

## Resources and Long-Term Plan

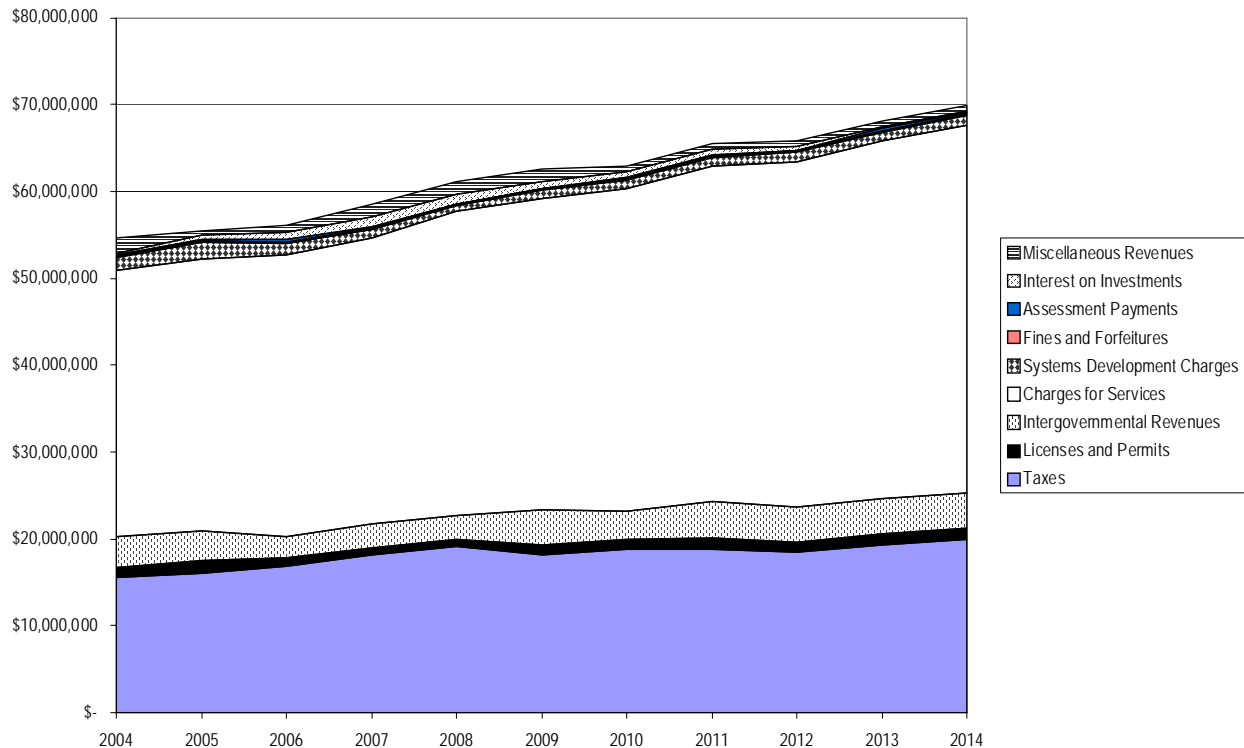
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# resources and long-term plan

## RESOURCE SUMMARY

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate for the Year	2009 Adopted
<b>Revenues:</b>							
Taxes	\$ 15,569,073	\$ 16,001,016	\$ 16,814,824	\$ 18,110,493	\$ 19,991,811	\$ 19,083,550	\$ 18,109,325
Licenses and Permits	1,156,285	1,489,379	1,106,317	847,665	900,000	920,500	1,132,000
Intergovernmental Revenues	3,495,985	3,378,974	2,282,072	2,794,689	3,386,500	2,737,033	4,158,861
Charges for Services	30,635,346	31,411,906	32,499,061	32,913,167	35,604,558	34,942,240	35,783,294
Systems Development Charges	1,491,451	1,839,774	1,344,063	911,704	930,000	715,000	930,000
Fines and Forfeitures	120,749	133,170	137,460	169,558	180,000	133,700	160,000
Assessment Payments	170,860	222,408	360,860	108,864	102,427	55,000	100,000
Interest on Investments	258,452	553,348	782,272	1,168,861	787,950	1,080,280	794,600
Miscellaneous Revenues	1,759,740	412,626	828,597	1,499,832	1,616,300	1,517,067	1,490,030
<b>Total Revenues</b>	<b>54,657,941</b>	<b>55,442,602</b>	<b>56,155,526</b>	<b>58,524,833</b>	<b>63,499,546</b>	<b>61,184,370</b>	<b>62,658,110</b>
<b>Budgetary Resources:</b>							
Working Capital Carryover	18,199,957	16,692,342	25,694,989	24,665,985	23,927,048	23,137,644	22,335,359
<b>Other Financing Sources:</b>							
Bond & Bank Loan Proceeds	375,000	15,500,000	-	-	3,800,000	3,294,000	9,639,400
Interfund Loan	12,825,000	7,529,877	310,000	214,877	-	-	-
Operating Transfers In	388,393	447,693	972,780	1,016,934	638,073	458,073	573,746
<b>Total Budgetary Resources</b>	<b>31,788,350</b>	<b>40,169,912</b>	<b>26,977,769</b>	<b>25,897,796</b>	<b>28,365,121</b>	<b>26,889,717</b>	<b>32,548,505</b>
<b>Total Resources</b>	<b>\$ 86,446,291</b>	<b>\$ 95,612,514</b>	<b>\$ 83,133,295</b>	<b>\$ 84,422,629</b>	<b>\$ 91,864,667</b>	<b>\$ 88,074,087</b>	<b>\$ 95,206,615</b>

City Wide Revenue Trend

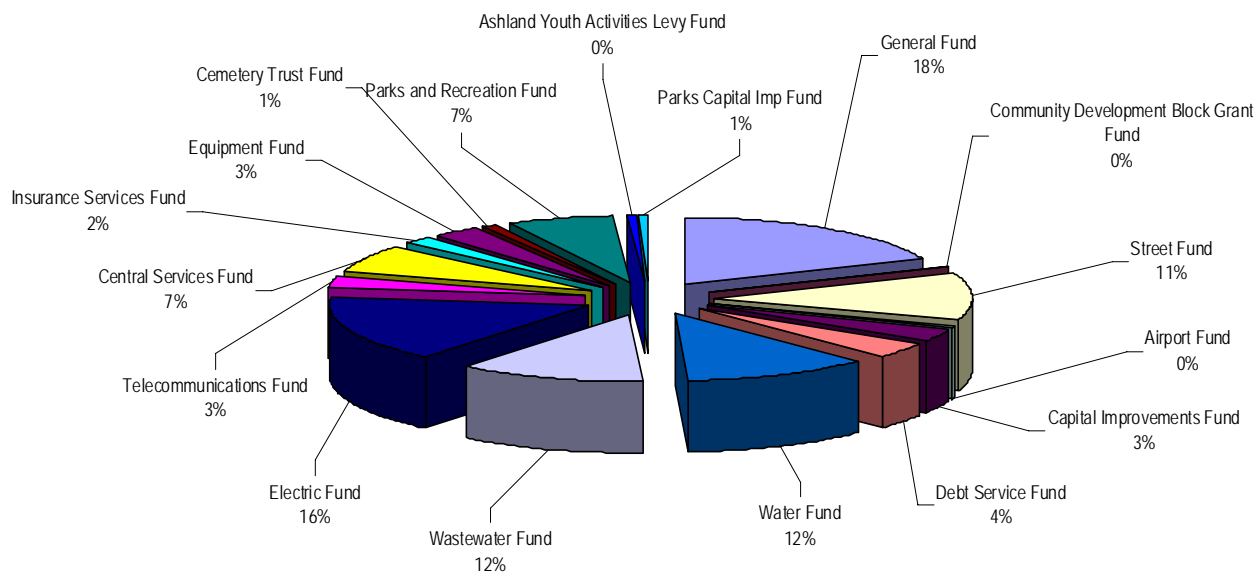


	2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection
\$	18,807,550	\$ 18,843,775	\$ 18,453,750	\$ 19,268,550	\$ 19,987,550
	1,166,000	1,201,000	1,237,000	1,274,000	1,312,000
	3,284,720	4,249,170	3,912,300	4,109,050	3,997,133
	37,034,251	38,644,722	39,843,583	41,167,666	42,343,666
	957,500	985,500	1,012,200	1,042,500	1,072,500
	165,000	170,000	175,000	180,000	185,000
	185,000	185,000	80,000	160,000	160,000
	641,000	530,900	375,400	291,800	177,000
	623,600	634,900	639,900	651,200	656,300
	<b>62,864,621</b>	<b>65,444,967</b>	<b>65,729,133</b>	<b>68,144,766</b>	<b>69,891,149</b>
	23,558,045	23,368,183	10,792,130	247,855	(13,194,432)
	11,066,500	3,392,250	6,382,750	3,060,317	1,259,000
	25,600	21,900	21,600	21,400	21,200
	532,100	524,700	516,900	503,800	505,800
	<b>35,182,245</b>	<b>27,307,033</b>	<b>17,713,380</b>	<b>3,833,372</b>	<b>(11,408,432)</b>
\$	<b>98,046,866</b>	<b>\$ 92,752,000</b>	<b>\$ 83,442,513</b>	<b>\$ 71,978,138</b>	<b>\$ 58,482,717</b>

## long-term plan fund totals

FUND TOTALS	2004	2005	2006	2007	2008	2008	2009
	Actual	Actual	Actual	Actual	Amended Budget	Estimate for the Year	Adopted
General Fund	\$ 12,976,865	\$ 13,662,129	\$ 14,746,318	\$ 15,587,023	\$ 17,390,182	\$ 15,977,704	\$ 17,608,863
Community Development Block Grant Fund	769,147	597,623	133,008	592,770	227,300	57,683	449,886
Street Fund	6,509,317	4,336,047	4,771,566	5,052,977	7,122,415	6,186,219	10,727,769
Airport Fund	508,562	1,412,740	230,330	173,835	382,751	339,739	453,067
Capital Improvements Fund	1,005,375	1,098,479	1,720,311	2,598,321	2,125,286	2,339,316	2,984,843
Debt Service Fund	1,350,958	1,270,415	1,244,541	2,146,603	2,617,906	3,088,136	3,419,161
Water Fund	11,361,651	11,706,729	11,029,733	10,830,368	10,416,075	11,007,590	11,076,265
Wastewater Fund	10,371,147	10,254,422	10,376,352	9,850,583	12,234,457	9,474,001	11,228,341
Electric Fund	13,319,740	14,302,968	14,667,411	14,621,322	15,712,907	15,362,875	15,356,269
Telecommunications Fund	9,665,886	18,371,485	4,236,493	2,653,272	2,515,556	2,736,786	2,537,918
Central Services Fund	5,554,234	5,233,981	5,855,967	6,031,821	6,162,440	6,313,814	6,406,130
Insurance Services Fund	1,732,616	1,532,827	1,658,323	1,794,328	1,793,274	1,821,130	1,868,130
Equipment Fund	2,521,637	2,671,155	2,853,811	3,055,741	2,761,280	3,245,702	2,918,702
Cemetery Trust Fund	691,369	714,989	744,880	780,918	799,453	815,418	850,918
<b>Total by Fund</b>	<b>78,338,504</b>	<b>87,165,989</b>	<b>74,269,044</b>	<b>75,769,883</b>	<b>82,261,282</b>	<b>78,766,114</b>	<b>87,886,264</b>
Parks and Recreation Fund	5,479,366	5,798,287	6,047,964	5,955,884	6,451,566	6,238,912	6,355,090
Ashland Youth Activities Levy Fund	2,095,084	2,198,733	2,377,501	2,346,591	2,793,893	2,657,671	457,671
Parks Capital Imp Fund	533,337	449,505	438,786	350,271	357,926	411,390	507,590
<b>Total Parks</b>	<b>8,107,787</b>	<b>8,446,525</b>	<b>8,864,251</b>	<b>8,652,746</b>	<b>9,603,385</b>	<b>9,307,973</b>	<b>7,320,351</b>
<b>Grand total</b>	<b>\$ 86,446,291</b>	<b>\$ 95,612,514</b>	<b>\$ 83,133,295</b>	<b>\$ 84,422,629</b>	<b>\$ 91,864,667</b>	<b>\$ 88,074,087</b>	<b>\$ 95,206,615</b>

2009 Adopted Budget by Fund



	2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection
\$	17,176,969	\$ 17,928,269	\$ 18,525,369	\$ 18,957,069	\$ 19,192,569
	225,299	213,500	213,500	213,500	213,500
	8,509,993	8,879,743	8,126,653	7,273,620	4,732,253
	302,727	1,131,477	397,727	191,477	412,727
	12,530,906	11,450,960	6,380,645	6,101,445	5,127,145
	3,286,708	3,894,805	3,875,658	3,983,373	4,039,920
	10,235,843	6,327,879	6,919,281	(725,832)	(6,538,920)
	9,104,588	6,833,631	3,877,002	2,013,383	(873,505)
	15,656,845	15,570,145	15,173,945	14,385,245	13,450,745
	2,371,349	2,267,252	2,157,494	2,042,719	1,845,644
	6,297,414	6,105,014	5,827,514	5,453,914	4,976,214
	1,789,103	1,701,403	1,625,703	1,562,403	1,511,903
	2,814,698	2,689,598	2,685,598	2,569,898	2,525,198
	873,218	895,618	918,018	940,518	963,018
	<b>91,175,662</b>	<b>85,889,296</b>	<b>76,704,109</b>	<b>64,962,734</b>	<b>51,578,413</b>
	6,471,214	6,430,114	6,365,614	6,569,814	6,468,314
	100,000	50,000	-	-	-
	299,990	382,590	372,790	445,590	435,990
	<b>6,871,204</b>	<b>6,862,704</b>	<b>6,738,404</b>	<b>7,015,404</b>	<b>6,904,304</b>
\$	<b>98,046,866</b>	\$ <b>92,752,000</b>	\$ <b>83,442,513</b>	\$ <b>71,978,138</b>	\$ <b>58,482,717</b>



## General Fund Narrative

Ashland's diverse tax revenues are emphasized in this General Fund budget with five classifications of taxes, none bearing more than 38 percent of total taxes. Taxes represent 71 percent of the adopted resources, with current property taxes and electrical utility users tax comprising 27 and 17 percent, respectively, of the total. Highlighted below are significant resource items.

**Current Property Taxes.** This is the City portion of the City of Ashland's permanent tax rate as defined by Measure 50. The permanent tax rate is shared between the General and the Parks and Recreation fund.

**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. Fifty-seven percent of the General Fund tax is dedicated to support the public access TV channel with Southern Oregon University. The City has negotiated a 75-cent per account Public Education and Government (PEG) access fee. This fee is dedicated to the public access channel.

**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 fee is projected to increase with growth.

**Telephone Franchise.** This line item is expected to stabilize in the following years after an audit of and settlement with Qwest.

**Water and Wastewater Franchise.** Recently increased from 7% to 10%, 80% is dedicated to the General Fund and the remaining balance goes to the Street Fund.

**Hotel-Motel Tax.** Included in this document is a 3.3% decrease in the total Hotel-Motel Tax over the present budget. The decrease is due to the projection of less revenue for a large establishment that has closed during the year and the economic slow down

**Planning and Zoning Fees.** The adopted budget includes increased planning fees over the next three years to better balance the costs associated with development with those planning costs that should be paid for by users other than the general property tax payer. The staff recommends that planning fees be increased again in the future.

**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-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 consistent with prior years.

### Long-Term Assumptions

- Property assessed valuation growth will be 3% plus new construction of 2%.
- Property tax rate will not exceed \$2.1419 City, \$2.09 Parks, \$4.2347 combined. (Total authorized is \$4.29).
- Electric Utility Users Tax and Utility Franchise revenue will increase an average of 2% in addition to applicable rate increases.
- Natural gas franchise revenue will increase 2% on average.
- Telephone Franchise revenue will increase 5% on average.
- Water franchise revenue will increase 2% on average.
- Wastewater franchise revenue will increase 2% on average.
- Transient occupancy revenue will remain flat.
- Intergovernmental revenues will grow at 5% on average.
- Court fees will remain flat.
- Ambulance revenues will grow each year per transports but may be limited by federal restrictions.
- The City will comply with Federal and State requirements.

*general fund resources*

GENERAL FUND

Description	2006 Actual	2007 Actual	2008 Amended	2009 Adopted
400 Working Capital Carryover	\$ 2,093,388	\$ 2,326,936	\$ 2,245,116	\$ 1,746,683
<b>Taxes</b>				
Property Taxes				
Current	2,554,260	2,800,401	3,753,236	3,797,100
Prior	85,901	92,234	100,000	125,000
Electric Utility User Tax	2,329,930	2,345,323	2,600,000	2,776,525
Franchises	1,945,477	2,442,920	2,437,100	2,554,300
License	187,241	134,345	185,600	193,500
Hotel/Motel Tax	1,414,219	1,559,062	1,575,000	1,723,000
<b>410 Total Taxes</b>	<b>8,517,028</b>	<b>9,374,285</b>	<b>10,650,936</b>	<b>11,169,425</b>
<b>Licenses and Permits</b>				
Planning and Zoning Fees	609,298	471,731	479,500	688,000
Building Permits	497,019	327,958	360,500	404,000
Fire Permits	-	47,976	60,000	40,000
<b>420 Total Licenses and Permits</b>	<b>1,106,317</b>	<b>847,665</b>	<b>900,000</b>	<b>1,132,000</b>
<b>Intergovernmental Revenues</b>				
Federal	296,325	338,629	30,000	36,400
State	514,583	522,967	528,000	587,325
<b>430 Total Intergovernmental</b>	<b>810,908</b>	<b>861,596</b>	<b>558,000</b>	<b>623,725</b>
<b>Charges for Services</b>				
Police	147,626	144,487	162,000	162,500
Court	324,292	335,409	350,200	320,200
Fire and Rescue	918,023	903,108	822,300	906,500
Cemetery	26,606	33,497	38,000	26,000
Planning Division Services	72,729	40,211	60,000	80,000
Building Division Services	14,749	8,830	32,780	50,000
Rent	849	262	850	100
<b>440 Total Charges for Services</b>	<b>1,504,874</b>	<b>1,465,804</b>	<b>1,466,130</b>	<b>1,545,300</b>
<b>Fines</b>				
Court Fines	137,460	169,558	180,000	160,000
<b>450 Total Fines</b>	<b>137,460</b>	<b>169,558</b>	<b>180,000</b>	<b>160,000</b>
<b>Interest on Investments</b>				
Interest on Pooled Investments	75,021	130,971	75,000	100,000
<b>470 Total Interest on Investments</b>	<b>75,021</b>	<b>130,971</b>	<b>75,000</b>	<b>100,000</b>

Description	2006 Actual	2007 Actual	2008 Amended	2009 Adopted
<b>Miscellaneous Revenues</b>				
Sale of Land	-	-	1,187,020	1,000,000
Donations	232,780	174,461	92,980	61,730
Miscellaneous Income	243,091	(10,130)	10,000	10,000
Notes Receivable Payments	-	-	-	-
<b>480 Total Miscellaneous Revenues</b>	<b>475,871</b>	<b>164,331</b>	<b>1,290,000</b>	<b>1,071,730</b>
<b>Other Financing Sources</b>				
Interfund Loan	-	-	-	-
Operating Transfers In:				
From Capital Improvements	-	-	-	-
From CDBG		214,877	-	-
From Debt Service Fund				
From Cemetery Trust	25,451	31,000	25,000	60,000
<b>490 Total Other Financing Sources</b>	<b>25,451</b>	<b>245,877</b>	<b>25,000</b>	<b>60,000</b>
<b>Total General Fund</b>	<b>\$ 14,746,318</b>	<b>\$ 15,587,022</b>	<b>\$ 17,390,182</b>	<b>\$ 17,608,863</b>

*general fund long-term plan*

GENERAL FUND	2004	2005	2006	2007	2008	2008	2009
#110	Actual	Actual	Actual	Actual	Amended Budget	Estimate for the Year	Adopted
<b>Revenues</b>							
Taxes	\$ 7,729,273	\$ 8,069,463	\$ 8,517,028	\$ 9,374,285	10,650,936	\$ 9,982,300	11,169,425
Licenses and Permits	1,156,285	1,489,379	1,106,317	847,665	900,000	920,500	1,132,000
Intergovernmental Revenue	552,211	467,227	810,908	861,596	558,000	627,340	623,725
Charges for Services	1,590,162	1,650,211	1,504,874	1,465,804	1,466,130	1,531,300	1,545,300
Fines and Forfeitures	120,749	133,170	137,460	169,558	180,000	133,700	160,000
Interest on Pooled Investments	18,655	50,929	75,021	130,971	75,000	120,000	100,000
Miscellaneous Revenues	87,417	34,247	475,871	164,331	1,290,000	249,850	1,071,730
Interfund Loan	-	-	-	214,877	-	-	-
Operating Transfers In	6,893	12,360	25,451	31,000	25,000	45,000	60,000
<b>Total Revenues</b>	<b>11,261,645</b>	<b>11,906,986</b>	<b>12,652,930</b>	<b>13,260,087</b>	<b>15,145,066</b>	<b>13,609,990</b>	<b>15,862,180</b>
<i>Actual % of Final Budget</i>	<i>94.14%</i>	<i>97.40%</i>	<i>96.00%</i>	<i>85.00%</i>		<i>89.86%</i>	
<b>Expenditures</b>							
Administration	93,781	98,208	104,838	116,960	121,051	101,200	334,000
Administration - Library				406	373,635	219,438	334,746
Administration - Senior Program	116,178	114,634	-	-	-	-	-
Administration - Municipal Court - Personal Services	214,756	237,464	268,204	277,719	318,870	325,800	331,090
Administration - Municipal Court - Materials & Services	70,890	59,635	84,572	101,046	108,490	111,190	111,090
Admin. Services - Social Services Grant	118,669	107,622	110,090	113,350	121,000	119,000	124,570
Admin. Services - Economic and Cultural Grants	406,800	445,600	474,186	504,414	527,519	527,519	508,333
Admin. Services - Miscellaneous	3,746	13,756	37,448	6,870	1,000	7,000	9,000
Admin. Services - Band - Personal Services	3,662	3,657	3,657	3,658	4,151	4,050	4,261
Admin. Services - Band - Materials & Services	39,756	42,339	46,392	44,288	56,358	52,908	56,358
Police - Personal Services	2,903,252	3,055,478	3,226,179	3,148,708	3,770,425	3,500,425	3,706,780
Police - Materials & Services	1,160,572	1,178,046	1,380,158	1,522,732	1,748,183	1,745,832	1,888,285
Police - Capital Outlay	14,652	331	-	-	129,600	129,600	-
Fire and Rescue - Personal Services	2,984,383	2,995,158	3,154,778	3,426,832	3,622,673	3,635,730	3,657,205
Fire and Rescue - Materials & Services	1,134,441	1,104,978	1,186,752	1,356,028	1,374,502	1,321,179	1,420,442
Fire and Rescue - Capital Outlay	-	130,483	290,996	394,112	-	-	6,000
Public Works - Cemetery - Personal Services	145,103	128,369	149,344	160,566	158,897	160,000	157,412
Public Works - Cemetery - Materials & Services	117,719	100,354	118,290	141,595	158,268	145,000	159,218
Public Works - Cemetery - Capital Outlay	10,657	11,556	9,863	12,229	22,000	15,000	15,000
Community Dev. - Planning - Personal Services	561,803	605,492	656,801	741,698	890,800	855,000	848,901
Community Dev. - Planning - Materials & Services	301,069	272,178	447,671	402,992	520,748	432,650	476,513
Community Dev. - Planning - Capital Outlay	-	-	-	-	1,000,000	-	1,000,000
Community Dev. - Building - Personal Services	454,656	392,489	414,729	462,565	490,480	510,000	452,449
Community Dev. - Building - Materials & Services	231,677	212,204	253,934	280,041	343,511	312,000	334,241
Interfund Loan	-	214,877	-	-	-	-	-
Operating Transfers Out	133,500	43,833	500	500	500	500	500
Operating Contingency	-	-	-	-	400,000	-	482,000
<b>Total Expenditures</b>	<b>11,221,722</b>	<b>11,568,741</b>	<b>12,419,382</b>	<b>13,219,309</b>	<b>16,262,661</b>	<b>14,231,021</b>	<b>16,418,394</b>
<i>Actual % of Final Budget</i>	<i>90.17%</i>	<i>90.80%</i>	<i>92.20%</i>	<i>83.70%</i>		<i>87.51%</i>	
<i>Actual % of Final Budget minus Contingency</i>	<i>92.70%</i>	<i>91.10%</i>	<i>93.40%</i>	<i>85.60%</i>		<i>89.71%</i>	
<b>Revenues Over (Under) Expenditures</b>	<b>39,923</b>	<b>338,245</b>	<b>233,548</b>	<b>40,778</b>	<b>(1,117,595)</b>	<b>(621,031)</b>	<b>(556,214)</b>
Working Capital Carryover	1,715,220	1,755,143	2,093,388	2,326,936	2,245,116	2,367,714	1,746,683
<b>Ending Fund Balance</b>	<b>\$ 1,755,143</b>	<b>\$ 2,093,388</b>	<b>\$ 2,326,936</b>	<b>\$ 2,367,714</b>	<b>\$ 1,127,521</b>	<b>\$ 1,746,683</b>	<b>\$ 1,190,469</b>

