

# Council Business Meeting

June 4, 2019

<b>Agenda Item</b>	Public Hearing for BN 2019-21 Approval of Resolution for Budget Appropriations	
<b>From</b>	Kelly Madding	City Administrator
<b>Contact</b>	kelly.madding@ashland.or.us	

## **SUMMARY**

At its May 22, 2019 meeting, the Citizens' Budget Committee (CBC) recommended approval of the staff budget proposal with several amendments. Per Oregon Budget Law, the City Council is responsible for completing the approval process by completing the following after the public hearing: approval of resolution for budget appropriations

## **POLICIES, PLANS & GOALS SUPPORTED**

- 2.1 Engage community in conversation about core services, desired service levels and funding mechanisms.
- 2.2 Engage board and commissions in supporting the strategic plan.
- 17.1 Complete and implement the AFN business plan.

## **PREVIOUS COUNCIL ACTION**

N/A

## **BACKGROUND AND ADDITIONAL INFORMATION**

**Resolution for Budget Appropriations:** The Citizens' Budget Committee approved the proposed BN19-21 Budget with the following amendments:

1. Reduced Fire Administration Personnel budget \$400,000
2. Reduced Fire Operations Material and Services Budget \$200,000
3. Reduced Central Service Charges in the General fund by \$100,000
4. Increase property Tax rate levy for \$150,000
5. Established a five percent Franchise Fee with Ashland Fiber Network.

A summary of the changes made from the Budget Officer's Proposed Budget to the CBC recommendations can be found in the attachments. A summary can also be found on the following page.

### Budget Committee Recommended Actions

<u>Expenditure Reductions</u>		<u>Revenue Enhancements</u>	
Eliminate 6 FTE (2 Police, 1 Admin, 1 Admin Svcs, 1 Court, 1 Comm Dev)	530,000	Increase Building Fees	95,000
Parks Contribution Held Flat	262,260	Utilize Health Benefits Reserve	100,000
Reduce Fire OT	100,000	AFR Fee Increase	202,698
Ambulance Billing Contract Changes	25,000	GEMT Ambulance Billing Changes	50,000
<b>Total Expenditure Reductions</b>	<b>917,260</b>	<b>Total Revenue Enhancements</b>	<b>447,698</b>

Original General Fund Deficit	2,050,239
Expenditure Reductions	917,260
Revenue Enhancements	447,698
<b>Remaining General Fund Shortfall</b>	<b>685,281</b>

### Additional Potential Actions

<u>Expenditure Reduction Options</u>		<u>Revenue Enhancement Options</u>	
Fire Dept Administration	200,000	Property Tax Increase of \$.045 (To Maximum)	150,000
Administration/Admin Svcs Re-structure	50,000	Establish 5% AFN Franchise Fee	120,000
Fire Dept Budget Reduction	100,000		
Police Dept - Jail Bed Contract Reduction	35,000		
<b>Expenditure Reduction Option Totals</b>	<b>385,000</b>	<b>Revenue Enhancement Option Total</b>	<b>270,000</b>

<b>Remaining General Fund Shortfall</b>	<b>685,281</b>
Additional Expenditure Reductions	385,000
Additional Revenue Enhancements	270,000
	<b>(30,281)</b>
Balance from Ending Fund Balance	<b>30,281</b>
	<b>0</b>

The resolution to establish appropriations has been constructed to reflect the action taken by the CBC on May 22, 2019 and staff will be prepared to incorporate any changes that may occur during the public hearing.

Oregon budget law allows the elected body to increase expenditures by \$5,000 (\$10,000 for a biennium) or 10 percent (whichever is greater) of any fund without further review and approval by the CBC. Council cannot change the tax rate without republishing the amended budget and a second hearing before July 1.

Total changes to a fund beyond 10 percent also would require re-publishing the amended budget and holding another public hearing prior to July 1.

### **FISCAL IMPACTS**

N/A

### **STAFF RECOMMENDATION**

Staff recommends approval of all four resolutions associated and consistent with the recommendations made by the CBC.

### **ACTIONS, OPTIONS & POTENTIAL MOTIONS**

I move to approve a resolution titled, "Resolution 2019-12: A Resolution to Adopt the 2019-21 Biennial Budget and Marking Appropriations".

