

# Council Study Session

June 18, 2018

|                              |   |                                     |
|------------------------------|---|-------------------------------------|
| <b>Title:</b>                | 1 <sup>st</sup> Budget Review and 2 <sup>nd</sup> Year Look Ahead |                                     |
| <b>Item Type:</b>            | Presentation  |                                     |
| <b>Requested by Council?</b> | No  |                                     |
| <b>From:</b>                 | Mark Welch  | Administrative Services<br>Director |
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## **Discussion Questions:**

Review report on the BN 2017/19 1<sup>st</sup> Year Budget Review and 2<sup>nd</sup> Year Look Ahead

## **Resource Requirements:**

N/A

## **Suggested Next Steps:**

N/A

## **Policies, Plans and Goals Supported:**

Provide high quality and effective delivery of the full spectrum of city service and governance in a transparent, accessible and fiscally responsible manner.

## **Background and Additional Information:**

The Budget Process Ad-hoc adopted recommendations included a meeting to review the accomplishment of the first year of the biennium and a look ahead on goals to be accomplished in the second year of the biennium.

The attached report breaks down the General Fund in greater detail, while also providing a more detailed review of other key funds. The reports also includes a Departmental section that review detailed financial information along with proving accomplishments and goals for each Department.

The report is a work in progress and input will be sought on how to improve the report moving forward to ensure the highest level of communication to the City Council, appointed members of the Budget Committee and the Community as a whole.

## **Attachment:**

1<sup>st</sup> Review and 2<sup>nd</sup> Year Look Ahead

**BN 2017/19**

**First Year Review**

**Second Year Look Ahead**

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1. Introduction
2. Summary of Current Budget Status
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5. Capital Improvement Plan Status

## **Introduction**

The City of Ashland operated under a biennium budget. There are many advantages to a biennium budget that improve operational efficiency allowing for more focus on improved services levels versus a staff involvement in the annual budget process. Lack of annual financial presentations is a disadvantage of a biennium budget.

The City of Ashland is committed to ensuring the highest level of communication and financial transparency to the residents of Ashland and hope this document provides an improved financial understanding.

After the last budget process an Ad-hoc Budget Process Committee was formed to develop methods to improve the City's overall budget process and ensuring a continued flow of information from City Staff to the Budget Committee along with the community as a whole.

The following document is broken into several sections. The next Biennium Budget is proposed to follow a similar format. The first section will address citywide information and trends. The next section will analyze each fund and provide a review of current revenue collections along with forecasted revenue and expenditures. Following the fund level discussion is a departmental view of the budget followed by the Capital Improvement Plan.

## **Summary**

The City has accomplished many initiatives over the last year and plan to accomplish even more in the last year of the biennium. Overall the City has maintained adherence to the adopted budget and appropriations and have experienced improved revenue collections.

The General Fund revenue sources remain strong with collections above the budgeted forecast. The Enterprise Funds continue to adhere to their master plans and charging rate payers a rate an amount planned for in the adopted master plans.

## **Revenue Summary**

### **Property Taxes**

The General Funds major revenue sources continues to be strong with collections slightly above budget. Property Taxes can grow by a statutory three percent per year on existing property with new development, along with existing property improvements, accounting for collections above three percent. The collections for the first year of the biennium through May was \$468,434 or a 4.79% increase over the prior year. The current projections forecast Property Taxes to continue on this upward trend in the near future. Compression of Market Value to Assessed Value will continue to be a concern moving forward and the projections will be adjusted as needed.

### **Transient Occupancy Tax (TOT)**

The Tax paid on overnight accommodations remain strong and continue to improve. TOT has increased 2.28% through May compared to last year. The TOT tax is a leading indicator to the City's overall tourism industry and currently is not showing any signs of weakening.

### **Food and Beverage Tax**

Another tourism based tax is the Food and Beverage Tax. The Food and Beverage Tax has increased 2.42% through May.

### **Charges for Services**

Charges for Services is the largest revenue source for the City. The charges for services includes charges for Electricity, Sewer, Water, Storm Drain along with Building Permits and Ambulance Rates to name a few. The Enterprise Funds charges for services continues to mirror the adopted master plans ensuring a financial stable utility that is able to meet the needs of rate payers today and in the future.

The charges for building permits remains strong indicating the City's local economy remains strong with new and renovated projects being completed in the City. The Fire Department continues to experience around 85-90 percent of their calls being ambulance related. As the call for services increase the revenue collections also increases.

## **Expenditure Summary**

During the last biennium budget process, along with the proceeding months, the City has made many changes to operations to develop a financial model for long term financial sustainability.

### **Health Benefit Plan Changes**

One of the areas of major concern during the budget process centered on the health of the self-funded health insurance fund. The City implemented a self-funded health insurance plan over five years ago and experience mixed financial performance. One of the recommendations during the budget process was to review the foundation of the plan to ensure that the City had a long term sustainable model. Staff worked closely with its Health Insurance Consultants on an analysis on future options. The options reviewed included changes needed to the current plan to continue as self-funded along with options to dissolve the self-funded plan and become fully insured.

The analysis completed showed that the best option for the City was to dissolve the self-funded plan and insure through Citycounty Insurance Services (CIS). CIS provided a plan that matched the current benefit offerings for an 18 month period at a premium well below the anticipated cost of healthcare claims. The CIS plan utilizes a Regency Blue Cross network with improved contractual discounts hopefully reduces the City's claim cost in the future, thus reducing the premiums.

In order to remain self-funded the analysis showed that premiums would need to increase 37 percent of the second year of the biennium, well above the 10 percent budget. If the City was required to increase premiums at 37 percent, service levels would need to be reduced across all funds to pay the increased premium.

To help the long term impact of health insurance premium increases, the City will maintain the 10 percent budgeted increases in place to pay all remaining claims and also work towards building a reserve to offset future premium increases. Based on the data from March and April the size of the reserve is unknown as our claim experience has increased drastically. In April alone the City experience six new large claims above \$50,000.

In order to dissolve the self-funded health insurance fund and pay all remaining claims, the City was forced to forgive a loan between the Reserve Fund and the Health Benefit Fund.

### **Police Officer Funding**

The City has been working to identify funding options for the authorized additional four Police Officers. The Police Department continued to hold the recruitment until a funding solution was found. The funding for the four Police Officers includes an increased Property Tax Levy, dedicating State Marijuana Funds, and a Public Safety Support Fee on each electric meter, along with a proposed increases in the Transient Occupancy Tax.

### **Purchase of Briscoe School**

The City was presented with an opportunity to purchase an entire City block this year. The Ashland School District decided to divest themselves of Briscoe School but wanted to keep the

building and park in the public trust. City Staff and School District Staff worked together over many months to develop a transfer that would not harm either entities General Funds. The City was able to purchase the building and park for an amount below rent payments and anticipated maintenance cost and the School District was able to carry the loan and have an ongoing revenue source.

The current tenants of the building, Oregon Child Development Coalition (OCDC), has a lease through the end of 2019 and has indicated a willingness to stay longer. A internal working group has been formed to begin exploring options for the long term use of the property and plans to make a presentation of options late in 2018 or early 2019.

### **Purchase of the Hardesty Property**

Another exciting property for purchase was presented to the City when the property adjacent to the City's wastewater plant become available for sale. In order to meet the Department of Environment Quality (DEQ) standards for the discharge of waste water, and control temperature, the City needs to construct wetlands. The Hardesty property will allow for creation of wetlands along with other overall City benefits.

It is anticipated that in the next year the City will vacate the B Street Yard and relocate those operations to Hardesty. The relocation of B Street Yard could then allow for the disposal of the asset. It is envisioned that the B Street Yard will be a multi-family development increasing the housing stock for affordable units in the City and also provide cash to offset the cost of the Hardesty purchase, while also developing a reserve for future PERS and Healthcare Premium increases.

### **Mace Property Purchase**

The Parks and Recreation Commission, along with the Briscoe Park purchase, also purchased the Mace property. This property was purchased for the connection of the Bear Creek Bike Path. The connection has been planned for many years and the property purchase will provide the corridor for the eventual connection.

### **Water Treatment Plant Analysis**

The Public Works Department completed a study to analyze options for water treatment. The options ranged from keeping the current facility, updating the current facility, to different sizes of new treatment plants. Once the analysis was complete the best course of action was to construct a new 7.5 mgd water treatment plant. The plant will be in the design phase for the next year or two before construction.

### **City Administrator Transition**

The City of Ashland experienced transition in the City Administrator position over the last year. The City's Interim City Administrator, later becoming full-time City Administrator, retired at the end of March with a new Interim City Administrator being named. The recruitment process remains ongoing with a potential placement by the early fall. Through the transition both Interim City Administrators have had a positive impact on the organization and have made improvements.

**Award of Affordable Housing Grants**

With the dedication of \$100,000 from the local marijuana tax for affordable housing, the City was able to award more grants this year. The organizations awarded grants have programs that will help with affordable housing programs within the City.

**OpenGov**

The Finance Department implemented a new web based tool to increase the understandability of the City's financial transactions. The OpenGov site provides real time access to the City's financial transactions in a graphically user friendly manner. The site allows for summary information all the way down to line item details.



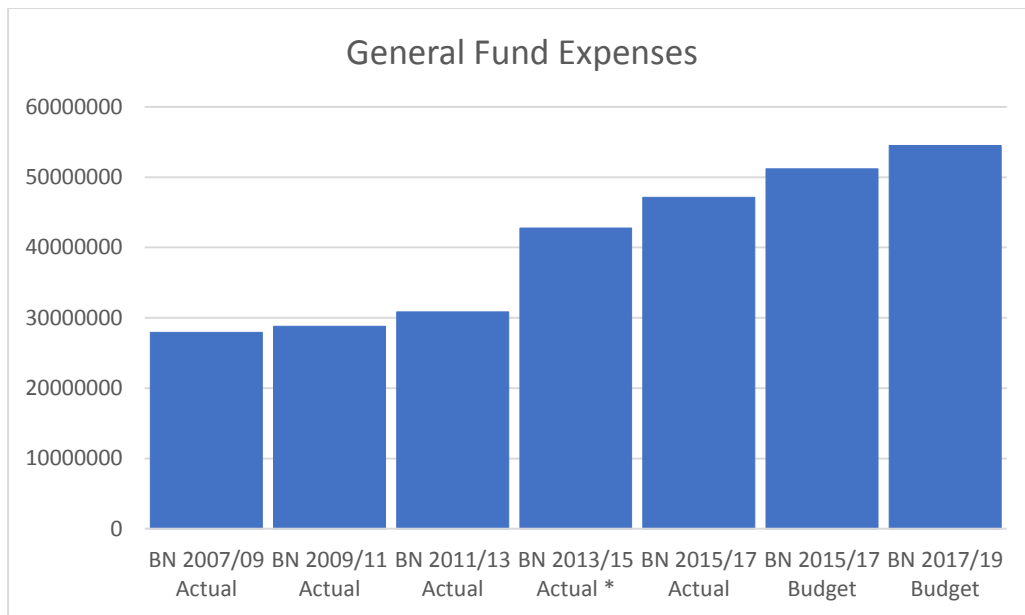
# Fund Summary

### **General Fund Summary**

The City of Ashland General Fund supports the Police, Fire, Community Development, along with several other programs.

In the first year of the Biennium the only new positions added from the budget are the additional Police Officers. The City currently has several vacancy that are in the recruitment phase. The philosophy of the budget process is to not include an attrition place holder, but allow for attrition to help ensure a positive ending fund balance. The policy offset reduced revenue collections.

The General Fund increased 16 percent in BN 2017/19. The main factors in the increase are PERS contribution increases, and the moving of several functions from Central Services into the General Fund, including the parking program. Removing those changes, the General Fund increased 9 percent.



\*In BN 2013/15 the City began to make a contribution to the Parks and Recreation Commission when they no longer collected Property Taxes directly.

# General Fund Revenue

The General Fund relies heavily on taxes to fund operations. In addition to taxes the General Fund receives money from charges for services, permits, and grants. The next section will provide an overview of the revenue for the General Fund and provide a forecast for potential General Fund Revenue.

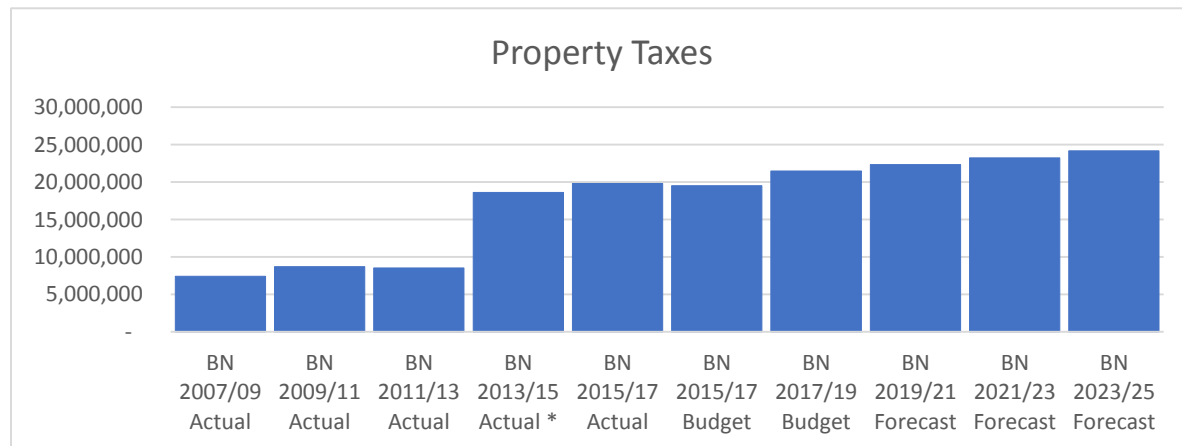
## Property Taxes

Property Taxes comprise the largest revenue source for the General Fund. Oregon State Law allows for a 3 percent growth in the assessed valuation of properties. The City of Ashland continues to experience higher than the 3 percent growth in assessed valuation. The assessed valuation has grown around 4 percent each year, and the property tax collections have been even higher. In BN 2015/17 Property Tax collections grew by 6 percent. With a 4.5 cent increase in the property tax levy for BN 2017/19 it is anticipated that property taxes will grow 8.5 percent.

In BN 2013/15 the City began to make a contribution to the Parks and Recreation Commission when they no longer collected Property Taxes directly. All Property Tax collections are received by the General Fund and then provided to the Parks and Recreation Commission through a contracted services Memorandum of Understanding. Please see the chart below, the \* marks the BN when that change occurred.

Properties owners within the Ashland City limits pay \$4.4358 per \$1,000 of assessed value. This total includes 4.2422 for the general levy and 0.1142 for Fire Station No.1 General Obligation Bond and 0.0794 for Fire Station No. 2 General Obligation Bond.

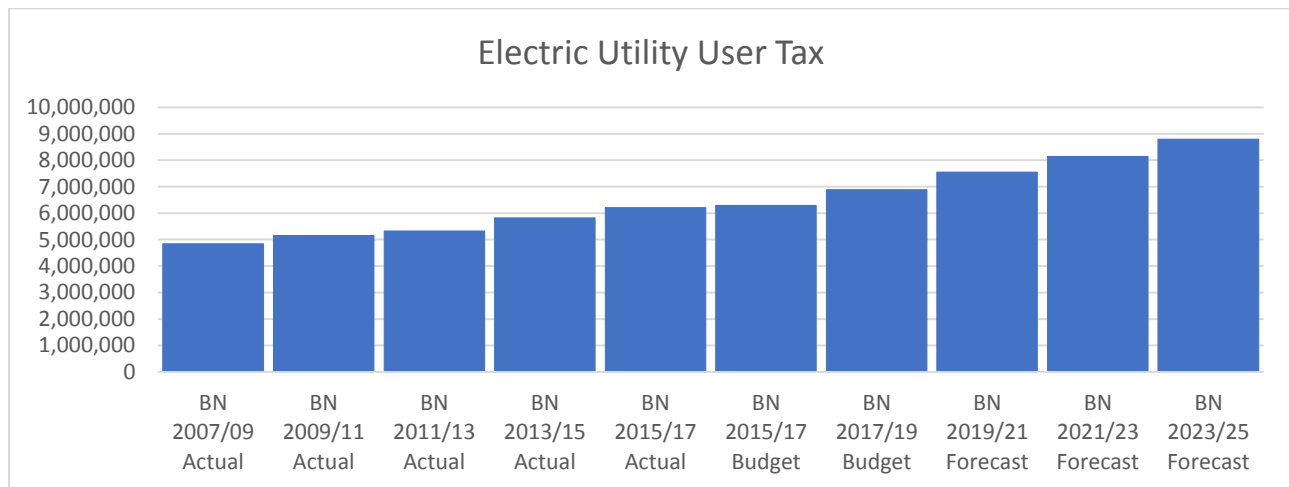
The forecasted growth in Property Tax collections is four percent. The City does not currently foresee any slowdown in the assessed valuation growth, and increased building permits being issued demonstrate that the local building community remains strong. It is also anticipated that future development will have a positive impact on tax collections. The four percent growth remains highly likely. The forecast will be updated once new tax collection data becomes available.