<b>Ending Fund Balance Reconciliation</b>	<b>1,755,143</b>	<b>2,093,388</b>	<b>2,326,936</b>	<b>2,367,714</b>	<b>1,127,521</b>	<b>1,746,683</b>	<b>1,190,469</b>
Plus Unused Contingency	0	0	0	0	400,000	0	482,000
Minus restricted forfeiture funds						144,000	164,200
Minus carry over tax proceeds - Library						128,000	120,000
Minus funds earmarked for affordable housing						120,383	120,383
Minus funds earmarked for parking district purposes						134,000	146,000
<b>Adjusted Ending Fund Balance</b>	<b>1,755,143</b>	<b>2,093,388</b>	<b>2,326,936</b>	<b>2,367,714</b>	<b>1,527,521</b>	<b>1,220,300</b>	<b>1,121,886</b>
Fund Balance Policy Requirement	1,196,040	1,221,433	1,151,417	1,553,000	1,515,000	1,361,000	1,586,000
<b>Excess (deficiency)</b>	<b>559,103</b>	<b>871,955</b>	<b>1,175,519</b>	<b>814,714</b>	<b>12,521</b>	<b>(140,700)</b>	<b>(464,114)</b>

general fund long-term plan

2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	Comments	Long-term Percent
11,616,000	12,081,000	12,564,000	13,067,000	13,590,000		104.0%
1,166,000	1,201,000	1,237,000	1,274,000	1,312,000		103.0%
642,000	661,000	681,000	701,000	722,000		103.0%
1,592,000	1,640,000	1,689,000	1,740,000	1,792,000		103.0%
165,000	170,000	175,000	180,000	185,000		103.0%
61,700	44,100	46,000	48,600	45,400		103.0%
200,000	206,000	206,000	212,000	212,000		103.0%
-	-	-	-	-		
61,800	63,700	65,600	67,600	69,600		103.0%
<b>15,504,500</b>	<b>16,066,800</b>	<b>16,663,600</b>	<b>17,290,200</b>	<b>17,928,000</b>		

344,000	354,000	365,000	376,000	387,000		103.0%
-	-	-	-	-		
351,000	372,000	394,000	418,000	443,000		106.0%
114,000	117,000	121,000	125,000	129,000		103.0%
128,000	132,000	136,000	140,000	144,000		103.0%
524,000	540,000	556,000	573,000	590,000		103.0%
10,000	11,000	12,000	13,000	14,000		106.0%
5,000	5,000	5,000	5,000	5,000		106.0%
58,000	60,000	62,000	64,000	66,000		103.0%
3,929,000	4,165,000	4,415,000	4,680,000	4,961,000		106.0%
1,945,000	2,003,000	2,063,000	2,125,000	2,189,000		103.0%
-	-	-	-	-		100.0%
3,877,000	4,110,000	4,357,000	4,618,000	4,895,000		106.0%
1,463,000	1,507,000	1,552,000	1,599,000	1,647,000		103.0%
6,000	6,000	6,000	6,000	6,000		100.0%
167,000	177,000	188,000	199,000	211,000		106.0%
164,000	169,000	174,000	179,000	184,000		103.0%
15,000	15,000	15,000	15,000	15,000		100.0%
900,000	954,000	1,011,000	1,072,000	1,136,000		106.0%
491,000	506,000	521,000	537,000	553,000		103.0%
-	-	-	-	-		100.0%
480,000	509,000	540,000	572,000	606,000		106.0%
344,000	354,000	365,000	376,000	387,000		103.0%
-	-	-	-	-		
500	500	500	500	500	\$500 to Trust per Charter	
465,000	482,000	500,000	519,000	538,000	Contingency is 3% of Operating Revenue	
<b>15,780,500</b>	<b>16,548,500</b>	<b>17,358,500</b>	<b>18,211,500</b>	<b>19,106,500</b>	Average use in recent history is 46%	

(276,000)	(481,700)	(694,900)	(921,300)	(1,178,500)
1,672,469	1,861,469	1,861,769	1,666,869	1,264,569
<b>\$ 1,396,469</b>	<b>\$ 1,379,769</b>	<b>\$ 1,166,869</b>	<b>\$ 745,569</b>	<b>\$ 86,069</b>

1,396,469	1,379,769	1,166,869	745,569	86,069	
465,000	482,000	500,000	519,000	538,000	
1,861,469	1,861,769	1,666,869	1,264,569	624,069	
1,550,000	1,607,000	1,666,000	1,729,000	1,793,000	Policy is 10% of Annual Revenues
311,469	254,769	869	(464,431)	(1,168,931)	

## **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 thirteenth 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 \$204,831 in Community Development Block Grant funds for Program Year 2008 (July 1, 2008-June 30,2009) by the Department of Housing and Urban Development (HUD). Additionally in the coming program year the City will utilize \$235,035 in prior year carry over funds that were not expended as originally expected. From this cumulative amount of \$439,866 the City Council awarded \$10,000 to the Fair Housing Council of Oregon (FHCO) of the competitive 2008 CDBG award in support of Fair Housing education, outreach and enforcement on April 1st, 2008. The remainder of funds is to be applied to administration of the program and an activity that will provide low-moderate income housing in keeping with the priority goals set forth in the 2005-2009 Consolidated Plan for Use of CDBG funds.

In recent years CDBG funds have been applied to numerous affordable housing projects in Ashland. The Rogue Valley Community Development Corporation utilized 2004 and 2005 CDBG funds to purchase the land for a 9 unit development that was completed in 2007 and for a 6 unit development which is currently under construction on Siskiyou. The Ashland Community Land Trust utilized Ashland's 2006 CDBG award to purchase an existing Duplex on Bridge Street and they are currently in the process of designing two additional units to be located on the rear of the property. In 2007 no major award was made which constitutes the majority of the carryover we have accumulated and expect to expend in FY2009.

### **Long-Term Assumptions**

The Community Development Block Grant is expected to remain constant.

### **Fund Balance**

There is no fund balance policy.

*community development block grant fund resources*

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Description	2006 Actual	2007 Actual	2008 Amended	2009 Adopted
400 Working Capital Carryover	\$ (8,492)	\$ 4,599	\$ 13,800	\$ 10,000
Intergovernmental Revenues				
Federal:	141,500	371,501	213,500	439,886
430 Total Intergovernmental	141,500	371,501	213,500	439,886
Other Resources				
Misc	-	216,670		
Interfund Loan	-	-	-	-
470 Total Other	-	216,670	-	-
Total Community Development Block Grant Fund	\$ 133,008	\$ 592,770	\$ 227,300	\$ 449,886

community development block grant long-term plan

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

#250	2004	2005	2006	2007	2008	2008	2009
	Actual	Actual	Actual	Actual	Amended Budget	Estimate for the Year	Adopted
<b>Revenues</b>							
Intergovernmental Revenue	\$ 801,580	\$ 349,605	\$ 141,500	\$ 371,501	\$ 213,500	\$ 40,693	\$ 439,886
Miscellaneous	-	123	-	216,670	-	4,957	-
Interfund Loan	-	214,877	-	-	-	-	-
<b>Total Revenues</b>	<b>801,580</b>	<b>564,605</b>	<b>141,500</b>	<b>588,171</b>	<b>213,500</b>	<b>45,650</b>	<b>439,886</b>
<i>Actual % of Final Budget</i>	<i>93.50%</i>	<i>76.60%</i>	<i>24.74%</i>	<i>81.70%</i>		<i>21.38%</i>	
<b>Expenditures</b>							
Personal Services	45,151	29,271	33,600	35,485	23,600	23,600	23,617
Materials and Services	690,978	576,844	94,809	330,375	203,700	24,083	414,470
Capital Outlay	-	-	-	-	-	-	-
Interfund Loan	-	-	-	214,877	-	-	-
Contingency	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>736,129</b>	<b>606,115</b>	<b>128,409</b>	<b>580,737</b>	<b>227,300</b>	<b>47,683</b>	<b>438,087</b>
<i>Actual % of Final Budget</i>	<i>85.90%</i>	<i>82.20%</i>	<i>22.30%</i>	<i>91.30%</i>		<i>20.98%</i>	
<i>Actual % of Final Budget minus Contingency</i>	<i>85.90%</i>	<i>82.20%</i>	<i>22.30%</i>	<i>91.30%</i>		<i>20.98%</i>	
<b>Revenues Over (Under) Expenditures</b>	<b>65,451</b>	<b>(41,510)</b>	<b>13,091</b>	<b>7,434</b>	<b>(13,800)</b>	<b>(2,033)</b>	<b>1,799</b>
Working Capital Carryover	(32,433)	33,018	(8,492)	4,599	13,800	12,033	10,000
<b>Ending Fund Balance</b>	<b>\$ 33,018</b>	<b>\$ (8,492)</b>	<b>\$ 4,599</b>	<b>\$ 12,033</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 11,799</b>

No Fund Balance Policy

*community development block grant long-term plan*

2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	Comments	Long-term Percent
\$ 213,500	\$ 213,500	\$ 213,500	\$ 213,500	\$ 213,500	Assumed flat	
-	-	-	-	-		
-	-	-	-	-		
<b>213,500</b>	<b>213,500</b>	<b>213,500</b>	<b>213,500</b>	<b>213,500</b>		
23,617	23,617	23,617	23,617	23,617		
201,682	189,883	189,883	189,883	189,883		
-	-	-	-	-		
-	-	-	-	-	None Required.	
<b>225,299</b>	<b>213,500</b>	<b>213,500</b>	<b>213,500</b>	<b>213,500</b>		
(11,799)	-	-	-	-		
11,799	-	-	-	-		
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	None Required.	

## Street Fund Narrative

This special 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 be stable.

**Taxes- Franchise.** Of the 10% Water and Sewer Franchise Fees, 20% goes to the Street Fund for street maintenance.

**Intergovernmental Revenues.** The primary source of Intergovernmental Revenue, the State Gasoline Tax is budgeted at approximately \$43.44 per capita, a decrease of \$7.78 over the prior year.

**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.

**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.

### Long-Term Assumptions

- Requires debt financing on current and future large projects.

### Fund Balance

The fund balance policy requires a balance of 10 percent of revenues. The Long-term budget shows that this balance cannot be maintained without additional revenues or program cuts.

## STREET FUND

Description	2006 Actual	2007 Actual	2008 Amended	2009 Adopted
400 Working Capital Carryover	\$ 1,186,028	\$ 1,464,044	\$ 2,712,415	\$ 1,715,119
<b>Taxes</b>				
Franchises:	264,072	215,198	225,000	210,000
410 Total Taxes	264,072	215,198	225,000	210,000
<b>Intergovernmental Revenues</b>				
Federal:				
Grants	-			627,250
State:				
Grants	-		400,000	300,000
Gas Tax	1,006,267	989,809	1,100,000	947,000
Jurisdictional Exchange	202,982	366,549		
County and Other:	-		500,000	500,000
430 Total Intergovernmental	1,209,249	1,356,358	2,000,000	2,374,250
<b>Charges for Services</b>				
RVTD Services	1,450	4,881	5,000	5,000
Public Works Services	-	5,734	5,000	5,000
Sales:				
Storm Drain Utility Fee	325,063	342,095	625,000	535,000
Transportation Utility Fee	972,051	1,023,913	1,175,000	1,235,000
440 Total Charges for Services	1,298,564	1,376,622	1,810,000	1,780,000
<b>System Development Charges</b>	388,654	269,338	200,000	200,000
<b>Assessments and Consortiums</b>				
UnBonded Assessments	-		-	
UnAssessed Principal	359,810	108,864	100,000	100,000
Developer Co-involvement	-		-	
460 Total Assessments and Consortiums	359,810	108,864	100,000	100,000
<b>Interest on Investments</b>				
Interest on Pooled Investments	50,259	103,283	50,000	75,000
470 Total Interest on Investments	50,259	103,283	50,000	75,000
<b>Miscellaneous Revenues</b>				
Miscellaneous Income	14,930	159,272	25,000	10,000
480 Total Miscellaneous Revenues	14,930	159,272	25,000	10,000
<b>Other Financing Sources</b>				
Interfund Loan	-		-	
Loan Proceeds	-			4,263,400
Operating Transfers In	-		-	
490 Total Other Financing Sources	-	-	-	4,263,400
<b>Total Street Fund</b>	<b>\$ 4,771,566</b>	<b>\$ 5,052,979</b>	<b>\$ 7,122,415</b>	<b>\$ 10,727,769</b>

street fund long-term plan

STREET FUND - SUMMARY					2008	2008	
#260	2004	2005	2006	2007	Amended	Estimate for	2009
	Actual	Actual	Actual	Actual	Budget	the Year	Adopted
<b>Revenues</b>							
Taxes	\$ 234,496	\$ 224,250	\$ 264,072	\$ 215,198	\$ 225,000	\$ 205,000	\$ 210,000
Intergovernmental Revenue	1,992,152	1,491,827	1,209,249	1,356,358	2,000,000	1,555,000	2,374,250
Charges for Services	1,207,528	1,282,977	1,298,564	1,376,622	1,810,000	1,693,000	1,780,000
Systems Development Charges (SDC)	376,951	509,174	388,654	269,338	200,000	175,000	200,000
Assessment Revenues	148,082	218,368	359,810	108,864	100,000	55,000	100,000
Interest on Investments	20,959	21,022	50,259	103,282	50,000	125,000	75,000
Miscellaneous Revenues	399	2,582	14,930	159,272	25,000	1,000	10,000
Interfund Loan	-	270,000	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	4,263,400
Operating Transfers In	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>3,980,567</b>	<b>4,020,201</b>	<b>3,585,538</b>	<b>3,588,934</b>	<b>4,410,000</b>	<b>3,809,000</b>	<b>9,012,650</b>
<i>Actual % of Final Budget</i>	<i>91.50%</i>	<i>93.20%</i>	<i>77.70%</i>	<i>65.50%</i>		<i>86.37%</i>	
<b>Expenditures</b>							
Street Operations - Personal Services	462,776	519,392	471,861	512,822	569,239	565,000	566,927
Street Operations - Materials & Services	839,097	860,089	1,058,171	1,063,863	1,127,580	1,100,000	1,184,605
Street Operations - Capital Outlay	2,475,435	796,191	467,918	206,588	1,447,700	1,445,000	1,984,100
Grounds Maintenance	92,388	164,754	177,784	183,799	183,400	183,400	189,545
Storm Water Operations - Personal Services	230,784	278,366	271,029	225,843	282,452	277,700	247,391
Storm Water Operations - Materials & Services	271,759	250,999	246,260	251,784	315,005	260,000	298,130
Storm Water Operations - Capital Outlay	281,717	38,557	36,126	103,084	237,500	293,000	427,000
SDC Projects	792,258	234,334	263,103	90,796	361,300	307,000	689,310
Local Improvement District - Projects	747,257	7,337	45,270	37,179	685,998	40,000	813,588
New Debt Service	-	-	-	-	400,000	-	400,000
Interfund Loan	-	-	270,000	-	-	-	-
Operating Transfers Out	-	-	-	-	200,000	-	200,000
Contingency	-	-	-	-	89,000	-	93,000
<b>Total Expenditures</b>	<b>6,193,471</b>	<b>3,150,019</b>	<b>3,307,522</b>	<b>2,675,758</b>	<b>5,899,174</b>	<b>4,471,100</b>	<b>7,093,596</b>
<i>Actual % of Final Budget</i>	<i>99.70%</i>	<i>73.30%</i>	<i>76.10%</i>	<i>47.60%</i>		<i>75.79%</i>	
<i>Actual % of Final Budget minus Contingency</i>	<i>99.70%</i>	<i>76.40%</i>	<i>76.20%</i>	<i>48.90%</i>		<i>76.95%</i>	
<b>Revenues Over (Under) Expenditures</b>	<b>(2,212,904)</b>	<b>870,182</b>	<b>278,016</b>	<b>913,176</b>	<b>(1,489,174)</b>	<b>(662,100)</b>	<b>1,919,054</b>
Working Capital Carryover	2,528,750	315,846	1,186,028	1,464,044	2,712,415	2,377,219	1,715,119
<b>Ending Fund Balance</b>	<b>\$ 315,846</b>	<b>\$ 1,186,028</b>	<b>\$ 1,464,044</b>	<b>\$ 2,377,219</b>	<b>\$ 1,223,241</b>	<b>\$ 1,715,119</b>	<b>\$ 3,634,173</b>
<b>Ending Fund Balance Reconciliation</b>							
Storm Drain Balance	(442,266)	86,052	92,880	92,880	92,880		92,880
Transportation Balance	460,378	1,783,694	834,476	834,476	834,476		834,476
Other	297,734	(683,718)	536,688	1,449,863	295,885	1,715,119	2,706,817
<b>Total Fund Balance</b>	<b>315,846</b>	<b>1,186,028</b>	<b>1,464,044</b>	<b>2,377,219</b>	<b>1,223,241</b>	<b>1,715,119</b>	<b>3,634,173</b>
Fund Balance Policy Requirement	360,000	324,000	284,000	454,000	411,000	358,000	445,000
Excess (deficiency)	(44,154)	862,028	1,180,044	1,923,219	812,241	1,357,119	3,189,173

MORE DETAIL ON FOLLOWING PAGES

2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	Comments	Long-term Percent
\$ 216,300	\$ 222,800	\$ 229,500	\$ 236,400	\$ 243,500		
1,976,720	2,084,920	2,458,300	2,841,800	2,488,133		
1,868,600	1,961,500	2,059,100	2,161,600	2,269,200		
206,000	212,100	218,500	225,000	231,800		
185,000	185,000	80,000	160,000	160,000	Calculated for projects	
80,200	81,100	66,600	37,300	(17,500)		
10,000	10,000	10,000	10,000	10,000		
-	-	-	-	-		
240,000	2,348,500	240,000	1,774,067	240,000		
-	-	-	-	-		
<b>4,782,820</b>	<b>7,105,920</b>	<b>5,362,000</b>	<b>7,446,167</b>	<b>5,625,133</b>		
600,900	637,000	675,200	715,700	758,600	Calculated for projects	
1,320,100	1,459,700	1,603,500	1,751,600	1,904,100	Includes Bus Service	
1,736,000	1,642,500	2,448,000	2,252,750	1,987,750		
195,200	201,100	207,100	213,300	219,700		
262,200	277,900	294,600	312,300	331,000		
307,100	316,300	325,800	335,600	345,700		
343,500	93,500	93,500	371,000	185,500		
596,685	333,495	1,677,125	1,460,250	871,750	Calculated for projects	
874,485	653,595	384,375	164,000	328,000	Calculated for projects	
300,000	300,000	390,000	390,000	515,000		
-	-	-	-	-		
200,000	200,000	200,000	200,000	200,000	Bancroft Debt	
92,000	96,000	100,000	104,000	108,000	Contingency is 3% of Operating Revenue Average use in recent history is 58.3%.	
<b>6,828,170</b>	<b>6,211,090</b>	<b>8,399,200</b>	<b>8,270,500</b>	<b>7,755,100</b>		
(2,045,350)	894,830	(3,037,200)	(824,333)	(2,129,967)		
3,727,173	1,773,823	2,764,653	(172,547)	(892,880)		
<b>\$ 1,681,823</b>	<b>\$ 2,668,653</b>	<b>\$ (272,547)</b>	<b>\$ (996,880)</b>	<b>\$ (3,022,847)</b>		
92,880	92,880	92,880	92,880	92,880		
834,476	834,476	834,476	834,476	834,476		
754,467	1,741,297	(1,199,903)	(1,924,236)	(3,950,203)		
1,681,823	2,668,653	(272,547)	(996,880)	(3,022,847)		
415,000	436,000	482,000	529,000	499,000	Policy is 10% of Annual Revenues	
1,266,823	2,232,653	(754,547)	(1,525,880)	(3,521,847)		