### **REFERENCES & ATTACHMENTS**

Attachment 1: Resolution 2019-12

Attachment 2: Biennium 2019-2021 Summary Changes

**RESOLUTION NO. 2019-12**  
**RESOLUTION TO ADOPT THE 2019-21 BIENNIAL BUDGET**  
**AND MAKING APPROPRIATIONS**

The City of Ashland City Council hereby adopts the 2019-21 Biennial Budget.

The amounts for the biennial budget period beginning July 1, 2019 through June 30, 2021 are therefore appropriated as follows:

**SECTION 1**

**GENERAL FUND**

Administration Department	2,559,724
Administration Department- Municipal Court	1,406,655
Administrative Services - Band	132,733
Administrative Services - Miscellaneous	38,000
Administrative Services - Parks	10,783,800
Police Department	16,719,886
Fire and Rescue Department	19,255,049
Public Works - Cemetery Division	1,075,095
Community Development - Planning Division	3,463,963
Community Development - Building Division	1,677,657
Community Development - Social Services Grants	268,000
Transfers Out	211,000
Contingency	800,000
Ending Fund Balance	<u>4,253,147</u>

**TOTAL GENERAL FUND** 62,644,709

**PARKS AND RECREATION FUND**

Parks Division	8,209,415
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1	Recreation Division	2,957,983
2	Forestry Division	985,619
3	Senior Services Division	700,180
4	Golf Division	1,195,850
5	Contingency	150,000
6	Ending Fund Balance	<u>51,257</u>
7	<b>TOTAL PARKS AND RECREATION FUND</b>	14,250,304
8	<b>HOUSING FUND</b>	
9	Personnel Services	-
10	Materials and Services	247,000
11	Ending Fund Balance	<u>404,668</u>
12	<b>TOTAL HOUSING TRUST FUND</b>	651,668
13	<b>COMMUNITY DEVELOPMENT BLOCK GRANT FUND</b>	
14	Personnel Services	70,528
15	Materials and Services	456,199
16	Ending Fund Balance	<u>-</u>
17	<b>TOTAL CDBG FUND</b>	526,727
18	<b>RESERVE FUND</b>	
19	Ending Fund Balance	<u>39,110</u>
20	<b>TOTAL RESERVE FUND</b>	39,110
21	<b>STREET FUND</b>	
22	Public Works - Street Operations	20,364,474
23		
24		
25		
26		
27		
28		

1	Public Works - Street Operations Debt	251,460
2	Public Works - Transportation SDC's	930,213
3	Contingency	43,700
4	Ending Fund Balance	<u>3,660,187</u>
5	<b>TOTAL STREET FUND</b>	25,250,034
6	<b>AIRPORT FUND</b>	
7	Materials and Services	266,088
8	Capital Outlay	340,000
9	Ending Fund Balance	<u>411,018</u>
10	<b>TOTAL AIRPORT FUND</b>	1,017,106
11	<b>CAPITAL IMPROVEMENTS FUND</b>	
12	Public Works - Facilities	2,968,879
13	Administrative Services - Parks Open Space	150,000
14	Transfers Out	220,000
15	Contingency	60,000
16	Ending Fund Balance	<u>181,635</u>
17	<b>TOTAL CAPITAL IMPROVEMENTS</b>	3,580,514
18	<b>PARKS CAPITAL IMPROVEMENTS FUND</b>	
19	Personnel Services	-
20	Materials and Services	-
21	Capital Outlay	5,020,000
22	Transfer Out	793,828
23		
24		
25		
26		
27		
28		

1	Ending Fund Balance	<u>1,368,972</u>
2	<b>TOTAL PARKS CAPITAL IMPROVEMENTS</b>	
3	<b>FUND</b>	7,182,800
4	<b>DEBT SERVICE FUND</b>	
5	Debt Service	3,790,874
6	Ending Fund Balance	<u>1,419,738</u>
7	<b>TOTAL DEBT SERVICE FUND</b>	5,210,612
8	<b>WATER FUND</b>	
9		
10	Public Works - Conservation Division	578,660
11	Public Works - Water Supply	4,382,522
12	Public Works - Water Supply Debt	19,090
13	Public Works - Water Treatment	18,225,395
14	Public Works - Water Treatment Debt	298,883
15	Public Works - Water Distribution	9,219,893
16	Public Works - Water Distribution Debt	502,563
17	Public Works - Improvement SDC's	4,153,000
18	Public Works - Improvement SDC's Debt	361,876
19	Public Works - Reimbursement SDC's Debt	68,724
20	Transfers Out	500,000
21	Contingency	685,000
22	Ending Fund Balance	<u>19,600,412</u>
23	<b>TOTAL WATER FUND</b>	58,596,018
24	<b>WASTEWATER FUND</b>	
25		
26		
27		
28		