## Electric Utility User Tax

The City of Ashland charges a 25 percent tax on electric bill. The electric utility tax has been in place since 1976. The Tax increased over 9 percent for the last several Biennium's and the City anticipates that it will continue to grow around five percent per year, or 10 percent per biennium. This tax relies on the utility usage of residents and can fluctuate depending on the weather experienced each year.

Through the end of April, the Electric Utility User Tax has increase 6.65 percent, or just over \$177,000 from the same period last year. The tax continues to perform closely with the budget projections.



## Franchise Fees

Franchise Fees are charged to utility providers. The Franchise Fees are charged to mitigate the impact the Franchise has on the community. The table below depicts the BN 2017/19 Budgeted amounts along with the current Franchise Fee rate.

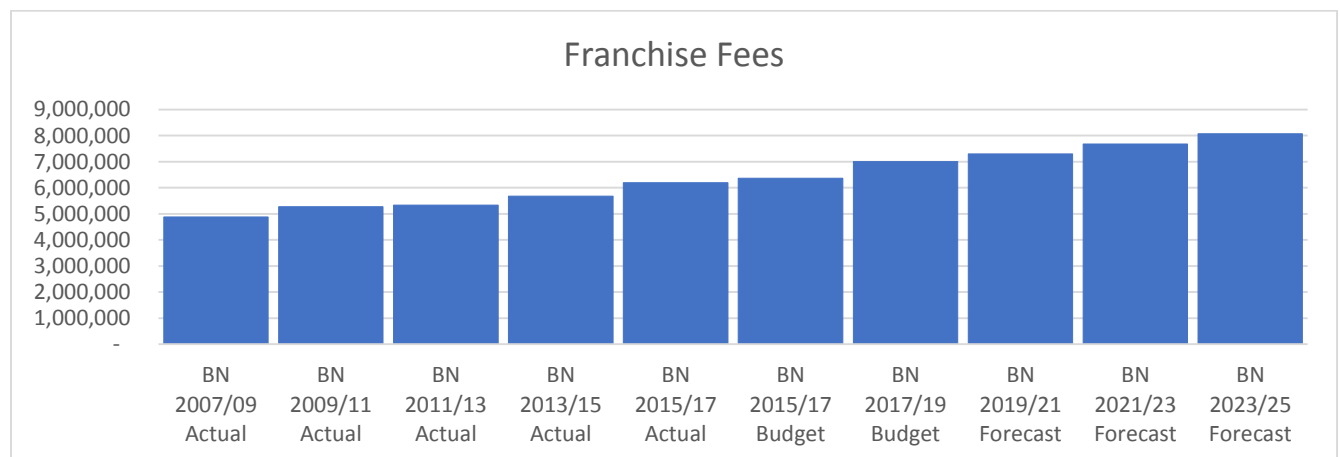
|                              | BN 2017/19 Budget | Rate |
|------------------------------|-------------------|------|
| Electric Utility Franchise   | 3,250,220         | 10%  |
| Water Utility Franchise      | 1,260,560         | 8%   |
| Natural Gas Franchise        | 650,000           | 5%   |
| Wastewater Utility Franchise | 948,250           | 8%   |
| Sanitary Service Franchise   | 378,000           | 5%   |
| Telecommunication Franchise  | 270,000           | 5%   |
| Cable Franchise              | 245,000           | 5%   |
| <b>Total</b>                 | <b>7,002,030</b>  |      |

Franchise Fees have been increasing over the last several Bienniums. The fee collections have increased seven percent for BN 2013/15 followed by 12 percent for BN 2015/17 and projected to grow 10 percent in BN 2017/19.

Franchise Fees are impacted by changes in weather and consumer trends. Cold winters tend to increase natural gas consumption, whereas warm summer increase electric consumption. The cable franchise continues to decrease as more consumers stream television services and not purchase traditional television services from an in ground cable.

The current forecasted growth in Franchise Fees is dependent on each franchise. In the aggregate the Franchise Fees are projected to increase five percent each biennium. The revenue collections might be higher but a conservative approach not knowing the future weather trends remains important.

Through the end of April the Franchise Fees collected have increased 4.75 percent from the same period last year. The moderate winter is the leading reason for the decrease.

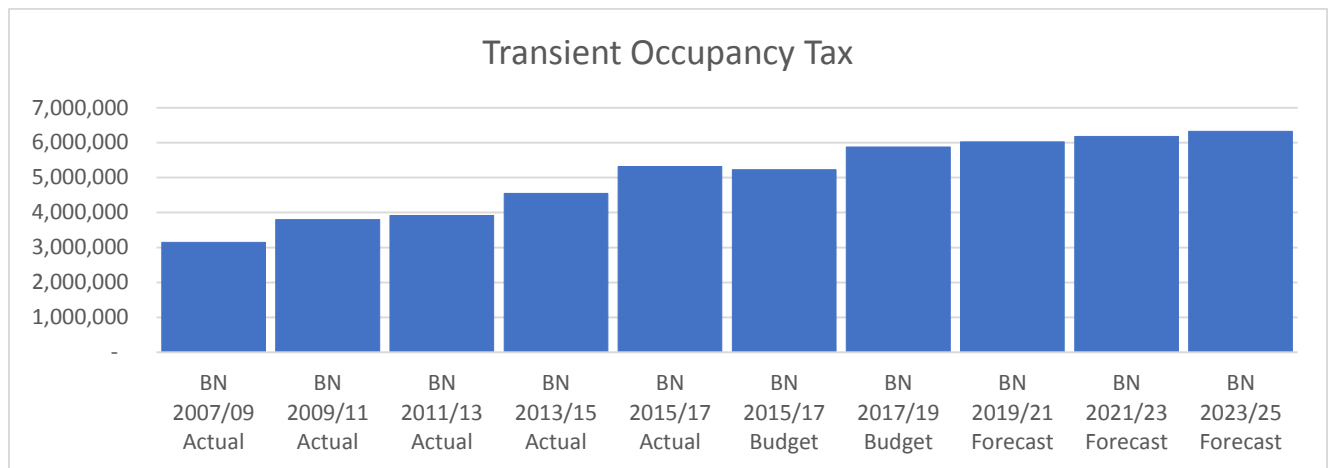


## Transient Occupancy Tax

The City charges all short term room rentals a nine percent Transient Occupancy Tax (TOT). The TOT is not 100 percent allocated to general operations. Oregon State Law requires that a portion of the TOT collection allocation be restricted for tourism promotion or tourism infrastructure. Each year the City Council approves a TOT allocation that complies with State Law. Any new TOT revenue would be 70 percent restricted and 30 percent non-restricted.

The City of Ashland attracts over 450,000 visitors a year. The tourism industry is a large portion of the local economy and the TOT is an indicator in the tourist economy. The TOT collection increased steadily over the last 10 years and shows no sign of a slowdown. During the last summer of smoke filled skies, the TOT revenue increased. The total collections have increased 16 percent, 15 percent the last two biennium and projected to from 12 percent in BN 2017/19.

The future forecast for TOT collections is an increase of seven percent per biennium. Any new short term room rentals will have a positive impact on future revenue growth.



## Charges for Services

Customers of certain Ashland services are charged a fee. The charges are in place since the service provided are not enjoyed by the entire population but has a direct impact on the person utilizing the services.

Ambulance fees are the largest charge for service. The Fire Department charges a fee to provide transport services for patrons. Ambulance Revenue has increased just under ten percent. It is anticipated that the revenue will continue to grow at 7.5 percent for future years.

The table on the next page lists the different charges for services.

|                               | <b>BN 2017/19</b> |
|-------------------------------|-------------------|
| Ambulance Transports          | 2,300,000         |
| Court Diversion Fees          | 160,000           |
| Police Department Services    | 210,000           |
| Temp Offensive Surcharge      | 170,000           |
| Ambulance Membership Svcs     | 138,000           |
| Court Fees and Costs          | 56,000            |
| Planning Division Services    | 60,000            |
| Emergency Medical Svc Fee     | 48,000            |
| Fire Inspection Service       | 52,000            |
| Sexton Fees                   | 26,000            |
| Liners and Markers            | 22,000            |
| Fire Division Services        | 24,000            |
| Building Division Services    | 15,000            |
| Master Facilities Permit Prgm | 15,000            |
| Graves, Niches & Crypts       | 15,000            |

|                     |       |
|---------------------|-------|
| Ambulance Transfers | 6,000 |
| Attorney Fee        | 5,000 |
| Alarm System Fees   | 5,000 |

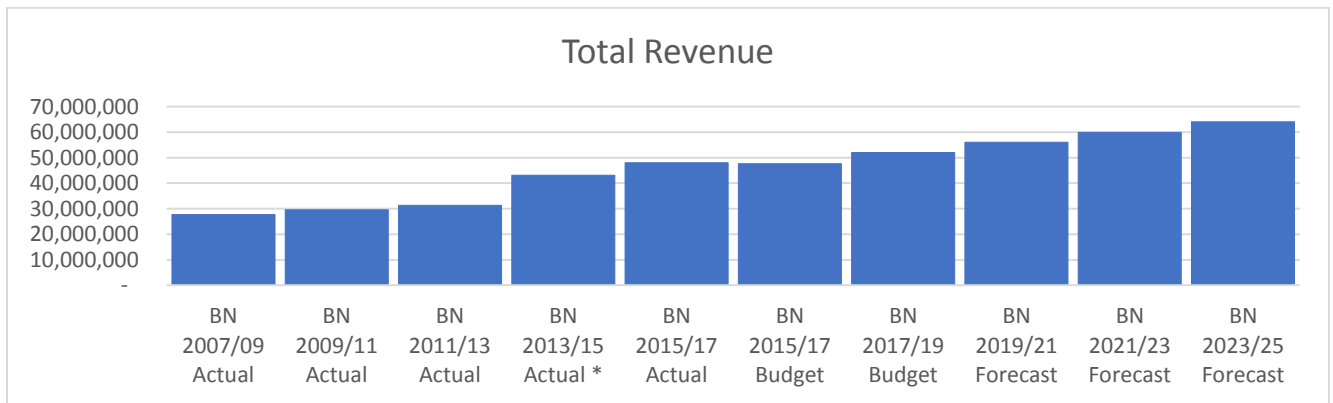
|              |                  |
|--------------|------------------|
| <b>Total</b> | <b>3,327,000</b> |
|--------------|------------------|

### Other Revenue

The City receives other revenue that comprise the total. Some of these revenue sources include State and Local Marijuana Tax, Grants, interest on fund balance, licenses to name a few. It is anticipated that these revenue will perform close to anticipated inflationary rate of 2.5%.

### Revenue Trend and Forecast

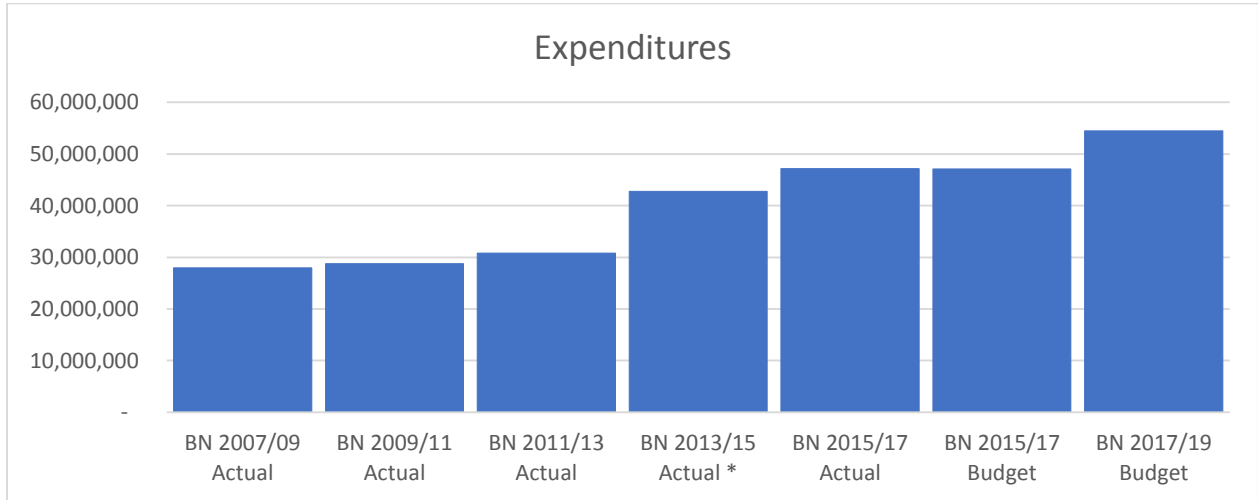
The chart below shows the City's revenue trends over the last ten years along with the projected increase for the next six years. Based on current projects the City anticipates that revenue will grow at 8 percent in BN 2019/21 followed by 7 percent in the subsequent biennium.



# General Fund Expenditures

## Overall Expenditures

The General Fund increased 16 percent in BN 2017/19. Removing the addition of several Central Service departments, the General Fund increased 9 percent. The main reason for the increase include a \$2 million increase in PERS contributions and increased healthcare costs.

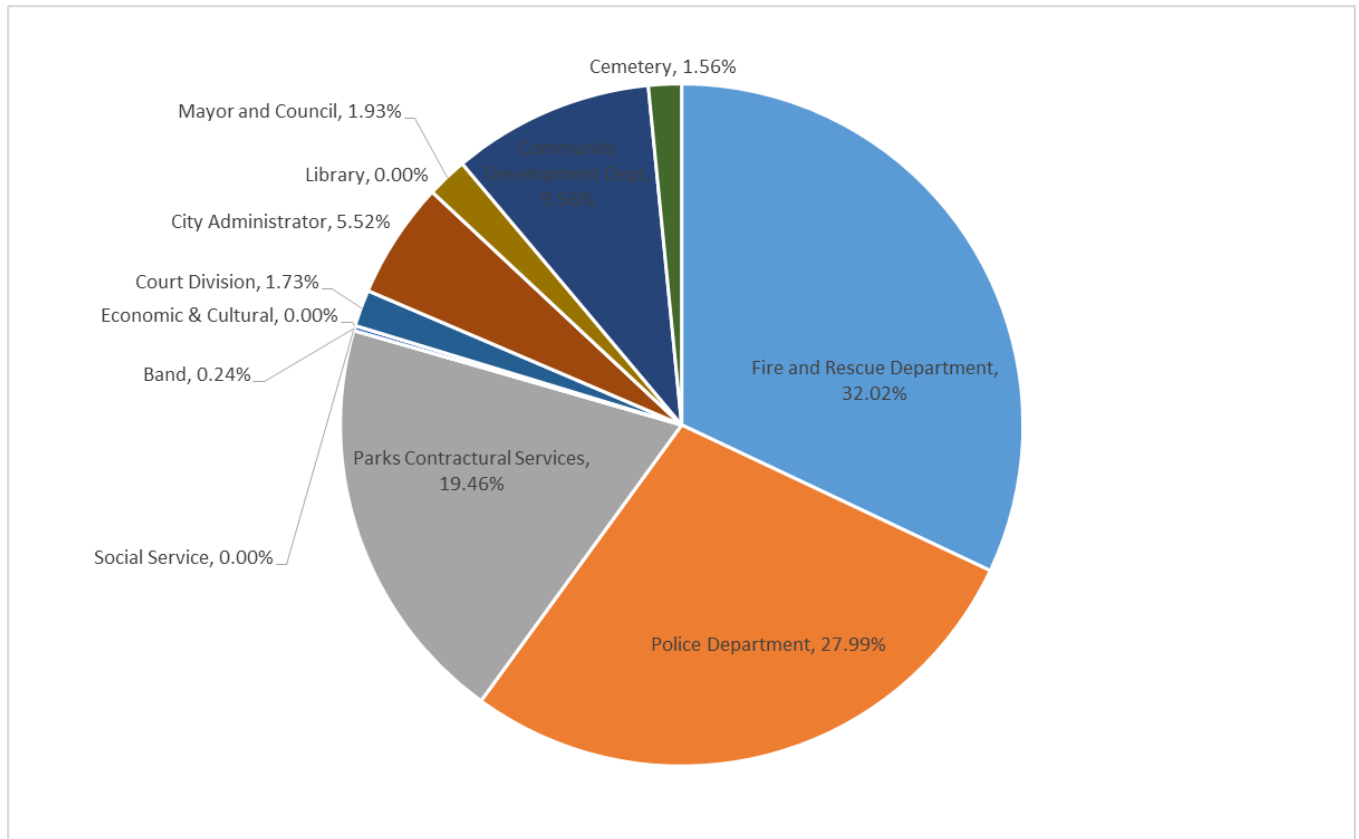


## Departmental Budgets

The General Fund includes the Public Safety function, both Police and Fire, along with Community Development, Contractual Services to the Parks and Recreation Commission along with the Parking Program in Administration, tourism and Economic Cultural Grants and Social Service Grants.

The Public Safety portion of the General Fund totals 60 percent of the General Fund, with the Parks and Recreation contractual service at 19.5 percent and Community Development at 10 percent.