street fund long-term plan-continued

STREET FUND - Operational Detail					2008	2008	
	2004	2005	2006	2007	Amended	Estimate for	2009
#260	Actual	Actual	Actual	Actual	Budget	the Year	Adopted
<b>Revenues</b>							
Taxes	\$ 234,496	\$ 224,250	\$ 264,072	\$ 215,198	225,000	205,000	210,000
Intergovernmental Revenue	916,554	1,028,132	1,006,267	989,809	1,100,000	935,000	947,000
Intergovernmental Grants	-	-	-	-	-	-	100,000
Jurisdictional exchange	-	-	-	-	-	-	-
Storm Drain Fees	291,325	311,193	326,992	342,095	625,000	500,000	535,000
Transportation Fees	873,886	933,641	970,123	1,023,913	1,175,000	1,185,000	1,235,000
Miscellaneous Service	42,317	38,143	1,449	10,615	10,000	8,000	10,000
Interest on Investments	20,959	21,022	50,259	103,282	25,000	100,000	50,000
Miscellaneous Revenues	399	2,582	14,930	159,272	25,000	1,000	10,000
Interfund Loan	-	270,000	-	-	-	-	-
Operating Transfers In	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,379,936</b>	<b>2,828,963</b>	<b>2,634,092</b>	<b>2,844,183</b>	<b>3,185,000</b>	<b>2,934,000</b>	<b>3,097,000</b>
<i>Actual % of Final Budget</i>	<i>91.50%</i>	<i>93.20%</i>	<i>77.70%</i>	<i>65.50%</i>		<i>92.12%</i>	
<b>Expenditures</b>							
Street Operations - Personal Services	462,776	519,392	471,861	512,822	569,239	565,000	566,927
Street Operations - Materials & Services	839,097	860,089	1,058,171	1,063,863	1,127,580	1,100,000	1,184,605
Street Operations - Capital Outlay	-	-	2,925	3,380	2,000	-	75,000
Grounds Maintenance	92,388	164,754	177,784	183,799	183,400	183,400	189,545
Storm Water Operations - Personal Services	230,784	278,366	271,029	225,843	282,452	277,700	247,391
Storm Water Operations - Materials & Services	271,759	250,999	246,260	251,784	315,005	260,000	298,130
Storm Water Operations - Capital Outlay	-	38,557	36,126	103,084	-	-	28,000
New Debt Service	-	-	-	-	400,000	-	400,000
Interfund Loan	-	-	270,000	-	-	-	-
Operating Transfers Out	-	-	-	-	200,000	-	200,000
Contingency	-	-	-	-	89,000	-	93,000
<b>Total Expenditures</b>	<b>1,896,804</b>	<b>2,112,157</b>	<b>2,534,156</b>	<b>2,344,575</b>	<b>3,168,676</b>	<b>2,386,100</b>	<b>3,282,598</b>
<i>Actual % of Final Budget</i>	<i>99.70%</i>	<i>73.30%</i>	<i>76.10%</i>	<i>47.60%</i>		<i>75.30%</i>	
<i>Actual % of Final Budget minus Contingency</i>	<i>99.70%</i>	<i>76.40%</i>	<i>76.20%</i>	<i>48.90%</i>		<i>77.48%</i>	
<b>Revenues Over (Under) Expenditures</b>	<b>483,132</b>	<b>716,806</b>	<b>99,936</b>	<b>499,608</b>	<b>16,324</b>	<b>547,900</b>	<b>(185,598)</b>
Working Capital Carryover	(1,653,487)	(1,170,355)	(453,549)	(353,613)	693,895	145,995	693,895
<b>Ending Fund Balance</b>	<b>\$ (1,170,355)</b>	<b>\$ (453,549)</b>	<b>\$ (353,613)</b>	<b>\$ 145,995</b>	<b>\$ 710,219</b>	<b>\$ 693,895</b>	<b>\$ 508,297</b>
<b>Operations Reconciliation</b>							
Storm Drain Balance	(293,399)	(313,777)	(540,200)	(778,816)	(788,973)	(816,516)	(855,037)
Transportation Balance	(876,956)	(197,836)	128,523	866,748	1,441,129	1,452,348	1,305,271
Other	-	58,064	58,064	58,064	58,064	58,064	58,064
<b>Total Fund Balance</b>	<b>(1,170,355)</b>	<b>(453,549)</b>	<b>(353,613)</b>	<b>145,995</b>	<b>710,219</b>	<b>693,895</b>	<b>508,297</b>
Fund Balance Policy Requirement	360,000	324,000	416,000	310,000	319,000	293,000	310,000
Excess (deficiency)	(1,530,355)	(777,549)	(769,613)	(164,005)	391,219	400,895	198,297

street fund long-term plan-continued

2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	Comments	Long-term Percent
216,300	222,800	229,500	236,400	243,500		103.0%
957,000	985,700	1,015,300	1,045,800	1,077,200		103.0%
-	-	-	-	-		
561,800	589,900	619,400	650,400	682,900	2009: 4% operations, 1% debt + growth	103.0%
1,296,800	1,361,600	1,429,700	1,501,200	1,576,300	2009: 2% operations, 1% debt + growth	103.0%
10,000	10,000	10,000	10,000	10,000	flat	100.0%
18,000	14,500	8,900	(600)	(14,000)		3.0%
10,000	10,000	10,000	10,000	10,000		102.0%
-	-	-	-	-		
-	-	-	-	-		
<b>3,069,900</b>	<b>3,194,500</b>	<b>3,322,800</b>	<b>3,453,200</b>	<b>3,585,900</b>		
600,900	637,000	675,200	715,700	758,600		106.0%
1,320,100	1,459,700	1,603,500	1,751,600	1,904,100	Includes Bus Service	103.0%
						100.0%
195,200	201,100	207,100	213,300	219,700		103.0%
262,200	277,900	294,600	312,300	331,000		106.0%
307,100	316,300	325,800	335,600	345,700		103.0%
28,000	28,000	28,000	28,000	28,000		100.0%
300,000	300,000	390,000	390,000	515,000		
-	-	-	-	-		
200,000	200,000	200,000	200,000	200,000	Bancroft Debt	
92,000	96,000	100,000	104,000	108,000	Contingency is 3% of Operating Revenue Average use in recent history is 58.3%.	
<b>3,305,500</b>	<b>3,516,000</b>	<b>3,824,200</b>	<b>4,050,500</b>	<b>4,410,100</b>		
(235,600)	(321,500)	(501,400)	(597,300)	(824,200)		
601,297	457,697	232,197	(169,203)	(662,503)		
<b>\$ 365,697</b>	<b>\$ 136,197</b>	<b>\$ (269,203)</b>	<b>\$ (766,503)</b>	<b>\$ (1,486,703)</b>		
(890,537)	(922,837)	(951,837)	(977,337)	(999,137)		
1,105,171	815,971	343,571	(228,229)	(1,030,629)		
151,064	243,064	339,064	439,064	543,064		
365,697	136,197	(269,203)	(766,503)	(1,486,703)		
307,000	319,000	332,000	345,000	359,000	Policy is 10% of Annual Revenues	
58,697	(182,803)	(601,203)	(1,111,503)	(1,845,703)		

street fund long-term plan-continued

STREET FUND - Capital Detail					2008	2008	
#260	2004	2005	2006	2007	Amended	Estimate for	2009
	Actual	Actual	Actual	Actual	Budget	the Year	Adopted
<b>Revenues</b>							
Intergovernmental Revenue	1,075,598	463,695	202,982	366,549	-	220,000	827,250
Other					900,000	400,000	500,000
Sys. Dev. Charges-Storm Water	63,767	62,815	56,365	61,940	50,000	35,000	50,000
Sys. Dev. Charges-Transportation	313,184	446,360	332,289	207,398	150,000	140,000	150,000
Assessment Revenues	148,082	218,368	359,810	108,864	100,000	55,000	100,000
Bond Proceeds - Storm Water Rev Bonds	-	-	-	-	-	-	1,007,500
Bond Proceeds - Transportation Rev Bonds							2,680,700
LID Bond Reimbursement	-	-	-	-			575,200
Interest on Investments					25,000	25,000	25,000
<b>Total Revenues</b>	<b>1,600,631</b>	<b>1,191,239</b>	<b>951,446</b>	<b>744,750</b>	<b>1,225,000</b>	<b>875,000</b>	<b>5,915,650</b>
<i>Actual % of Final Budget</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>			71.43%	
<b>Expenditures</b>							
Street Operations - CIP	2,475,435	796,191	464,993	203,208	1,445,700	1,445,000	1,909,100
Storm Water Operations - CIP	281,717	-	-	-	237,500	293,000	399,000
Storm Water - SDC	610,883	205,983	153,357	33,412	172,500	192,000	308,000
Transportation - SDC	181,375	28,351	109,746	57,384	188,800	115,000	381,310
Transportation - LID - Materials & Services	5,400	5,550	7,100	7,499	7,498	7,000	7,498
Transportation - LID - Capital Outlay					288,800	9,000	322,435
Transportation - LID - Capital Outlay - City Fees	741,857	1,787	38,170	29,681	389,700	24,000	483,655
	-	-				-	
<b>Total Expenditures</b>	<b>4,296,667</b>	<b>1,037,862</b>	<b>773,366</b>	<b>331,184</b>	<b>2,730,498</b>	<b>2,085,000</b>	<b>3,810,998</b>
<i>Actual % of Final Budget</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>		76.36%	
<i>Actual % of Final Budget minus Contingency</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>			
<b>Revenues Over (Under) Expenditures</b>	<b>(2,696,036)</b>	<b>153,377</b>	<b>178,080</b>	<b>413,566</b>	<b>(1,505,498)</b>	<b>(1,210,000)</b>	<b>2,104,652</b>
Working Capital Carryover	4,182,237	1,486,201	1,639,578	1,817,658	1,021,224	2,231,224	1,021,224
<b>Ending Fund Balance</b>	<b>\$ 1,486,201</b>	<b>\$ 1,639,578</b>	<b>\$ 1,817,658</b>	<b>\$ 2,231,224</b>	<b>\$ (484,274)</b>	<b>\$ 1,021,224</b>	<b>\$ 3,125,876</b>
<b>Capital Reconciliation</b>							
SDC Storm Balance	(148,867)	(292,035)	(389,027)	(360,499)	(639,999)	(517,499)	(775,499)
SDC Transportation Balance	1,337,334	1,755,343	1,977,886	2,127,900	2,114,100	2,152,900	1,921,590
Storm Project Balance					(530,500)	(293,000)	315,500
Transportation Project Balance	297,734				(997,500)	(825,000)	1,273,850
Other - LID & Misc.	-	176,269	228,798	463,823	(430,375)	503,823	390,435
<b>Total Fund Balance</b>	<b>1,486,201</b>	<b>1,639,578</b>	<b>1,817,658</b>	<b>2,231,224</b>	<b>(484,274)</b>	<b>1,021,224</b>	<b>3,125,876</b>

street fund long-term plan-continued

2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	Comments	Long-term Percent
1,019,720	1,099,220	1,443,000	1,796,000	1,410,933		
51,500	53,000	54,600	56,200	57,900		103.0%
154,500	159,100	163,900	168,800	173,900		103.0%
185,000	185,000	80,000	160,000	160,000	Calculated for projects	100.0%
-	131,000	-	500,500	-		
	1,817,500		1,033,567			
240,000	400,000	240,000	240,000	240,000	Calculated for projects	
62,200	66,600	57,700	37,900	(3,500)		3.0%
<b>1,712,920</b>	<b>3,911,420</b>	<b>2,039,200</b>	<b>3,992,967</b>	<b>2,039,233</b>		
1,736,000	1,642,500	2,448,000	2,252,750	1,987,750	Calculated for projects	100.0%
315,500	65,500	65,500	343,000	157,500	Calculated for projects	
169,500	29,500	29,500	277,000	77,500	Calculated for projects	
427,185	303,995	1,647,625	1,183,250	794,250	Calculated for projects	
126,480	185,000	185,000	80,000	160,000	Calculated for projects	103.0%
748,005	468,595	199,375	84,000	168,000	Calculated for projects	
<b>3,522,670</b>	<b>2,695,090</b>	<b>4,575,000</b>	<b>4,220,000</b>	<b>3,345,000</b>		
(1,809,750)	1,216,330	(2,535,800)	(227,033)	(1,305,767)		
3,125,876	1,316,126	2,532,456	(3,344)	(230,377)		
<b>\$ 1,316,126</b>	<b>\$ 2,532,456</b>	<b>\$ (3,344)</b>	<b>\$ (230,377)</b>	<b>\$ (1,536,144)</b>		
(893,499)	(869,999)	(844,899)	(1,065,699)	(1,085,299)		
1,648,905	1,504,010	20,285	(994,165)	(1,614,515)		
-	65,500	-	157,500	-		
557,570	1,831,790	826,790	1,403,607	826,790		
3,150	1,155	(5,520)	268,380	336,880		
1,316,126	2,532,456	(3,344)	(230,377)	(1,536,144)		

## **Airport Fund Narrative**

This special fund is used to account for Airport operations and revenues from service charges, rental, and lease fees.

**Intergovernmental Revenues.** This budget shows no FAA grants for improvements to the airport. One project that will be completed at the airport will be tree removal for the air impact area.

**Rental Income.** Deferred maintenance and relatively low rental income continues to be budgetary issues.

### **Long-Term Assumptions**

- Operational expenses will increase at 3% per year.

### **Fund Balance**

The fund balance policy requires a balance of 16 percent of revenues. The Long-term budget shows that this balance cannot be maintained without additional revenues.

AIRPORT FUND

Description	2006 Actual	2007 Actual	2008 Amended	2009 Adopted
400 Working Capital Carryover	\$ 122,942	\$ 54,874	\$ 34,251	\$ 5,567
<b>Intergovernmental Revenues</b>				
Federal:	7,216	17,377	240,000	19,000
430 Total Intergovernmental	7,216	17,377	240,000	19,000
<b>Charges for Services</b>				
Rent:	98,280	98,779	105,000	110,000
440 Total Charges for Services	98,280	98,779	105,000	110,000
<b>Interest on Investments</b>				
Interest on Pooled Investments	1,317	2,805	1,500	1,500
470 Total Interest on Investments	1,317	2,805	1,500	1,500
<b>Miscellaneous Revenues</b>				
Miscellaneous Income	576	-	2,000	2,000
480 Total Miscellaneous Revenues	576	-	2,000	2,000
<b>Other Financing Sources</b>				
Loan Proceeds	-	-	-	315,000
Interfund Loan	-	-	-	-
490 Total Other Financing Sources	-	-	-	315,000
<b>Total Airport Fund</b>	<b>\$ 230,331</b>	<b>\$ 173,835</b>	<b>\$ 382,751</b>	<b>\$ 453,067</b>

airport fund long-term plan

AIRPORT FUND

#280

Revenues

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate for the Year	2009 Adopted
Intergovernmental Revenue	\$ 3,859	\$ 943,845	\$ 7,216	\$ 17,377	\$ 240,000	\$ 190,000	\$ 19,000
Charges for Services	79,657	129,206	98,280	98,779	105,000	92,000	110,000
Interest on Investments	167	1,312	1,317	2,805	1,500	2,400	1,500
Other Financing Sources	375,000	-	-	-	-	-	315,000
Interfund Loan	-	120,000	-	-	-	-	-
Miscellaneous	17,744	-	575	-	2,000	-	2,000
<b>Total Revenues</b>	<b>476,427</b>	<b>1,194,363</b>	<b>107,388</b>	<b>118,961</b>	<b>348,500</b>	<b>284,400</b>	<b>447,500</b>

*Actual % of Final Budget*

57.30% 95.00% 84.50% 81.10% 81.61%

Expenditures

Materials and Services	97,911	84,459	100,384	83,424	111,032	105,000	76,560
Capital Outlay	192,274	1,170,267	-	-	240,000	200,000	25,000
Capital soft match	-	-	-	-	(11,395)	(6,000)	-
Debt Service	-	35,072	35,072	35,072	35,172	35,172	314,780
Interfund Loan	-	-	40,000	-	-	-	-
Operating Contingency	-	-	-	-	5,000	-	5,000
<b>Total Expenditures</b>	<b>290,185</b>	<b>1,289,798</b>	<b>175,456</b>	<b>118,496</b>	<b>379,809</b>	<b>334,172</b>	<b>421,340</b>

*Actual % of Final Budget*

34.50% 101.50% 50.60% 78.10% 87.98%

*Actual % of Final Budget minus Contingency*

34.70% 101.50% 51.40% 80.80% 89.16%

Revenues Over (Under) Expenditures

Working Capital Carryover	32,135	218,377	122,942	54,874	34,251	55,339	5,567
<b>Ending Fund Balance</b>	<b>\$ 218,377</b>	<b>\$ 122,942</b>	<b>\$ 54,874</b>	<b>\$ 55,339</b>	<b>\$ 2,942</b>	<b>\$ 5,567</b>	<b>\$ 31,727</b>

Fund Balance Policy Requirement

Excess (deficiency)	16,000	40,000	16,000	16,000	17,000	15,000	18,000
	202,377	82,942	38,874	39,339	(14,058)	(9,433)	13,727

2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	Comments	Long-term Percent
\$ 142,500	\$ 973,750	\$ 237,500	\$ 23,750	\$ 237,500		
120,000	130,000	135,000	140,000	140,000		105.0%
1,500	1,500	1,500	1,500	1,500		104.0%
-	-	-	-	-	Refinance T-hangar Bank Loan in 2009	
-	-	-	-	-		
2,000	2,000	2,000	2,000	2,000		
<b>266,000</b>	<b>1,107,250</b>	<b>376,000</b>	<b>167,250</b>	<b>381,000</b>		
100,000	100,000	100,000	100,000	100,000		103.0%
150,000	1,025,000	250,000	25,000	250,000	Soft Match in Central Service Charges	100.0%
(7,500)	(51,250)	(12,500)	(1,250)	(12,500)		
36,000	36,000	36,000	36,000	36,000		
-	-	-	-	-		
5,000	5,000	5,000	5,000	5,000	<i>Contingency is 3% of Operating Revenue Average use in recent history is 33.4%.</i>	
<b>283,500</b>	<b>1,114,750</b>	<b>378,500</b>	<b>164,750</b>	<b>378,500</b>		
(17,500)	(7,500)	(2,500)	2,500	2,500		
36,727	24,227	21,727	24,227	31,727		
<b>\$ 19,227</b>	<b>\$ 16,727</b>	<b>\$ 19,227</b>	<b>\$ 26,727</b>	<b>\$ 34,227</b>		
20,000	21,000	22,000	23,000	23,000	<i>Policy is 16% of Annual Revenues</i>	
(773)	(4,273)	(2,773)	3,727	11,227		

## **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.** In March of 1993 the citizens approved a prepared food and beverage tax. One percent (1/5 of the revenues) of the tax is dedicated to purchasing park and open space properties. The other 80% of the tax revenue dedicated to the Wastewater Treatment Plant upgrade and are shown in the Wastewater Fund. The tax sunsets in December 2010.

**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 the last fiscal year, 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.

### **Long-Term Assumptions**

- The City will need to continue to study the revenue needed to pay for Capital Improvements.

### **Fund Balance**

There is no fund balance policy for this fund.

*capital improvements plan fund resources*

CAPITAL IMPROVEMENTS FUND

Description	2006 Actual	2007 Actual	2008 Amended	2009 Adopted
400 Working Capital Carryover	\$ 924,554	\$ 803,171	\$ 493,325	\$ 1,271,243
<b>Taxes</b>				
Franchises:				
Food and Beverage Tax	370,141	394,781	406,400	418,600
410 Total Taxes	370,141	394,781	406,400	418,600
<b>Charges for Services</b>				
Maintenance & Parking fees	12,254	69,715	30,000	75,000
Use of Facilities Fee	267,560	1,094,074	1,100,561	1,105,000
440 Total Charges for Services	279,814	1,163,789	1,130,561	1,180,000
System Development Charges	105,193	65,973	65,000	65,000
<b>Assessments</b>				
Unbonded Assessments:				
460 Total Assessment Payments	-	-	-	-
<b>Interest on Investments</b>				
Interest on Pooled Investments	30,232	20,706	20,000	40,000
470 Total Interest on Investments	30,232	20,706	20,000	40,000
<b>Miscellaneous Revenues</b>				
Donations				
Miscellaneous Income	3,127	142,652	10,000	10,000
Notes Receivable Payments	7,250	7,250		
480 Total Miscellaneous Revenues	10,377	149,902	10,000	10,000
<b>Other Financing Sources</b>				
Loan Proceeds				
Interfund Loan	-	-	-	-
490 Total Other Financing Sources	-	-	-	-
Total Capital Improvements Fund	\$ 1,720,311	\$ 2,598,322	\$ 2,125,286	\$ 2,984,843

capital improvements plan fund long-term

CAPITAL IMPROVEMENTS FUND - SUMMARY					2008	2008	
#410	2004	2005	2006	2007	Amended	Estimate for	2009
	Actual	Actual	Actual	Actual	Budget	the Year	Adopted
<b>Revenues</b>							
Taxes	\$ 336,715	\$ 363,533	\$ 370,141	\$ 394,781	\$ 406,400	\$ 417,000	\$ 418,600
Intergovernmental Revenues	-	-	-	-	-	-	-
Charges for Services	62,300	154,100	279,814	1,163,787	1,130,561	1,180,000	1,180,000
System Dev. Charges	107,687	154,200	105,193	65,973	65,000	45,000	65,000
Interest on Investments	1,964	12,400	30,232	20,707	20,000	40,000	40,000
Miscellaneous Revenues	429,126	17,391	10,377	149,902	10,000	1,000	10,000
Other Financing Sources	-	-	-	-	-	-	-
Interfund Loan	-	-	-	-	-	-	-
Operating Transfers In	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>937,792</b>	<b>701,624</b>	<b>795,757</b>	<b>1,795,150</b>	<b>1,631,961</b>	<b>1,683,000</b>	<b>1,713,600</b>
<i>Actual % of Final Budget</i>	<i>73.50%</i>	<i>130.10%</i>	<i>17.00%</i>	<i>35.60%</i>		<i>103.13%</i>	
<b>Expenditures</b>							
Facilities - Personal Services	-	-	-	147,120	176,216	178,250	178,566
Facilities - Materials and Services	43,283	-	-	366,633	489,275	442,250	389,325
Facilities - Capital Outlay	153,416	24,715	80,577	79,876	100,000	145,000	100,000
Parks SDC - Material and Services	5,384	7,710	739	-	-	-	-
Parks SDC - Capital Outlay	-	-	-	-	-	-	-
Parks Open Space - Materials and Services	-	-	-	-	-	-	-
Parks Open Space - Capital Outlay	95,437	-	513,995	317,883	200,000	-	200,000
Operating Transfers Out - SDC Debt	65,300	29,500	11,427	11,427	11,427	11,427	11,427
Operating Transfers Out - Open Space Debt	245,700	112,000	131,252	143,313	114,046	114,046	123,319
Operating Transfers Out - CIP Debt	-	-	179,150	180,694	177,100	177,100	178,500
Operating Transfers Out - AFN Debt	-	-	-	570,000	-	-	-
Interfund Loan	-	-	-	125,059	-	-	-
Contingency	-	-	-	-	50,000	-	50,000
<b>Total Expenditures</b>	<b>608,520</b>	<b>173,925</b>	<b>917,140</b>	<b>1,942,005</b>	<b>1,318,064</b>	<b>1,068,073</b>	<b>1,231,137</b>
<i>Actual % of Final Budget</i>	<i>49.50%</i>	<i>34.20%</i>	<i>52.80%</i>	<i>38.20%</i>		<i>81.03%</i>	
<i>Actual % of Final Budget minus Contingency</i>	<i>49.50%</i>	<i>34.20%</i>	<i>52.80%</i>	<i>38.50%</i>		<i>84.23%</i>	
<b>Revenues Over (Under) Expenditures</b>	<b>329,272</b>	<b>527,699</b>	<b>(121,383)</b>	<b>(146,855)</b>	<b>313,897</b>	<b>614,927</b>	<b>482,463</b>
Working Capital Carryover	67,583	396,855	924,554	803,171	493,325	656,316	1,271,243
<b>Ending Fund Balance</b>	<b>\$ 396,855</b>	<b>\$ 924,554</b>	<b>\$ 803,171</b>	<b>\$ 656,316</b>	<b>\$ 807,222</b>	<b>\$ 1,271,243</b>	<b>\$ 1,753,706</b>
<b>Ending Fund Balance Reconciliation</b>							
SDC Fund Balance	238,936	355,926	448,953	514,926	602,072	548,499	602,072
Open Space Fund Balance	220,716	476,374	201,593	278,491	678,799	581,445	676,726
CIP Operations Fund Balance	(62,797)	92,254	152,625	(137,102)	(473,649)	141,298	474,908
<b>Total Fund Balance</b>	<b>396,855</b>	<b>924,554</b>	<b>803,171</b>	<b>656,315</b>	<b>807,222</b>	<b>1,271,242</b>	<b>1,753,706</b>

