33,668	40,877
Administrative Secretary	31,334	38,018
<u>General City Services Staff:</u>		
Engineering Tech III	51,417	62,493
GIS Analyst	51,347	62,409
Building Inspector	48,933	61,853
Housing Program Specialist	48,984	61,182
Staff Accountant	47,148	59,473
Associate Planner	44,881	55,393
Engineering Assistant	44,881	55,393
Account Representative	43,946	54,939
Engineering Tech II	42,105	53,324
GIS Specialist	42,105	53,324
Account Clerk II	38,818	47,659
Computer Technician	38,754	47,150
Assistant Planner	35,276	44,682
Conservation Analyst	35,226	54,343
Code Compliance Specialist	34,454	42,331
Engineering Tech I	33,859	42,898
Account Clerk I	31,167	39,271
Secretary (IBEW)	29,694	37,571
Clerk II	27,654	34,907
Clerk I	23,914	30,062
<u>Fire and Rescue Personnel:</u>		
Captain-EMT "P"	70,083	75,863
Captain-EMT "B"	65,892	71,672
Engineer-EMT "P"	63,724	67,192
Firefighter-EMT "P"	49,938	61,990

Note: Fire and Rescue Personnel salary is based on 2,754 yearly hours

salary schedule

Classification:	Minimum	Maximum
<u>Police Personnel:</u>		
Police Officer	45,337	57,596
Community Services Officer	33,757	41,421
Evidence & Property Technician	34,394	42,506
Community Outreach Officer	42,435	53,588
<u>General Labor:</u>		
Chief Mechanic	42,237	53,998
Cemetery Sexton	41,478	50,908
Utility Worker IV	41,478	50,908
Water Treatment Plant Operator III	41,343	50,746
Utility Worker III	39,365	48,876
Treatment Plant Operator WW	39,349	49,809
Mechanic	38,190	49,355
Water Treatment Plant Operator	37,712	48,090
Utility Worker II	33,972	44,351
Meter Reader/Repair	33,132	43,050
Utility Worker I	30,829	39,717
<u>Electric Staff:</u>		
Lead Working Line Installer	81,491	81,491
Meter Relay Technician	79,107	79,107
Electrician	75,340	75,340
Line Installer/Service Person	75,340	75,340
Tree Trimmer	63,437	63,437
Line Truck Driver	59,595	59,595
Head-Technician	53,245	59,866
Connect-Disconnect	54,004	54,004
Electrical Warehouse Worker	51,267	51,267
Lead Telecommunications Technician	50,755	50,755
Meter Reader	51,267	51,267
Telecommunications Technician	22,615	48,338
<u>Regular Part-time Employees:</u>		
Community Services Volunteer Coordinator	24,099	24,099
Band Director	3,806	3,806
Bailliff	3,914	3,914

salary schedule and history of positions

**Parks and Recreation
Salary Schedule
Effective July 1, 2008**

<u>Classification:</u>	<u>Minimum</u>	<u>Maximum</u>
<u>Senior Management</u>		
Parks and Recreation Director	99,622	99,622
Parks Superintendent	79,033	79,033
Recreation Superintendent	52,403	61,166
<u>Mid Management</u>		
Greens Superintendent	54,460	57,523
Senior Program Director	41,006	46,083
Recreation Coordinator	39,056	45,547
Environmental Education Coordinator	32,072	48,075
CC/Recreation Facilities Manager	32,243	40,791
<u>Clerical</u>		
Executive Secretary	40,041	45,012
Accounts Clerk	32,243	39,827
Department Secretary	30,186	35,221
Administrative Secretary	30,186	39,056
Senior Center Specialist	24,766	27,851
Environmental Ed Assistant	22,388	31,236
Receptionist	22,238	29,287
<u>Maintenance</u>		
Park Technician III	41,905	51,568
Park Technician II	36,978	45,033
Head Custodian	33,507	41,991
Park/Golf Technician I	32,243	39,827
Custodian	23,566	32,179
Park Worker/Golf Worker	22,945	31,236