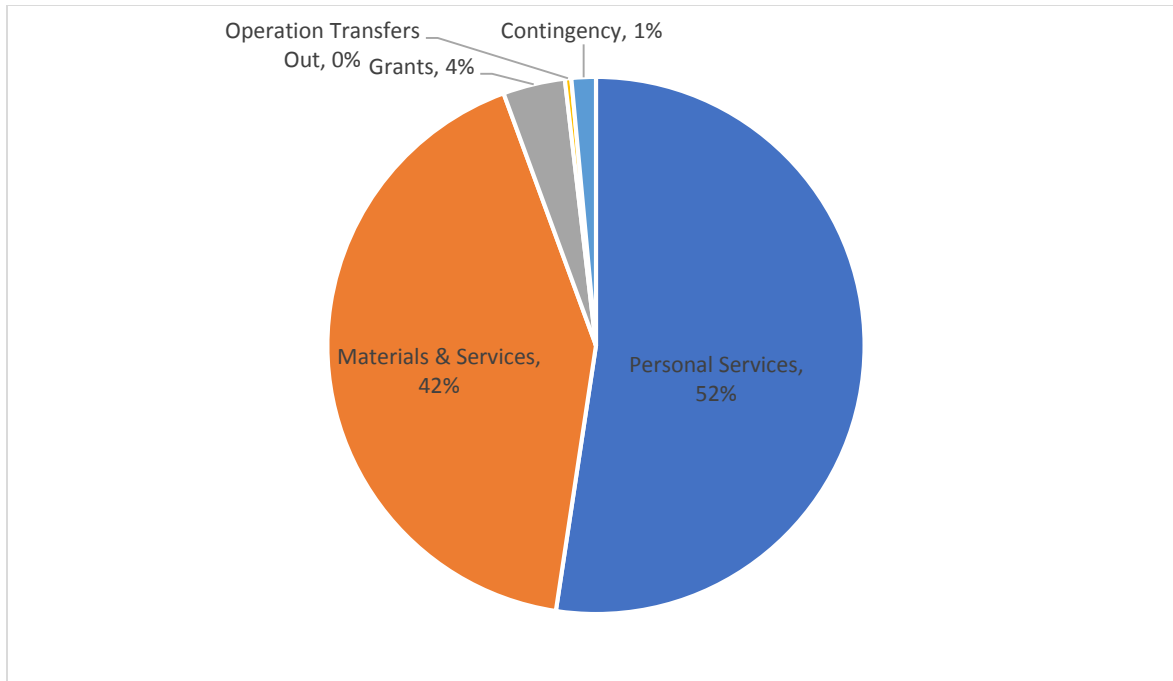


## Categories

Expenditures are grouped into several different categories. The main categories are Personal Services, Materials & Services, Grants, Operating Transfer Out, Capital, and Contingency. A comparison of each category between the actual BN 2015/17 amounts and the budgeted BN 2017/19 amounts are presented below.

As a service organization, especially in the General Fund, Personal Services comprises 52% of all expenditures. Materials & Services (including the Parks and Recreation contractual services) comprise 42%. Removing the Parks contractual services, the Personal Service Category comprised 65 percent of the General Fund

|                         | BN 2015/17 Actual | BN 2017/19 Budget | Change           |
|-------------------------|-------------------|-------------------|------------------|
| Personal Services       | 24,647,507        | 28,543,950        | 3,896,443        |
| Materials & Services    | 20,638,066        | 22,893,509        | 2,255,443        |
| Grants                  | 1,762,681         | 2,035,591         | 272,910          |
| Operation Transfers Out | 97,010            | 211,000           | 113,990          |
| Contingency             | 0                 | 800,000           | 800,000          |
| <b>Total</b>            | <b>47,145,264</b> | <b>54,484,050</b> | <b>7,338,786</b> |



### **Personal Services**

The largest expense in the General Fund is Personal Services, which comprises 52 percent of all expenditures. Of the Personal Services category 62 percent is in Salary and Wage with 38 percent in Benefits.

### **Salary and Wages**

The Salary and Wages portion of Personal Services experienced a 10 percent increase from BN 2015/17 Actual in the BN 2017/19 Budget. The reason for the Regular Employees Salary increase is the contracted COLA's along with the hiring of three new Firefighters during FY 2017. The entire cost of the Firefighters were not experienced until the BN 2017/19 Budget. The current negotiated labor contracts include cost of living adjustments (COLA's) that are increases in salaries along with any step increase.

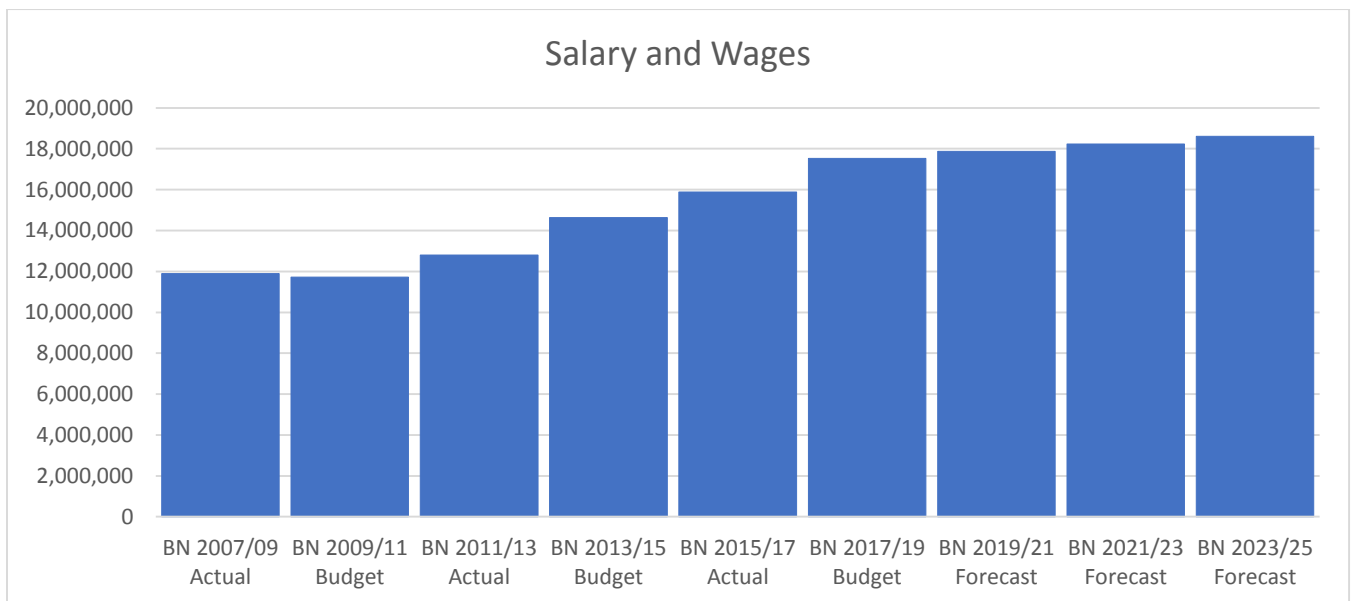
The BN 2017/19 Budget includes one additional Police Officer with the intent to review potential Police Officers throughout the first year of the Biennium. The City Council provided direction to hire five additional Police Officers. The Police Department was able to reassign one of the Police Officers to patrol thus reducing the needed new Police Officers to four.

Community Development added a new position in BN 2017/19. The new position will be focused on customer service and was reassigned from the City Recorder's Office.

|                     | <b>BN 2015/17 Actual</b> | <b>BN 2017/19 Budget</b> | <b>Change</b>    |
|---------------------|--------------------------|--------------------------|------------------|
| Regular Employees   | 13,371,905               | 14,989,067               | 1,617,162        |
| Overtime            | 1,372,074                | 1,187,103                | (184,971)        |
| FLSA                | 358,382                  | 412,230                  | 53,848           |
| Holiday Pay Out     | 322,138                  | 408,727                  | 86,589           |
| Temporary Employees | 261,798                  | 286,551                  | 24,753           |
| Vacation Pay Out    | 164,215                  | 160,968                  | (3,247)          |
| Sick Leave Pay Out  | 30,246                   | 52,680                   | 22,434           |
| Temporary Cadets    | 3,431                    | -                        | (3,431)          |
| Duty Pay            | 2,028                    | 32,740                   | 30,712           |
| <b>Total</b>        | <b>15,886,217</b>        | <b>17,530,066</b>        | <b>1,643,849</b> |

The largest cost factor to future budgets is the Salary and Wages. It is anticipated that the Salary and Wages line item will continue to grow at a slower rate than the BN 2017/19 budget. It is not anticipated that additional staff will be hired with the recent additions in Police, Fire and Community Development. Taking into account future retirements, step increases, and contract COLAs it is anticipated that the Salary and Wages will increase two percent in future years. These projections will continue to be updated as new contracts are negotiated.

Through the end of May the Salary line items increased 2.22%, or \$137,092 compared to the same time last year. Overtime has experienced a decrease of 4.14%, or \$23,539. The City continues to evaluate all vacant position and delay, or not hire, positions to save current and future budgets. The analysis ensures that service levels are not impacted by the delayed hiring.



## Benefits

The City provides employees with benefits. These benefits include PERS, Healthcare, Deferred Compensation and a retirement health care savings account. The benefits provided are directed by negotiated labor contracts. The below chart compares the changes from BN 2015/17 actuals to BN 2017/19 Budget.

|                                  | <b>BN 2015/17 Actual</b> | <b>BN 2017/19 Budget</b> | <b>Change</b>    |
|----------------------------------|--------------------------|--------------------------|------------------|
| Group Health Insurance           | 3,268,227                | 3,991,600                | 723,373          |
| PERS Employer's Share            | 2,688,703                | 3,855,630                | 1,166,927        |
| PERS Employee Share Paid by Cty, | 917,800                  | 1,040,364                | 122,564          |
| FICA/MEDICARE Contributions      | 1,181,946                | 1,316,718                | 134,772          |
| Workers Compensation             | 323,360                  | 368,860                  | 45,500           |
| HRAVEBA                          | 326,518                  | 346,852                  | 20,334           |
| Deferred Comp                    | 52,328                   | 88,860                   | 36,532           |
| Other Benefits                   | 2,409                    | 5,000                    | 2,591            |
| <b>Total</b>                     | <b>8,761,291</b>         | <b>11,013,884</b>        | <b>2,252,593</b> |

Retirement benefits comprise the largest benefit provided to employees. The total contribution increased \$1.2 million over the last biennium. As with many other state retirement systems, the Oregon PERS has an unfunded actuarial liability (UAL). The UAL is the portion of future benefits that do not currently have a funding source. There are several reason for the UAL that include lower than necessary contributions in past years along with not meeting the interest returns planned. In order to reduce the UAL, PERS will increase contributions over the next several biennium.

|                      | <b>BN 2017/19</b> | <b>BN 2019/21</b> | <b>Change</b> | <b>BN 2019/21 Change</b> |
|----------------------|-------------------|-------------------|---------------|--------------------------|
| Tier 1/2             | 23.08%            | 26.31%            | 3.23%         | 132,819                  |
| Tier 1/2 Police/Fire | 26.39%            | 32.07%            | 5.68%         | 374,759                  |
| OPSRP                | 14.49%            | 19.93%            | 5.44%         | 62,127                   |
| OPSRP Police/Fire    | 19.26%            | 24.93%            | 5.67%         | 287,060                  |
| <b>Total</b>         |                   |                   |               | <b>856,766</b>           |

The City anticipated an \$863,765 increase in PERS contributions in BN 2019/21. The current projections are based on the potential rates provided by PERS before factoring in the above anticipated financial gains. With recent legislative interest in PERS, the City will remain vigilant in tracking any new developments and updating future year projections as they become available.

The other large benefit for employees is healthcare insurance. The City currently operates a self-funded health insurance program. The health insurance program has experienced higher than anticipated claim experience and increased premiums in BN 2017/19. The increase in premiums was shared between the City and employees, along with an increase in deductible for employees. The healthcare cost increased \$723,373 for BN 2017/19. The future of healthcare remains an

unknown at this time. Future year projections include a five percent increase. Depending on future developments the cost may or not materialize. The City remains optimistic that a less impactful solution can be developed.

Through the end of May Benefit expenditures have been in line with the budget. The Healthcare cost charged to each fund remains consistent with the budget.

#### **Benefits Through May**

|                        | <b>May 2016-17<br/>Actual</b> | <b>May 2017-18<br/>Actual</b> | <b>Change</b> | <b>Percentage<br/>Change</b> |
|------------------------|-------------------------------|-------------------------------|---------------|------------------------------|
| Group Health Insurance | 1,517,671                     | 1,624,108                     | 106,437       | 7.01%                        |
| PERS Employer's Share  | 1,629,653                     | 1,961,400                     | 331,747       | 20.36%                       |

### **Material and Services**

In order to conduct services, the City must purchase supplies and enter into contracts. The Materials and Services budget has increased 11% from BN 2015/17 actuals. The largest increase is the contractual contribution to the Parks and Recreation Commission that increased \$1.1 million. The other increase in contractual services include an increase of \$577,687 for the Ashland Forest Resiliency program, with several other budgeted contract increases due to inflationary increases.

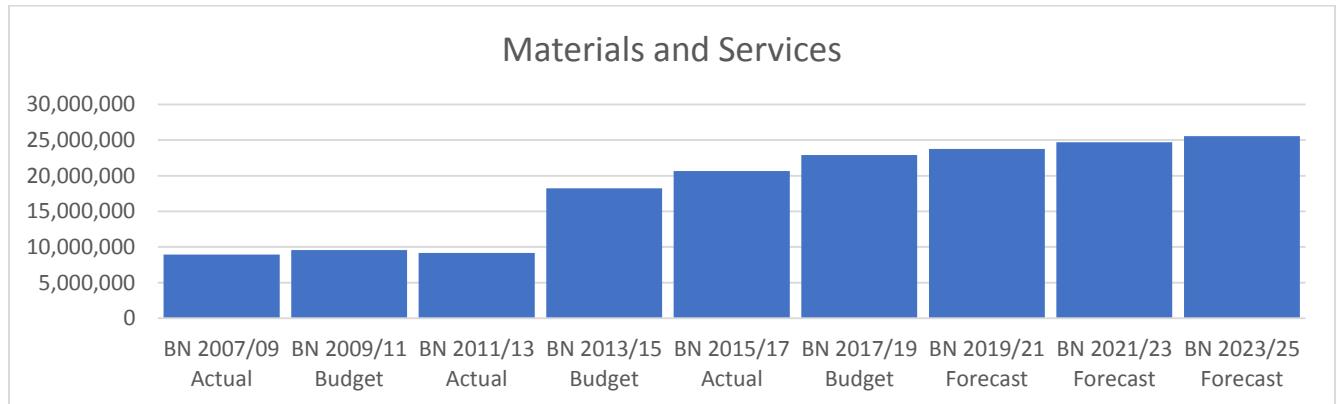
The Parks and Recreation Commission received a direct property tax revenue prior to BN 2013/15. With the City receiving the full tax collection, the City has a contract to provide revenue to the Parks and Recreation Commission to meet operational requirements.

|                             | <b>BN 2015/17 Actual</b> | <b>BN 2017/19 Budget</b> | <b>Change</b>    | <b>Percent Change</b> |
|-----------------------------|--------------------------|--------------------------|------------------|-----------------------|
| Contractual Services        | 12,822,280               | 15,207,466               | 2,385,186        | 19%                   |
| Internal Charges & Fees     | 5,145,891                | 5,240,061                | 94,170           | 2%                    |
| Rental, Repair, Maintenance | 473,070                  | 659,790                  | 186,720          | 39%                   |
| Supplies                    | 638,139                  | 614,050                  | -24,089          | -4%                   |
| Other Purchased Svcs        | 490,483                  | 523,970                  | 33,487           | 7%                    |
| Communications              | 305,375                  | 360,160                  | 54,785           | 18%                   |
| Equipment                   | 547,767                  | 30,000                   | -517,767         | -95%                  |
| Programs                    | 212,629                  | 253,270                  | 40,641           | 19%                   |
| Commission                  | 2,432                    | 4,742                    | 2,310            | 95%                   |
| <b>Total</b>                | <b>20,638,066</b>        | <b>22893509</b>          | <b>2,255,443</b> | <b>11%</b>            |

It is anticipated that the materials and services budget will grow at the pace of projected inflation, or around 2.5 percent. The internal Charges and Fees line item is projected to grow at 10 percent in the next biennium to ensure the Central Services Fund remains positive before

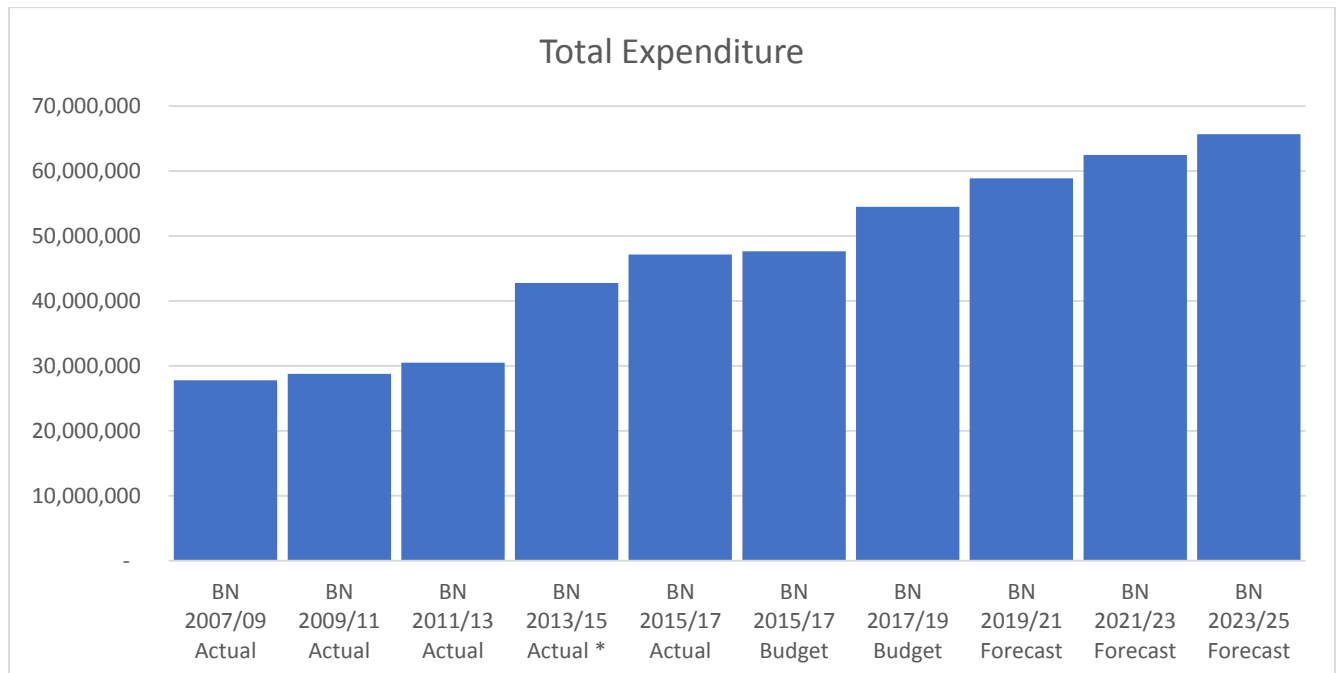
decreasing in BN 2021/23. The contract with the Parks and Recreation Commission is currently forecasted to grow at the same rate as property tax collections but can be changed in the future.