MORE DETAIL ON FOLLOWING PAGES

*capital improvements plan fund long-term*

2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	Comments	Long-term Percent
\$ 431,200	\$ 210,000	\$ -	\$ -	\$ -	Food & Beverage tax ends Dec 2010	
-	-	-	-	-		
1,219,900	1,256,400	1,256,400	1,294,000	1,294,000		
67,000	69,000	69,000	71,100	71,100		
18,800	29,900	40,800	51,800	63,500		
10,300	10,600	10,600	10,900	10,900		
8,980,000	-	2,325,000	-	-		
-	-	-	-	-		
-	-	-	-	-		
<b>10,727,200</b>	<b>1,575,900</b>	<b>3,701,800</b>	<b>1,427,800</b>	<b>1,439,500</b>		
189,300	200,700	200,700	212,700	212,700		
401,000	413,000	413,000	425,400	425,400		
1,550,000	7,655,000	650,000	1,400,000	650,000		
-	-	-	-	-		
37,500	100,000	62,500	-	-		
-	-	-	-	-		
200,000	200,000	200,000	200,000	200,000	Dependent upon available Food & Befarage balance.	
11,427	11,427	-	-	-		
86,819	11,488	-	-	-		
179,800	180,500	180,800	175,700	175,700		
-	-	-	-	-		
-	-	-	-	-		
50,000	50,000	50,000	50,000	50,000		
<b>2,705,846</b>	<b>8,822,115</b>	<b>1,757,000</b>	<b>2,463,800</b>	<b>1,713,800</b>		
					<i>Contingency is 3% of Operating Revenue Average use in recent history is zero.</i>	
8,021,354	(7,246,215)	1,944,800	(1,036,000)	(274,300)		
1,803,706	9,875,060	2,678,845	4,673,645	3,687,645		
<b>\$ 9,825,060</b>	<b>\$ 2,628,845</b>	<b>\$ 4,623,645</b>	<b>\$ 3,637,645</b>	<b>\$ 3,413,345</b>		
620,145	577,718	584,218	655,318	726,418		
825,607	828,619	633,119	437,619	242,119		
8,379,308	1,222,508	3,406,308	2,544,708	2,444,808		
<b>9,825,060</b>	<b>2,628,845</b>	<b>4,623,645</b>	<b>3,637,645</b>	<b>3,413,345</b>	<i>The policy does not identify a minimum.</i>	

capital improvements plan fund long-term-continued

CAPITAL IMPROVEMENTS FUND - Operational Detail					2008	2008	
	2004	2005	2006	2007	Amended	Estimate for	2009
#410	Actual	Actual	Actual	Actual	Budget	the Year	Adopted
<b>Revenues</b>							
Intergovernmental Revenues	-	-	-	-	-	-	-
Charges for Services	57,800	149,975	279,489	1,163,787	1,125,561	1,180,000	1,180,000
Interest on Investments	1,964	12,400	30,232	20,706	20,000	30,000	30,000
Miscellaneous Revenues	59,802	17,391	10,377	149,902	10,000	1,000	10,000
Sale of Land	369,324	-	-	-	-	-	-
Interfund Loan	-	-	-	-	-	-	-
Operating Transfers In	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>488,890</b>	<b>179,766</b>	<b>320,098</b>	<b>1,334,395</b>	<b>1,155,561</b>	<b>1,211,000</b>	<b>1,220,000</b>
<i>Actual % of Final Budget</i>	<i>73.50%</i>	<i>130.10%</i>	<i>17.00%</i>	<i>35.60%</i>		<i>104.80%</i>	
<b>Expenditures</b>							
Facilities - Personal Services	-	-	-	147,120	176,216	178,250	178,566
Facilities - Materials and Services	43,283	-	-	366,633	489,275	442,250	389,325
Facilities - Capital Outlay	153,416	24,715	80,577	79,876	100,000	145,000	100,000
Operating Transfers Out - AFN Debt	-	-	-	570,000	-	-	-
Operating Transfers Out - CIP Debt	-	-	179,150	335,434	177,100	177,100	178,500
Interfund Loan	-	-	-	125,059	-	-	-
Operating Contingency	-	-	-	-	50,000	-	50,000
<b>Total Expenditures</b>	<b>196,699</b>	<b>24,715</b>	<b>259,727</b>	<b>1,624,122</b>	<b>992,591</b>	<b>942,600</b>	<b>896,391</b>
<i>Actual % of Final Budget</i>	<i>49.50%</i>	<i>34.20%</i>	<i>52.80%</i>	<i>38.20%</i>		<i>94.96%</i>	
<i>Actual % of Final Budget minus Contingency</i>	<i>49.50%</i>	<i>34.20%</i>	<i>52.80%</i>	<i>38.50%</i>		<i>100.00%</i>	
<b>Revenues Over (Under) Expenditures</b>	<b>292,191</b>	<b>155,051</b>	<b>60,371</b>	<b>(289,727)</b>	<b>162,970</b>	<b>268,400</b>	<b>323,609</b>
Working Capital Carryover	(354,988)	(62,797)	92,254	152,625	(115,982)	(137,102)	131,298
<b>Ending Fund Balance</b>	<b>\$ (62,797)</b>	<b>\$ 92,254</b>	<b>\$ 152,625</b>	<b>\$ (137,102)</b>	<b>\$ 46,988</b>	<b>\$ 131,298</b>	<b>\$ 454,907</b>
<b>Operations Reconciliation</b>							
Ending Fund Balance	(62,797)	92,254	152,625	(137,102)	46,988	131,298	454,907
Target	-	-	-	-	-	-	-
<b>Over under</b>	<b>(62,797)</b>	<b>92,254</b>	<b>152,625</b>	<b>(137,102)</b>	<b>46,988</b>	<b>131,298</b>	<b>454,907</b>

capital improvements plan fund long-term-continued

2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	Comments	Long-term Percent
-	-	-	-	-		
1,215,400	1,251,900	1,251,900	1,289,500	1,289,500		103.0%
8,800	19,900	30,800	41,800	53,500		103.0%
10,300	10,600	10,600	10,900	10,900		103.0%
-	-	-	-	-		
-	-	-	-	-		
-	-	-	-	-		
<b>1,234,500</b>	<b>1,282,400</b>	<b>1,293,300</b>	<b>1,342,200</b>	<b>1,353,900</b>		
189,300	200,700	200,700	212,700	212,700		106.0%
401,000	413,000	413,000	425,400	425,400		103.0%
100,000	125,000	125,000	125,000	125,000	Internal projects.	
179,800	180,500	180,800	175,700	175,700		
-	-	-	-	-		
50,000	50,000	50,000	50,000	50,000	Contingency is 3% of Operating Revenue Average use in recent history is zero.	
<b>920,100</b>	<b>969,200</b>	<b>969,500</b>	<b>988,800</b>	<b>988,800</b>		
314,400	313,200	323,800	353,400	365,100		
504,907	869,307	1,232,507	1,606,307	2,009,707		
<b>\$ 819,307</b>	<b>\$ 1,182,507</b>	<b>\$ 1,556,307</b>	<b>\$ 1,959,707</b>	<b>\$ 2,374,807</b>		
819,307	1,182,507	1,556,307	1,959,707	2,374,807		
-	-	-	-	-	The policy does not identify a minimum.	
<b>819,307</b>	<b>1,182,507</b>	<b>1,556,307</b>	<b>1,959,707</b>	<b>2,374,807</b>		

*capital improvements plan fund long-term-continued*

CAPITAL IMPROVEMENTS FUND - Capital Detail					2008	2008	
#410	2004	2005	2006	2007	Amended	Estimate for	2009
	Actual	Actual	Actual	Actual	Budget	the Year	Adopted
<b>Revenues</b>							
Taxes	\$ 336,715	\$ 363,533	\$ 370,141	\$ 394,781	\$ 406,400	\$ 417,000	\$ 418,600
Open Space Rents	4,500	4,125	325	-	5,000		
System Dev. Charges	107,687	154,200	105,193	65,973	65,000	45,000	65,000
Interest	-	-	-	-		10,000	10,000
Other Financing Sources	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>448,902</b>	<b>521,858</b>	<b>475,659</b>	<b>460,754</b>	<b>476,400</b>	<b>472,000</b>	<b>493,600</b>
<i>Actual % of Final Budget</i>	<i>73.50%</i>	<i>130.10%</i>	<i>17.00%</i>	<i>35.50%</i>		<i>99.08%</i>	
<b>Expenditures</b>							
Admin Services - Capital Outlay	-	-	-	-			
Parks SDC - Material and Services	5,384	7,710	739	-	-		-
Parks SDC - Capital Outlay	-	-	-	-			
Parks Open Space - Materials and Services	-	-	-	-			
Parks Open Space - Capital Outlay	95,437	-	513,995	317,883	200,000	-	200,000
Transfers Out - SDC Debt	65,300	29,500	11,427	-	11,427	11,427	11,427
Transfers Out - Open Space Debt	245,700	112,000	131,252	-	114,046	114,046	123,319
						-	
<b>Total Expenditures</b>	<b>411,821</b>	<b>149,210</b>	<b>657,413</b>	<b>317,883</b>	<b>325,473</b>	<b>125,473</b>	<b>334,746</b>
<i>Actual % of Final Budget</i>	<i>49.50%</i>	<i>34.20%</i>	<i>52.80%</i>	<i>38.20%</i>		<i>38.55%</i>	
<i>Actual % of Final Budget minus Contingency</i>	<i>49.50%</i>	<i>34.20%</i>	<i>52.80%</i>	<i>38.50%</i>		<i>38.55%</i>	
<b>Revenues Over (Under) Expenditures</b>	<b>37,081</b>	<b>372,648</b>	<b>(181,754)</b>	<b>142,871</b>	<b>150,927</b>	<b>346,527</b>	<b>158,854</b>
Working Capital Carryover	422,571	459,652	832,300	650,546	609,307	793,417	1,139,944
<b>Ending Fund Balance</b>	<b>\$ 459,652</b>	<b>\$ 832,300</b>	<b>\$ 650,546</b>	<b>\$ 793,417</b>	<b>\$ 760,234</b>	<b>\$ 1,139,944</b>	<b>\$ 1,298,798</b>
<b>Capital Reconciliation</b>							
SDC Fund Balance	238,936	355,926	448,953	514,926	602,072	548,499	602,072
Open Space Fund Balance	220,716	476,374	201,593	278,491	678,799	581,445	676,726
Other		-	-	-	(520,637)	10,000	(510,637)
<b>Total Fund Balance</b>	<b>459,652</b>	<b>832,300</b>	<b>650,546</b>	<b>793,417</b>	<b>760,234</b>	<b>1,139,944</b>	<b>768,161</b>

*capital improvements plan fund long-term-continued*

2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	Assumptions	Percent
\$ 431,200	\$ 210,000	\$ -	\$ -	\$ -	Food & Beverage tax ends Dec 2010	103.0%
4,500	4,500	4,500	4,500	4,500		
67,000	69,000	69,000	71,100	71,100		103.0%
10,000	10,000	10,000	10,000	10,000		
8,980,000		2,325,000	-	-		
<b>9,492,700</b>	<b>293,500</b>	<b>2,408,500</b>	<b>85,600</b>	<b>85,600</b>		
1,450,000	7,530,000	525,000	1,275,000	525,000	Per CIP	
-	-	-	-	-		
37,500	100,000	62,500	-	-	Per CIP	
-	-	-	-	-		
200,000	200,000	200,000	200,000	200,000		
11,427	11,427	-	-	-		
86,819	11,488	-	-	-		
<b>1,785,746</b>	<b>7,852,915</b>	<b>787,500</b>	<b>1,475,000</b>	<b>725,000</b>	<i>Contingency is 3% of Operating Revenue Average use in recent history is zero.</i>	
<b>7,706,954</b>	<b>(7,559,415)</b>	<b>1,621,000</b>	<b>(1,389,400)</b>	<b>(639,400)</b>		
1,298,798	9,005,752	1,446,337	3,067,337	1,677,937		
<b>\$ 9,005,752</b>	<b>\$ 1,446,337</b>	<b>\$ 3,067,337</b>	<b>\$ 1,677,937</b>	<b>\$ 1,038,537</b>		
620,145	577,718	584,218	655,318	726,418		
825,607	828,619	633,119	437,619	242,119		
7,029,363	(490,637)	1,319,363	54,363	(460,637)		
<b>8,475,115</b>	<b>915,700</b>	<b>2,536,700</b>	<b>1,147,300</b>	<b>507,900</b>	<i>The policy does not identify a minimum.</i>	

## Debt Service Fund Narrative

This fund accounts for most long-term indebtedness, both bonded and unbonded. All enterprise debt is found in the appropriate fund.

**Property Taxes.** Shown in this budget are the property taxes that support the flood and fire station debt. The property taxes levy is \$373,520.

**Assessment Payments.** Benefited property owners are eligible to pay for their assessments over a ten-year period at an interest rate ranging from 6.95 percent to 10.5 percent.

**Operating Transfers In.** This budget proposes a transfer of up to \$313,246 from Community Development/Public Works, open space monies and parks SDC for the notes on Community Development/Public Works building, the Siskiyou Mountain, Mountain Avenue, and Strawberry Lane Parks. The prepared food and beverage tax and parks System Development Charges are the resources for these land payments.

**Fund Balance.** The fund balance policy requires a balance of annual revenue as required by specific debt instruments. This balance is being met through out the long-term budget.

## DEBT SERVICE FUND

Description	2006 Actual	2007 Actual	2008 Amended	2009 Adopted
400 Total Working Capital Carryover	\$ 423,842	\$ 459,095	\$ 535,131	\$ 1,271,315
Taxes				
Property Taxes:				
Current	260,304	621,451	357,475	373,435
Prior	43,254	15,000	-	15,865
410 Total Taxes	303,558	636,451	357,475	389,300
Charges for Services				
Technology Payment			1,056,000	1,056,000
Miscellaneous	124,623	99,029	125,000	125,000
440 Total Charges for Services	124,623	99,029	1,181,000	1,181,000
Assessments				
Principle Assessments:	1,050	-	2,427	-
Interest Assessments:				
460 Total Assessment Payments	1,050	-	2,427	-
Interest on Investments				
Interest on Pooled Investments	18,599	17,292	10,000	35,000
470 Total Interest on Investments	18,599	17,292	10,000	35,000
Miscellaneous Revenues				
Miscellaneous Income	51,040	29,302	29,300	29,300
480 Total Miscellaneous Revenues	51,040	29,302	29,300	29,300
Other Financing Sources				
Operating Transfers In:				
From Street Fund	-	-	197,573	200,000
From Capital Improvements Fund	321,829	905,434	305,000	313,246
490 Total Other Financing Sources	321,829	905,434	502,573	513,246
Total Debt Service Fund	\$ 1,244,541	\$ 2,146,602	\$ 2,617,906	\$ 3,419,161

debt service fund long-term plan

DEBT SERVICE FUND	2004	2005	2006	2007	2008	2008	2009
					Amended	Estimate for	
#530	Actual	Actual	Actual	Actual	Budget	the Year	Adopted
<b>Revenues</b>							
Taxes	\$ 413,529	\$ 400,622	\$ 303,558	\$ 636,451	\$ 357,475	\$ 355,000	\$ 389,300
Charges for Services	287,489	271,060	124,623	99,029	1,181,000	1,181,000	1,181,000
Assessment Payments	22,778	4,040	1,050	-	2,427	-	-
Interest on Investments	4,567	11,589	18,599	17,292	10,000	25,000	35,000
Miscellaneous Revenues	29,302	8,326	51,040	29,302	29,300	665,300	29,300
Operating Transfers In - AFN							
Operating Transfers In - Other	311,000	141,500	321,829	905,434	502,573	302,573	513,246
<b>Total Revenues</b>	<b>1,068,665</b>	<b>837,137</b>	<b>820,699</b>	<b>1,687,508</b>	<b>2,082,775</b>	<b>2,528,873</b>	<b>2,147,846</b>
<i>Actual % of Final Budget</i>	<i>97.20%</i>	<i>53.80%</i>	<i>83.40%</i>	<i>102.00%</i>		121.42%	
<b>Expenditures</b>							
Debt Service:							
Bancroft	-	-	-	-	200,000	-	200,000
General Obligation	381,144	372,906	327,738	284,036	357,475	357,475	373,435
AFN G.O. Debt				864,454	1,055,850	1,055,850	1,298,305
Notes and Contracts	536,536	473,667	457,708	438,850	403,496	403,496	380,663
Operating Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>917,680</b>	<b>846,573</b>	<b>785,446</b>	<b>1,587,340</b>	<b>2,016,821</b>	<b>1,816,821</b>	<b>2,252,403</b>
<i>Actual % of Final Budget</i>	<i>77.90%</i>	<i>80.80%</i>	<i>76.60%</i>	<i>95.80%</i>		90.08%	
<i>Actual % of Final Budget minus Contingency</i>							
<b>Revenues Over (Under) Expenditures</b>	<b>150,985</b>	<b>(9,436)</b>	<b>35,253</b>	<b>100,168</b>	<b>65,954</b>	<b>712,052</b>	<b>(104,557)</b>
Working Capital Carryover	282,293	433,278	423,842	459,095	535,131	559,263	1,271,315
<b>Ending Fund Balance</b>	<b>\$ 433,278</b>	<b>\$ 423,842</b>	<b>\$ 459,095</b>	<b>\$ 559,263</b>	<b>\$ 601,085</b>	<b>\$ 1,271,315</b>	<b>\$ 1,166,758</b>

*debt service fund long-term plan*

2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	Comments	Long-term Percent
\$ 493,250	\$ 1,120,375	\$ 1,125,750	\$ 1,249,750	\$ 1,249,750	Calculated for Administrative projects	
1,181,000	1,553,744	1,552,666	1,552,666	1,552,666	Includes Technology Debt Payment from other funds	
36,600	29,200	23,200	22,800	23,400		103.0%
29,300	29,300	29,300	29,300	29,300	OSF payment on parking structure	
379,800	380,500	380,800	375,700	375,700	Bancroft & Internal CIP Project debt	
<b>2,119,950</b>	<b>3,113,119</b>	<b>3,111,716</b>	<b>3,230,216</b>	<b>3,230,816</b>		
200,000	200,000	200,000	200,000	200,000		
493,250	1,120,375	1,125,750	1,249,750	1,249,750	CIP and debt schedules	
1,431,380	1,428,745	1,427,670	1,428,635	1,428,635	Debt schedules	
380,392	381,743	369,081	295,884	300,000	Debt schedules	
<b>2,505,022</b>	<b>3,130,863</b>	<b>3,122,501</b>	<b>3,174,269</b>	<b>3,178,385</b>		
(385,072)	(17,744)	(10,785)	55,947	52,431		
1,166,758	781,686	763,942	753,157	809,104		
<b>\$ 781,686</b>	<b>\$ 763,942</b>	<b>\$ 753,157</b>	<b>\$ 809,104</b>	<b>\$ 861,535</b>		

## **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 plans reflects an increase in water rates of 5% in FY 2008-09 and 1% in growth.

### **Long-Term Assumptions**

- Water revenues are expected to increase by 1% annually based on growth.
- This is the most challenging fund in that aging infrastructure and improvements for water quality exceed revenue sources going into the future.

### **Fund Balance**

The fund balance policy requires a balance of 20 percent of revenues. The Long-term budget shows that this balance cannot be maintained without additional revenues or issuing bonds.

## WATER FUND

Description	2006 Actual	2007 Actual	2008 Amended	2009 Adopted
400 Working Capital Carryover	\$ 6,458,230	\$ 6,179,246	\$ 5,171,075	\$ 4,381,265
<b>Taxes</b>				
Property Taxes				
Current	73,112	(1,950)		
Prior	13,223	2,272	-	-
410 Total Taxes	86,335	322	-	-
<b>Intergovernmental Revenues</b>				
Federal				
430 Total Intergovernmental	43,621	135,828	295,000	50,000
<b>Charges for Services</b>				
Public Works Services				
Sales	3,728,408	3,829,222	4,300,000	4,300,000
440 Total Charges for Services	3,728,408	3,829,222	4,300,000	4,300,000
<b>System Development Charges</b>				
	439,306	367,839	450,000	450,000
<b>Interest on Investments</b>				
Interest on Pooled Investments				
470 Total Interest on Investments	208,660	203,541	190,000	70,000
<b>Miscellaneous Revenues</b>				
Miscellaneous Income				
480 Total Miscellaneous Revenues	25,173	114,370	10,000	75,000
<b>Other Financing Sources</b>				
Interfund Loans				
Proceeds from Debt Issuance	40,000	-	-	1,750,000
490 Total Other Financing Sources	40,000	-	-	1,750,000
<b>Total Water Fund</b>	<b>\$ 11,029,733</b>	<b>\$ 10,830,369</b>	<b>\$ 10,416,075</b>	<b>\$ 11,076,265</b>

water fund long-term plan

WATER FUND - SUMMARY					2008	2008	
#670	2004	2005	2006	2007	Amended	Estimate for	2009
	Actual	Actual	Actual	Actual	Budget	the Year	Adopted
<b>Revenues</b>							
Taxes	\$ 179,302	\$ 74,551	\$ 86,335	\$ 322	\$ -	\$ 1,000	\$ -
Intergovernmental Revenue	129,721	81,504	43,621	135,828	295,000	85,000	50,000
Systems Development Charges (SDC)	574,540	662,911	439,306	367,839	450,000	380,000	450,000
Charges for Services	3,520,168	3,454,292	3,728,408	3,829,222	4,300,000	4,085,000	4,300,000
Interest on investments	67,546	150,578	208,660	203,541	190,000	130,000	70,000
Miscellaneous Revenues	278,346	5,145	25,173	114,370	10,000	85,000	75,000
Interfund Loan	1,950,000	2,275,000	40,000	-	-	-	-
Bond Issue	-	-	-	-	-	3,000,000	1,750,000
<b>Total Revenues</b>	<b>6,699,623</b>	<b>6,703,981</b>	<b>4,571,503</b>	<b>4,651,122</b>	<b>5,245,000</b>	<b>7,766,000</b>	<b>6,695,000</b>
<i>Actual % of Final Budget</i>	<i>96.40%</i>	<i>96.30%</i>	<i>88.60%</i>	<i>46.90%</i>		<i>148.06%</i>	
<b>Expenditures</b>							
Conservation - Personal Services	109,889	110,799	95,594	101,786	104,655	108,000	116,000
Conservation - Materials & Services	51,660	39,440	47,336	60,537	72,645	65,255	72,645
Treatment - Personal Services	247,066	234,783	257,641	302,803	357,624	365,000	384,030
Treatment - Materials & Services	285,155	309,126	355,435	507,792	579,714	550,000	633,414
Treatment - Capital Outlay	79,681	71,838	206,442	158,492	200,000	628,600	60,000
Treatment - Debt Service	190,697	168,050	141,058	164,948	166,466	166,400	163,904
Forest Interface - Personal Services	61,458	66,983	48,525	76,643	87,300	87,500	92,835
Forest Interface - Materials & Services	424,066	117,526	91,567	117,412	298,370	287,500	97,600
Supply - Materials & Services	183,607	130,010	148,557	217,224	261,319	218,000	246,069
Supply - Capital	111,925	1,167,140	496,726	2,005,063	187,500	383,000	412,500
Supply - Debt Service	45,905	52,878	42,616	49,972	53,220	53,220	52,865
Distribution - Personal Services	716,786	696,927	840,071	919,967	1,051,390	1,000,000	1,056,156
Distribution - Materials & Services	904,002	924,080	1,180,880	1,303,705	1,456,176	1,460,000	1,466,126
Distribution - Capital	112,488	169,243	170,026	174,478	1,295,250	175,000	1,513,750
Distribution - Debt Service	370,084	330,172	308,906	325,850	326,018	325,000	322,250
SDC - Improvement	44,757	297,696	313,313	938,772	605,250	629,000	611,100
SDC - Reimbursement	17,405	115,771	-	39,623	-	-	237,750
SDC - Debt Service	127,272	126,037	105,794	123,711	124,850	124,850	122,928
Interfund Loan	2,275,000	120,000	-	-	-	-	-
New Debt Service	-	-	-	-	240,000	-	240,000
Contingency	-	-	-	-	144,000	-	133,000
<b>Total Expenditures</b>	<b>6,358,903</b>	<b>5,248,499</b>	<b>4,850,487</b>	<b>7,588,778</b>	<b>7,611,747</b>	<b>6,626,325</b>	<b>8,034,922</b>
<i>Actual % of Final Budget</i>	<i>72.50%</i>	<i>72.90%</i>	<i>50.20%</i>	<i>75.60%</i>		<i>87.05%</i>	
<i>Actual % of Final Budget minus Contingency</i>	<i>74.00%</i>	<i>74.50%</i>	<i>51.20%</i>	<i>76.50%</i>		<i>88.73%</i>	
<b>Revenues Over (Under) Expenditures</b>	<b>340,720</b>	<b>1,455,482</b>	<b>(278,984)</b>	<b>(2,937,656)</b>	<b>(2,366,747)</b>	<b>1,139,675</b>	<b>(1,339,922)</b>
Working Capital Carryover - Operations	4,662,028	5,002,748	6,458,230	6,179,246	5,171,075	3,241,590	4,381,265
<b>Ending Fund Balance</b>	<b>\$ 5,002,748</b>	<b>\$ 6,458,230</b>	<b>\$ 6,179,246</b>	<b>\$ 3,241,590</b>	<b>\$ 2,804,328</b>	<b>\$ 4,381,265</b>	<b>\$ 3,041,343</b>
<b>Ending Fund Balance Reconciliation</b>	5,002,748	6,458,230	6,179,246	3,241,590	2,804,328	4,381,265	3,041,343
Interfund Loan Receivable	2,275,000	120,000	-	-	-	-	-
Adjusted Ending Fund Balance	7,277,748	6,578,230	6,179,246	3,241,590	2,804,328	4,381,265	3,041,343
Fund Balance Policy Requirement	950,000	886,000	906,000	930,000	1,049,000	953,000	989,000
<b>Excess (deficiency)</b>	<b>4,052,748</b>	<b>5,572,230</b>	<b>5,273,246</b>	<b>2,311,590</b>	<b>1,755,328</b>	<b>3,428,265</b>	<b>2,052,343</b>