<u>Department</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Amended</u>	<u>2009 Adopted</u>
Administration	6.50	6.50	9.56	12.65
Information Technology	15.65	14.65	15.15	15.65
Administrative Services	23.65	22.65	19.90	16.75
City Recorder	2.00	2.00	2.00	2.00
Police	39.80	40.30	39.30	36.55
Fire and Rescue	35.00	35.40	35.00	34.40
Public Works	58.80	59.80	59.80	59.50
Community Development	17.00	17.80	16.40	15.65
Electric	21.10	21.10	21.10	21.35
Subtotal	219.50	220.20	218.21	214.50
Parks and Recreation	48.45	48.45	50.55	49.55
Total Staffing Requirement	267.95	268.65	268.76	264.05

summary of union affiliation

	Non- represented	IBEW Clerical	IBEW Electrical	Laborers	Ashland Police Assoc.	Ashland Firefighters	Temps	Total
Administration Department	10.50	2.00					0.15	12.65
Information Technology	10.15	3.00	2.00				0.50	15.65
Administrative Services	5.00	11.75						16.75
City Recorder	2.00							2.00
Police Department	9.30	3.00			23.00		1.25	36.55
Fire and Rescue Department	7.00					27.00	0.40	34.40
Public Works Department	12.00	5.50		41.00			1.00	59.50
Community Development	6.00	9.65						15.65
Electric Department	2.85	3.75	14.25				0.50	21.35
Parks Department	42.85						6.70	49.55
	<u>107.65</u>	<u>38.65</u>	<u>16.25</u>	<u>41.00</u>	<u>23.00</u>	<u>27.00</u>	<u>10.50</u>	<u>264.05</u>
	By							
Contract Status	Resolution	Settled	Settled	Settled	Settled	Settled		
Termination Date	N/A	6/30/2009	6/30/2008	6/30/2008	6/30/2009	6/30/2009		



chart of accounts descriptions

The following descriptions include the types of expenses charged to each line item, regardless of which program they fall under. Consequently, each expenditure is charged not only to the appropriate program, but also to the correct line item for a complete accumulation of all costs. The title of each line item appears after each account number that is used for city accounting purposes.

PERSONAL SERVICES (500)

510 Salaries and Wages

All payments for employees including temporary employees are charged in this classification. Also included is 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 comp 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, food and related items, and books and periodicals.

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.

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.

605 Miscellaneous Charges and Fees

All internal charges are located here. Central Service Fees, Insurance Service Fees, Facilities Use Fees 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.

607 Insurance

Expenditures for insurance premiums, self-insurance direct claims, and administration.

608 Commission

Expenditures relating to advisory committees and commissions created by council.

609 Grants

All Social Service, Economic and Cultural grants awarded by the City.

610 Programs

Programs are groups of activities to accomplish a major service or function for which the local government is responsible.

612 Franchise

General government tax assessed on city enterprise utility gross revenues.

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:

- 1) Land which constitutes all city owned property other than easements which are not capitalized.
- 2) Dedicated Park Land which constitutes property dedicated by the City Council as perpetual parkland and
- 3) 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.

DEBT SERVICE (800)

Payments of interest and principal related to long-term debt or loans made to the City including interest for land, buildings, internal and contracted improvement projects and equipment.

801 Principal

Payments retiring the current portion of the City's long-term debt.

802 Interest

Payment of interest on the City's long-term debt.

OTHER FINANCING USES (900)

All Interfund Loans, Operating Transfers, Contingency Appropriations and Unappropriated funds.

901 Interfund Loans

Loans made between funds.

902 Operating Transfers Out

An amount distributed from one fund to finance another fund. Shown as an expenditure in the originating fund and a revenue in the receiving fund.

chart of accounts descriptions

- 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.



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)]

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 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 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, 2010.

Franchise: A privilege fee for using the ROW (Right of Way).

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 tax 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.