Through the end of May the Materials and Services have increased 3.13 percent compared to the same period in the prior year.



### Expenditure Trend and Forecast

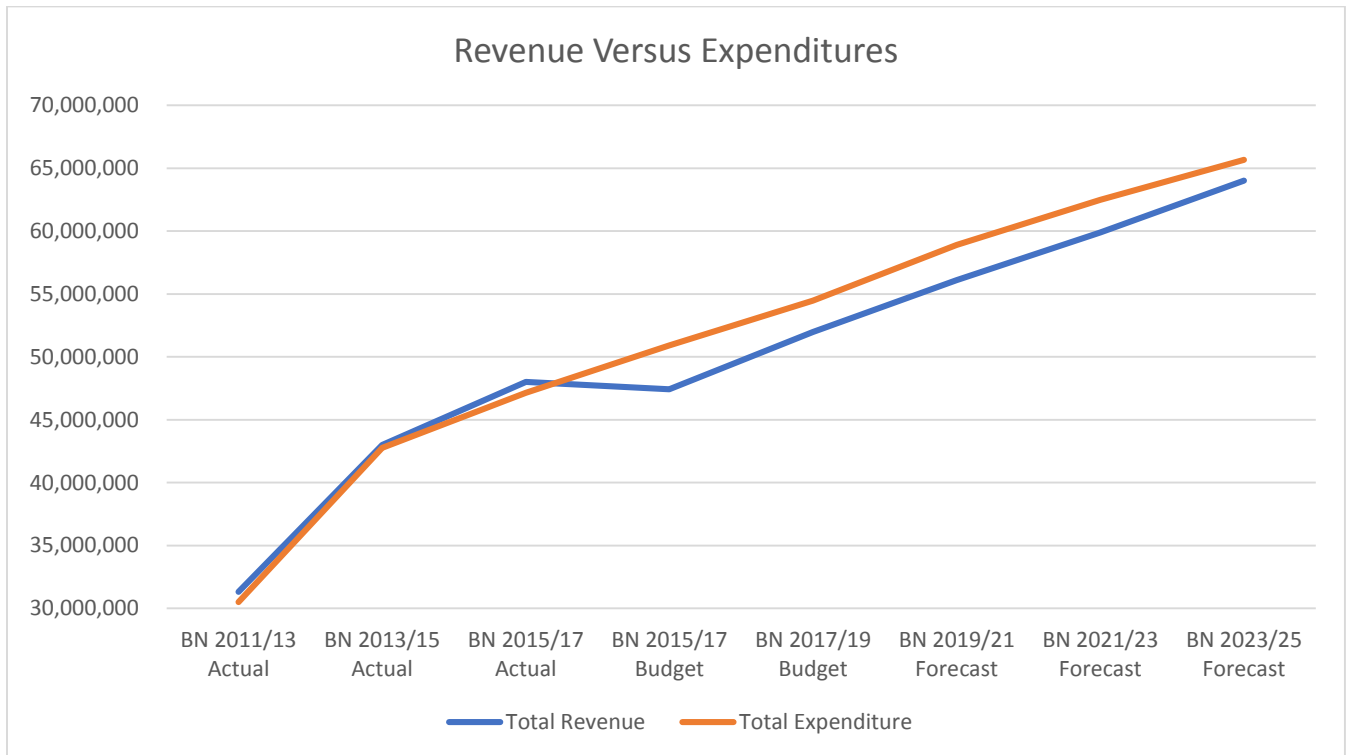
The City anticipates expenditure growth in future years. The reasons for the increases listed above reflect an 8 percent total growth in BN 2019/21, followed by a 6 percent and 5 percent in the subsequent bienniums.



## Future Revenue and Expenditure

Based on current best information, the City has forecasted several difficult bienniums. The increased cost of providing the current level of services, along with constrained revenue sources, the current forecast shows a deficit in future biennium that will need to be addressed and closed to ensure future balanced budgets.

|  | BN 2011/13 | BN 2013/15 | BN 2015/17 | BN 2015/17  | BN 2017/19  | BN 2019/21  | BN 2021/23  | BN 2023/25  |
|--|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|
|  | Actual     | Actual     | Actual     | Budget      | Budget      | Forecast    | Forecast    | Forecast    |
| Total Revenue                            | 31,326,079 | 43,004,515 | 48,013,447 | 47,418,135  | 51,974,489  | 56,092,102  | 59,708,691  | 63,709,951  |
| Total Expenditure                        | 30,492,742 | 42,769,932 | 47,147,697 | 50,916,052  | 54,484,048  | 58,245,827  | 62,024,449  | 65,395,561  |
| Annual Revenue Over (under) Expenditures | 833,337    | 234,583    | 865,750    | (3,497,917) | (2,509,559) | (2,153,725) | (2,315,758) | (1,685,610) |
| Ending Fund Balance                      | 3,385,681  | 3,620,264  | 4,486,014  | 122,347     | 1,976,455   | (177,270)   | (2,493,028) | (4,178,638) |



**General Fund Revenue**

|                                | 2013-14 Actual    | 2014-15 Actual    | 2015-16 Actual    | 2016-17 Actual    | 2017-18<br>Thru May | 2017-18 Budget    | 2018-19 Budget    |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|-------------------|
| Current Property Taxes         | 9,323,654         | 9,301,056         | 9,716,473         | 10,109,069        | 10,239,939          | 10,565,200        | 10,931,200        |
| Electric Utility User Tax      | 2,894,938         | 2,923,262         | 3,077,177         | 3,130,420         | 3,066,254           | 3,359,980         | 3,530,490         |
| Lodging TOT Tax                | 2,091,530         | 2,460,010         | 2,777,401         | 2,818,165         | 2,098,910           | 2,887,400         | 2,988,500         |
| Prior Property Taxes           | 428,512           | 321,837           | 284,938           | 279,055           | 221,521             | 350,000           | 420,000           |
| Water Surcharge for AFR        | 0                 | 0                 | 171,416           | 175,966           | 159,823             | 175,000           | 175,000           |
| Other Taxes                    | 38,414            | 35,464            | 35,907            | 46,718            | 164,537             | 37,500            | 37,500            |
| <b>Total Taxes</b>             | <b>14,777,048</b> | <b>15,041,628</b> | <b>16,063,313</b> | <b>16,559,393</b> | <b>15,950,983</b>   | <b>17,375,080</b> | <b>18,082,690</b> |
| Electric Utility Franchise     | 1,373,314         | 1,389,781         | 1,465,670         | 1,495,592         | 1,361,389           | 1,584,890         | 1,665,330         |
| Water Utility Franchise        | 357,799           | 372,200           | 418,922           | 446,737           | 399,242             | 620,960           | 639,600           |
| Natural Gas Franchise          | 307,132           | 292,648           | 300,156           | 329,070           | 243,560             | 325,000           | 325,000           |
| Wastewater Utility Franchise   | 335,704           | 374,061           | 410,399           | 445,885           | 394,796             | 464,830           | 483,420           |
| Sanitary Service Franchise     | 179,212           | 181,583           | 186,068           | 190,947           | 168,565             | 188,000           | 190,000           |
| Telecommunication Franchise    | 124,819           | 123,762           | 116,746           | 111,115           | 88,424              | 135,000           | 135,000           |
| Charter Franchise              | 106,236           | 106,642           | 108,875           | 110,102           | 83,745              | 95,000            | 95,000            |
| Ashland Home Net Franchise     | 27,401            | 28,430            | 28,283            | 26,927            | 19,188              | 27,500            | 27,500            |
| <b>Total Franchise Fees</b>    | <b>2,811,617</b>  | <b>2,869,108</b>  | <b>3,035,118</b>  | <b>3,156,375</b>  | <b>2,758,909</b>    | <b>3,441,180</b>  | <b>3,560,850</b>  |
| Charges for Services           | 1,491,565         | 1,657,277         | 1,645,847         | 1,684,783         | 1,400,314           | 1,611,500         | 1,715,500         |
| Licenses and Permits           | 882,128           | 1,421,591         | 1,079,486         | 1,561,820         | 1,012,218           | 1,073,350         | 1,080,650         |
| Intergovernmental Revenue      | 701,564           | 670,215           | 921,946           | 1,135,131         | 1,200,472           | 1,536,069         | 651,520           |
| Working Capital                | 0                 | 0                 | 0                 | 0                 | 0                   | 0                 | 4,412,535         |
| Fines and Forfeitures          | 201,904           | 200,795           | 182,112           | 371,889           | 450,429             | 436,000           | 441,900           |
| Miscellaneous Revenues         | 64,290            | 53,830            | 111,591           | 100,385           | 58,580              | 187,200           | 188,000           |
| Operating Transfers In         | 104,529           | 4,610             | 255,935           | 260,003           | 221,144             | 256,500           | 256,500           |
| Interest on Pooled Investments | 29,013            | 21,803            | 30,400            | 57,148            | 79,833              | 40,000            | 40,000            |
| <b>Total Revenues</b>          | <b>21,063,659</b> | <b>21,940,858</b> | <b>23,325,747</b> | <b>24,886,927</b> | <b>23,132,884</b>   | <b>25,956,879</b> | <b>30,430,145</b> |



**General Fund Expenditures**

|                                      | 2013-14 Actual    | 2014-15 Actual    | 2015-16 Actual    | 2016-17 Actual    | 2017-18<br>Thru May | 2017-18 Budget    | 2018-19 Budget    |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|-------------------|
| Regular Employees                    | 6,118,047         | 6,233,866         | 6,611,593         | 6,760,312         | 6,310,131           | 7,387,652         | 7,601,415         |
| Overtime                             | 583,275           | 577,382           | 581,753           | 523,293           | 491,128             | 491,128           | 491,128           |
| Other Pays (FLSA, Holida, Temp, Etc) | 483,865           | 594,465           | 555,480           | 586,758           | 589,264             | 716,385           | 637,511           |
| <b>Total Salary and Wages</b>        | <b>7,185,185</b>  | <b>7,453,014</b>  | <b>7,904,439</b>  | <b>7,981,780</b>  | <b>7,444,401</b>    | <b>8,671,598</b>  | <b>8,858,468</b>  |
| Group Health Insurance               | 1,315,775         | 1,323,482         | 1,588,750         | 1,679,477         | 1,624,108           | 1,901,440         | 2,090,160         |
| PERS                                 | 1,900,204         | 1,615,625         | 1,828,231         | 1,778,272         | 1,961,400           | 2,421,753         | 2,474,241         |
| Other Benefits                       | 841,267           | 1,167,765         | 905,010           | 981,548           | 876,864             | 1,041,767         | 1,084,523         |
| <b>Total Benefits</b>                | <b>4,057,246</b>  | <b>4,106,872</b>  | <b>4,321,991</b>  | <b>4,439,297</b>  | <b>4,462,372</b>    | <b>5,364,960</b>  | <b>5,648,924</b>  |
| Contractual Services                 | 5,302,404         | 6,153,419         | 5,955,981         | 6,305,753         | 6,692,480           | 7,989,050         | 7,218,416         |
| Internal Chg - Central Svc Fee       | 1,276,520         | 1,301,320         | 1,328,580         | 1,395,020         | 1,195,855           | 1,435,026         | 1,435,026         |
| Internal Chg - Equip Replacmnt       | 353,563           | 353,563           | 401,970           | 401,970           | 333,936             | 400,723           | 400,723           |
| Internal Chg - Fleet Maint           | 244,660           | 244,660           | 254,535           | 254,535           | 212,112             | 254,535           | 254,535           |
| Internal Chg - Facility Use          | 231,000           | 231,000           | 244,960           | 244,960           | 204,133             | 244,960           | 244,960           |
| Other Internal Charges               | 376,177           | 250,357           | 262,309           | 264,310           | 192,093             | 275,348           | 294,225           |
| Bad Debt Expense                     | 281,861           | 152,778           | 146,923           | 164,208           | 104,359             | 174,441           | 192,643           |
| <b>Internal Charges &amp; Fees</b>   | <b>2,481,920</b>  | <b>2,380,900</b>  | <b>2,492,354</b>  | <b>2,560,795</b>  | <b>2,138,129</b>    | <b>2,610,592</b>  | <b>2,629,469</b>  |
| <b>Materials and Services</b>        | <b>1,702,773</b>  | <b>1,946,197</b>  | <b>2,506,158</b>  | <b>1,840,785</b>  | <b>1,874,481</b>    | <b>3,268,739</b>  | <b>2,223,834</b>  |
| <b>Total Expenses</b>                | <b>20,729,528</b> | <b>22,040,401</b> | <b>23,180,923</b> | <b>23,128,410</b> | <b>22,611,863</b>   | <b>27,904,939</b> | <b>26,579,111</b> |
| <b>Revenue Over Expenses</b>         | <b>334,131</b>    | <b>-99,544</b>    | <b>144,824</b>    | <b>1,758,518</b>  | <b>521,021</b>      | <b>-1,948,060</b> | <b>3,851,034</b>  |

# Other Fund Summary

|                    |
|--------------------|
| Parks General Fund |
|--------------------|

|                                | 2013-14 Actual    | 2014-15 Actual   | 2015-16 Actual   | 2016-17 Actual   | 2017-18 Thru May | 2017-18 Budget   | 2018-19 Budget   |
|--------------------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Charges for Services           | 4,810,730         | 5,766,544        | 5,610,138        | 5,773,251        | 5,083,440        | 6,267,200        | 6,515,400        |
| Miscellaneous Revenues         | 37,454            | 14,650           | 18,841           | 16,748           | 19,213           | 30,000           | 30,000           |
| Interest on Pooled Investments | 5,841             | 3,694            | 3,522            | 2,445            | 7,030            | 7,000            | 7,000            |
| Operating Transfers In         | 0                 | 0                | 52,500           | 0                | 85,000           | 85,000           | 85,000           |
| Working Capital                | 0                 | 0                | 0                | 0                | 0                | 0                | 140,165          |
| Intergovernmental Revenue      | 0                 | 10,589           | 92               | 0                | 0                | 15,000           | 15,000           |
| <b>Revenues</b>                | <b>4,854,026</b>  | <b>5,795,477</b> | <b>5,685,094</b> | <b>5,792,444</b> | <b>5,194,684</b> | <b>6,404,200</b> | <b>6,792,565</b> |
| Salaries & Wages               | 2,129,164         | 2,168,940        | 2,274,212        | 2,226,725        | 2,000,547        | 2,429,070        | 2,502,850        |
| Fringe Benefits                | 1,329,663         | 1,282,765        | 1,361,241        | 1,409,610        | 1,267,914        | 1,645,520        | 1,760,703        |
| Rental, Repair, Maintenance    | 755,911           | 706,784          | 896,090          | 703,889          | 538,585          | 900,027          | 905,765          |
| Internal Charges & Fees        | 511,365           | 695,402          | 663,617          | 907,668          | 754,705          | 739,046          | 739,046          |
| Contractual Services           | 370,569           | 333,326          | 323,316          | 223,852          | 236,824          | 343,911          | 349,064          |
| Operation Transfers Out        | 602,000           | 320,000          | 0                | 0                | 0                | 0                | 0                |
| Supplies                       | 149,421           | 132,665          | 120,896          | 106,666          | 74,630           | 123,361          | 124,861          |
| Other Purchased Svcs           | 85,458            | 131,886          | 93,042           | 93,490           | 74,403           | 89,530           | 85,580           |
| Equipment                      | 0                 | 0                | 0                | 0                | 0                | 225,000          | 225,000          |
| Communications                 | 33,963            | 32,373           | 32,706           | 37,183           | 33,713           | 42,455           | 39,375           |
| Improvements Other than Bldgs  | 28,384            | 0                | 2,631            | 8,292            | 4,831            | 10,000           | 10,000           |
| Programs                       | 0                 | 0                | 75,281           | 67,760           | 79,321           | 65,720           | 67,300           |
| Insurance                      | 0                 | 12,850           | 11,383           | 10,105           | 9,126            | 11,500           | 11,500           |
| <b>Expenses</b>                | <b>6,054,065</b>  | <b>5,875,246</b> | <b>5,854,414</b> | <b>5,795,240</b> | <b>5,074,601</b> | <b>6,625,140</b> | <b>6,821,044</b> |
| <b>Revenues Less Expenses</b>  | <b>-1,200,039</b> | <b>-79,769</b>   | <b>-169,320</b>  | <b>-2,796</b>    | <b>120,083</b>   | <b>-220,940</b>  | <b>-28,479</b>   |