1	Public Works - Wastewater Collection	5,741,660
2	Public Works - Wastewater Collection Debt Service	151,658
3	Public Works - Wastewater Treatment	8,319,440
4	Public Works - Wastewater Treatment Debt Service	3,434,209
5	Public Works - Reimbursement SDC's	1,109,750
6	Contingency	325,000
7	Ending Fund Balance	<u>15,233,131</u>
8	<b>TOTAL WASTEWATER FUND</b>	<b>34,314,848</b>
9	<b>STORM WATER FUND</b>	
10	Public Works - Storm Water Operations	1,888,482
11	Public Works - Storm Water Operations Debt	23,700
12	Public Works - Storm Water SDC's	316,000
13	Contingency	30,000
14	Ending Fund Balance	<u>1,226,864</u>
15	<b>TOTAL STORM FUND</b>	<b>3,485,046</b>
16	<b>ELECTRIC FUND</b>	
17	Administration - Conservation Division	1,830,754
18	Electric - Supply	16,114,835
19	Electric - Distribution	16,896,919
20	Electric - Transmission	2,665,970
21	Debt Services	44,517
22	Contingency	225,000
23		
24		
25		
26		
27		
28		

1	Ending Fund Balance	<u>761,698</u>
2	<b>TOTAL ELECTRIC FUND</b>	38,539,693
3		
4	<b>TELECOMMUNICATIONS FUND</b>	
5	Personnel Services	1,619,782
6	Materials and Services	2,801,123
7	Capital Outlay	130,000
8	Contingency	105,000
9		
10	Ending Fund Balance	<u>1,268,143</u>
11	<b>TOTAL TELECOMMUNICATIONS FUND</b>	5,924,048
12	<b>CENTRAL SERVICES FUND</b>	
13	Administration Department	3,578,160
14	IT - Computer Services Division	2,996,167
15		
16	Administrative Services Department	5,877,867
17	City Recorder Division	375,849
18	Public Works - Administration and Engineering	5,008,021
19	Contingency	210,418
20		
21	Ending Fund Balance	<u>51,208</u>
22	<b>TOTAL CENTRAL SERVICES FUND</b>	18,097,690
23	<b>INSURANCE SERVICES FUND</b>	
24	Personnel Services	-
25	Materials and Services	2,112,012
26		
27	Capital Outlay	-
28		



1	Contingency	-
2	Ending Fund Balance	<u>243,352</u>
3		
4	<b>TOTAL INSURANCE SERVICES FUND</b>	2,355,364
5	<b>HEALTH BENEFITS FUND</b>	
6	Personnel Services	-
7	Materials and Services	12,732,303
8	Transfers Out	200,000
9	Contingency	100,000
10	Ending Fund Balance	<u>923,954</u>
11		
12	<b>TOTAL INSURANCE SERVICES FUND</b>	13,956,257
13	<b>EQUIPMENT FUND</b>	
14	Public Works - Maintenance	3,715,299
15	Public Works - Purchasing and Acquisition	3,877,500
16	Contingency	100,000
17	Ending Fund Balance	<u>47,091</u>
18		
19	<b>TOTAL EQUIPMENT FUND</b>	7,739,890
20		
21	<b>PARKS EQUIPMENT RESERVE FUND</b>	
22	Capital Outlay	300,000
23	Interfund Loan	-
24	Ending Fund Balance	<u>215,744</u>
25		
26	<b>TOTAL PARKS EQUIPMENT RESERVE FUND</b>	515,744
27	<b>CEMETERY TRUST FUND</b>	
28		

1	Transfers Out	150,000
2	Ending Fund Balance	<u>923,964</u>
3		
4	<b>TOTAL CEMETERY TRUST FUND</b>	1,073,964
5	<b>TOTAL BUDGET</b>	<b>304,952,146</b>
6	<b>Less Ending Fund Balance</b>	<b><u>52,285,293</u></b>
7	<b>Total Appropriations</b>	<b><u>252,666,853</u></b>

8  
9 SECTION 2 This resolution was duly PASSED and ADOPTED this 4th day of  
10 June, 2019, and takes effect upon signing by the Mayor.