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): Seven-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 Activities Levy.

A	ACCESS- Aging Community Coordinated Enterprise and Supportive Services		EMT B- Emergency Medical Technician Basic
	ADA- Americans with Disabilities Act		EMT I- Emergency Medical Technician Intermediate
	AFN- Ashland Fiber Network		EMT P- Emergency Medical Technician Paramedic
	AMR- Automatic Meter Reading System		EOC- Emergency Operations Center
	APD- Ashland Police Department		EOFY- End of Fiscal Year
	ASA- Ambulance Service Area		EOY- End of Year
	AWTA- Ashland Woodland Trails Association		EPA- Environmental Protection Agency
B	BPA- Bonneville Power Administration		ESD- Educational Service District
C	CAFR- Comprehensive Annual Financial Report	F	F&B- Food and Beverage
	CAP: Central Area Patrol (Police and Parks Fund)		FAA- Federal Aviation Administration
	CAP: Civil Area Patrol (Airport Fund)		FAM- Federal Aid Money to Municipalities
	CATV- Cable Television		FBO- Fixed Base Operator
	CDBG- Community Development Block Grant		FEMA- Federal Emergency Management Agency
	CERT- Community Emergency Response Team		FFY- Federal Fiscal Year
	CERVS- Community Resource and Vital Services		FTE- Full Time Employee
	CIP- Capital Improvement Plan		FY- Fiscal Year. Example: FY 2005-2006, FY 2005-06, FY 2006
	CMOM- Capacity, Management, Operation, and Maintenance	G	GAAP- Generally Accepted Accounting Principals
	CPI- Consumer Price Index		GASB- Government Accounting Standards Board
	CSO- Community Service Officer		GIS- Geographic Information Systems
	CSV- Community Service Volunteer		HIPAA- Health Insurance Portability and Accountability Act
	CUFR- Component Unit Financial Report	H	HR- Human Resources
	CWSRF- Clean Water State Revolving Fund		HUD- Housing and Urban Development
D	DARE- Drug Awareness Resistance Education		IBEW- International Brotherhood of Electrical Workers
	DEQ- Department of Environmental Quality		
E	EMS- Emergency Medical Services		
	EMT- Emergency Medical Technician	I	ICCA- Interfaith Care Community of Ashland

	IS- Information Services		SCADA- Supervisory Control and Data Acquisition
	ISP- Internet Service Provider		SDC- System Development Charges
	ISTEA- Intermodal Surface Transportation Efficiency Act		SOU- Southern Oregon University
J	JJTC- Jackson/Josephine Transportation Committee		SOWAC- Southern Oregon Women's Access to Credit
L	LCDC- Land Conservation Development Commission		SRO- School Resource Officer
	LID- Local Improvement District	T	TAP- Talent Ashland Phoenix
	LLC- Limited Liability Company		TID- Talent Irrigation District
M	MS4- Municipal Storm Drain System		TOT- Transient Occupancy Tax
N	NPDES- National Pollutant Discharge Elimination System		TPAC- Transportation Plan Advisory Committee
O	OCI- Overall Condition Index		TTPC- Transportation Transit Parking Committee
	ODA- Oregon Department of Agriculture	U	UB- Utility Billing
	ODOT- Oregon Department of Transportation		USFS- United States Forest Service
	ORS- Oregon Revised Statute	W	WW- Wastewater
	OSF- Oregon Shakespeare Festival		WWTP- Wastewater Treatment Plant
	OSHA- Occupational Safety and Health Administration	Y	YAL- Youth Activities Levy
P	PEG- Public Education and Government		YDO- Youth Diversion Officer
	PERS- Public Employee Retirement System		
	PMS- Pavement Management System		
	PUC- Public Utility Commission		
	PW- Public Works		
R	RVACT- Rogue Valley Area Commission on Transportation		
	RVTD- Rogue Valley Transit District		
	RVTV- Rogue Valley Television		
S	SBA- Small Business Administration		

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