**Central Service Fund**

|                                   | 2013-14 Actual   | 2014-15 Actual   | 2015-16 Actual   | 2016-17 Actual   | 2017-18 Thru May | 2017-18 Budget   | 2018-19 Budget   |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Charges for Services              | 6,137,997        | 6,265,060        | 6,567,583        | 7,053,710        | 5,860,302        | 7,110,748        | 7,124,750        |
| Operating Transfers In            | 90,000           | 0                | 417,000          | 0                | 1,000,000        | 1,200,000        | 467,000          |
| Miscellaneous Revenues            | 107,690          | 111,849          | 127,957          | 210,718          | 6,530            | 0                | 0                |
| Taxes                             | 64,924           | 79,552           | 85,523           | 104,768          | 44,761           | 78,225           | 82,550           |
| Interfund Loan                    | 0                | 364,795          | 0                | 0                | 0                | 0                | 0                |
| Working Capital                   | 0                | 0                | 0                | 0                | 0                | 0                | 242,080          |
| Interest on Pooled Investments    | 13,219           | 8,125            | 8,483            | 8,456            | 10,844           | 8,700            | 8,900            |
| <b>Total Revenue</b>              | <b>6,413,830</b> | <b>6,829,381</b> | <b>7,206,546</b> | <b>7,377,652</b> | <b>6,922,437</b> | <b>8,397,673</b> | <b>7,925,280</b> |
|                                   |                  |                  |                  |                  |                  |                  |                  |
| Regular Employees                 | 3,098,269        | 3,240,140        | 3,296,715        | 3,318,481        | 2,931,677        | 3,382,129        | 3,520,019        |
| Temporary Employees               | 1,624            | 7,303            | 9,916            | 101,331          | 35,891           | 10,800           | 2,800            |
| Overtime                          | 10,943           | 5,450            | 3,534            | 17,025           | 8,820            | 15,500           | 7,500            |
| Other Salary                      | 33,227           | 40,225           | 39,493           | 89,756           | 66,353           | 63,046           | 27,580           |
| <b>Total Salaries &amp; Wages</b> | <b>3,144,062</b> | <b>3,293,118</b> | <b>3,349,659</b> | <b>3,526,593</b> | <b>3,042,743</b> | <b>3,471,475</b> | <b>3,557,899</b> |
|                                   |                  |                  |                  |                  |                  |                  |                  |
| Group Health Insurance            | 771,228          | 809,733          | 932,171          | 938,335          | 872,543          | 1,056,496        | 1,154,776        |
| PERS                              | 713,617          | 601,752          | 684,765          | 690,842          | 691,037          | 857,640          | 876,650          |
| Other Benefits                    | 309,708          | 461,375          | 334,568          | 361,526          | 332,460          | 375,958          | 384,390          |
| <b>Total Fringe Benefits</b>      | <b>1,794,554</b> | <b>1,872,860</b> | <b>1,951,504</b> | <b>1,990,703</b> | <b>1,896,039</b> | <b>2,290,094</b> | <b>2,415,816</b> |
|                                   |                  |                  |                  |                  |                  |                  |                  |
| Internal Charges & Fees           | 594,450          | 636,115          | 698,118          | 668,385          | 663,310          | 835,900          | 781,399          |
|                                   |                  |                  |                  |                  |                  |                  |                  |
| Materials and Services            | 863,855          | 996,870          | 1,527,987        | 1,164,121        | 873,632          | 1,316,850        | 1,158,163        |
|                                   |                  |                  |                  |                  |                  |                  |                  |
| Contingency                       | 0                | 0                | 0                | 0                | 0                | 235,000          | 0                |
| <b>Total Expenses</b>             | <b>6,396,921</b> | <b>6,798,963</b> | <b>7,527,268</b> | <b>7,349,802</b> | <b>6,475,724</b> | <b>8,149,319</b> | <b>7,913,277</b> |
|                                   |                  |                  |                  |                  |                  |                  |                  |
| <b>Revenue less Expenses</b>      | <b>16,909</b>    | <b>30,418</b>    | <b>-320,722</b>  | <b>27,850</b>    | <b>446,713</b>   | <b>248,354</b>   | <b>27,12,003</b> |

**Capital Improvement Fund**

|                               | 2013-14 Actual   | 2014-15 Actual   | 2015-16 Actual   | 2016-17 Actual   | 2017-18 Thru May | 2017-18 Budget   | 2018-19 Budget   |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Charges for Services          | 1,031,995        | 1,050,514        | 999,542          | 1,054,695        | 900,726          | 1,087,470        | 1,088,970        |
| Operating Transfers In        | 0                | 0                | 970,000          | 0                | 0                | 1,500,000        | 0                |
| Taxes                         | 472,920          | 520,148          | 564,947          | 708,590          | 0                | 0                | 0                |
| Working Capital               | 0                | 0                | 0                | 0                | 0                | 0                | 2,522,222        |
| Intergovernmental Revenue     | 0                | 520,240          | 2,732            | 0                | 0                | 0                | 0                |
| Miscellaneous Revenues        | 43,279           | 4,433            | 359              | 4,079            | 477,871          | 10,000           | 10,000           |
| Interest on Pooled Investment | 11,180           | 10,487           | 15,712           | 28,752           | 31,564           | 13,000           | 13,000           |
| Interfund Loan                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| <b>Revenues</b>               | <b>1,559,374</b> | <b>2,105,821</b> | <b>2,553,291</b> | <b>1,796,117</b> | <b>1,410,160</b> | <b>2,610,470</b> | <b>3,634,192</b> |
| Salaries & Wages              | 135,173          | 138,277          | 165,285          | 171,937          | 161,883          | 178,700          | 191,800          |
| Fringe Benefits               | 82,921           | 84,613           | 97,894           | 110,689          | 112,637          | 127,670          | 137,840          |
| Internal Charges & Fees       | 18,631           | 18,130           | 19,260           | 20,100           | 17,394           | 22,986           | 22,986           |
| Improvements Other than Bldg  | 1,015,833        | 559,675          | 683,851          | 861,673          | 129,797          | 1,368,820        | 1,363,820        |
| Rental, Repair, Maintenance   | 376,322          | 382,447          | 412,575          | 401,142          | 403,034          | 384,500          | 385,500          |
| Operation Transfers Out       | 43,898           | 39,581           | 0                | 135,702          | 0                | 1,200,000        | 467,000          |
| Land                          | 0                | 0                | 0                | 358,529          | 543,992          | 0                | 0                |
| Contractual Services          | 14,162           | 22,122           | 999,268          | 45,638           | 129,959          | 36,200           | 36,200           |
| Programs                      | 25,309           | 27,233           | 32,635           | 34,092           | 33,251           | 37,950           | 37,950           |
| Supplies                      | 6,340            | 3,619            | 5,881            | 8,769            | 4,328            | 5,680            | 5,578            |
| Contingency                   | 0                | 0                | 0                | 0                | 0                | 60,000           | 0                |
| Communications                | 5,498            | 3,840            | 3,885            | 5,393            | 3,702            | 3,480            | 3,480            |
| Other Purchased Svcs          | 65               | 169              | 513              | 633              | 282              | 800              | 800              |
| Debt - Interest               | 5,251            | 0                | 0                | 0                | 0                | 0                | 0                |
| Debt - Principal              | 304              | 0                | 0                | 0                | 0                | 0                | 0                |
| <b>Expenses</b>               | <b>1,730,707</b> | <b>1,279,707</b> | <b>2,421,047</b> | <b>2,154,297</b> | <b>1,540,258</b> | <b>3,426,786</b> | <b>2,652,954</b> |
| <b>Revenues Less Expenses</b> | <b>-171,333</b>  | <b>826,114</b>   | <b>132,244</b>   | <b>-358,180</b>  | <b>-130,098</b>  | <b>-816,316</b>  | <b>981,238</b>   |

**Parks Capital Improvement Fund**

|                                | <b>2013-14 Actual</b> | <b>2014-15 Actual</b> | <b>2015-16 Actual</b> | <b>2016-17 Actual</b> | <b>2017-18 Thru May</b> | <b>2017-18 Budget</b> | <b>2018-19 Budget</b> |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|
| Operating Transfers In         | 602,000               | 320,000               | 0                     | 0                     | 0                       | 2,350,000             | 900,000               |
| Charges for Services           | 6,251                 | 16,869                | 1,490,908             | 801,770               | 0                       | 0                     | 0                     |
| Taxes                          | 0                     | 89,810                | 0                     | 0                     | 559,515                 | 727,790               | 756,900               |
| Miscellaneous Revenues         | 736,755               | 175,069               | 0                     | 16,555                | 0                       | 0                     | 0                     |
| Intergovernmental Revenue      | 0                     | 309,950               | 0                     | 0                     | 0                       | 750,000               | 150,000               |
| Working Capital                | 0                     | 0                     | 0                     | 0                     | 0                       | 0                     | 341,235               |
| Interest on Pooled Investments | 2,093                 | 1,263                 | 5,928                 | 10,532                | 10,563                  | 10,000                | 10,000                |
| <b>Revenues</b>                | <b>1,347,099</b>      | <b>912,960</b>        | <b>1,496,836</b>      | <b>828,857</b>        | <b>570,078</b>          | <b>3,837,790</b>      | <b>2,158,135</b>      |
| Improvements Other than Bldgs  | 961,985               | 918,555               | 272,256               | 1,144,708             | 168,505                 | 4,702,500             | 392,500               |
| Equipment                      | 434,961               | 116,254               | 0                     | 0                     | 0                       | 0                     | 0                     |
| Operation Transfers Out        | 0                     | 0                     | 0                     | 0                     | 220,395                 | 0                     | 0                     |
| Salaries & Wages               | 0                     | 0                     | 38,072                | 58,904                | 0                       | 0                     | 0                     |
| Contractual Services           | 0                     | 1,331                 | 6,050                 | 19,676                | 28,217                  | 0                     | 0                     |
| Fringe Benefits                | 0                     | 0                     | 25,970                | 39,290                | 0                       | 0                     | 0                     |
| Rental, Repair, Maintenance    | 0                     | 0                     | 17,790                | 9,475                 | 0                       | 0                     | 0                     |
| <b>Expenses</b>                | <b>1,402,249</b>      | <b>1,036,140</b>      | <b>360,137</b>        | <b>1,272,054</b>      | <b>417,116</b>          | <b>4,702,500</b>      | <b>392,500</b>        |
| <b>Revenues Less Expenses</b>  | <b>-55,150</b>        | <b>-123,180</b>       | <b>1,136,699</b>      | <b>-443,197</b>       | <b>152,962</b>          | <b>-864,710</b>       | <b>1,765,635</b>      |

### Debt Service

|                               | 2013-14 Actual   | 2014-15 Actual   | 2015-16 Actual   | 2016-17 Actual   | 2017-18 Thru May | 2017-18 Budget   | 2018-19 Budget   |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Charges for Services          | 1,248,430        | 1,192,246        | 1,286,341        | 1,162,624        | 961,917          | 1,154,300        | 1,154,300        |
| Debt Revenue                  | 503,054          | 498,382          | 504,273          | 506,936          | 473,644          | 487,140          | 486,400          |
| Operating Transfers In        | 43,898           | 231,405          | 175,727          | 135,702          | 240,395          | 240,395          | 240,045          |
| Working Capital               | 0                | 0                | 0                | 0                | 0                | 0                | 1,193,611        |
| Taxes                         | 12,564           | 5,825            | 2,592            | 2,118            | 850              | 0                | 0                |
| Intergovernmental Revenue     | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| Interest on Pooled Investment | 4,764            | 3,397            | 4,527            | 8,265            | 7,849            | 4,000            | 4,000            |
| <b>Revenues</b>               | <b>1,812,710</b> | <b>1,931,261</b> | <b>1,973,461</b> | <b>1,815,645</b> | <b>1,684,655</b> | <b>1,885,835</b> | <b>3,078,356</b> |
| Debt - Principal              | 1,317,178        | 1,425,000        | 1,408,000        | 1,495,000        | 1,537,000        | 1,537,000        | 1,574,000        |
| Debt - Interest               | 480,366          | 438,595          | 397,310          | 372,667          | 334,361          | 334,443          | 294,944          |
| Interfund Loans               | 0                | 364,795          | 0                | 0                | 0                | 0                | 0                |
| Contractual Services          | 6,294            | 800              | 800              | 800              | 800              | 0                | 0                |
| <b>Expenses</b>               | <b>1,803,838</b> | <b>2,229,190</b> | <b>1,806,110</b> | <b>1,868,467</b> | <b>1,872,161</b> | <b>1,871,443</b> | <b>1,868,944</b> |
| <b>Revenues Less Expenses</b> | <b>8,872</b>     | <b>-297,929</b>  | <b>167,351</b>   | <b>-52,822</b>   | <b>-187,506</b>  | <b>14,392</b>    | <b>1,209,412</b> |

**Electric Fund**

|                                | 2013-14 Actual    | 2014-15 Actual    | 2015-16 Actual    | 2016-17 Actual    | 2017-18 Thru May  | 2017-18 Budget    | 2018-19 Budget    |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Charges for Services           | 13,671,443        | 13,817,822        | 14,600,751        | 14,913,883        | 14,647,164        | 15,848,960        | 16,653,281        |
| Intergovernmental Revenue      | 178,002           | 157,698           | 395,149           | 126,497           | 145,252           | 210,000           | 210,000           |
| Miscellaneous Revenues         | 72,447            | 82,702            | 51,854            | 75,227            | 37,159            | 51,900            | 52,170            |
| Working Capital                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 1,533,656         |
| Interfund Loan                 | 75,151            | 58,584            | 47,540            | 56,276            | 52,269            | 45,380            | 45,610            |
| Operating Transfers In         | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| Interest on Pooled Investments | 8,172             | 7,542             | 8,338             | 13,189            | 21,545            | 11,000            | 11,100            |
| <b>Revenues</b>                | <b>14,005,215</b> | <b>14,124,348</b> | <b>15,103,631</b> | <b>15,185,072</b> | <b>14,903,389</b> | <b>16,167,240</b> | <b>18,505,817</b> |
| Salaries & Wages               | 1,572,833         | 1,584,685         | 1,660,141         | 1,688,280         | 1,422,187         | 1,800,700         | 1,861,980         |
| Fringe Benefits                | 829,824           | 818,138           | 851,929           | 884,383           | 808,286           | 1,039,716         | 1,106,754         |
| Internal Charges & Fees        | 2,254,471         | 2,234,765         | 2,324,784         | 2,372,544         | 2,066,340         | 2,445,923         | 2,449,783         |
| Other Purchased Svcs           | 7,176,301         | 6,979,929         | 7,459,285         | 7,550,903         | 6,733,795         | 8,391,303         | 8,434,981         |
| Franchise                      | 1,373,028         | 1,389,526         | 1,465,385         | 1,495,310         | 1,361,188         | 1,600,000         | 1,600,000         |
| Improvements Other than Bldgs  | 518,860           | 394,946           | 442,790           | 264,418           | 232,330           | 462,000           | 507,000           |
| Programs                       | 340,448           | 466,283           | 433,292           | 314,451           | 480,229           | 387,500           | 387,500           |
| Rental, Repair, Maintenance    | 187,933           | 270,946           | 251,686           | 197,428           | 480,088           | 314,209           | 299,827           |
| Contractual Services           | 107,457           | 27,204            | 11,265            | 16,610            | 31,613            | 110,285           | 110,391           |
| Supplies                       | 35,213            | 62,630            | 52,206            | 67,910            | 50,962            | 61,258            | 60,391            |
| Debt - Principal               | 21,714            | 21,714            | 22,529            | 21,714            | 21,714            | 21,715            | 21,715            |
| Communications                 | 11,689            | 14,265            | 18,592            | 10,803            | 36,016            | 18,950            | 19,129            |
| Debt - Interest                | 2,307             | 2,036             | 950               | 1,493             | 679               | 1,222             | 950               |
| Commission                     | 1,573             | 1,222             | 832               | 32                | 700               | 2,000             | 2,000             |
| <b>Expenses</b>                | <b>14,433,651</b> | <b>14,268,290</b> | <b>14,995,664</b> | <b>14,886,277</b> | <b>13,726,125</b> | <b>16,656,781</b> | <b>16,862,401</b> |
| <b>Revenues Less Expenses</b>  | <b>-428,435</b>   | <b>-143,943</b>   | <b>107,967</b>    | <b>298,795</b>    | <b>1,177,264</b>  | <b>-489,541</b>   | <b>1,643,416</b>  |