11 \_\_\_\_\_  
12 Melissa Huhtala, City Recorder

13 SIGNED and APPROVED this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

14  
15  
16 \_\_\_\_\_  
17 John Stromberg, Mayor

18 Reviewed as to form:

19  
20 \_\_\_\_\_  
21 David H. Lohman, City Attorney

**City of Ashland**  
**Biennium 2019-2021 Summary of Changes**

	2019 - 2021 Proposed	Staff Revisions	2019 - 2021 Revised	Committee Revisions	2019 - 2021 Approved	Council Revisions	2019 - 2021 Adopted
<b>GENERAL FUND</b>							
Administration Department	2,559,724		2,559,724		2,559,724		2,559,724
Administration Department- Municipal Court	1,307,809	98,846	1,406,655		1,406,655		1,406,655
Administrative Services - Band	132,733		132,733		132,733		132,733
Administrative Services - Miscellaneous	38,000		38,000		38,000		38,000
Administrative Services - Parks	10,783,800		10,783,800		10,783,800		10,783,800
Police Department	16,889,886		16,889,886	(170,000)	16,719,886		16,719,886
Fire and Rescue Department	19,905,049	(50,000)	19,855,049	(600,000)	19,255,049		19,255,049
Public Works - Cemetery Division	1,075,095		1,075,095		1,075,095		1,075,095
Community Development - Planning Division	3,463,963		3,463,963		3,463,963		3,463,963
Community Development - Building Division	1,677,657		1,677,657		1,677,657		1,677,657
Community Development - Social Services Grants	268,000		268,000		268,000		268,000
Transfers Out	211,000		211,000		211,000	-	211,000
Contingency	800,000		800,000		800,000		800,000
Ending Fund Balance	4,041,993	101,154	4,143,147	110,000	4,253,147		4,253,147
<b>TOTAL GENERAL FUND</b>	<b>63,154,709</b>	<b>150,000</b>	<b>63,304,709</b>	<b>(660,000)</b>	<b>62,644,709</b>	<b>-</b>	<b>62,644,709</b>
<b>PARKS AND RECREATION FUND</b>							
Parks Division	8,203,415	6,000	8,209,415		8,209,415		8,209,415
Recreation Division	2,957,983		2,957,983		2,957,983		2,957,983
Forestry Division	985,619		985,619		985,619		985,619
Senior Services Division	700,180		700,180		700,180		700,180
Golf Division	1,195,850		1,195,850		1,195,850		1,195,850
Contingency	150,000		150,000		150,000		150,000
Ending Fund Balance	51,257		51,257	-	51,257		51,257