MORE DETAIL ON FOLLOWING PAGES

2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	Comments	Long-term Percent
\$ -	\$ -	\$ -	\$ -	\$ -		
50,000	50,000	50,000	50,000	50,000		
463,500	477,400	491,700	506,400	521,600		
4,515,000	4,741,000	4,978,000	5,227,000	5,488,000		
111,500	59,400	(14,000)	(37,000)	(61,000)	Calculated	
75,000	75,000	75,000	75,000	75,000	Flat	
-	-	-	-	-		
1,846,500	-	3,817,750	-	1,019,000	Additional borrowing will be required for TAP project	
<b>7,061,500</b>	<b>5,402,800</b>	<b>9,398,450</b>	<b>5,821,400</b>	<b>7,092,600</b>		

123,000	130,000	138,000	146,000	155,000
75,000	77,000	79,000	81,000	83,000
407,000	431,000	457,000	484,000	513,000
652,000	672,000	692,000	713,000	734,000
61,250	165,000	165,000	635,000	740,000
164,594	166,660	166,480	164,257	164,257
98,000	104,000	110,000	117,000	124,000
101,000	104,000	107,000	110,000	113,000
253,000	261,000	269,000	277,000	285,000
635,000	65,000	1,575,000	1,055,000	25,000
22,860	23,147	23,122	22,813	22,813
1,120,000	1,187,000	1,258,000	1,333,000	1,413,000
1,510,000	1,555,000	1,602,000	1,650,000	1,700,000
1,976,250	1,706,500	182,750	1,335,000	344,000
325,864	330,190	327,051	146,006	146,006
923,400	846,576	4,076,820	2,649,600	353,520
359,100	329,980	1,585,430	1,030,400	137,480
123,446	124,995	124,860	123,192	122,750
-	-	-	-	-
380,000	528,000	528,000	833,420	833,420
140,000	146,000	153,000	159,000	167,000
<b>9,450,764</b>	<b>8,953,048</b>	<b>13,619,513</b>	<b>13,064,688</b>	<b>8,176,246</b>

Contingency is 3% of  
Operating Revenue  
Average use in recent  
history is 4.6%.

(2,389,264)	(3,550,248)	(4,221,063)	(7,243,288)	(1,083,646)
3,174,343	925,079	(2,479,169)	(6,547,232)	(13,631,520)
<b>\$ 785,079</b>	<b>\$ (2,625,169)</b>	<b>\$ (6,700,232)</b>	<b>\$ (13,790,520)</b>	<b>\$ (14,715,166)</b>

785,079	(2,625,169)	(6,700,232)	(13,790,520)	(14,715,166)
-	-	-	-	-
785,079	(2,625,169)	(6,700,232)	(13,790,520)	(14,715,166)
1,043,000	1,081,000	1,116,000	1,164,000	1,215,000
(257,921)	(3,706,169)	(7,816,232)	(14,954,520)	(15,930,166)

Policy is 20% of Annual Revenues

water fund long-term plan-continued

WATER FUND - Operational Detail					2008	2008	
	2004	2005	2006	2007	Amended	Estimate for	2009
#670	Actual	Actual	Actual	Actual	Budget	the Year	Adopted
<b>Revenues - Operations</b>							
Taxes	\$ 179,302	\$ 74,551	\$ 86,335	\$ 322	\$ -	\$ 1,000	
Intergovernmental Revenue	129,721	81,504	43,621	135,828	295,000	85,000	50,000
Charges for Services	3,520,168	3,454,292	3,728,408	3,829,222	4,300,000	4,085,000	4,300,000
Interest on investments	67,546	150,578	208,660	203,541	190,000	30,000	20,000
Miscellaneous Revenues	278,346	5,145	25,173	114,370	10,000	85,000	75,000
Interfund Loan			40,000		-		-
					-		
<b>Total Revenues</b>	<b>4,175,083</b>	<b>3,766,070</b>	<b>4,132,197</b>	<b>4,283,283</b>	<b>4,795,000</b>	<b>4,286,000</b>	<b>4,445,000</b>
<i>Actual % of Final Budget</i>	<i>96.40%</i>	<i>96.30%</i>	<i>88.60%</i>			<i>89.38%</i>	
<b>Expenditures - Operations</b>							
Conservation - Personal Services	109,889	110,799	95,594	101,786	104,655	108,000	116,000
Conservation - Materials & Services	51,660	39,440	47,336	60,537	72,645	65,255	72,645
Treatment - Personal Services	247,066	234,783	257,641	302,803	357,624	365,000	384,030
Treatment - Materials & Services	285,155	309,126	355,435	507,792	579,714	550,000	633,414
Treatment - Capital Outlay	79,681	71,838	-	-	30,000	28,600	10,000
Treatment - Debt Service	190,697	168,050	141,058	164,948	166,466	166,400	163,904
Forest Interface - Personal Services	61,458	66,983	48,525	76,643	87,300	87,500	92,835
Forest Interface - Materials & Services	424,066	117,526	91,567	117,412	298,370	287,500	97,600
Supply - Materials & Services	183,607	130,010	148,557	217,224	261,319	218,000	246,069
Supply - Capital	-	-	-	-	-	-	-
Supply - Debt Service	45,905	52,878	42,616	49,972	53,220	53,220	52,865
Distribution - Personal Services	716,786	696,927	840,071	919,967	1,051,390	1,000,000	1,056,156
Distribution - Materials & Services	904,002	924,080	1,180,880	1,303,705	1,456,176	1,460,000	1,466,126
Distribution - Capital	112,488	169,243	27,172	11,120	33,500	10,000	15,000
Distribution - Debt Service	370,084	330,172	308,906	325,850	326,018	325,000	322,250
Interfund Loan		120,000			-	-	
New Debt Service					240,000	-	240,000
Contingency		-			144,000	-	133,000
<b>Total Expenditures</b>	<b>3,782,544</b>	<b>3,541,855</b>	<b>3,585,358</b>	<b>4,159,759</b>	<b>5,262,397</b>	<b>4,724,475</b>	<b>5,101,894</b>
<i>Actual % of Final Budget</i>	<i>72.50%</i>	<i>72.90%</i>	<i>50.20%</i>	<i>75.60%</i>		<i>89.78%</i>	
<i>Actual % of Final Budget minus Contingency</i>	<i>74.00%</i>	<i>74.50%</i>	<i>51.20%</i>	<i>76.50%</i>		<i>92.30%</i>	
<b>Revenues Over (Under) Expenditures</b>	<b>392,539</b>	<b>224,215</b>	<b>546,839</b>	<b>123,524</b>	<b>(467,397)</b>	<b>(438,475)</b>	<b>(656,894)</b>
Working Capital Carryover - Operations	339,676	732,215	956,430	1,503,269	1,233,176	1,626,793	1,188,318
<b>Ending Fund Balance - Operations</b>	<b>\$ 732,215</b>	<b>\$ 956,430</b>	<b>\$ 1,503,269</b>	<b>\$ 1,626,793</b>	<b>\$ 765,779</b>	<b>\$ 1,188,318</b>	<b>\$ 531,424</b>
<b>Operations Reconciliation</b>							
Ending Fund Balance - Operations	732,215	956,430	1,503,269	1,626,793	765,779	1,188,318	531,424
Interfund Loan Receivable	-	120,000	-	-	-	-	-
Adjusted Operations Fund Balance	732,215	836,430	1,503,269	1,626,793	765,779	1,188,318	531,424
Fund Balance Policy Requirement	835,000	753,000	818,000	857,000	959,000	857,000	889,000
<b>Excess (deficiency)</b>	<b>(102,785)</b>	<b>83,430</b>	<b>685,269</b>	<b>769,793</b>	<b>(193,221)</b>	<b>331,318</b>	<b>(357,576)</b>

water fund long-term plan-continued

2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	Comments	Long-term Percent
50,000	50,000	50,000	50,000	50,000		
4,515,000	4,741,000	4,978,000	5,227,000	5,488,000	2009: 4% operations, 1% debt + growth	105.0%
26,000	8,000	(14,000)	(37,000)	(61,000)	Calculated	
75,000	75,000	75,000	75,000	75,000		
-	-	-	-	-		
-	-	-	-	-		
<b>4,666,000</b>	<b>4,874,000</b>	<b>5,089,000</b>	<b>5,315,000</b>	<b>5,552,000</b>		
123,000	130,000	138,000	146,000	155,000		106.0%
75,000	77,000	79,000	81,000	83,000		103.0%
407,000	431,000	457,000	484,000	513,000		106.0%
652,000	672,000	692,000	713,000	734,000		103.0%
40,000	40,000	40,000	40,000	40,000		100.0%
164,594	166,660	166,480	164,257	164,257		100.0%
98,000	104,000	110,000	117,000	124,000		106.0%
101,000	104,000	107,000	110,000	113,000		103.0%
253,000	261,000	269,000	277,000	285,000		103.0%
-	-	-	-	-		
22,860	23,147	23,122	22,813	22,813		100.0%
1,120,000	1,187,000	1,258,000	1,333,000	1,413,000		106.0%
1,510,000	1,555,000	1,602,000	1,650,000	1,700,000		103.0%
50,000	50,000	50,000	50,000	50,000		100.0%
325,864	330,190	327,051	146,006	146,006		100.0%
-	-	-	-	-		
380,000	528,000	528,000	833,420	833,420	If TAP project is done, additional debt service will be required.	
140,000	146,000	153,000	159,000	167,000	Contingency is 3% of Operating Revenue Average use in recent history is 4.6%.	
<b>5,462,318</b>	<b>5,804,997</b>	<b>5,999,653</b>	<b>6,326,496</b>	<b>6,543,496</b>		
(796,318)	(930,997)	(910,653)	(1,011,496)	(991,496)		
664,424	8,106	(776,891)	(1,534,544)	(2,387,040)		
<b>\$ (131,894)</b>	<b>\$ (922,891)</b>	<b>\$ (1,687,544)</b>	<b>\$ (2,546,040)</b>	<b>\$ (3,378,536)</b>		
(131,894)	(922,891)	(1,687,544)	(2,546,040)	(3,378,536)		
-	-	-	-	-		
(131,894)	(922,891)	(1,687,544)	(2,546,040)	(3,378,536)		
933,000	975,000	1,018,000	1,063,000	1,110,000	Policy is 20% of Annual Revenues	
(1,064,894)	(1,897,891)	(2,705,544)	(3,609,040)	(4,488,536)		

*water fund long-term plan-continued*

WATER FUND - Capital Detail					2008	2008	2009
#670	2004	2005	2006	2007	Amended	Estimate for	2009
	Actual	Actual	Actual	Actual	Budget	the Year	Adopted
<b>Capital Resources</b>							
Intergovernmental Revenue					-	-	-
System Development Charges (SDC):	217,706	224,263					
Reimbursement	150,000	200,000	150,000	160,846	150,000	100,000	126,000
Improvement	206,834	238,648	289,306	206,993	300,000	280,000	324,000
Interest						100,000	50,000
Interfund Loan	1,950,000	2,275,000					
Bond Issue					-	3,000,000	1,750,000
<b>Total Resources</b>	<b>2,524,540</b>	<b>2,937,911</b>	<b>439,306</b>	<b>367,839</b>	<b>450,000</b>	<b>3,480,000</b>	<b>2,250,000</b>
<b>Capital Expenditures</b>							
Treatment - Capital Projects			206,442	158,492	170,000	600,000	50,000
Supply - Capital Projects	111,925	1,167,140	496,726	2,005,063	187,500	383,000	412,500
Distribution - Capital Projects			142,854	163,358	1,261,750	165,000	1,498,750
Interfund Loan	2,275,000						
SDC - M&S	-	-	8,828				
SDC Projects - Reimbursement	17,405	115,771		39,623	-	-	237,750
SDC Projects - Improvement	44,757	297,696	304,485	938,772	605,250	629,000	611,100
SDC Debt Service - Reimbursement	127,272	126,037	105,794	123,711	124,850	124,850	122,928
<b>Total Expenditures</b>	<b>2,576,359</b>	<b>1,706,644</b>	<b>1,265,129</b>	<b>3,429,019</b>	<b>2,349,350</b>	<b>1,901,850</b>	<b>2,933,028</b>
<b>Excess (Deficiency) of Resources</b>	<b>(51,819)</b>	<b>1,231,267</b>	<b>(825,823)</b>	<b>(3,061,180)</b>	<b>(1,899,350)</b>	<b>1,578,150</b>	<b>(683,028)</b>
Working Capital Carryover - CIP	4,322,352	4,270,533	5,501,800	4,675,977	3,937,899	1,614,797	3,192,947
<b>Ending Fund Balance - Capital</b>	<b>\$ 4,270,533</b>	<b>\$ 5,501,800</b>	<b>\$ 4,675,977</b>	<b>\$ 1,614,797</b>	<b>\$ 2,038,549</b>	<b>\$ 3,192,947</b>	<b>\$ 2,509,919</b>
<b>Capital Reconciliation</b>							
SDC Reimbursement Fund Balance	645,586	603,778	647,984	(253,653)	(253,353)	(278,503)	(513,181)
SDC Improvement Fund Balance	1,624,947	1,565,899	1,550,720	1,718,090	1,063,840	1,369,090	1,081,990
Water Bond Proceeds Balance	3,000,000	2,000,000	1,000,000			2,000,000	2,000,000
Interfund Loan	2,275,000	-					
Other	(3,275,000)	1,332,123	1,477,273	150,360	1,228,062	102,360	(58,890)
<b>Reconciliation</b>	<b>4,270,533</b>	<b>5,501,800</b>	<b>4,675,977</b>	<b>1,614,797</b>	<b>2,038,549</b>	<b>3,192,947</b>	<b>2,509,919</b>

water fund long-term plan-continued

2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	Comments	Long-term Percent
-	-	-	-	-		
129,800	133,700	137,700	141,800	146,100		103.0%
333,700	343,700	354,000	364,600	375,500		103.0%
85,500	51,400	-	-	-		103.0%
1,846,500		3,817,750		1,019,000	Additional borrowing will be required for TAP project	
<b>2,395,500</b>	<b>528,800</b>	<b>4,309,450</b>	<b>506,400</b>	<b>1,540,600</b>		
21,250	125,000	125,000	595,000	700,000	per CIP	
635,000	65,000	1,575,000	1,055,000	25,000	per CIP	
1,926,250	1,656,500	132,750	1,285,000	294,000	per CIP	
						102.0%
359,100	329,980	1,585,430	1,030,400	137,480	per CIP	
923,400	846,576	4,076,820	2,649,600	353,520	per CIP	
123,446	124,995	124,860	123,192	122,750		
<b>3,988,446</b>	<b>3,148,051</b>	<b>7,619,860</b>	<b>6,738,192</b>	<b>1,632,750</b>		
(1,592,946)	(2,619,251)	(3,310,410)	(6,231,792)	(92,150)		
2,509,919	916,973	(1,702,278)	(5,012,688)	(11,244,480)		
<b>\$ 916,973</b>	<b>\$ (1,702,278)</b>	<b>\$ (5,012,688)</b>	<b>\$ (11,244,480)</b>	<b>\$ (11,336,630)</b>		
(865,927)	(1,187,202)	(2,759,792)	(3,771,584)	(3,885,714)		
492,290	(10,586)	(3,733,406)	(6,018,406)	(5,996,426)		
1,800,000		2,900,000			Additional borrowing will be required for TAP project	
(509,390)	(504,490)	(1,419,490)	(1,454,490)	(1,454,490)		
916,973	(1,702,278)	(5,012,688)	(11,244,480)	(11,336,630)		

## 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.

**Wastewater Sales.** This plan reflects a 3% increase in rates in wastewater FY 2008-09 to cover operational reserves required by DEQ loan.

The residential wastewater rates are based on winter consumption, while commercial rates are based on year-round water consumption.

### Long-Term Budget Assumptions

- Food and Beverage taxes are expected to increase by 3-4% annually to December 2010.
- This fund, like the Water fund, struggles with aging infrastructure costs that exceeds revenue sources.

### Fund Balance

The fund balance policy requires a balance of 15 % percent of revenues, but no less than required by the Wastewater Treatment Plant Upgrade loan. The Long-term budget shows that this balance cannot be maintained without additional revenues.

## WASTEWATER FUND

Description	2006 Actual	2007 Actual	2008 Amended	2009 Adopted
400 Working Capital Carryover	\$ 5,664,182	\$ 5,301,598	\$ 4,328,857	\$ 3,502,341
<b>Taxes</b>				
Food and Beverage Tax	1,480,566	1,594,280	1,625,600	1,691,000
410 Total Taxes	1,480,566	1,594,280	1,625,600	1,691,000
<b>Charges for Services</b>				
Public Works Services	12,499	-	12,000	15,000
Sales:	2,413,827	2,432,868	2,900,000	2,700,000
440 Total Charges for Services	2,426,326	2,432,868	2,912,000	2,715,000
System Development Charges:	410,910	208,554	215,000	215,000
<b>Interest on Investments</b>				
Interest on Pooled Investments	121,919	239,195	150,000	100,000
470 Total Interest on Investments	121,919	239,195	150,000	100,000
<b>Miscellaneous Revenues</b>				
Miscellaneous Income	2,449	74,088	3,000	5,000
480 Total Miscellaneous Revenues	2,449	74,088	3,000	5,000
<b>Other Financing Sources</b>				
Bond Proceeds			3,000,000	3,000,000
Interfund Loans	270,000	-		
490 Total Other Financing Sources	270,000	-	3,000,000	3,000,000
Total Wastewater Fund	\$ 10,376,352	\$ 9,850,583	\$ 12,234,457	\$ 11,228,341

wastewater fund long-term plan

WASTEWATER FUND - SUMMARY					2008	2008	
#675	2004	2005	2006	2007	Amended	Estimate for	2009
	Actual	Actual	Actual	Actual	Budget	the Year	Adopted
<b>Revenues</b>							
Taxes	\$ 1,346,863	\$ 1,454,132	\$ 1,480,566	\$ 1,594,280	\$ 1,625,600	\$ 1,670,000	\$ 1,691,000
System Development Charges (SDC)	432,273	513,489	410,910	208,554	215,000	115,000	215,000
Charges for Services	2,205,409	2,355,606	2,426,326	2,432,868	2,912,000	2,612,000	2,715,000
Interest on Investments	75,570	114,951	121,919	239,195	150,000	210,000	100,000
Miscellaneous	4,978	119	2,449	74,088	3,000	5,000	5,000
Interfund Loan	3,950,000	4,275,000	270,000	-	-	-	-
Other Financing Resources	-	-	-	-	3,000,000	-	3,000,000
Interfund Transfers in	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>8,015,093</b>	<b>8,713,297</b>	<b>4,712,170</b>	<b>4,548,985</b>	<b>7,905,600</b>	<b>4,612,000</b>	<b>7,726,000</b>
<i>Actual % of Final Budget</i>	<i>96.70%</i>	<i>102.20%</i>	<i>85.50%</i>	<i>71.60%</i>		<i>58.34%</i>	
<b>Expenditures</b>							
Collection - Personal Services	362,591	337,334	377,726	337,548	402,785	375,000	460,524
Collection - Materials & Services	775,549	752,935	916,069	929,083	1,082,121	1,075,000	1,120,256
Collection - Capital Outlay	222,330	108,090	286,592	184,105	994,800	704,000	569,000
Treatment - Personal Services	400,214	424,366	405,545	423,830	455,913	445,000	449,109
Treatment - Materials & Services	814,849	871,931	1,016,785	1,017,386	1,265,665	1,100,000	1,200,915
Treatment - Capital Outlay	103,166	2,372	-	283,451	204,875	175,000	1,180,000
Treatment - Debt Service	1,807,219	1,802,670	1,797,965	1,793,096	1,788,160	1,788,160	1,782,949
SDC Projects	69,104	20,541	274,072	20,083	360,826	309,500	261,000
New Debt Service	-	-	-	-	-	-	-
Interfund Loans	4,275,000	270,000	-	-	-	-	-
Contingency	-	-	-	-	140,000	-	135,000
<b>Total Expenditures</b>	<b>8,830,022</b>	<b>4,590,240</b>	<b>5,074,754</b>	<b>4,988,582</b>	<b>6,695,145</b>	<b>5,971,660</b>	<b>7,158,753</b>
<i>Actual % of Final Budget</i>	<i>90.60%</i>	<i>91.00%</i>	<i>71.10%</i>	<i>76.70%</i>		<i>89.19%</i>	
<i>Actual % of Final Budget minus Contingency</i>	<i>92.10%</i>	<i>93.50%</i>	<i>72.70%</i>	<i>78.50%</i>		<i>91.10%</i>	
<b>Revenues Over (Under) Expenditures</b>	<b>(814,929)</b>	<b>4,123,057</b>	<b>(362,584)</b>	<b>(439,597)</b>	<b>1,210,455</b>	<b>(1,359,660)</b>	<b>567,247</b>
Working Capital Carryover	2,356,054	1,541,125	5,664,182	5,301,598	4,328,857	4,862,001	3,502,341
<b>Ending Fund Balance</b>	<b>\$ 1,541,125</b>	<b>\$ 5,664,182</b>	<b>\$ 5,301,598</b>	<b>\$ 4,862,001</b>	<b>\$ 5,539,312</b>	<b>\$ 3,502,341</b>	<b>\$ 4,069,588</b>
<b>Ending Fund Balance Reconciliation</b>							
Fund Balance Policy Requirement	1,802,670	1,798,065	1,793,196	1,793,197	1,782,849	1,788,160	1,777,457
Excess (deficiency)	(261,545)	3,866,117	3,508,402	3,068,804	3,756,463	1,714,181	2,292,131
Interfund Loan	4,275,000	270,000	-	-	-	-	-
Excess (deficiency) after Interfund Loan	4,013,455	4,136,117	3,508,402	3,068,804	3,756,463	1,714,181	2,292,131