**Stormwater Fund**

|                               | <b>2013-14 Actual</b> | <b>2014-15 Actual</b> | <b>2015-16 Actual</b> | <b>2016-17 Actual</b> | <b>2017-18 Thru May</b> | <b>2017-18 Budget</b> | <b>2018-19 Budget</b> |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|
| Charges for Services          | 0                     | 0                     | 0                     | 0                     | 663,379                 | 725,000               | 745,000               |
| Working Capital               | 0                     | 0                     | 0                     | 0                     | 0                       | 0                     | 1,697,095             |
| Interest on Pooled Investment | 0                     | 0                     | 0                     | 0                     | 18,882                  | 9,000                 | 10,000                |
| Revenues                      | 0                     | 0                     | 0                     | 0                     | 682,260                 | 734,000               | 2,452,095             |
| Salaries & Wages              | 0                     | 0                     | 0                     | 0                     | 159,612                 | 193,250               | 204,374               |
| Fringe Benefits               | 0                     | 0                     | 0                     | 0                     | 114,965                 | 144,335               | 154,694               |
| Internal Charges & Fees       | 0                     | 0                     | 0                     | 0                     | 194,496                 | 234,850               | 234,850               |
| Contractual Services          | 0                     | 0                     | 0                     | 0                     | 81,973                  | 151,000               | 151,000               |
| Improvements Other than Bldg  | 0                     | 0                     | 0                     | 0                     | 0                       | 75,000                | 75,000                |
| Rental, Repair, Maintenance   | 0                     | 0                     | 0                     | 0                     | 18,304                  | 37,500                | 37,500                |
| Debt - Principal              | 0                     | 0                     | 0                     | 0                     | 10,000                  | 10,000                | 10,000                |
| Supplies                      | 0                     | 0                     | 0                     | 0                     | 5,250                   | 7,050                 | 7,050                 |
| Debt - Interest               | 0                     | 0                     | 0                     | 0                     | 2,349                   | 2,350                 | 2,150                 |
| Other Purchased Svcs          | 0                     | 0                     | 0                     | 0                     | 185                     | 1,000                 | 1,000                 |
| Communications                | 0                     | 0                     | 0                     | 0                     | 200                     | 130                   | 130                   |
| Expenses                      | 0                     | 0                     | 0                     | 0                     | 587,335                 | 856,465               | 877,748               |
| <b>Revenues Less Expenses</b> | <b>0</b>              | <b>0</b>              | <b>0</b>              | <b>0</b>              | <b>94,925</b>           | <b>-122,465</b>       | <b>1,574,347</b>      |

**Telecommunication Fund**

|                               | <b>2013-14 Actual</b> | <b>2014-15 Actual</b> | <b>2015-16 Actual</b> | <b>2016-17 Actual</b> | <b>2017-18 Thru May</b> | <b>2017-18 Budget</b> | <b>2018-19 Budget</b> |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|
| Charges for Services          | 1,929,101             | 1,960,462             | 2,010,444             | 2,094,810             | 2,045,761               | 2,139,010             | 2,196,145             |
| Operating Transfers In        | 0                     | 0                     | 165,544               | 150,000               | 0                       | 0                     | 0                     |
| Working Capital               | 0                     | 0                     | 0                     | 0                     | 0                       | 0                     | 309,450               |
| Miscellaneous Revenues        | 4,292                 | 458                   | 696                   | 0                     | 945                     | 0                     | 0                     |
| Interest on Pooled Investment | 1,257                 | 1,000                 | 1,344                 | 2,966                 | 6,080                   | 2,000                 | 2,000                 |
| <b>Revenues</b>               | <b>1,934,650</b>      | <b>1,961,920</b>      | <b>2,178,028</b>      | <b>2,247,776</b>      | <b>2,052,786</b>        | <b>2,141,010</b>      | <b>2,507,595</b>      |
| Salaries & Wages              | 420,289               | 426,089               | 414,538               | 407,402               | 359,058                 | 443,260               | 454,130               |
| Fringe Benefits               | 227,794               | 225,162               | 229,208               | 218,822               | 209,279                 | 268,140               | 283,045               |
| Internal Charges & Fees       | 955,654               | 958,354               | 982,581               | 1,004,452             | 850,611                 | 1,046,227             | 1,046,227             |
| Supplies                      | 248,146               | 256,436               | 216,094               | 177,891               | 169,970                 | 173,506               | 173,500               |
| Improvements Other than Bldg  | 43,393                | 194,102               | 190,204               | 44,496                | 22,335                  | 55,000                | 55,000                |
| Equipment                     | 59,842                | 0                     | 0                     | 57,423                | 2,755                   | 20,000                | 20,000                |
| Rental, Repair, Maintenance   | 43,888                | 43,946                | 45,273                | 44,011                | 76,204                  | 48,980                | 48,980                |
| Other Purchased Svcs          | 27,061                | 22,321                | 25,195                | -27,898               | 48,551                  | 79,650                | 79,650                |
| Expenses                      | 0                     | 0                     | 0                     | 0                     | 0                       | 0                     | 0                     |
| Communications                | 5,738                 | 5,693                 | 6,511                 | 7,495                 | 5,772                   | 4,900                 | 4,900                 |
| Contractual Services          | 10,473                | 4,755                 | 7,845                 | 6,021                 | 11,390                  | 5,500                 | 5,500                 |
| Franchise                     | 0                     | 0                     | 0                     | 0                     | 0                       | 0                     | 0                     |
| <b>Expenses</b>               | <b>2,042,278</b>      | <b>2,136,859</b>      | <b>2,117,450</b>      | <b>1,940,115</b>      | <b>1,755,926</b>        | <b>2,145,163</b>      | <b>2,170,932</b>      |
| <b>Revenues Less Expenses</b> | <b>-107,628</b>       | <b>-174,939</b>       | <b>60,578</b>         | <b>307,661</b>        | <b>296,860</b>          | <b>-4,153</b>         | <b>336,663</b>        |

**Wastewater Fund**

|                               | 2013-14 Actual   | 2014-15 Actual   | 2015-16 Actual   | 2016-17 Actual   | 2017-18 Thru May | 2017-18 Budget    | 2018-19 Budget    |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
| Charges for Services          | 4,251,800        | 4,764,825        | 5,201,264        | 5,606,470        | 5,445,449        | 5,910,392         | 6,141,608         |
| Taxes                         | 1,891,678        | 2,080,588        | 2,259,785        | 2,004,952        | 1,331,783        | 1,608,600         | 1,600,600         |
| Operating Transfers In        | 0                | 114,043          | 53,424           | 17,942           | 0                | 4,950,000         | 4,950,000         |
| Working Capital               | 0                | 0                | 0                | 0                | 0                | 0                 | 6,751,916         |
| Interest on Pooled Investment | 20,566           | 22,399           | 34,765           | 73,250           | 131,207          | 25,000            | 25,000            |
| Miscellaneous Revenues        | 4,505            | 1,532            | 1,619            | 0.51             | 0                | 1,000             | 1,000             |
| <b>Revenues</b>               | <b>6,168,549</b> | <b>6,983,386</b> | <b>7,550,857</b> | <b>7,702,614</b> | <b>6,908,439</b> | <b>12,494,992</b> | <b>19,470,124</b> |
| Salaries & Wages              | 641,047          | 707,462          | 741,067          | 761,676          | 720,884          | 791,330           | 813,130           |
| Fringe Benefits               | 382,686          | 407,037          | 437,903          | 458,548          | 461,078          | 522,895           | 553,623           |
| Internal Charges & Fees       | 1,563,861        | 1,565,666        | 1,646,079        | 1,696,608        | 1,428,732        | 1,741,257         | 1,741,257         |
| Debt - Interest               | 468,686          | 433,785          | 392,747          | 353,592          | 300,687          | 359,415           | 297,663           |
| Debt - Principal              | 1,236,892        | 1,264,738        | 1,303,627        | 1,334,561        | 1,380,541        | 1,532,647         | 1,733,069         |
| Improvements Other than Bldg  | 399,101          | 385,432          | 199,950          | -27,052          | 553,585          | 5,087,461         | 5,085,500         |
| Rental, Repair, Maintenance   | 645,887          | 679,293          | 645,048          | 734,824          | 729,180          | 954,460           | 954,460           |
| Franchise                     | 335,704          | 374,061          | 410,399          | 445,885          | 394,796          | 464,833           | 483,428           |
| Supplies                      | 190,807          | 180,221          | 189,271          | 166,370          | 178,068          | 283,075           | 283,075           |
| Contractual Services          | 83,441           | 68,991           | 81,240           | 144,194          | 42,902           | 198,000           | 198,000           |
| Other Purchased Svcs          | 55,581           | 63,835           | 53,084           | 44,188           | 58,068           | 102,950           | 102,950           |
| Equipment                     | 175,475          | 22,299           | 39,979           | 34,246           | 0                | 2,500             | 2,500             |
| Contingency                   | 0                | 0                | 0                | 0                | 0                | 325,000           | 0                 |
| Communications                | 8,052            | 5,555            | 5,705            | 5,826            | 4,870            | 8,150             | 8,150             |
| Land                          | 0                | 0                | 0                | 0                | 11,005           | 0                 | 0                 |
| Programs                      | 714              | 1,056            | 661              | 1,026            | 0                | 0                 | 0                 |
| <b>Expenses</b>               | <b>6,187,934</b> | <b>6,159,430</b> | <b>6,146,760</b> | <b>6,154,493</b> | <b>6,264,395</b> | <b>12,373,973</b> | <b>12,256,805</b> |
| <b>Revenues Less Expenses</b> | <b>-19,386</b>   | <b>823,956</b>   | <b>1,404,097</b> | <b>1,548,122</b> | <b>644,043</b>   | <b>121,019</b>    | <b>7,213,319</b>  |

**Water Fund**

|                               | 2013-14 Actual   | 2014-15 Actual    | 2015-16 Actual   | 2016-17 Actual   | 2017-18 Thru May | 2017-18 Budget    | 2018-19 Budget    |
|-------------------------------|------------------|-------------------|------------------|------------------|------------------|-------------------|-------------------|
| Charges for Services          | 6,182,662        | 6,492,338         | 7,214,898        | 7,639,624        | 7,298,232        | 7,921,322         | 8,153,160         |
| Operating Transfers In        | 979,630          | 744,916           | 542,455          | 347,617          | 425,491          | 15,496,588        | 14,252,562        |
| Working Capital               | 0                | 0                 | 0                | 0                | 0                | 0                 | 8,697,716         |
| Intergovernmental Revenue     | 89,747           | 70,473            | 14,897           | 0                | 0                | 0                 | 0                 |
| Miscellaneous Revenues        | 17,154           | 17,420            | 27,287           | 47,197           | 37,418           | 25,000            | 25,000            |
| Interest on Pooled Investment | 32,527           | 24,080            | 32,632           | 69,182           | 109,438          | 32,000            | 32,000            |
| <b>Revenues</b>               | <b>7,301,772</b> | <b>7,349,255</b>  | <b>7,832,171</b> | <b>8,103,628</b> | <b>7,870,579</b> | <b>23,474,910</b> | <b>31,160,438</b> |
| Improvements Other than Bldg  | 1,989,759        | 2,722,090         | 1,448,147        | 158,882          | 969,743          | 15,657,949        | 15,789,200        |
| Internal Charges & Fees       | 1,447,293        | 1,454,301         | 1,520,175        | 1,554,723        | 1,334,056        | 1,627,249         | 1,627,249         |
| Salaries & Wages              | 1,070,496        | 1,179,376         | 1,085,099        | 1,073,061        | 955,668          | 1,196,905         | 1,218,095         |
| Fringe Benefits               | 619,262          | 651,180           | 619,011          | 639,294          | 633,490          | 801,999           | 842,459           |
| Debt - Principal              | 584,414          | 899,952           | 443,717          | 453,835          | 418,160          | 664,165           | 829,213           |
| Franchise                     | 357,799          | 372,200           | 418,922          | 446,737          | 399,242          | 620,960           | 639,600           |
| Contractual Services          | 507,315          | 288,861           | 340,374          | 62,158           | 132,968          | 348,801           | 348,800           |
| Rental, Repair, Maintenance   | 192,405          | 235,169           | 221,868          | 300,561          | 264,132          | 323,651           | 323,651           |
| Supplies                      | 198,225          | 208,580           | 206,742          | 137,803          | 173,725          | 287,400           | 287,400           |
| Debt - Interest               | 129,093          | 147,300           | 173,330          | 161,855          | 114,196          | 230,092           | 217,934           |
| Other Purchased Svcs          | 176,121          | 146,376           | 169,127          | 170,214          | 164,397          | 215,854           | 215,852           |
| Contingency                   | 0                | 0                 | 0                | 0                | 0                | 810,000           | 0                 |
| Interfund Loans               | 150,000          | 0                 | 0                | 0                | 0                | 0                 | 0                 |
| Programs                      | 17,884           | 68,805            | 47,727           | 69,177           | 33,616           | 114,501           | 114,501           |
| Operation Transfers Out       | 0                | 0                 | 0                | 0                | 0                | 250,000           | 250,000           |
| Communications                | 15,801           | 23,521            | 14,985           | 13,215           | 19,108           | 25,200            | 25,200            |
| Equipment                     | 9,980            | 16,235            | 0                | 0                | 7,608            | 42,500            | 42,500            |
| <b>Expenses</b>               | <b>7,465,934</b> | <b>8,414,076</b>  | <b>6,709,223</b> | <b>5,241,515</b> | <b>5,620,111</b> | <b>23,217,226</b> | <b>22,771,654</b> |
| <b>Revenues Less Expenses</b> | <b>-164,161</b>  | <b>-1,064,821</b> | <b>1,122,948</b> | <b>2,862,112</b> | <b>2,250,468</b> | <b>257,684</b>    | <b>8,388,784</b>  |

**Equipment Fund**

|                               | <b>2013-14 Actual</b> | <b>2014-15 Actual</b> | <b>2015-16 Actual</b> | <b>2016-17 Actual</b> | <b>2017-18 Thru May</b> | <b>2017-18 Budget</b> | <b>2018-19 Budget</b> |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|
| Charges for Services          | 1,845,150             | 1,806,698             | 2,116,517             | 2,138,000             | 1,803,068               | 2,144,230             | 2,144,230             |
| Working Capital               | 0                     | 0                     | 0                     | 0                     | 0                       | 0                     | 3,343,135             |
| Interfund Loan                | 170,000               | 0                     | 0                     | 0                     | 0                       | 0                     | 0                     |
| Miscellaneous Revenues        | 121,185               | 48,841                | 11,337                | 64,537                | 60,149                  | 75,000                | 75,000                |
| Interest on Pooled Investment | 18,006                | 13,799                | 19,476                | 34,575                | 48,528                  | 18,000                | 17,000                |
| Intergovernmental Revenue     | 0                     | 0.3                   | 0                     | 0                     | 0                       | 0                     | 0                     |
| <b>Revenues</b>               | <b>2,154,341</b>      | <b>1,869,338</b>      | <b>2,147,331</b>      | <b>2,237,112</b>      | <b>1,911,745</b>        | <b>2,237,230</b>      | <b>5,579,365</b>      |
| Equipment                     | 1,922,433             | 428,458               | 644,818               | 472,239               | 625,703                 | 1,529,000             | 1,320,000             |
| Rental, Repair, Maintenance   | 347,903               | 341,173               | 550,142               | 575,529               | 506,687                 | 723,000               | 738,000               |
| Salaries & Wages              | 273,845               | 284,232               | 296,184               | 336,641               | 277,870                 | 322,600               | 335,590               |
| Internal Charges & Fees       | 223,977               | 213,747               | 226,254               | 235,222               | 201,121                 | 240,833               | 240,833               |
| Fringe Benefits               | 180,400               | 184,897               | 196,790               | 220,459               | 205,871                 | 241,818               | 258,648               |
| Supplies                      | 18,116                | 15,207                | 30,028                | 31,365                | 27,653                  | 30,075                | 30,075                |
| Improvements Other than Bldg  | 0                     | 0                     | 0                     | 47,823                | 0                       | 0                     | 0                     |
| Other Purchased Svcs          | 2,290                 | 2,622                 | 2,279                 | 4,108                 | 3,934                   | 3,800                 | 3,800                 |
| Communications                | 2,627                 | 2,239                 | 3,350                 | 3,992                 | 4,779                   | 3,700                 | 3,700                 |
| <b>Expenses</b>               | <b>2,971,591</b>      | <b>1,472,645</b>      | <b>1,949,844</b>      | <b>1,927,377</b>      | <b>1,853,620</b>        | <b>3,094,826</b>      | <b>2,930,646</b>      |
| <b>Revenues Less Expenses</b> | <b>-817,250</b>       | <b>396,693</b>        | <b>197,487</b>        | <b>309,734</b>        | <b>58,125</b>           | <b>-857,596</b>       | <b>2,648,719</b>      |

|                             |
|-----------------------------|
| <b>Health Benefits Fund</b> |
|-----------------------------|

|                               | 2013-14 Actual   | 2014-15 Actual   | 2015-16 Actual   | 2016-17 Actual   | 2017-18 Thru May | 2017-18 Budget   | 2018-19 Budget   |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Charges for Services          | 4,084,502        | 4,073,530        | 4,848,409        | 5,122,432        | 5,148,166        | 5,644,065        | 6,208,472        |
| Interfund Loan                | 500,000          | 400,000          | 200,000          | 0                | 0                | 525,000          | 525,000          |
| Miscellaneous Revenues        | 211,795          | 0                | 12,886           | 75,852           | 426,833          | 0                | 0                |
| Working Capital               | 0                | 0                | 0                | 0                | 0                | 0                | 521,456          |
| Operating Transfers In        | 0                | 500,000          | 0                | 0                | 0                | 0                | 0                |
| Interest on Pooled Investmen  | 1,547            | 2,067            | 3,877            | 5,497            | 6,518            | 5,500            | 7,500            |
| <b>Revenues</b>               | <b>4,797,844</b> | <b>4,975,597</b> | <b>5,065,172</b> | <b>5,203,781</b> | <b>5,581,517</b> | <b>6,174,565</b> | <b>7,262,428</b> |
| <hr/>                         |                  |                  |                  |                  |                  |                  |                  |
| Insurance                     | 3,932,676        | 4,263,781        | 4,911,574        | 4,760,979        | 5,939,739        | 5,223,459        | 5,755,866        |
| Contractual Services          | 695,802          | 157,456          | 161,560          | 187,148          | 172,086          | 352,807          | 205,169          |
| Interfund Loans               | 0                | 250,000          | 0                | 0                | 0                | 525,000          | 525,000          |
| Contingency                   | 0                | 0                | 0                | 0                | 0                | 500,000          | 0                |
| Programs                      | 0                | 0                | 0                | 0                | 0                | 10,000           | 10,000           |
| <b>Expenses</b>               | <b>4,628,478</b> | <b>4,671,237</b> | <b>5,073,134</b> | <b>4,948,127</b> | <b>6,111,825</b> | <b>6,611,266</b> | <b>6,496,035</b> |
| <b>Revenues Less Expenses</b> | <b>169,366</b>   | <b>304,360</b>   | <b>-7,963</b>    | <b>255,654</b>   | <b>-530,309</b>  | <b>-436,701</b>  | <b>766,393</b>   |