<b>TOTAL PARKS AND RECREATION FUND</b>	<b>14,244,304</b>	<b>6,000</b>	<b>14,250,304</b>	<b>-</b>	<b>14,250,304</b>	<b>-</b>	<b>14,250,304</b>
<b>HOUSING FUND</b>							
Personnel Services			-		-		-
Materials and Services	247,000		247,000		247,000		247,000
Ending Fund Balance	204,668		204,668	200,000	404,668		404,668
<b>TOTAL HOUSING TRUST FUND</b>	<b>451,668</b>	<b>-</b>	<b>451,668</b>	<b>200,000</b>	<b>651,668</b>	<b>-</b>	<b>651,668</b>
<b>COMMUNITY DEVELOPMENT BLOCK GRANT FUND</b>							
Personnel Services	70,528		70,528		70,528		70,528
Materials and Services	456,661	(462)	456,199		456,199		456,199
Ending Fund Balance	(462)	462	-		-		-
<b>TOTAL CDBG FUND</b>	<b>526,727</b>	<b>-</b>	<b>526,727</b>	<b>-</b>	<b>526,727</b>	<b>-</b>	<b>526,727</b>
<b>RESERVE FUND</b>							
Ending Fund Balance	39,110	-	39,110	-	39,110	-	39,110
<b>TOTAL RESERVE FUND</b>	<b>39,110</b>	<b>-</b>	<b>39,110</b>	<b>-</b>	<b>39,110</b>	<b>-</b>	<b>39,110</b>
<b>STREET FUND</b>							
Public Works - Street Operations	20,364,474		20,364,474		20,364,474		20,364,474
Public Works - Street Operations Debt	251,460		251,460		251,460		251,460
Public Works - Transportation SDC's	930,213		930,213		930,213		930,213
Contingency	43,700		43,700		43,700		43,700
Ending Fund Balance	3,660,187		3,660,187		3,660,187		3,660,187
<b>TOTAL STREET FUND</b>	<b>25,250,034</b>	<b>-</b>	<b>25,250,034</b>	<b>-</b>	<b>25,250,034</b>	<b>-</b>	<b>25,250,034</b>
<b>AIRPORT FUND</b>							
Materials and Services	216,088	50,000	266,088		266,088		266,088
Capital Outlay	340,000		340,000		340,000		340,000
Ending Fund Balance	412,018	(1,000)	411,018		411,018		411,018
<b>TOTAL AIRPORT FUND</b>	<b>968,106</b>	<b>49,000</b>	<b>1,017,106</b>	<b>-</b>	<b>1,017,106</b>	<b>-</b>	<b>1,017,106</b>
<b>CAPITAL IMPROVEMENTS FUND</b>							
Public Works - Facilities	3,059,801	(90,922)	2,968,879		2,968,879		2,968,879
Administrative Services - Parks Open Space	150,000		150,000		150,000		150,000
Transfers Out	220,000		220,000		220,000		220,000
Contingency	60,000		60,000		60,000		60,000
Ending Fund Balance	90,713	90,922	181,635	-	181,635		181,635
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>3,580,514</b>	<b>-</b>	<b>3,580,514</b>	<b>-</b>	<b>3,580,514</b>	<b>-</b>	<b>3,580,514</b>