MORE DETAIL ON FOLLOWING PAGES

wastewater fund long-term plan

2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	Comments	Long-term Percent
\$ 1,759,000	\$ 800,000	\$ -	\$ -	\$ -	Food & Beverage tax ends Dec 2010; fund needs renewal of the tax or increased rates, charges or fees.	
221,000	227,000	233,000	240,000	248,000		
2,851,000	2,994,000	3,144,000	3,301,000	3,466,000		
64,000	43,000	3,000	-	-		
5,000	5,000	5,000	5,000	5,000		
-	-	-	-	-		
-	1,043,750	-	1,286,250	-		
-	-	-	-	-		
<b>4,900,000</b>	<b>5,112,750</b>	<b>3,385,000</b>	<b>4,832,250</b>	<b>3,719,000</b>		
488,000	517,000	548,000	581,000	616,000		
1,154,000	1,189,000	1,225,000	1,262,000	1,300,000		
495,000	232,500	292,500	392,500	312,500		
476,000	505,000	535,000	567,000	601,000		
1,237,000	1,274,000	1,312,000	1,351,000	1,392,000		
1,180,000	305,000	436,250	305,000	498,750		100.0%
1,777,457	1,771,879	1,766,109	1,760,138	1,760,138		
336,250	223,750	257,510	63,750	360,000	per CIP	
240,000	323,500	323,500	323,500	426,200		
-	-	-	-	-		
140,000	115,000	95,000	99,000	104,000	Contingency is 3% of Operating Revenue Average use in recent history is zero.	
<b>7,523,707</b>	<b>6,456,629</b>	<b>6,790,869</b>	<b>6,704,888</b>	<b>7,370,588</b>		
(2,623,707)	(1,343,879)	(3,405,869)	(1,872,638)	(3,651,588)		
4,204,588	1,720,881	492,002	(2,818,867)	(4,592,505)		
<b>\$ 1,580,881</b>	<b>\$ 377,002</b>	<b>\$ (2,913,867)</b>	<b>\$ (4,691,505)</b>	<b>\$ (8,244,093)</b>		
1,771,879	1,766,109	1,760,138	1,755,000	1,755,000	<i>Minimum Debt Requirement</i>	
(190,998)	(1,389,107)	(4,674,005)	(6,446,505)	(9,999,093)		
-	-	-	-	-		
(190,998)	(1,389,107)	(4,674,005)	(6,446,505)	(9,999,093)		

wastewater fund long-term plan-continued

WASTEWATER FUND - Operational Detail					2008	2008	
	2004	2005	2006	2007	Amended	Estimate for	2009
#675	Actual	Actual	Actual	Actual	Budget	the Year	Adopted
<b>Revenues</b>							
Taxes	\$ 1,346,863	\$ 1,454,132	\$ 1,480,566	\$ 1,594,280	\$ 1,625,600	\$ 1,670,000	\$ 1,691,000
Charges for Services	2,205,409	2,355,606	2,426,326	2,432,868	2,912,000	2,612,000	2,715,000
Interest on Investments	75,570	114,951	121,919	239,195	150,000	210,000	100,000
Miscellaneous	4,978	119	2,449	74,088	3,000	5,000	5,000
Interfund Loan	3,950,000	4,275,000	270,000	-	-	-	-
Interfund Transfers in	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>7,582,820</b>	<b>8,199,808</b>	<b>4,301,260</b>	<b>4,340,431</b>	<b>4,690,600</b>	<b>4,497,000</b>	<b>4,511,000</b>
<i>Actual % of Final Budget</i>	<i>96.70%</i>	<i>102.20%</i>	<i>85.50%</i>	<i>71.60%</i>		<i>95.87%</i>	
<b>Expenditures</b>							
Collection - Personal Services	362,591	337,334	377,726	337,548	402,785	375,000	460,524
Collection - Materials & Services	775,549	752,935	916,069	929,083	1,082,121	1,075,000	1,120,256
Collection - Capital Outlay	222,330	108,090	286,592	184,105	100,000	100,000	96,500
Treatment - Personal Services	400,214	424,366	405,545	423,830	455,913	445,000	449,109
Treatment - Materials & Services	814,849	871,931	1,016,785	1,017,386	1,265,665	1,100,000	1,200,915
Treatment - Capital Outlay	19,977	2,372	-	283,451	-	-	5,000
Treatment - Debt Service	1,807,219	1,802,670	1,797,965	1,793,096	1,788,160	1,788,160	1,782,949
New Debt Service							
Interfund Loans	4,275,000	270,000			-	-	-
Contingency	-	-	-	-	140,000	-	135,000
<b>Total Expenditures</b>	<b>8,677,729</b>	<b>4,569,699</b>	<b>4,800,682</b>	<b>4,968,499</b>	<b>5,234,644</b>	<b>4,883,160</b>	<b>5,250,253</b>
<i>Actual % of Final Budget</i>	<i>90.60%</i>	<i>91.00%</i>	<i>71.10%</i>	<i>76.70%</i>		<i>93.29%</i>	
<i>Actual % of Final Budget minus Contingency</i>	<i>92.10%</i>	<i>93.50%</i>	<i>72.70%</i>	<i>78.50%</i>		<i>95.85%</i>	
<b>Revenues Over (Under) Expenditures</b>	<b>(1,094,909)</b>	<b>3,630,109</b>	<b>(499,422)</b>	<b>(628,068)</b>	<b>(544,044)</b>	<b>(386,160)</b>	<b>(739,253)</b>
Working Capital Carryover	1,478,343	383,434	4,013,543	3,514,121	2,499,893	2,886,053	2,499,893
<b>Ending Fund Balance</b>	<b>\$ 383,434</b>	<b>\$ 4,013,543</b>	<b>\$ 3,514,121</b>	<b>\$ 2,886,053</b>	<b>\$ 1,955,849</b>	<b>\$ 2,499,893</b>	<b>\$ 1,760,640</b>
<b>Operations Reconciliation</b>							
Ending Fund Balance	383,434	4,013,543	3,514,121	2,886,053	1,955,849	2,499,893	1,760,640
Interfund Loan Receivable	4,275,000	270,000	-	-	-	-	-
Adjusted Operations Fund Balance	4,658,434	3,743,543	3,514,121	2,886,053	1,955,849	2,499,893	1,760,640
Fund Balance Policy Requirement	1,802,670	1,798,065	1,793,196	1,793,197	1,782,849	1,788,160	1,777,457
<b>Excess (deficiency)</b>	<b>2,855,764</b>	<b>1,945,478</b>	<b>1,720,925</b>	<b>1,092,856</b>	<b>173,000</b>	<b>711,733</b>	<b>(16,817)</b>

wastewater fund long-term plan-continued

2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	Comments	Long-term Percent
\$ 1,759,000	\$ 800,000				Food & Beverage tax ends Dec 2010	104.0%
2,851,000	2,994,000	3,144,000	3,301,000	3,466,000	2009: 2% operations, 1% debt + growth	105.0%
64,000	43,000	3,000				103.0%
5,000	5,000	5,000	5,000	5,000		
-	-	-	-	-		
-	-	-	-	-		
<b>4,679,000</b>	<b>3,842,000</b>	<b>3,152,000</b>	<b>3,306,000</b>	<b>3,471,000</b>		
488,000	517,000	548,000	581,000	616,000		106.0%
1,154,000	1,189,000	1,225,000	1,262,000	1,300,000		103.0%
106,250	106,250	106,250	106,250	106,250		100.0%
476,000	505,000	535,000	567,000	601,000		106.0%
1,237,000	1,274,000	1,312,000	1,351,000	1,392,000		103.0%
5,000	5,000	5,000	5,000	5,000		100.0%
1,777,457	1,771,879	1,766,109	1,760,138	1,760,138		
240,000	323,500	323,500	323,500	426,200		
-	-	-	-	-		
140,000	115,000	95,000	99,000	104,000		
<b>5,623,707</b>	<b>5,806,629</b>	<b>5,915,859</b>	<b>6,054,888</b>	<b>6,310,588</b>	<i>Contingency is 3% of Operating Revenue Average use in recent history is zero.</i>	
(944,707)	(1,964,629)	(2,763,859)	(2,748,888)	(2,839,588)		
1,895,640	1,090,933	(758,696)	(3,427,555)	(6,077,443)		
<b>\$ 950,933</b>	<b>\$ (873,696)</b>	<b>\$ (3,522,555)</b>	<b>\$ (6,176,443)</b>	<b>\$ (8,917,031)</b>		
950,933	(873,696)	(3,522,555)	(6,176,443)	(8,917,031)		
-	-	-	-	-		
950,933	(873,696)	(3,522,555)	(6,176,443)	(8,917,031)		
1,771,879	1,766,109	1,760,138	1,755,000	1,755,000	<i>Minimum Debt Requirement</i>	
(820,946)	(2,639,805)	(5,282,693)	(7,931,443)	(10,672,031)		

wastewater fund long-term plan-continued

WASTEWATER FUND - Capital Detail					2008	2008	
	2004	2005	2006	2007	Amended	Estimate for	2009
#675	Actual	Actual	Actual	Actual	Budget	the Year	Adopted
<b>Revenues</b>							
System Development Charges (SDC) - Reimbursement	276,655	328,633	262,982	117,486	140,000	55,000	105,000
System Development Charges - Improvement	155,618	184,856	147,928	91,068	75,000	60,000	110,000
Interfund Loan						-	-
Bond Issue	-	-	-	-	3,000,000	-	3,000,000
<b>Total Revenues</b>	<b>432,273</b>	<b>513,489</b>	<b>410,910</b>	<b>208,554</b>	<b>3,215,000</b>	<b>115,000</b>	<b>3,215,000</b>
<i>Actual % of Final Budget</i>	<i>96.70%</i>	<i>102.20%</i>	<i>85.50%</i>	<i>71.60%</i>		<i>3.58%</i>	
<b>Expenditures</b>							
Collection - CIP	-	-	-	-	894,800	604,000	472,500
Treatment - CIP	-	-	-	-	204,875	175,000	1,175,000
WWTP Construction	83,189	-	-	-			
Interfund Loan	-	-	-	-			
SDC Reimbursements	44,227	13,146	-	-	239,403	198,080	127,890
SDC Reimbursements - Debt Service							
SDC Improvements	24,877	7,395	274,072	20,083	121,423	111,420	133,110
	-	-				-	
<b>Total Expenditures</b>	<b>152,293</b>	<b>20,541</b>	<b>274,072</b>	<b>20,083</b>	<b>1,460,501</b>	<b>1,088,500</b>	<b>1,908,500</b>
<i>Actual % of Final Budget</i>	<i>90.60%</i>	<i>91.00%</i>	<i>71.10%</i>	<i>76.70%</i>		<i>74.53%</i>	
<i>Actual % of Final Budget minus Contingency</i>	<i>92.10%</i>	<i>93.50%</i>	<i>72.70%</i>	<i>78.50%</i>			
<b>Revenues Over (Under) Expenditures</b>	<b>279,980</b>	<b>492,948</b>	<b>136,838</b>	<b>188,471</b>	<b>1,754,499</b>	<b>(973,500)</b>	<b>1,306,500</b>
Working Capital Carryover	877,711	1,157,691	1,650,639	1,787,477	1,002,448	1,975,948	1,002,448
<b>Ending Fund Balance</b>	<b>\$ 1,157,691</b>	<b>\$ 1,650,639</b>	<b>\$ 1,787,477</b>	<b>\$ 1,975,948</b>	<b>\$ 2,756,947</b>	<b>\$ 1,002,448</b>	<b>\$ 2,308,948</b>
<b>Capital Reconciliation</b>							
SDC Reimbursement	739,282	1,054,769	1,317,751	1,435,237	1,192,754	1,292,157	1,269,267
WWTP debt not paid by F&B - Rates or SDC							
SDC Improvements	418,409	595,870	469,726	540,711	442,868	489,291	466,181
Waste Water Bond Proceeds Balance					1,500,000		1,400,000
Interfund Loan Receivable					-	-	-
Other	-	-	-	-	(378,675)	(779,000)	(826,500)
<b>Total Fund Balance</b>	<b>1,157,691</b>	<b>1,650,639</b>	<b>1,787,477</b>	<b>1,975,948</b>	<b>2,756,947</b>	<b>1,002,448</b>	<b>2,308,948</b>

wastewater fund long-term plan-continued

2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	Comments	Long-term Percent
108,000	111,000	114,000	117,000	121,000		103.0%
113,000	116,000	119,000	123,000	127,000		103.0%
-	-	-	-	-		
-	1,043,750	-	1,286,250	-		
<b>221,000</b>	<b>1,270,750</b>	<b>233,000</b>	<b>1,526,250</b>	<b>248,000</b>		
388,750	126,250	186,250	286,250	206,250		
1,175,000	300,000	431,250	300,000	493,750		
164,760	109,640	126,180	31,240	176,400	per CIP	
171,490	114,110	131,330	32,510	183,600	per CIP	
<b>1,900,000</b>	<b>650,000</b>	<b>875,010</b>	<b>650,000</b>	<b>1,060,000</b>		
(1,679,000)	620,750	(642,010)	876,250	(812,000)		
2,308,948	629,948	1,250,698	608,688	1,484,938		
<b>\$ 629,948</b>	<b>\$ 1,250,698</b>	<b>\$ 608,688</b>	<b>\$ 1,484,938</b>	<b>\$ 672,938</b>		
1,041,017	928,267	784,757	838,007	599,007		
407,691	409,581	397,251	487,741	431,141		
-	750,000	-	700,000	-		
(818,760)	(837,150)	(573,320)	(540,810)	(357,210)		
629,948	1,250,698	608,688	1,484,938	672,938		

## **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.

### **Long-Term Assumptions**

- Includes the elimination of the surcharge which took place in May 2008.
- BPA power will be reviewed and adjusted annually based upon contractual requirements.

### **Fund Balance**

The fund balance policy requires a balance of 12% of revenues.

ELECTRIC FUND

Description	2006 Actual	2007 Actual	2008 Amended	2009 Adopted
400 Working Capital Carryover	\$ 2,527,430	\$ 2,116,269	\$ 2,035,107	\$ 2,127,569
Intergovernmental				
Federal	36,042	32,233	50,000	50,000
430 Total Intergovernmental	36,042	32,233	50,000	50,000
Charges for Services				
Sales	10,781,669	10,941,631	11,903,500	12,481,700
Surcharge	1,135,060	1,111,676	576,300	-
Miscellaneous Services	69,117	232,160	212,000	214,100
440 Total Charges for Services	11,985,846	12,285,467	12,691,800	12,695,800
Interest on Investments				
Interest on Pooled Investments	54,293	90,007	75,000	70,900
470 Total Interest on Investments	54,293	90,007	75,000	70,900
Miscellaneous Revenues				
Donations:	5,431	3,389	6,000	10,000
Loan Proceeds:	50,006	57,750	45,000	75,000
Miscellaneous Income	8,363	36,207	10,000	16,000
480 Total Miscellaneous Revenues	63,800	97,346	61,000	101,000
Other Financing Sources				
Other Financing Sources	-	-	800,000	311,000
Interfund Loans	-	-	-	-
490 Total Other Financing Sources	-	-	800,000	311,000
Total Electric Fund	\$ 14,667,411	\$ 14,621,322	\$ 15,712,907	\$ 15,356,269

*electric fund long-term plan*

ELECTRIC FUND	2004	2005	2006	2007	2008	2008	2009
					Amended	Estimate for	
#690	Actual	Actual	Actual	Actual	Budget	the Year	Adopted
<b>Revenues</b>							
Intergovernmental Revenue	\$ 7,165	\$ 42,656	\$ 36,042	\$ 32,233	\$ 50,000	\$ 40,000	\$ 50,000
Charges for Services	10,316,614	10,841,140	10,781,669	10,941,631	11,903,500	11,350,000	12,481,700
Fees	93,054	151,145	69,117	232,160	212,000	212,000	214,100
Surcharge	1,329,577	1,266,655	1,135,060	1,111,676	576,300	1,106,000	
Interest on Investments	6,502	32,540	54,293	90,007	75,000	81,880	70,900
Miscellaneous Revenues	69,001	54,066	63,800	97,346	61,000	100,000	101,000
Other Financing Proceeds					800,000	294,000	311,000
Interfund Loan Proceeds		375,000			-		
<b>Total Revenues</b>	<b>11,821,913</b>	<b>12,763,202</b>	<b>12,139,981</b>	<b>12,505,053</b>	<b>13,677,800</b>	<b>13,183,880</b>	<b>13,228,700</b>
<i>Actual % of Final Budget</i>	<i>100.40%</i>	<i>100.00%</i>	<i>94.20%</i>	<i>90.80%</i>		<i>96.39%</i>	
<b>Operational Expenditures</b>							
Conservation - Personal Services	109,137	112,814	136,640	141,242	146,537	145,800	159,200
Conservation - Materials & Services	165,622	262,756	265,957	318,011	341,350	453,100	368,350
Conservation - Project					455,000	455,000	-
BPA Supply power costs	5,506,320	5,640,786	5,730,855	5,769,848	5,400,000	5,296,000	5,260,000
Supply - Materials & Services	242,861	238,900	296,050	312,915	357,504	383,000	400,204
Supply - Capital Outlay	13,241	7,222			345,000	298,000	200,000
Distribution - Personal Services	1,537,845	1,552,417	1,727,177	1,789,161	1,964,029	1,954,100	2,001,144
Distribution - Materials & Services	2,184,200	2,221,169	2,386,680	2,573,892	2,598,642	2,480,306	2,654,626
Distribution - Capital Outlay	675,938	580,749	535,884	647,970	897,000	625,000	667,000
BPA Transmission power costs	942,442	956,625	971,899	886,288	900,000	890,000	900,000
Transmission - Materials & Services	5,031	2,100		3,000	3,600	3,000	3,600
Distribution M&S - Payment for Technology debt.	22,337	-			252,000	252,000	252,000
Operating Transfers Out		200,000	500,000		-	-	
CREB Debt Service 2009 - 2014	375,000				-	-	25,600
Operating Contingency					375,000		397,000
<b>Total Expenditures</b>	<b>11,779,974</b>	<b>11,775,538</b>	<b>12,551,142</b>	<b>12,442,327</b>	<b>14,035,662</b>	<b>13,235,306</b>	<b>13,288,724</b>
<i>Actual % of Final Budget</i>	<i>93.50%</i>	<i>93.90%</i>	<i>89.60%</i>	<i>90.30%</i>		<i>94.30%</i>	
<i>Actual % of Final Budget minus Contingency</i>	<i>94.10%</i>	<i>94.70%</i>	<i>92.20%</i>	<i>87.90%</i>		<i>96.89%</i>	
<b>Revenues Over (Under) Expenditures</b>	<b>41,939</b>	<b>987,664</b>	<b>(411,161)</b>	<b>62,726</b>	<b>(357,862)</b>	<b>(51,426)</b>	<b>(60,024)</b>
Working Capital Carryover	1,497,827	1,539,766	2,527,430	2,116,269	2,035,107	2,178,995	2,127,569
<b>Operating Ending Fund Balance</b>	<b>\$ 1,539,766</b>	<b>\$ 2,527,430</b>	<b>\$ 2,116,269</b>	<b>\$ 2,178,995</b>	<b>\$ 1,677,245</b>	<b>\$ 2,127,569</b>	<b>\$ 2,067,545</b>
Fund Balance Policy Requirement	1,418,630	1,486,580	1,456,800	1,500,610	1,545,340	1,546,790	1,550,120
Fund Balance and Contingency	1,914,766	2,527,430	2,116,269	2,178,995	2,052,245	2,127,569	2,490,145
Excess (Deficiency)	496,136	1,040,850	659,469	678,385	506,905	580,779	940,025

2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	Comments	Long-term Percent
\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		
12,731,300	12,985,900	13,245,600	13,510,500	13,780,700	Growth only; rate increase needed with	101.0%
220,500	227,100	233,900	240,900	248,100	2012 wholesale contract renewal.	103.0%
-	-	-	-	-	7/1/08 BPA surcharge absorbed into regular rates	
62,900	62,800	47,800	22,400	(10,900)		103.0%
102,000	103,000	104,000	105,000	106,100		101.0%
25,600	21,900	21,600	21,400	21,200		
<b>13,192,300</b>	<b>13,450,700</b>	<b>13,702,900</b>	<b>13,950,200</b>	<b>14,195,200</b>		
169,000	179,000	190,000	201,000	213,000		106.0%
379,000	390,000	402,000	414,000	426,000		103.0%
-	-	-	-	-		100.0%
5,620,000	5,740,000	6,125,000	6,250,000	6,250,000	Calculated	100.0%
412,000	424,000	437,000	450,000	464,000		103.0%
15,000	15,000	15,000	15,000	15,000		100.0%
2,121,000	2,248,000	2,383,000	2,526,000	2,678,000		106.0%
2,734,000	2,816,000	2,900,000	2,987,000	3,077,000		103.0%
660,000	660,000	660,000	660,000	660,000		100.0%
1,149,500	1,349,500	1,349,500	1,349,500	1,349,500	Calculated	100.0%
4,000	4,000	4,000	4,000	4,000		103.0%
252,000	252,000	252,000	252,000	252,000		
21,900	21,600	21,400	21,200	21,000		100.0%
395,000	403,000	410,000	418,000	425,000	Contingency is 3% of Operating Revenue Average use in recent history is 48.4%.	
<b>13,932,400</b>	<b>14,502,100</b>	<b>15,148,900</b>	<b>15,547,700</b>	<b>15,834,500</b>		
(740,100)	(1,051,400)	(1,446,000)	(1,597,500)	(1,639,300)		
2,464,545	2,119,445	1,471,045	435,045	(744,455)		
<b>\$ 1,724,445</b>	<b>\$ 1,068,045</b>	<b>\$ 25,045</b>	<b>\$ (1,162,455)</b>	<b>\$ (2,383,755)</b>		
1,580,000	1,611,460	1,641,760	1,671,460	1,700,880	Policy is 12% of Annual Revenues	
2,141,345	1,492,645	456,445	(723,255)	(1,937,755)		
561,345	(118,815)	(1,185,315)	(2,394,715)	(3,638,635)		

## **Telecommunication Fund Narrative**

The fund represents the telecommunication services provided by the City. In FY 2007, the City Council decided to transition out of the Cable TV industry.

### **Fund Balance**

The fund balance policy requires a balance of 20% of revenues which was established in FY 2007.