**Insurance Service Fund**

|                               | 2013-14 Actual   | 2014-15 Actual   | 2015-16 Actual | 2016-17 Actual | 2017-18 Thru May | 2017-18 Budget | 2018-19 Budget   |
|-------------------------------|------------------|------------------|----------------|----------------|------------------|----------------|------------------|
| Charges for Services          | 751,543          | 729,322          | 735,580        | 750,422        | 599,400          | 780,000        | 780,000          |
| Miscellaneous Revenues        | 729,583          | 844,808          | 37,961         | 40,272         | 7,783            | 40,000         | 40,000           |
| Working Capital               | 0                | 0                | 0              | 0              | 0                | 0              | 1,117,445        |
| Interest on Pooled Investment | 6,395            | 10,090           | 7,884          | 11,492         | 11,984           | 7,000          | 7,000            |
| <b>Revenues</b>               | <b>1,487,521</b> | <b>1,584,220</b> | <b>781,424</b> | <b>802,187</b> | <b>619,167</b>   | <b>827,000</b> | <b>1,944,445</b> |
| Insurance                     | 602,382          | 585,723          | 648,371        | 740,147        | 782,658          | 0              | 0                |
| Contractual Services          | 31,662           | 196,956          | 40,692         | 11,046         | 22,793           | 0              | 0                |
| Salaries & Wages              | 54,719           | 56,559           | 60,328         | 64,007         | 59,535           | 0              | 0                |
| Operation Transfers Out       | 0                | 500,000          | 0              | 0              | 0                | 0              | 0                |
| Fringe Benefits               | 33,561           | 34,389           | 38,001         | 40,565         | 40,488           | 0              | 0                |
| Internal Charges & Fees       | 26,500           | 26,500           | 27,900         | 29,210         | 25,002           | 0              | 0                |
| Improvements Other than Bldg  | 0                | 0                | 0              | 0              | 135,316          | 0              | 0                |
| Contingency                   | 0                | 0                | 0              | 0              | 0                | 38,500         | 0                |
| Other Purchased Svcs          | 1,322            | 1,626            | 724            | 1,385          | 1,346            | 0              | 0                |
| Supplies                      | 1,311            | 905              | 607            | 857            | 599              | 0              | 0                |
| Communications                | 0                | 0                | 0              | 0              | 10               | 0              | 0                |
| <b>Expenses</b>               | <b>751,657</b>   | <b>1,402,657</b> | <b>817,251</b> | <b>887,217</b> | <b>1,067,747</b> | <b>38,500</b>  | <b>0</b>         |
| <b>Revenues Less Expenses</b> | <b>735,864</b>   | <b>181,563</b>   | <b>-35,827</b> | <b>-85,030</b> | <b>-448,580</b>  | <b>788,500</b> | <b>1,944,445</b> |

**Airport Fund**

|                               | <b>2013-14 Actual</b> | <b>2014-15 Actual</b> | <b>2015-16 Actual</b> | <b>2016-17 Actual</b> | <b>2017-18 Thru May</b> | <b>2017-18 Budget</b> | <b>2018-19 Budget</b> |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|
| Charges for Services          | 134,693               | 139,499               | 125,406               | 146,123               | 120,760                 | 135,000               | 135,000               |
| Intergovernmental Revenue     | 0                     | 0                     | 0                     | 0                     | 0                       | 317,000               | 219,800               |
| Working Capital               | 0                     | 0                     | 0                     | 0                     | 0                       | 0                     | 118,677               |
| Interest on Pooled Investment | 492                   | 461                   | 790                   | 1,597                 | 2,000                   | 500                   | 500                   |
| <b>Revenues</b>               | <b>135,185</b>        | <b>139,961</b>        | <b>126,195</b>        | <b>147,719</b>        | <b>122,760</b>          | <b>452,500</b>        | <b>473,977</b>        |
| Debt - Principal              | 27,819                | 29,442                | 31,159                | 32,977                | 34,900                  | 34,900                | 36,936                |
| Improvements Other than Bldg  | 44,962                | 0                     | 26,957                | 22,840                | 37,609                  | 166,000               | 146,000               |
| Contractual Services          | 14,500                | 0                     | 0                     | -1,729                | 166,172                 | 150,000               | 150,000               |
| Internal Charges & Fees       | 33,836                | 35,200                | 15,214                | 15,878                | 11,207                  | 15,200                | 15,200                |
| Rental, Repair, Maintenance   | 20,388                | 29,155                | 23,554                | 29,394                | 18,619                  | 45,640                | 45,640                |
| Debt - Interest               | 10,717                | 9,094                 | 7,377                 | 5,559                 | 3,636                   | 3,639                 | 1,600                 |
| Interfund Loans               | 19,000                | 0                     | 0                     | 0                     | 0                       | 0                     | 0                     |
| Contingency                   | 0                     | 0                     | 0                     | 0                     | 0                       | 10,000                | 0                     |
| Commission                    | 0                     | 42                    | 400                   | 1,317                 | 566                     | 1,500                 | 1,500                 |
| Other Purchased Svcs          | 172                   | 0                     | 145                   | 125                   | 125                     | 350                   | 350                   |
| <b>Expenses</b>               | <b>171,394</b>        | <b>102,933</b>        | <b>104,806</b>        | <b>106,361</b>        | <b>272,835</b>          | <b>427,229</b>        | <b>397,226</b>        |
| <b>Revenues Less Expenses</b> | <b>-36,209</b>        | <b>37,028</b>         | <b>21,389</b>         | <b>41,359</b>         | <b>-150,074</b>         | <b>25,271</b>         | <b>76,751</b>         |



**Street Fund**

|                               | 2013-14 Actual   | 2014-15 Actual   | 2015-16 Actual   | 2016-17 Actual   | 2017-18 Thru May | 2017-18 Budget    | 2018-19 Budget    |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
| Charges for Services          | 2,093,705        | 2,248,027        | 2,339,462        | 2,383,157        | 1,545,511        | 1,657,575         | 1,688,320         |
| Intergovernmental Revenue     | 1,166,800        | 1,175,976        | 1,307,744        | 1,228,888        | 1,182,957        | 2,659,845         | 2,652,100         |
| Operating Transfers In        | 0                | 0                | 0                | 0                | 0                | 5,890,279         | 5,796,883         |
| Working Capital               | 0                | 0                | 0                | 0                | 0                | 0                 | 3,977,740         |
| Miscellaneous Revenues        | 233,209          | 128,426          | 77,727           | 148,027          | 230,085          | 84,145            | 84,145            |
| Taxes                         | 0                | 0                | 0                | 255,202          | 402,851          | 516,550           | 609,550           |
| Franchise Fees                | 57,273           | 57,888           | 58,782           | 58,726           | 44,114           | 55,000            | 55,700            |
| Debt Revenue                  | 59,483           | 67,508           | 32,831           | 101,006          | 12,251           | 30,000            | 30,000            |
| Interest on Pooled Investment | 23,207           | 25,211           | 33,135           | 57,393           | 59,210           | 30,000            | 30,000            |
| <b>Revenues</b>               | <b>3,633,677</b> | <b>3,703,035</b> | <b>3,849,681</b> | <b>4,232,398</b> | <b>3,476,979</b> | <b>10,923,394</b> | <b>14,924,438</b> |
| Improvements Other than Bldg  | 596,804          | 399,867          | 303,330          | 725,658          | 151,938          | 7,593,830         | 7,500,425         |
| Internal Charges & Fees       | 998,997          | 1,000,168        | 1,061,744        | 1,089,551        | 736,474          | 888,185           | 888,186           |
| Salaries & Wages              | 617,350          | 601,972          | 695,490          | 697,970          | 455,548          | 553,990           | 589,097           |
| Contractual Services          | 302,422          | 370,293          | 405,593          | 169,011          | 263,995          | 478,000           | 478,000           |
| Fringe Benefits               | 370,710          | 364,092          | 400,642          | 405,319          | 285,007          | 381,227           | 404,863           |
| Rental, Repair, Maintenance   | 252,818          | 252,241          | 310,375          | 317,655          | 270,012          | 725,750           | 725,750           |
| Debt - Principal              | 70,000           | 101,490          | 102,677          | 103,909          | 340,986          | 100,187           | 101,514           |
| Supplies                      | 16,481           | 17,241           | 32,019           | 20,255           | 89,293           | 57,300            | 57,300            |
| Equipment                     | 11,699           | 0                | 342,022          | 5,570            | 5,966            | 16,000            | 16,000            |
| Debt - Interest               | 56,036           | 36,615           | 34,027           | 31,394           | 26,843           | 26,318            | 23,691            |
| Communications                | 10,747           | 7,789            | 7,156            | 11,444           | 11,918           | 11,225            | 11,225            |
| Other Purchased Svcs          | 5,513            | 4,872            | 16,601           | 2,381            | 3,449            | 10,100            | 10,100            |
| Commission                    | 3,602            | 5,789            | 1,266            | 0                | 0                | 0                 | 0                 |
| <b>Expenses</b>               | <b>3,313,177</b> | <b>3,162,429</b> | <b>3,712,943</b> | <b>3,580,116</b> | <b>2,641,430</b> | <b>10,842,112</b> | <b>10,806,151</b> |
| <b>Revenues Less Expenses</b> | <b>320,500</b>   | <b>540,607</b>   | <b>136,738</b>   | <b>652,282</b>   | <b>835,549</b>   | <b>81,282</b>     | <b>4,118,287</b>  |

# Departmental Overview

## **Administration**

### **1<sup>st</sup> Year Accomplishments**

- Hired the Climate and Energy Analyst position and begun implementation of Climate and Energy Action Plan (CEAP).
- Created the CEAP Ad-Hoc Committee and begun working through Committee scope/charge
- Acquired the Briscoe School property, providing future neighborhood park land and future housing opportunities
- Begun the disposition process on several City owned properties determined not to be needed for future community or operational needs
- Completed the “Threshold” public art installation at the gateway island on the east end of downtown
- Changed the Health Benefit Fund from self-funded to fully insured avoiding over \$1 million for the second year of the Biennium.
- Completed Leadership and Professional Development training series for key management staff across all City Departments

### **2<sup>nd</sup> Year Goals:**

- Complete financial, policy and environmental analysis to assist Council to support Council decision making regarding the 10 by 20 ordinance
- Complete a strategic work plan update with Departments and Mayor/Council in preparations for the 2019-21 biennial budget process
- Develop a Council approved public process to determine the preferred future of the Briscoe School property
- Complete analysis for future City Hall decision making
- Continue to work with property owners/prospective developers of both the Railroad and Croman Mill properties to meet current and future needs of the community
- Complete final design and installation of the “Theater Corridor” public art piece

**Administration Department**

|                                    | <b>2013-14 Actual</b> | <b>2014-15 Actual</b> | <b>2015-16 Actual</b> | <b>2016-17 Actual</b> | <b>2017-18 Thru May</b> | <b>2017-18 Budget</b> | <b>2018-19 Budget</b> |
|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|
| Regular Employees                  | 1,032,592             | 1,041,077             | 1,084,818             | 1,210,859             | 1,074,659               | 1,176,290             | 1,221,300             |
| Overtime                           | 551                   | 400                   | 229                   | 1,225                 | 1,317                   | 3,500                 | 3,500                 |
| Other Salary & Wages               | 16,987                | 27,238                | 22,424                | 28,299                | 58,915                  | 40,696                | 12,770                |
| <b>Total Salaries &amp; Wages</b>  | <b>1,050,131</b>      | <b>1,068,716</b>      | <b>1,107,471</b>      | <b>1,240,383</b>      | <b>1,134,891</b>        | <b>1,220,486</b>      | <b>1,237,570</b>      |
| Group Health Insurance             | 303,345               | 303,209               | 358,780               | 362,203               | 350,428                 | 391,616               | 425,446               |
| PERS                               | 242,692               | 198,719               | 234,708               | 266,678               | 262,448                 | 289,943               | 294,098               |
| Other Benefits                     | 100,453               | 147,670               | 107,258               | 118,602               | 130,638                 | 121,569               | 126,760               |
| <b>Total Fringe Benefits</b>       | <b>646,490</b>        | <b>649,598</b>        | <b>700,745</b>        | <b>747,482</b>        | <b>743,513</b>          | <b>803,128</b>        | <b>846,304</b>        |
| Internal Chg - Central Svc Fee     | 143,400               | 145,540               | 115,010               | 120,770               | 113,878                 | 124,230               | 124,230               |
| Internal Chg - Facility Use        | 47,500                | 47,500                | 50,860                | 50,860                | 46,622                  | 50,860                | 50,860                |
| Licensing                          | 17,939                | 12,882                | 36,400                | 6,177                 | 12,898                  | 16,163                | 16,338                |
| Internal Chg - Equip Replacmnt     | 11,495                | 11,495                | 11,495                | 11,495                | 10,537                  | 11,495                | 11,495                |
| Bad Debt Expense                   | 22,157                | 11,794                | 0                     | 0                     | 375                     | 11,000                | 11,000                |
| Internal Chg - Insurance Svc       | 3,700                 | 3,700                 | 3,776                 | 3,850                 | 3,495                   | 3,813                 | 3,814                 |
| State Court Assessment             | 2,587                 | 3,651                 | 3,264                 | 3,433                 | 4,287                   | 2,950                 | 2,950                 |
| Internal Chg - Tech Debt           | 0                     | 0                     | 0                     | 0                     | 0                       | 0                     | 0                     |
| Internal Chg - Fleet Maint         | 270                   | 270                   | 270                   | 270                   | 248                     | 270                   | 270                   |
| Other                              | 0                     | 0                     | 0                     | 0                     | 0                       | 0                     | 0                     |
| <b>Internal Charges &amp; Fees</b> | <b>249,048</b>        | <b>236,832</b>        | <b>221,075</b>        | <b>196,855</b>        | <b>192,339</b>          | <b>220,781</b>        | <b>220,957</b>        |
| Insurance                          | 3,932,676             | 4,263,781             | 4,911,574             | 4,760,979             | 6,059,795               | 5,223,459             | 5,755,866             |
| Contractual Services               | 1,367,022             | 732,640               | 784,629               | 472,144               | 698,910                 | 1,508,961             | 935,068               |
| Grants                             | 643,005               | 661,739               | 741,608               | 755,819               | 793,455                 | 798,455               | 802,845               |
| Programs                           | 344,376               | 474,932               | 440,401               | 323,625               | 488,665                 | 404,346               | 404,784               |
| Interfund Loans                    | 150,000               | 250,000               | 0                     | 0                     | 0                       | 1,050,000             | 1,050,000             |
| Operation Transfers Out            | 690,500               | 592,324               | 0                     | 0                     | 0                       | 355,500               | 355,500               |
| Contingency                        | 0                     | 0                     | 0                     | 0                     | 0                       | 2,110,000             | 0                     |
| Other Purchased Svcs               | 70,062                | 82,248                | 86,024                | 70,078                | 80,464                  | 132,008               | 134,506               |
| Supplies                           | 30,715                | 36,623                | 32,867                | 32,594                | 44,963                  | 45,827                | 43,827                |
| Debt - Principal                   | 21,714                | 21,714                | 22,529                | 21,714                | 21,714                  | 21,715                | 21,715                |
| Expenses                           | 0                     | 0                     | 0                     | 0                     | 0                       | 0                     | 0                     |
| Communications                     | 6,796                 | 7,673                 | 8,791                 | 8,545                 | 8,985                   | 9,450                 | 8,450                 |
| Rental, Repair, Maintenance        | 6,419                 | 8,856                 | 8,023                 | 6,907                 | 7,795                   | 14,810                | 14,810                |
| Commission                         | 4,054                 | 8,114                 | 6,545                 | 7,568                 | 5,388                   | 11,450                | 9,450                 |
| Debt - Interest                    | 2,307                 | 2,036                 | 950                   | 1,493                 | 1,221                   | 1,222                 | 950                   |
| Improvements Other than Bldgs      | 0                     | 0                     | 0                     | 0                     | 0                       | 0                     | 0                     |
| <b>Total Administration</b>        | <b>9,215,317</b>      | <b>9,097,825</b>      | <b>9,073,232</b>      | <b>8,646,185</b>      | <b>10,282,100</b>       | <b>13,931,598</b>     | <b>11,842,602</b>     |