**City of Ashland**  
**Biennium 2019-2021 Summary of Changes**

	2019 - 2021 Proposed	Staff Revisions	2019 - 2021 Revised	Committee Revisions	2019 - 2021 Approved	Council Revisions	2019 - 2021 Adopted
<b>PARKS CAPITAL IMPROVEMENTS FUND</b>							
Personnel Services	-		-		-		-
Materials and Services	-						-
Capital Outlay	5,020,000		5,020,000		5,020,000		5,020,000
Transfer Out	793,828		793,828		793,828		793,828
Ending Fund Balance	1,368,972		1,368,972		1,368,972		1,368,972
<b>TOTAL PARKS CAPITAL IMPROVEMENTS FUND</b>	<b>7,182,800</b>	<b>-</b>	<b>7,182,800</b>	<b>-</b>	<b>7,182,800</b>	<b>-</b>	<b>7,182,800</b>
<b>DEBT SERVICE FUND</b>							
Debt Service	3,790,874		3,790,874		3,790,874		3,790,874
Ending Fund Balance	1,419,738		1,419,738		1,419,738		1,419,738
<b>TOTAL DEBT SERVICE FUND</b>	<b>5,210,612</b>	<b>-</b>	<b>5,210,612</b>	<b>-</b>	<b>5,210,612</b>	<b>-</b>	<b>5,210,612</b>
<b>WATER FUND</b>							
Public Works - Conservation Division	578,660		578,660		578,660		578,660
Public Works - Water Supply	4,382,522		4,382,522		4,382,522		4,382,522
Public Works - Water Supply Debt	19,090		19,090		19,090		19,090
Public Works - Water Treatment	18,225,395		18,225,395		18,225,395		18,225,395
Public Works - Water Treatment Debt	298,883		298,883		298,883		298,883
Public Works - Water Distribution	9,219,893		9,219,893		9,219,893		9,219,893
Public Works - Water Distribution Debt	502,563		502,563		502,563		502,563
Public Works - Improvement SDC's	4,153,000		4,153,000		4,153,000		4,153,000
Public Works - Improvement SDC's Debt	361,876		361,876		361,876		361,876
Public Works - Reimbursement SDC's Debt	68,724		68,724		68,724		68,724
Transfers Out	500,000	-	500,000		500,000		500,000
Contingency	685,000		685,000		685,000		685,000
Ending Fund Balance	19,600,412	-	19,600,412		19,600,412	-	19,600,412
<b>TOTAL WATER FUND</b>	<b>58,596,018</b>	<b>-</b>	<b>58,596,018</b>	<b>-</b>	<b>58,596,018</b>	<b>-</b>	<b>58,596,018</b>
<b>WASTEWATER FUND</b>							
Public Works - Wastewater Collection	5,741,660		5,741,660		5,741,660		5,741,660
Public Works - Wastewater Collection Debt Service	151,658		151,658		151,658		151,658
Public Works - Wastewater Treatment	8,319,440		8,319,440		8,319,440		8,319,440
Public Works - Wastewater Treatment Debt Service	3,434,209		3,434,209		3,434,209		3,434,209
Public Works - Reimbursement SDC's	1,109,750		1,109,750		1,109,750		1,109,750
Contingency	325,000		325,000		325,000		325,000
Ending Fund Balance	15,233,131		15,233,131		15,233,131		15,233,131
<b>TOTAL WASTEWATER FUND</b>	<b>34,314,848</b>	<b>-</b>	<b>34,314,848</b>	<b>-</b>	<b>34,314,848</b>	<b>-</b>	<b>34,314,848</b>
<b>STORM WATER FUND</b>							
Public Works - Storm Water Operations	1,888,482		1,888,482		1,888,482		1,888,482
Public Works - Storm Water Operations Debt	23,700		23,700		23,700		23,700
Public Works - Storm Water SDC's	316,000		316,000		316,000		316,000
Contingency	30,000		30,000		30,000		30,000
Ending Fund Balance	1,226,864		1,226,864		1,226,864		1,226,864
<b>TOTAL STORM FUND</b>	<b>3,485,046</b>	<b>-</b>	<b>3,485,046</b>	<b>-</b>	<b>3,485,046</b>	<b>-</b>	<b>3,485,046</b>
<b>ELECTRIC FUND</b>							
Administration - Conservation Division	1,830,754		1,830,754		1,830,754		1,830,754
Electric - Supply	16,114,835		16,114,835		16,114,835		16,114,835
Electric - Distribution	16,896,919		16,896,919		16,896,919		16,896,919
Electric - Transmission	2,665,970		2,665,970		2,665,970		2,665,970
Debt Services	44,517		44,517		44,517		44,517
Contingency	225,000		225,000		225,000		225,000
Ending Fund Balance	761,698		761,698		761,698		761,698
<b>TOTAL ELECTRIC FUND</b>	<b>38,539,693</b>	<b>-</b>	<b>38,539,693</b>	<b>-</b>	<b>38,539,693</b>	<b>-</b>	<b>38,539,693</b>