## TELECOMMUNICATION FUND

Description	2006 Actual	2007 Actual	2008 Amended	2009 Adopted
400 Working Capital Carryover	\$ 898,750	\$ 518,687	\$ 773,232	\$ 799,529
Taxes				
Franchises:	92,685	25,569	30,000	-
410 Total Taxes	92,685	25,569	30,000	-
Charges for Services				
Sales:				
CATV	1,225,884	516,711	93,792	106,686
HighSpeed	220,034	189,708	218,868	198,781
Internet	1,248,262	1,309,300	1,315,212	1,402,922
Misc Services	9,801	13,748	53,002	-
440 Total Charges for Services	2,703,981	2,029,467	1,680,874	1,708,389
Interest on Investments				
Interest on Pooled Investments	6,423	25,598	15,450	30,000
470 Total Interest on Investments	6,423	25,598	15,450	30,000
Miscellaneous Revenues				
Miscellaneous Income	34,654	53,951	16,000	-
480 Total Miscellaneous Revenues	34,654	53,951	16,000	-
Other Financing Sources				
Transfer in	500,000	-	-	-
Interfund Loans				
Proceeds from Debt Issuance				
490 Total Other Financing Sources	500,000	-	-	-
Total Telecommunications Fund	\$ 4,236,493	\$ 2,653,272	\$ 2,515,556	\$ 2,537,918

telecommunication fund long-term plan

TELECOMMUNICATION FUND					2008	2008	
#691	2004	2005	2006	2007	Amended	Estimate for	2009
	Actual	Actual	Actual	Actual	Budget	the Year	Adopted
<b>Revenues</b>							
Taxes	\$ 121,328	\$ 87,451	\$ 92,685	\$ 25,569	\$ 30,000	\$ 250	
Charges for Services	2,174,837	2,494,165	2,703,981	2,029,467	1,680,874	1,677,380	1,708,389
Interest on Investments	2,173	10,331	6,423	25,598	15,450	30,000	30,000
Miscellaneous Revenues	54,530	16,902	34,654	53,951	16,000	65,260	
Other Financing Sources	-	15,500,000	-	-	-	-	-
Interfund Loan	6,925,000	-	-	-	-	-	-
Operating Transfers In	-	200,000	500,000	-	-	-	-
<b>Total Revenues</b>	<b>9,277,868</b>	<b>18,308,849</b>	<b>3,337,743</b>	<b>2,134,585</b>	<b>1,742,324</b>	<b>1,772,890</b>	<b>1,738,389</b>
<i>Actual % of Final Budget</i>	<i>98.90%</i>	<i>90.10%</i>	<i>77.20%</i>	<i>119.90%</i>		<i>101.75%</i>	
<b>Expenditures</b>							
Promotions - Personal Services	8,210	12,250	5,732	375			
Promotions - Materials & Services	134,985	71,368	86,918	58,998			
Cable Television - Personal Services	320,875	350,091	293,261	168,899	-	-	-
Cable Television - Materials & Services	1,145,215	1,494,973	1,201,093	397,790	-	-	-
Cable Television - Capital Outlay	154,146	64,311	82,773	5,548	-	-	-
Internet - Personal Services	305,343	269,274	293,231	444,436	544,609	530,381	556,237
Internet - Materials & Services	430,647	390,617	318,895	283,533	490,924	424,078	632,261
Internet - Capital Outlay	-	-	-	29,407	192,700	192,700	57,000
High Speed - Personal Services	31,767	42,493	55,058	130,210	94,100	82,476	92,720
High Speed - Materials & Services	159,147	166,640	143,368	165,942	246,207	321,622	278,902
High Speed - Capital Outlay	-	-	3,911	4,238	128,300	30,000	68,300
Debt service/Payment for Technology debt.	6,912,915	14,610,720	1,233,566	-	356,000	356,000	356,000
Contingency	-	-	-	-	100,000	-	100,000
<b>Total Expenditures</b>	<b>9,603,250</b>	<b>17,472,735</b>	<b>3,717,806</b>	<b>1,689,376</b>	<b>2,152,840</b>	<b>1,937,257</b>	<b>2,141,420</b>
<i>Actual % of Final Budget</i>	<i>96.30%</i>	<i>98.00%</i>	<i>71.20%</i>	<i>94.90%</i>		<i>89.99%</i>	
<i>Actual % of Final Budget minus Contingency</i>	<i>97.00%</i>	<i>98.30%</i>	<i>90.10%</i>	<i>89.90%</i>		<i>94.37%</i>	
<b>Revenues Over (Under) Expenditures</b>	<b>(325,382)</b>	<b>836,114</b>	<b>(380,063)</b>	<b>445,209</b>	<b>(410,516)</b>	<b>(164,367)</b>	<b>(403,031)</b>
Working Capital Carryover	388,018	62,636	898,750	518,687	773,232	963,896	799,529
<b>Ending Fund Balance</b>	<b>\$ 62,636</b>	<b>\$ 898,750</b>	<b>\$ 518,687</b>	<b>\$ 963,896</b>	<b>\$ 362,716</b>	<b>\$ 799,529</b>	<b>\$ 396,498</b>
Fund Balance Policy Requirement	-	-	-	-	350,000	-	348,000
Fund Balance and Contingency	62,636	898,750	518,687	963,896	462,716	799,529	496,498
Excess (Deficiency)	62,636	898,750	518,687	963,896	112,716	799,529	148,498

*telecommunication fund long-term plan*

2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	Comments	Long-term Percent
\$ -	\$ -	\$ -	\$ -	\$ -	Revenue projections based upon	100.0%
1,856,951	1,956,078	2,060,917	2,165,000	2,165,000	adopted business plan.	105.0%
17,900	10,500	4,400	(1,900)	(8,000)	Calculated	103.0%
-	-	-	-	-		100.0%
-	-	-	-	-		
-	-	-	-	-		
-	-	-	-	-		
<b>1,874,851</b>	<b>1,966,578</b>	<b>2,065,317</b>	<b>2,163,100</b>	<b>2,157,000</b>		

-	-	-	-	-		
-	-	-	-	-		
-	-	-	-	-		
589,600	625,000	662,500	702,300	744,400		106.0%
651,200	670,700	690,800	711,500	732,800		103.0%
						100.0%
98,300	104,200	110,500	117,100	124,100		106.0%
287,300	295,900	304,800	313,900	323,300		103.0%
194,275	129,275	129,275	129,275	129,275		100.0%
250,000	350,000	380,000	380,000	380,000	Amounts in 2008 and after appropriated in Internet M&S.	
100,000	100,000	100,000	100,000	100,000	Contingency raised to \$100,000 due to industry fluctuations.	
<b>2,170,675</b>	<b>2,275,075</b>	<b>2,377,875</b>	<b>2,454,075</b>	<b>2,533,875</b>		

*Average use of Contingency in recent history is 6.4%  
In FY 2006 an additional amount was added to Contingency  
through a supplemental budget. Very little of that  
amount was used. That change to Contingency was not included  
in calculating use of the original Contingency amount.*

(295,824)	(308,497)	(312,558)	(290,975)	(376,875)
496,498	300,674	92,177	(120,381)	(311,356)
<b>\$ 200,674</b>	<b>\$ (7,823)</b>	<b>\$ (220,381)</b>	<b>\$ (411,356)</b>	<b>\$ (688,231)</b>

375,000	393,000	413,000	433,000	431,000
300,674	92,177	(120,381)	(311,356)	(588,231)
(74,326)	(300,823)	(533,381)	(744,356)	(1,019,231)

*Policy is 20% of Annual Revenues  
Established in FY 2006-2007.*

## **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 City of Ashland has three internal service funds: (1) the Central Services fund, (2) the Equipment Fund, and (3) the Insurance Fund. The Central Services Fund includes five departments: Administration, Administrative Services, City Recorder, Information Technology and Public Works. This is the second year that the Facilities Division of Public Works is shown residing in the Capital Improvement Fund, where it was previously shown in this fund. The figures for 2006 and prior do not reflect this change, only 2007 and after.

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.

### **Long-Term Assumptions**

- Charges for services are expected to increase 2% in the future.
- Expenditures are expected to increase between 2 to 5 % each year in the future.

### **Fund Balance**

The fund balance policy calls for the fund balance to consist of a 3% contingency. This was met in all prior years.

CENTRAL SERVICE FUND

Description	2006 Actual	2007 Actual	2008 Amended	2009 Adopted
400 Working Capital Carryover	\$ 185,137	\$ 439,010	\$ 578,732	\$ 580,130
<b>Taxes</b>				
Late and Penalty	16,987	20,721	17,000	20,000
410 Total Taxes	16,987	20,721	17,000	20,000
<b>Charges for Services</b>				
Finance Department Services	191,535	12,796	14,000	15,000
Recorder Services	-	57	100	100
Lien Search	12,179	11,240	13,000	13,000
Passport Fees	8,566	21,636	30,000	25,000
Public Works Services	386,947	257,204	300,000	160,000
Interdepartmental	4,996,166	4,944,910	5,104,608	5,467,900
440 Total Charges for Services	5,595,393	5,247,843	5,461,708	5,681,000
<b>Interest on Investments</b>				
Interest on Pooled Investments	24,040	46,469	20,000	25,000
470 Total Interest on Investments	24,040	46,469	20,000	25,000
<b>Miscellaneous Revenues</b>				
Miscellaneous Income	34,410	277,778	85,000	100,000
480 Total Miscellaneous Revenues	34,410	277,778	85,000	100,000
Total Central Services Fund	\$ 5,855,967	\$ 6,031,821	\$ 6,162,440	\$ 6,406,130

*central services fund long-term plan*

CENTRAL SERVICES FUND					2008	2008	2009
	2004	2005	2006	2007	Amended	Estimate for	2009
#710	Actual	Actual	Actual	Actual	Budget	the Year	Adopted
<b>Revenues</b>							
Taxes	\$ -	\$ 6,668	\$ 16,987	\$ 20,721	17,000	\$ 18,000	20,000
Charges for Services	4,486,621	4,561,164	5,595,393	5,247,843	5,461,708	5,372,710	5,681,000
Interest on Investments	10,566	17,881	24,040	46,469	20,000	45,000	25,000
Miscellaneous Revenues	109,094	79,255	34,410	277,778	85,000	90,000	100,000
Operating Transfers In	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>4,606,281</b>	<b>4,664,968</b>	<b>5,670,830</b>	<b>5,592,811</b>	<b>5,583,708</b>	<b>5,525,710</b>	<b>5,826,000</b>
<i>Actual % of Final Budget</i>	<i>91.40%</i>	<i>94.90%</i>	<i>96.80%</i>	<i>96.60%</i>		<i>98.96%</i>	
<b>Expenditures</b>							
Administration - Personal Services *	793,869	811,627	676,378	727,413	1,091,530	915,474	1,005,590
Administration - Materials & Services *	286,618	244,000	201,561	249,141	411,050	475,671	443,243
IT - Computer Services - Personal Services	368,925	522,082	615,653	645,631	799,900	810,315	840,536
IT - Computer Services - Materials & Services	380,211	233,111	201,286	243,454	335,688	310,357	313,288
IT - Computer Services - Capital Outlay	-	-	27,484	1,327	30,000	30,000	43,000
Administrative Services - Personal Services **	1,027,527	1,026,073	1,331,933	1,305,792	1,116,570	1,117,046	1,259,317
Administrative Services - Materials & Services **	352,125	371,220	497,786	525,288	443,961	426,294	468,513
Administrative Services - Capital Outlay **	-	250	11,949	14,834	15,000	15,000	5,000
City Recorder - Personal Services	132,965	138,519	149,656	155,673	181,670	173,000	175,258
City Recorder - Materials & Services	26,281	27,268	27,593	114,923	116,899	110,638	121,079
City Recorder - Capital Outlay	-	-	-	-	-	-	7,000
Public Works - Personal Services ***	1,118,350	1,089,467	1,092,073	1,006,708	1,115,660	1,083,249	1,194,321
Public Works - Materials & Services ***	498,350	585,227	577,595	253,533	271,526	266,640	273,371
Public Works - Capital Outlay ***	-	-	6,010	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	150,000	-	150,000
<b>Total Expenditures</b>	<b>4,985,221</b>	<b>5,048,844</b>	<b>5,416,957</b>	<b>5,243,717</b>	<b>6,079,454</b>	<b>5,733,684</b>	<b>6,299,516</b>
<i>Actual % of Final Budget</i>	<i>91.80%</i>	<i>89.50%</i>	<i>88.50%</i>	<i>90.60%</i>		<i>94.31%</i>	
<i>Actual % of Final Budget minus Contingency</i>	<i>94.10%</i>	<i>91.70%</i>	<i>90.70%</i>	<i>89.90%</i>		<i>96.70%</i>	
<b>Revenues Over (Under) Expenditures</b>	<b>(378,940)</b>	<b>(383,876)</b>	<b>253,873</b>	<b>349,094</b>	<b>(495,746)</b>	<b>(207,974)</b>	<b>(473,516)</b>
Working Capital Carryover	947,953	569,013	185,137	439,010	578,732	788,104	580,130
<b>Ending Fund Balance</b>	<b>\$ 569,013</b>	<b>\$ 185,137</b>	<b>\$ 439,010</b>	<b>\$ 788,104</b>	<b>\$ 82,986</b>	<b>\$ 580,130</b>	<b>\$ 106,614</b>
Fund Balance Policy Requirement	138,000	140,000	170,000	168,000	168,000	<b>166,000</b>	175,000
Fund Balance and Contingency	569,013	185,137	439,010	788,104	232,986	<b>580,130</b>	256,614
Excess (deficiency)	431,013	45,137	269,010	620,104	64,986	<b>414,130</b>	81,614

\*Includes Human Resources in 2004, 2005, 2008 and 2009

\*\*Includes Human Resources in 2006 and 2007

\*\*\*Includes Facilities Division that was transferred to CIP in 2007

*central services fund long-term plan*

2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	Comments	Long-term Percent
20,800	21,600	22,500	23,400	24,300		104.0%
5,908,000	6,144,000	6,390,000	6,646,000	6,912,000		104.0%
10,000	-	-	-	-		103.0%
102,000	104,000	106,000	108,000	110,000		102.0%
-	-	-	-	-		
<b>6,040,800</b>	<b>6,269,600</b>	<b>6,518,500</b>	<b>6,777,400</b>	<b>7,046,300</b>		

1,066,000	1,130,000	1,198,000	1,270,000	1,346,000		106.0%
457,000	471,000	485,000	500,000	515,000		103.0%
891,000	944,000	1,001,000	1,061,000	1,125,000		106.0%
323,000	333,000	343,000	353,000	364,000		103.0%
43,000	43,000	43,000	43,000	43,000		100.0%
1,335,000	1,415,000	1,500,000	1,590,000	1,685,000		106.0%
483,000	497,000	512,000	527,000	543,000		103.0%
5,000	5,000	5,000	5,000	5,000		100.0%
186,000	197,000	209,000	222,000	235,000		106.0%
125,000	129,000	133,000	137,000	141,000		103.0%
1,266,000	1,342,000	1,423,000	1,508,000	1,598,000		106.0%
282,000	290,000	299,000	308,000	317,000		103.0%
-	-	-	-	-		
-	-	-	-	-		
181,000	188,000	196,000	203,000	211,000		
<b>6,643,000</b>	<b>6,984,000</b>	<b>7,347,000</b>	<b>7,727,000</b>	<b>8,128,000</b>		

*Contingency is 3% of  
Operating Revenue  
Average use in recent 6.4%  
history is 6.9%*

(602,200)	(714,400)	(828,500)	(949,600)	(1,081,700)
256,614	(164,586)	(690,986)	(1,323,486)	(2,070,086)
<b>\$ (345,586)</b>	<b>\$ (878,986)</b>	<b>\$ (1,519,486)</b>	<b>\$ (2,273,086)</b>	<b>\$ (3,151,786)</b>

181,000	188,000	196,000	203,000	211,000
(164,586)	(690,986)	(1,323,486)	(2,070,086)	(2,940,786)
(345,586)	(878,986)	(1,519,486)	(2,273,086)	(3,151,786)

*Policy is 3% of Annual Revenues*

## **Insurance Services Fund Narrative**

The Insurance Services Fund is an internal service fund that accounts for insurance and risk management activities.

### **Long-Term Assumptions**

**Charges for services.** Charges are estimated to increase at 3 % in the future years to pay for increased claims activity and higher premiums. These charges are scheduled to be evaluated in this fiscal year.

**Personal Services.** A full time Analyst/Claims Manager is charged to this fund.

### **Fund Balance**

The fund balance is based on activity.

*insurance services fund resources*

INSURANCE SERVICE FUND

Description	2006 Actual	2007 Actual	2008 Amended	2009 Adopted
400 Working Capital Carryover	\$ 1,036,331	\$ 1,060,790	\$ 1,120,790	\$ 1,173,130
Charges for Services				
Interdepartmental:	569,112	629,027	617,485	630,000
440 Total Charges for Services	569,112	629,027	617,485	630,000
Interest on Investments				
Interest on Pooled Investments	44,491	65,867	50,000	60,000
470 Total Interest on Investments	44,491	65,867	50,000	60,000
Miscellaneous Revenues				
Miscellaneous Income	8,389	38,644	5,000	5,000
480 Total Miscellaneous Revenues	8,389	38,644	5,000	5,000
Other Financing Sources				
Interfund Loans	-	-	-	-
490 Total Other Financing Sources	-	-	-	-
Total Insurance Services Fund	\$ 1,658,323	\$ 1,794,328	\$ 1,793,275	\$ 1,868,130

*insurance services fund long-term plan*

**INSURANCE SERVICES FUND**

#720	2004	2005	2006	2007	2008	2008	2009
	Actual	Actual	Actual	Actual	Amended Budget	Estimate for the Year	Adopted
<b>Revenues</b>							
Charges for Services	\$ 1,052,529	\$ 564,431	\$ 569,112	\$ 629,027	\$ 617,485	\$ 625,000	\$ 630,000
Interest on Investments	4,972	30,767	44,491	65,867	50,000	65,000	60,000
Miscellaneous Revenues	529,137	3,130	8,389	38,644	5,000	5,700	5,000
Interfund Loan	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,586,638</b>	<b>598,328</b>	<b>621,992</b>	<b>733,538</b>	<b>672,485</b>	<b>695,700</b>	<b>695,000</b>
<i>Actual % of Final Budget</i>	<i>205.70%</i>	<i>98.10%</i>	<i>106.20%</i>	<i>69.10%</i>		103.45%	
<b>Expenditures</b>							
Personal Services	-	-	-	145,561	85,000	87,000	84,524
Materials and Services	798,117	496,496	597,533	523,337	700,000	561,000	680,803
Operating Contingency	-	-	-	-	100,000	-	125,000
<b>Total Expenditures</b>	<b>798,117</b>	<b>496,496</b>	<b>597,533</b>	<b>668,898</b>	<b>885,000</b>	<b>648,000</b>	<b>890,327</b>
<i>Actual % of Adopted Budget</i>	<i>93.10%</i>	<i>66.50%</i>	<i>53.40%</i>	<i>63.00%</i>		73.22%	
<i>Actual % of Adopted Budget minus Contingency</i>	<i>94.50%</i>	<i>76.70%</i>	<i>58.70%</i>	<i>61.20%</i>		82.55%	
<b>Revenues Over (Under) Expenditures</b>	<b>788,521</b>	<b>101,832</b>	<b>24,459</b>	<b>64,640</b>	<b>(212,515)</b>	<b>47,700</b>	<b>(195,327)</b>
Working Capital Carryover	145,978	934,499	1,036,331	1,060,790	1,120,790	1,125,430	1,173,130
<b>Ending Fund Balance</b>	<b>\$ 934,499</b>	<b>\$ 1,036,331</b>	<b>\$ 1,060,790</b>	<b>\$ 1,125,430</b>	<b>\$ 908,275</b>	<b>\$ 1,173,130</b>	<b>\$ 977,803</b>
Fund Balance Policy Requirement	458,000	467,160	469,450	469,451	497,000	<b>481,000</b>	512,000
Fund Balance and Contingency	934,499	1,036,331	1,060,790	1,125,430	1,008,275	<b>1,173,130</b>	1,102,803
Interfund Loan Receivable	-	-	-	-	-	-	-
Excess (deficiency)	476,499	569,171	591,340	655,979	511,275	<b>692,130</b>	590,803

*insurance services fund long-term plan*

2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	Comments	Long-term Percent
\$ 649,000	\$ 668,000	\$ 688,000	\$ 709,000	\$ 730,000		103.0%
32,300	29,300	26,300	23,700	21,500		103.0%
5,000	5,000	5,000	5,000	5,000		
-	-	-	-	-		
<b>686,300</b>	<b>702,300</b>	<b>719,300</b>	<b>737,700</b>	<b>756,500</b>		
90,000	95,000	101,000	107,000	113,000		106.0%
700,000	700,000	700,000	700,000	700,000	Estimated on premiums and projected claims	105.0%
150,000	150,000	150,000	150,000	150,000	Industry changes encourage this increase.	
<b>940,000</b>	<b>945,000</b>	<b>951,000</b>	<b>957,000</b>	<b>963,000</b>		
(253,700)	(242,700)	(231,700)	(219,300)	(206,500)	<i>Contingency is 3% of Operating Revenue Average use in recent history is 32.1%.</i>	
1,102,803	999,103	906,403	824,703	755,403		
<b>\$ 849,103</b>	<b>\$ 756,403</b>	<b>\$ 674,703</b>	<b>\$ 605,403</b>	<b>\$ 548,903</b>		
527,000	543,000	559,000	576,000	593,000	<i>Fund Balance Policy is a minimum of \$350,000 adjusted by CPI from 1993</i>	103.0%
999,103	906,403	824,703	755,403	698,903		
-	-	-	-	-		
472,103	363,403	265,703	179,403	105,903		

## **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. Budgets are created based on the estimated cost in providing these services. All departments and divisions are billed monthly according to use.

### **Long-Term Assumptions**

- Charges for services are expected to increase 3% per year.

### **Fund Balance**

The fund balance policy requires a balance of 10% of revenues.

EQUIPMENT FUND

Description	2006 Actual	2007 Actual	2008 Amended	2009 Adopted
400 Working Capital Carryover	\$ 1,489,055	\$ 1,510,170	\$ 1,344,280	\$ 1,334,702
Intergovernmental Revenues				
Grants				91,000
430 Total Intergovernmental	-	-	-	91,000
Charges for Services				
Technology Fee	65,473	66,653	63,000	63,000
Maintenance Services	561,637	697,891	540,000	600,000
Equipment Replacement	587,657	567,485	660,000	660,000
Fuel Sales	41,587	51,421	60,000	60,000
440 Total Charges for Services	1,256,354	1,383,450	1,323,000	1,383,000
Interest on Investments				
Interest on Pooled Investments	51,076	80,566	44,000	60,000
470 Total Interest on Investments	51,076	80,566	44,000	60,000
Miscellaneous Revenues				
Miscellaneous Income	14,936	18,051		
Sale of Equipment	42,390	63,504	50,000	50,000
480 Total Miscellaneous Revenues	57,326	81,555	50,000	50,000
Total Equipment Fund	\$ 2,853,811	\$ 3,055,741	\$ 2,761,280	\$ 2,918,702

*equipment fund long-term plan*

EQUIPMENT FUND

#730	2004	2005	2006	2007	2008	2008	2009
	Actual	Actual	Actual	Actual	Amended Budget	Estimate for the Year	Adopted
<b>Revenues</b>							
Charges for Services	\$ 1,271,957	\$ 1,253,407	\$ 1,256,354	\$ 1,383,450	\$ 1,323,000	\$ 1,354,850	\$ 1,383,000
Interest on Investments	9,776	29,345	51,076	80,566	44,000	75,000	60,000
Miscellaneous Revenues	118,306	164,092	57,326	81,555	50,000	65,000	50,000
Grant							91,000
Interfund Loan	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,400,039</b>	<b>1,446,844</b>	<b>1,364,756</b>	<b>1,545,571</b>	<b>1,417,000</b>	<b>1,494,850</b>	<b>1,584,000</b>
<i>Actual % of Final Budget</i>	<i>90.60%</i>	<i>97.90%</i>	<i>100.00%</i>	<i>70.20%</i>		<i>105.49%</i>	
<b>Expenditures</b>							
Personal Services	244,913	239,543	215,284	243,499	268,701	270,000	283,682
Materials and Services	423,413	421,100	452,181	479,423	503,222	560,000	562,122
Capital Outlay	629,000	521,457	676,176	581,967	1,438,000	1,081,000	772,000
Interfund Loan	-	-	-	-	-	-	-
Operating Contingency	-	-	-	-	43,000	-	48,000
<b>Total Expenditures</b>	<b>1,297,326</b>	<b>1,182,100</b>	<b>1,343,641</b>	<b>1,304,889</b>	<b>2,252,923</b>	<b>1,911,000</b>	<b>1,665,804</b>
<i>Actual % of Final Budget</i>	<i>75.50%</i>	<i>75.90%</i>	<i>69.10%</i>	<i>59.30%</i>		<i>84.82%</i>	
<i>Actual % of Final Budget minus Contingency</i>	<i>83.30%</i>	<i>85.90%</i>	<i>75.90%</i>	<i>58.20%</i>		<i>86.47%</i>	
<b>Revenues Over (Under) Expenditures</b>	<b>102,713</b>	<b>264,744</b>	<b>21,115</b>	<b>240,682</b>	<b>(835,923)</b>	<b>(416,150)</b>	<b>(81,804)</b>
Working Capital Carryover	1,121,598	1,224,311	1,489,055	1,510,170	1,344,280	1,750,852	1,334,702
<b>Ending Fund Balance</b>	<b>\$ 1,224,311</b>	<b>\$ 1,489,055</b>	<b>\$ 1,510,170</b>	<b>\$ 1,750,852</b>	<b>\$ 508,357</b>	<b>\$ 1,334,702</b>	<b>\$ 1,252,898</b>

*equipment fund long-term plan*

2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	Comments	Long-term Percent
\$ 1,424,000	\$ 1,467,000	\$ 1,467,000	\$ 1,511,000	\$ 1,511,000		103.0%
38,800	35,900	30,900	30,300	25,600		103.0%
51,000	52,000	53,000	54,000	55,000		102.0%
-	-	-	-	-		
<b>1,513,800</b>	<b>1,554,900</b>	<b>1,550,900</b>	<b>1,595,300</b>	<b>1,591,600</b>		
301,000	319,000	338,000	358,000	379,000		106.0%
579,000	596,000	614,000	632,000	651,000		103.0%
800,000	800,000	800,000	800,000	800,000		100.0%
-	-	-	-	-		
45,000	47,000	47,000	48,000	48,000		
<b>1,725,000</b>	<b>1,762,000</b>	<b>1,799,000</b>	<b>1,838,000</b>	<b>1,878,000</b>	<i>Contingency is 3% of Operating Revenue Average use in recent history is 2.9%</i>	
(211,200)	(207,100)	(248,100)	(242,700)	(286,400)		
1,300,898	1,134,698	1,134,698	974,598	933,598		
<b>\$ 1,089,698</b>	<b>\$ 927,598</b>	<b>\$ 886,598</b>	<b>\$ 731,898</b>	<b>\$ 647,198</b>	<i>Policy is 10% of Annual Revenues</i>	

## **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.

### **Long-Term Assumptions**

- This revenue is expected to remain stable.
- Rates are expected to increase from a review of the current rate structure.

### **Fund Balance**

No minimum fund balance is required.

CEMETERY TRUST FUND

Description	2006 Actual	2007 Actual	2008 Amended	2009 Adopted
400 Working Capital Carryover	\$ 702,629	\$ 719,429	\$ 753,953	\$ 770,418
Charges for Services				
Sales:	17,936	25,568	20,000	20,000
440 Total Charges for Services	17,936	25,568	20,000	20,000
Interest on Investments				
Interest on Pooled Investments	22,532	35,421	25,000	60,000
470 Total Interest on Investments	22,532	35,421	25,000	60,000
Miscellaneous Revenues				
Miscellaneous Income	1,283	-	-	-
480 Total Miscellaneous Revenues	1,283	-	-	-
Other Financing Sources				
Other Financing Sources				
Interfund loans				
Operating Transfers In:				
From General Fund	500	500	500	500
490 Total Other Financing Sources	500	500	500	500
Total Cemetery Trust Fund	\$ 744,880	\$ 780,918	\$ 799,453	\$ 850,918

*cemetery trust fund long-term plan*

CEMETERY TRUST FUND

#810	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate for the Year	2009 Adopted
<b>Revenues</b>							
Charges for Services	\$ 5,568	\$ 14,734	\$ 17,936	\$ 25,568	\$ 20,000	\$ 20,000	\$ 20,000
Interest on Investments	5,655	15,279	22,532	35,421	25,000	45,000	60,000
Miscellaneous	-	-	1,283	-	-	-	-
Operating Transfers In	500	500	500	500	500	500	500
<b>Total Revenues</b>	<b>11,723</b>	<b>30,513</b>	<b>42,251</b>	<b>61,489</b>	<b>45,500</b>	<b>65,500</b>	<b>80,500</b>
<b>Expenditures</b>							
Operating Transfers Out	6,893	12,360	25,451	31,000	25,000	45,000	60,000
<b>Total Expenditures</b>	<b>6,893</b>	<b>12,360</b>	<b>25,451</b>	<b>31,000</b>	<b>25,000</b>	<b>45,000</b>	<b>60,000</b>
<b>Revenues Over (Under) Expenditures</b>	<b>4,830</b>	<b>18,153</b>	<b>16,800</b>	<b>30,489</b>	<b>20,500</b>	<b>20,500</b>	<b>20,500</b>
Working Capital Carryover	679,646	684,476	702,629	719,429	753,953	749,918	770,418
<b>Ending Fund Balance</b>	<b>\$ 684,476</b>	<b>\$ 702,629</b>	<b>\$ 719,429</b>	<b>\$ 749,918</b>	<b>\$ 774,453</b>	<b>\$ 770,418</b>	<b>\$ 790,918</b>

*cemetery trust fund long-term plan*

	2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	Comments	Long-term Percent
\$	20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000		100.0%
	61,800	63,700	65,600	67,600	69,600		103.0%
	-	-	-	-	-		
	500	500	500	500	500	Per charter	
	<b>82,300</b>	<b>84,200</b>	<b>86,100</b>	<b>88,100</b>	<b>90,100</b>		
	61,800	63,700	65,600	67,600	69,600	Interest earnings transfer to General Fund	
	<b>61,800</b>	<b>63,700</b>	<b>65,600</b>	<b>67,600</b>	<b>69,600</b>		
	20,500	20,500	20,500	20,500	20,500		
	790,918	811,418	831,918	852,418	872,918		
<b>\$</b>	<b>811,418</b>	<b>\$ 831,918</b>	<b>\$ 852,418</b>	<b>\$ 872,918</b>	<b>\$ 893,418</b>		

## **Parks and Recreation Fund Narrative**

The Parks and Recreation fund includes the general activities of the Parks program. Revenues include taxes, grants, charges for services and donations.

**Taxes.** The tax rate remains the same as the prior year at \$2.09.

**Intergovernmental Revenues.** Grants for \$311,000 are anticipated for FY 2009, of which \$200,000 will aid in repair of the Ice Rink Facility.

**Charges for Services.** Contracted Services, rents and program fees are expected to remain constant in future years.

### **Long-Term Assumptions**

- This revenue is expected to remain stable.
- Rates are expected to increase slightly at the same time as demand decreases.

### **Fund Balance**

A minimum of 20% of operational revenues.

PARKS & RECREATION FUND

Description	2006 Actual	2007 Actual	2008 Amended	2009 Adopted
<b>Working Capital Carryover</b>	<b>\$ 1,679,875</b>	<b>\$ 1,507,367</b>	<b>\$ 1,505,166</b>	<b>\$ 1,183,285</b>
<b>Taxes</b>				
Property Taxes				
Current	3,075,651	3,415,109	3,891,400	3,756,000
Prior	334,033	122,560	130,000	255,000
<b>Total Taxes</b>	<b>3,409,684</b>	<b>3,537,669</b>	<b>4,021,400</b>	<b>4,011,000</b>
<b>Intergovernmental Revenues</b>				
FEMA				
Grants/other	33,536	19,796	30,000	311,000
<b>Total Intergovernmental</b>	<b>33,536</b>	<b>19,796</b>	<b>30,000</b>	<b>311,000</b>
<b>Charges for Service</b>				
Facility Rentals	38,804	27,573	40,500	48,000
Contracted Services	207,800	228,345	264,500	217,000
Golf Course Fees	319,055	309,285	305,000	300,000
Park Fees	49,333	66,965	50,000	48,805
Recreation Programs	199,558	115,765	150,000	145,000
<b>Total Charges for Services</b>	<b>814,550</b>	<b>747,933</b>	<b>810,000</b>	<b>758,805</b>
<b>Interest on Investments</b>				
Interest on Pooled Investments	61,999	100,496	55,000	60,000
<b>Total Interest on Investments</b>	<b>61,999</b>	<b>100,496</b>	<b>55,000</b>	<b>60,000</b>
<b>Miscellaneous</b>				
Donations	36,767	3,825	20,000	10,000
Miscellaneous Income	11,553	38,799	10,000	21,000
<b>Total Miscellaneous Income</b>	<b>48,320</b>	<b>42,623</b>	<b>30,000</b>	<b>31,000</b>
<b>Other Financing Sources</b>				
Operating Transfers In				
From General Fund	-	-	-	-
From Central Service Fund	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Parks &amp; Recreation</b>	<b>\$ 6,047,964</b>	<b>\$ 5,955,885</b>	<b>\$ 6,451,566</b>	<b>\$ 6,355,090</b>

*parks and recreation fund long-term plan*

PARKS AND RECREATION FUND	2004	2005	2006	2007	2008	2008	2009
	Actual	Actual	Actual	Actual	Amended Budget	Estimate for the Year	Adopted
<b>Revenues</b>							
Taxes	\$ 3,148,886	\$ 3,244,201	\$ 3,409,684	\$ 3,537,669	\$ 4,021,400	\$ 3,850,000	\$ 4,011,000
Intergovernmental Revenues	9,297	2,310	33,536	19,796	30,000	199,000	311,000
Charges for Service	859,876	875,613	814,550	747,933	810,000	755,000	758,805
Interest on Investments	25,776	47,250	61,999	100,496	55,000	75,000	60,000
Miscellaneous	32,360	27,248	48,320	42,623	30,000	179,000	31,000
Transfers In		43,333	-	-	-	-	-
<b>Total Revenues</b>	<b>4,076,195</b>	<b>4,239,955</b>	<b>4,368,089</b>	<b>4,448,517</b>	<b>4,946,400</b>	<b>5,058,000</b>	<b>5,171,805</b>
<i>Actual % of Final Budget</i>	<i>101.20%</i>	<i>101.50%</i>	<i>98.70%</i>	<i>83.00%</i>		<i>102.26%</i>	
<b>Expenditures</b>							
Parks Division - Personal Services	1,825,135	1,979,665	1,955,912	2,074,763	2,194,826	2,155,000	2,168,371
Parks Division - Materials & Services	1,197,728	1,286,475	1,196,484	1,325,579	1,428,250	1,285,000	1,294,300
Parks Division - Capital Outlay	270,841	83,722	49,744	46,011	325,000	50,000	130,000
Parks Division - Debt Service	14,072	14,072	10,065	8,139	7,000	7,000	-
Recreation Division - Personal Services	151,236	226,595	565,748	668,927	805,127	805,127	727,494
Recreation Division - Materials & Services	56,593	132,504	287,320	213,903	246,600	227,000	382,100
Golf Division - Personal Services	155,633	159,962	161,893	144,583	194,018	192,000	198,411
Golf Division - Materials & Services	172,130	171,046	185,171	208,590	217,000	213,000	213,800
Golf Division - Capital Outlay	-	9,708	1,040	4,477	8,000	8,000	-
Debt Service	7,666	4,663	2,220	-	3,500	3,500	-
Transfers Out	70,000	50,000	125,000	80,000	110,000	110,000	-
Contingency	-	-	-	-	35,000	-	50,000
<b>Total Expenditures</b>	<b>3,921,034</b>	<b>4,118,412</b>	<b>4,540,597</b>	<b>4,774,972</b>	<b>5,574,321</b>	<b>5,055,627</b>	<b>5,164,476</b>
<i>Actual % of Final Budget</i>	<i>91.20%</i>	<i>91.20%</i>	<i>89.50%</i>	<i>89.10%</i>		<i>90.69%</i>	
<i>Actual % of Final Budget minus Contingency</i>	<i>92.00%</i>	<i>92.00%</i>	<i>90.10%</i>	<i>88.60%</i>		<i>91.27%</i>	
<b>Revenues Over (Under) Expenditures</b>	<b>155,161</b>	<b>121,543</b>	<b>(172,508)</b>	<b>(326,455)</b>	<b>(627,921)</b>	<b>2,373</b>	<b>7,329</b>
Working Capital Carryover	1,403,171	1,558,332	1,679,875	1,507,367	1,505,166	1,180,912	1,183,285
<b>Ending Fund Balance</b>	<b>\$ 1,558,332</b>	<b>\$ 1,679,875</b>	<b>\$ 1,507,367</b>	<b>\$ 1,180,912</b>	<b>\$ 877,245</b>	<b>\$ 1,183,285</b>	<b>\$ 1,190,614</b>
Fund Balance Requirement	693,000	732,000	795,000	845,000	977,000	<b>890,000</b>	921,000
Fund Balance and Contingency	1,558,332	1,679,875	1,507,367	1,180,912	912,245	<b>1,183,285</b>	1,240,614
Excess (deficiency)	865,332	947,875	712,367	335,912	(64,755)	<b>293,285</b>	319,614

*parks and recreation fund long-term plan*

2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	Comments	Long-term Percent
\$ 4,171,000	\$ 4,338,000	\$ 4,512,000	\$ 4,692,000	\$ 4,880,000		104.0%
210,000	216,000	222,000	229,000	236,000		103.0%
782,000	805,000	829,000	854,000	880,000		103.0%
35,600	32,900	25,500	16,700	15,700		3.0%
32,000	33,000	34,000	35,000	36,000		103.0%
-	-	-	-	-		
<b>5,230,600</b>	<b>5,424,900</b>	<b>5,622,500</b>	<b>5,826,700</b>	<b>6,047,700</b>		

2,298,000	2,436,000	2,582,000	2,737,000	2,901,000		106.0%
1,333,000	1,373,000	1,414,000	1,456,000	1,500,000		103.0%
150,000	125,000	125,000	125,000	125,000		100.0%
-	-	-	-	-		
771,000	817,000	866,000	918,000	973,000		106.0%
394,000	406,000	418,000	431,000	444,000		103.0%
210,000	223,000	236,000	250,000	265,000		106.0%
220,000	227,000	234,000	241,000	248,000		103.0%
-	-	-	-	-		100.0%
-	-	-	-	-		
90,000	80,000	70,000	60,000	60,000		
50,000	50,000	50,000	50,000	50,000		
<b>5,516,000</b>	<b>5,737,000</b>	<b>5,995,000</b>	<b>6,268,000</b>	<b>6,566,000</b>		

(285,400)	(312,100)	(372,500)	(441,300)	(518,300)
1,240,614	1,005,214	743,114	743,114	420,614
<b>\$ 955,214</b>	<b>\$ 693,114</b>	<b>\$ 370,614</b>	<b>\$ 301,814</b>	<b>\$ (97,686)</b>

968,000	1,009,000	1,058,000	1,108,000	1,162,000
1,005,214	743,114	420,614	351,814	(47,686)
37,214	(265,886)	(637,386)	(756,186)	(1,209,686)

*Target is 20% of Annual Revenues*

## **Parks Capital Improvement Fund Narrative**

This fund accounts for revenues from Interfund transfers and depreciation charges that are used for construction of parks and recreation facilities, for equipment acquisition and replacement, and other related purposes.

**Transfers.** There are no transfers budgeted in for this fiscal year.

**Interest.** Interest is budgeted consistent with the prior year.

### **Long-Term Assumptions**

- Stable funding in the Long-term.
- Consistent expenditures in the Long-term.

### **Fund Balance**

No minimum fund balance policy established.

PARKS CAPITAL IMPROVEMENTS FUND

Description	2006 Actual	2007 Actual	2008 Amended	2009 Adopted
Working Capital Carryover	\$ 207,375	\$ 165,326	\$ 145,926	\$ 205,390
<b>Intergovernmental Revenues</b>				
FEMA				
Grants/other	-	-	-	200,000
Total Intergovernmental	-	-	-	200,000
<b>Charges for Service</b>				
Fund Depreciation	95,000	98,301	95,000	95,000
Total Charges for Service	95,000	98,301	95,000	95,000
<b>Interest on Investments</b>				
Interest on Investments	11,411	6,644	7,000	7,200
Total Interest on Investments	11,411	6,644	7,000	7,200
<b>Transfers In</b>				
From Parks & City	125,000	80,000	110,000	-
<b>Total Parks Capital Improvement</b>	<b>\$ 438,786</b>	<b>\$ 350,271</b>	<b>\$ 357,926</b>	<b>\$ 507,590</b>

*parks capital improvement fund long-term plan*

PARKS CAPITAL IMPROVEMENTS FUND

	2004	2005	2006	2007	2008	2008	2009
	Actual	Actual	Actual	Actual	Amended Budget	Estimate for the Year	Adopted
<b>Revenues</b>							
Charges for Service	\$ 92,000	\$ 92,000	\$ 95,000	\$ 98,301	\$ 95,000	\$ 95,000	\$ 95,000
Intergovernmental Revenue							200,000
Interest on Investments	3,604	7,174	11,411	6,644	7,000	11,000	7,200
Transfers In	70,000	50,000	125,000	80,000	110,000	110,000	
<b>Total Revenues</b>	<b>165,604</b>	<b>149,174</b>	<b>231,411</b>	<b>184,945</b>	<b>212,000</b>	<b>216,000</b>	<b>302,200</b>
<b>Expenditures</b>							
Capital Outlay	233,006	242,130	273,460	154,881	331,000	206,000	400,000
<b>Total Expenditures</b>	<b>233,006</b>	<b>242,130</b>	<b>273,460</b>	<b>154,881</b>	<b>331,000</b>	<b>206,000</b>	<b>400,000</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(67,402)</b>	<b>(92,956)</b>	<b>(42,049)</b>	<b>30,064</b>	<b>(119,000)</b>	<b>10,000</b>	<b>(97,800)</b>
Working Capital Carryover	367,733	300,331	207,375	165,326	145,926	195,390	205,390
<b>Ending Fund Balance</b>	<b>\$ 300,331</b>	<b>\$ 207,375</b>	<b>\$ 165,326</b>	<b>\$ 195,390</b>	<b>\$ 26,926</b>	<b>\$ 205,390</b>	<b>\$ 107,590</b>

*parks capital improvement fund long-term plan*

2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	Comments	Long-term Percent
\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000		100.0%
7,400	7,600	7,800	8,000	8,200		103.0%
90,000	80,000	70,000	60,000	60,000		100.0%
<b>192,400</b>	<b>182,600</b>	<b>172,800</b>	<b>163,000</b>	<b>163,200</b>		
100,000	100,000	100,000	100,000	100,000	Flat	100.0%
<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>		
92,400	82,600	72,800	63,000	63,200		
107,590	199,990	199,990	282,590	272,790		
<b>\$ 199,990</b>	<b>\$ 282,590</b>	<b>\$ 272,790</b>	<b>\$ 345,590</b>	<b>\$ 335,990</b>		

## **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.

### **Fund Balance**

No fund balance requirement.

*youth activities levy fund resources*

YOUTH ACTIVITIES LEVY FUND

Description	2006 Actual	2007 Actual	2008 Amended	2009 Adopted
Working Capital Carryover	<u>\$ 103,733</u>	<u>\$ 35,374</u>	<u>\$ 135,893</u>	<u>\$ 257,671</u>
Taxes				
Property Taxes				
Current	2,038,344	2,230,697	2,578,000	-
Prior	235,424	80,520	80,000	200,000
Total Taxes	<u>2,273,768</u>	<u>2,311,217</u>	<u>2,658,000</u>	<u>200,000</u>
Total Youth Activities Levy	<u>\$ 2,377,501</u>	<u>\$ 2,346,591</u>	<u>\$ 2,793,893</u>	<u>\$ 457,671</u>

*youth activities levy fund long-term plan*

YOUTH ACTIVITIES LEVY FUND	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008	2008	2009 Adopted
					Amended Budget	Estimate for the Year	
<b>Revenues</b>							
Taxes	\$ 2,058,681	\$ 2,076,145	\$ 2,273,768	\$ 2,311,217	\$ 2,658,000	\$ 2,585,000	\$ 200,000
Charges for Service	-	-	-	-	-	-	-
Interest on Investments	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,058,681</b>	<b>2,076,145</b>	<b>2,273,768</b>	<b>2,311,217</b>	<b>2,658,000</b>	<b>2,585,000</b>	<b>200,000</b>
<b>Expenditures</b>							
Personal Services	84,641	89,000	93,000	92,469	196,000	100,000	-
Materials and Services	1,887,855	2,006,000	2,249,127	2,181,451	2,381,000	2,300,000	457,671
							-
<b>Total Expenditures</b>	<b>1,972,496</b>	<b>2,095,000</b>	<b>2,342,127</b>	<b>2,273,920</b>	<b>2,577,000</b>	<b>2,400,000</b>	<b>457,671</b>
<b>Revenues Over (Under) Expenditures</b>	<b>86,185</b>	<b>(18,855)</b>	<b>(68,359)</b>	<b>37,297</b>	<b>81,000</b>	<b>185,000</b>	<b>(257,671)</b>
Working Capital Carryover	36,403	122,588	103,733	35,374	135,893	72,671	257,671
<b>Ending Fund Balance</b>	<b>\$ 122,588</b>	<b>\$ 103,733</b>	<b>\$ 35,374</b>	<b>\$ 72,671</b>	<b>\$ 216,893</b>	<b>\$ 257,671</b>	<b>\$ -</b>

*youth activities levy fund long-term plan*

2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	Comments	Long-term Percent
\$ 100,000	\$ 50,000	\$ -	\$ -	\$ -	YAL expires in 2008	
-	-	-	-	-		
-	-	-	-	-		
<b>100,000</b>	<b>50,000</b>	-	-	-		
-	-	-	-	-		
100,000	50,000	-	-	-		
-	-	-	-	-		
<b>100,000</b>	<b>50,000</b>	-	-	-		
-	-	-	-	-		
-	-	-	-	-		
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