**City of Ashland**  
**Biennium 2019-2021 Summary of Changes**

	2019 - 2021 Proposed	Staff Revisions	2019 - 2021 Revised	Committee Revisions	2019 - 2021 Approved	Council Revisions	2019 - 2021 Adopted
<b>TELECOMMUNICATIONS FUND</b>							
Personnel Services	1,528,860	90,922	1,619,782		1,619,782		1,619,782
Materials and Services	2,561,123		2,561,123	240,000	2,801,123		2,801,123
Capital Outlay	130,000		130,000		130,000		130,000
Contingency	105,000		105,000		105,000		105,000
Ending Fund Balance	1,599,065	(90,922)	1,508,143	(240,000)	1,268,143		1,268,143
<b>TOTAL TELECOMMUNICATIONS FUND</b>	<b>5,924,048</b>	<b>-</b>	<b>5,924,048</b>	<b>-</b>	<b>5,924,048</b>	<b>-</b>	<b>5,924,048</b>
<b>CENTRAL SERVICES FUND</b>							
Administration Department	3,578,160		3,578,160		3,578,160		3,578,160
IT - Computer Services Division	2,996,167		2,996,167	-	2,996,167		2,996,167
Administrative Services Department	5,977,867		5,977,867	(100,000)	5,877,867		5,877,867
City Recorder Division	375,849		375,849		375,849		375,849
Public Works - Administration and Engineering	5,008,021		5,008,021		5,008,021		5,008,021
Contingency	210,418		210,418		210,418		210,418
Ending Fund Balance	51,208		51,208		51,208		51,208
<b>TOTAL CENTRAL SERVICES FUND</b>	<b>18,197,690</b>	<b>-</b>	<b>18,197,690</b>	<b>(100,000)</b>	<b>18,097,690</b>	<b>-</b>	<b>18,097,690</b>
<b>INSURANCE SERVICES FUND</b>							
Personnel Services	-		-		-		-
Materials and Services	1,982,012	130,000	2,112,012		2,112,012		2,112,012
Capital Outlay			-		-		-
Contingency			-		-		-
Ending Fund Balance	373,352	(130,000)	243,352		243,352		243,352
<b>TOTAL INSURANCE SERVICES FUND</b>	<b>2,355,364</b>	<b>-</b>	<b>2,355,364</b>	<b>-</b>	<b>2,355,364</b>	<b>-</b>	<b>2,355,364</b>
<b>HEALTH BENEFITS FUND</b>							
Personnel Services			-		-		-
Materials and Services	12,732,303		12,732,303		12,732,303		12,732,303
Transfers Out	200,000		200,000		200,000		200,000
Contingency	100,000		100,000		100,000		100,000
Ending Fund Balance	923,954		923,954		923,954		923,954
<b>TOTAL INSURANCE SERVICES FUND</b>	<b>13,956,257</b>	<b>-</b>	<b>13,956,257</b>	<b>-</b>	<b>13,956,257</b>	<b>-</b>	<b>13,956,257</b>
<b>EQUIPMENT FUND</b>							
Public Works - Maintenance	3,715,299		3,715,299		3,715,299		3,715,299
Public Works - Purchasing and Acquisition	3,877,500		3,877,500		3,877,500		3,877,500
Contingency	100,000		100,000		100,000		100,000
Ending Fund Balance	47,091		47,091		47,091		47,091
<b>TOTAL EQUIPMENT FUND</b>	<b>7,739,890</b>	<b>-</b>	<b>7,739,890</b>	<b>-</b>	<b>7,739,890</b>	<b>-</b>	<b>7,739,890</b>
<b>PARKS EQUIPMENT RESERVE FUND</b>							
Capital Outlay	300,000		300,000		300,000		300,000
Interfund Loan			-		-		-
Ending Fund Balance	215,744		215,744		215,744		215,744
<b>TOTAL PARKS EQUIPMENT RESERVE FUND</b>	<b>515,744</b>	<b>-</b>	<b>515,744</b>	<b>-</b>	<b>515,744</b>	<b>-</b>	<b>515,744</b>
<b>CEMETERY TRUST FUND</b>							
Transfers Out	150,000		150,000		150,000		150,000
Ending Fund Balance	923,964		923,964		923,964		923,964
<b>TOTAL CEMETERY TRUST FUND</b>	<b>1,073,964</b>	<b>-</b>	<b>1,073,964</b>	<b>-</b>	<b>1,073,964</b>	<b>-</b>	<b>1,073,964</b>
<b>TOTAL BUDGET</b>	<b>305,307,146</b>	<b>205,000</b>	<b>305,512,146</b>	<b>(560,000)</b>	<b>304,952,146</b>	<b>-</b>	<b>304,952,146</b>
Less Ending Fund Balance	52,244,677	(29,384)	52,215,293	70,000	52,285,293	-	52,285,293
<b>Total Appropriations</b>	<b>253,062,469</b>	<b>234,384</b>	<b>253,296,853</b>	<b>(630,000)</b>	<b>252,666,853</b>	<b>-</b>	<b>252,666,853</b>

**Total Appropriations impact**

To appropriate funds for part time court clerk	\$98,846
Staff adjustment for Ambulance Billing contract	(\$50,000)
To appropriate parks temps offsetting revenue	\$6,000
Staff adjustment to reduce CDGB Materials to make EFB zero	(\$462)
To appropriate funds for Airport Master Plan	\$50,000
Staff adjustments to reduce salary costs that s/b in AFN	(90,922)
To appropriate funds for .50 FTE to Telecommunications	\$90,922
To appropriate for higher liability insurance still TBD	\$100,000
To appropriate for the electronic lock upgrades	\$30,000
	<u>\$ 234,384</u>