## **Administrative Services**

### 1<sup>st</sup> Year Accomplishments

- Changed the Health Benefit Fund from self-funded to fully insured avoiding over \$1 million for the second year of the Biennium.
- Implemented OpenGov providing the community real time access the City's financial transaction
- Developed a new budget process with the Budget Process Ad-hoc Committee
- Re-organized Department improving operational efficiency

### 2<sup>nd</sup> Year Goals:

- Implement on-line timecards
- Develop and adopt the BN 2019/21 Budget
- Complete Utility Billing software conversion

**Administrative Services Dept**

|  | 2013-14 Actual   | 2014-15 Actual    | 2015-16 Actual    | 2016-17 Actual    | 2017-18 Thru May  | 2017-18 Budget    | 2018-19 Budget    |
|--|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Regular Employees                        | 931,237          | 999,560           | 1,054,666         | 928,786           | 938,889           | 982,350           | 1,012,370         |
| Overtime                                 | 1,046            | 1,438             | 459               | 10,802            | 5,534             | 9,000             | 1,000             |
| Other Salary & Wages                     | 11,572           | 8,239             | 9,999             | 103,187           | 13,793            | 18,600            | 10,660            |
| <b>Total Salaries &amp; Wages</b>        | <b>943,854</b>   | <b>1,009,237</b>  | <b>1,065,124</b>  | <b>1,042,775</b>  | <b>958,216</b>    | <b>1,009,950</b>  | <b>1,024,030</b>  |
| Group Health Insurance                   | 247,862          | 262,415           | 302,488           | 285,473           | 297,774           | 325,770           | 357,860           |
| PERS                                     | 206,914          | 183,180           | 213,637           | 183,998           | 208,206           | 235,105           | 237,167           |
| Other Benefits                           | 91,335           | 139,351           | 105,043           | 108,120           | 100,759           | 108,592           | 109,952           |
| <b>Total Fringe Benefits</b>             | <b>546,111</b>   | <b>584,946</b>    | <b>621,168</b>    | <b>577,592</b>    | <b>606,740</b>    | <b>669,467</b>    | <b>704,979</b>    |
| Licensing                                | 91,338           | 89,802            | 87,540            | 76,820            | 153,288           | 116,193           | 94,203            |
| Internal Chg - Facility Use              | 60,127           | 60,127            | 64,340            | 64,340            | 58,978            | 62,690            | 62,690            |
| Internal Chg - Central Svc Fee           | 30,610           | 30,720            | 32,260            | 33,870            | 31,939            | 6,491             | 6,491             |
| Bank Charges                             | 0                | 0                 | 0                 | 2,188             | 220,114           | 350,000           | 300,000           |
| Internal Chg - Equip Replacmnt           | 4,921            | 4,921             | 4,921             | 4,921             | 4,511             | 4,921             | 4,921             |
| Internal Chg - Insurance Svc             | 5,500            | 5,500             | 5,610             | 5,720             | 5,179             | 5,650             | 5,680             |
| Internal Chg - Fleet Maint               | 720              | 720               | 720               | 720               | 660               | 720               | 720               |
| Bad Debt Expense                         | 105              | 0                 | 708               | 35                | 104               | 0                 | 0                 |
| <b>Total Internal Charges &amp; Fees</b> | <b>193,321</b>   | <b>191,790</b>    | <b>196,099</b>    | <b>191,169</b>    | <b>474,775</b>    | <b>546,665</b>    | <b>474,705</b>    |
| Contractual Services                     | 4,244,230        | 5,325,766         | 5,845,421         | 5,175,749         | 4,961,676         | 5,398,800         | 5,555,330         |
| Insurance                                | 602,382          | 585,723           | 648,371           | 740,147           | 784,464           | 0                 | 0                 |
| Improvements Other than Bldgs            | 718,383          | 89,810            | 611,271           | 801,770           | 135,316           | 949,820           | 944,820           |
| Operation Transfers Out                  | 48,427           | 544,191           | 0                 | 135,702           | 0                 | 6,500             | 6,500             |
| Grants                                   | 127,233          | 126,972           | 131,113           | 134,141           | 0                 | 0                 | 0                 |
| Land                                     | 0                | 0                 | 0                 | 358,529           | 432,768           | 0                 | 0                 |
| Communications                           | 65,982           | 80,892            | 80,434            | 63,447            | 59,363            | 97,225            | 96,925            |
| Interfund Loans                          | 1,000            | 364,795           | 0                 | 0                 | 0                 | 0                 | 0                 |
| Equipment                                | 0                | 0                 | 306,577           | -29,823           | 135,642           | 146,905           | 50,000            |
| Supplies                                 | 44,493           | 31,104            | 32,349            | 43,435            | 40,861            | 46,600            | 46,600            |
| Other Purchased Svcs                     | 14,523           | 16,038            | 27,883            | 43,626            | 24,801            | 24,654            | 25,354            |
| Contingency                              | 0                | 0                 | 0                 | 0                 | 0                 | 273,500           | 0                 |
| Rental, Repair, Maintenance              | 7,990            | 12,527            | 14,971            | 14,832            | 14,240            | 13,600            | 13,600            |
| Programs                                 | 200              | 0                 | 628               | 0                 | 0                 | 0                 | 0                 |
| Debt - Principal                         | 1,317,482        | 1,425,000         | 1,408,000         | 1,495,000         | 1,537,000         | 1,537,000         | 1,574,000         |
| Debt - Interest                          | 485,617          | 438,595           | 397,310           | 372,667           | 334,361           | 334,443           | 294,944           |
| <b>Total Administrative Services</b>     | <b>9,361,228</b> | <b>10,827,385</b> | <b>11,386,719</b> | <b>11,160,758</b> | <b>10,500,222</b> | <b>11,055,129</b> | <b>10,811,787</b> |

## **Police**

### 1<sup>st</sup> Year Accomplishments

- Completed five year strategic plan
- Completed several ALICE training sessions with various partners
- Successfully increased staffing to 32 officers
- Established a new unit within the detectives (Problem Solving Unit)
- Decreased cost by reconfiguring connections to dispatch

### 2<sup>nd</sup> Year Goals:

- Host community engagement event
- Host citizen's academy
- Establish new Emergency Operations Center (EOC)
- Improve quality of skate park
- Examine feasibility of bringing mental health worker onto staff

|                          |
|--------------------------|
| <b>Police Department</b> |
|--------------------------|

|                                   | 2013-14 Actual   | 2014-15 Actual   | 2015-16 Actual   | 2016-17 Actual   | 2017-18 Thru M   | 2017-18 Budget   | 2018-19 Budget   |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Regular Employees                 | 2,446,058        | 2,483,280        | 2,654,611        | 2,691,975        | 2,629,224        | 2,951,322        | 3,041,072        |
| Overtime                          | 238,321          | 253,702          | 272,554          | 284,907          | 266,307          | 255,950          | 265,450          |
| Other Pays                        | 161,868          | 192,246          | 155,172          | 229,647          | 202,451          | 255,830          | 261,980          |
| <b>Total Salaries &amp; Wages</b> | <b>2,846,247</b> | <b>2,929,228</b> | <b>3,082,337</b> | <b>3,206,528</b> | <b>3,097,983</b> | <b>3,463,102</b> | <b>3,568,502</b> |
| Group Health Insurance            | 524,196          | 528,818          | 641,723          | 672,741          | 677,860          | 735,570          | 808,100          |
| Total PERS                        | 578,367          | 587,126          | 544,072          | 527,970          | 649,511          | 770,728          | 790,533          |
| Other Benefits                    | 522,561          | 521,899          | 523,054          | 586,656          | 537,817          | 617,076          | 633,910          |
| <b>Total Fringe Benefits</b>      | <b>1,625,124</b> | <b>1,637,843</b> | <b>1,708,850</b> | <b>1,787,366</b> | <b>1,865,189</b> | <b>2,123,374</b> | <b>2,232,543</b> |
| Internal Charges & Fees           | 786,413          | 796,361          | 846,026          | 870,126          | 788,744          | 860,366          | 860,366          |
| Contractual Services              | 460,796          | 470,456          | 490,063          | 554,116          | 576,282          | 638,172          | 638,550          |
| Supplies                          | 121,974          | 106,022          | 255,596          | 121,172          | 117,330          | 132,925          | 135,525          |
| Rental, Repair, Maintenance       | 100,760          | 94,297           | 80,412           | 62,017           | 69,591           | 123,070          | 125,470          |
| Other Purchased Svcs              | 57,197           | 112,522          | 119,127          | 70,050           | 77,078           | 84,350           | 86,450           |
| Communications                    | 76,584           | 68,600           | 77,923           | 80,723           | 69,498           | 87,105           | 88,255           |
| Equipment                         | 0                | 25,964           | 30,344           | 0                | 0                | 0                | 0                |
| <b>Total Police</b>               | <b>6,075,095</b> | <b>6,241,292</b> | <b>6,690,677</b> | <b>6,752,099</b> | <b>6,661,694</b> | <b>7,512,464</b> | <b>7,735,661</b> |



## **Fire**

### **1<sup>st</sup> Year Accomplishments**

- Received a \$71,000 FEMA grant to install apparatus exhaust capture system at Fire Station #1.
- Received a total of \$124,000 in payments from the states of Oregon and California for employee and vehicle expenses related to our deployments to the Chetco Bar, Eagle Creek and Sonoma fires.
- 2,180 acres of controlled burning was completed on federal, city, and private lands with funding primarily through grants.
- We have implemented Brycer a 3rd party inspection company to monitor fire systems at no cost to the city.
- We have adjusted our user fees for services to better effect a system of cost recovery.

### **2<sup>nd</sup> Year Goals:**

- We are working with agencies throughout the State for the enactment of the Oregon State GEMT program which will lead to an increase our ambulance revenues.
- Researching the possibility of lease-purchase options for future high-cost apparatus acquisitions to reduce future capitalization requirements.
- Create a sustainable model for the Firewise Program to allow continued growth and secure a FEMA grant for wildfire disaster preparedness.
- Continue to pursue the grant funds for commercial building safety system updates.
- Complete ALL burn acres scheduled for the wet season in FY19. Continue community outreach and education on smoke, both for burn season and summer wildfires.

**Fire and Rescue Department**

|  | 2013-14 Actual   | 2014-15 Actual   | 2015-16 Actual   | 2016-17 Actual   | 2017-18 Thru M   | 2017-18 Budget   | 2018-19 Budget   |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Regular Employees                        | 2,527,788        | 2,614,004        | 2,669,649        | 2,840,801        | 2,802,423        | 3,055,090        | 3,133,160        |
| Overtime                                 | 341,062          | 369,010          | 461,617          | 345,646          | 303,528          | 301,861          | 343,842          |
| Other Salary & Wages                     | 310,954          | 370,076          | 376,727          | 345,557          | 393,866          | 428,665          | 364,951          |
| <b>Total Salaries &amp; Wages</b>        | <b>3,179,804</b> | <b>3,353,090</b> | <b>3,507,993</b> | <b>3,532,005</b> | <b>3,499,817</b> | <b>3,785,616</b> | <b>3,841,953</b> |
| Group Health Insurance                   | 503,014          | 502,076          | 589,181          | 657,250          | 671,203          | 753,140          | 827,920          |
| PERS                                     | 898,142          | 775,916          | 832,185          | 824,966          | 955,174          | 1,108,090        | 1,125,086        |
| Other Benefits                           | 367,846          | 529,172          | 424,625          | 441,784          | 428,333          | 478,767          | 506,621          |
| <b>Total Fringe Benefits</b>             | <b>1,769,003</b> | <b>1,807,164</b> | <b>1,845,992</b> | <b>1,924,002</b> | <b>2,054,710</b> | <b>2,339,997</b> | <b>2,459,627</b> |
| Internal Chg - Central Svc Fee           | 343,740          | 350,610          | 368,140          | 386,550          | 364,499          | 397,635          | 397,635          |
| Internal Chg - Equip Replacmnt           | 253,720          | 253,720          | 284,190          | 284,190          | 260,508          | 284,190          | 284,190          |
| Bad Debt Expense                         | 259,396          | 140,984          | 146,923          | 164,208          | 103,909          | 163,441          | 181,643          |
| Internal Chg - Fleet Maint               | 98,750           | 98,750           | 108,625          | 108,625          | 99,573           | 108,625          | 108,625          |
| Internal Chg - Insurance Svc             | 28,720           | 28,720           | 29,290           | 29,880           | 27,120           | 29,585           | 29,585           |
| Internal Chg - Facility Use              | 24,000           | 24,000           | 26,400           | 26,400           | 45,833           | 50,000           | 50,000           |
| <b>Total Internal Charges &amp; Fees</b> | <b>1,008,352</b> | <b>896,839</b>   | <b>963,568</b>   | <b>999,853</b>   | <b>901,441</b>   | <b>1,033,476</b> | <b>1,051,678</b> |
| Contractual Services                     | 702,804          | 471,854          | 428,548          | 817,379          | 1,202,803        | 1,187,974        | 627,817          |
| Rental, Repair, Maintenance              | 92,285           | 88,981           | 80,636           | 97,463           | 83,961           | 106,750          | 109,750          |
| Other Purchased Svcs                     | 83,337           | 91,878           | 104,090          | 126,187          | 140,101          | 133,754          | 123,306          |
| Supplies                                 | 118,163          | 74,933           | 110,452          | 64,292           | 111,003          | 126,670          | 123,925          |
| Equipment                                | 0                | 0                | 492,075          | 25,348           | 0                | 0                | 0                |
| Communications                           | 53,372           | 49,858           | 63,116           | 48,559           | 65,465           | 92,900           | 70,400           |
| Programs                                 | 99,795           | 97,598           | 70,468           | 112,149          | 71,828           | 144,635          | 83,635           |
| Improvements Other than Bldgs            | 0                | 0                | 0                | 0                | 52,301           | 0                | 0                |
| Commission                               | 87               | 130              | 27               | 125              | 0                | 1,071            | 1,071            |
| <b>Total</b>                             | <b>7,107,004</b> | <b>6,932,327</b> | <b>7,666,965</b> | <b>7,747,361</b> | <b>8,183,429</b> | <b>8,952,843</b> | <b>8,493,162</b> |

## **Community Development**

### 1<sup>st</sup> Year Accomplishments

- Cottage Housing Ordinance - Adoption
- Accessory Residential Units Amendments – Adoption
- Housing Trust Fund – Inaugural Grant Award
- EnerGov Permit Processing Software – Rollout Complete
- Wild Fire Standards – Code Update – Pending Adoption

### 2<sup>nd</sup> Year Goals:

- Adopt Infill Strategy – Ashland Street/Siskiyou Blvd. (i.e. Transit Triangle)
- Ashland Comprehensive Plan - Housing Element Update
- Regional Housing Strategy – Phase I Implementation
- Building Permit Fee Study
- Amend Demolition Ordinance
- Croman Mill Master Plan – Review and Amend

**Community Development**

|  | 2013-14 Actual   | 2014-15 Actual   | 2015-16 Actual   | 2016-17 Actual   | 2017-18 Actual   | 2017-18 Budget   | 2018-19 Budget   |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Regular Employees                        | 887,635          | 902,072          | 943,976          | 887,528          | 841,469          | 1,057,060        | 1,092,053        |
| Overtime                                 | 38               | 292              | 1,068            | 2,012            | 1,774            | 750              | 750              |
| Other Salary & Wages                     | 14,461           | 19,291           | 15,973           | 8,559            | 8,549            | 28,440           | 7,000            |
| <b>Total Salaries &amp; Wages</b>        | <b>902,134</b>   | <b>921,655</b>   | <b>961,017</b>   | <b>898,099</b>   | <b>851,791</b>   | <b>1,086,250</b> | <b>1,099,803</b> |
| Group Health Insurance                   | 198,597          | 212,160          | 248,169          | 234,253          | 247,020          | 285,000          | 313,150          |
| PERS                                     | 204,377          | 163,173          | 202,003          | 172,930          | 186,969          | 252,031          | 259,175          |
| Other Benefits                           | 88,171           | 127,135          | 97,167           | 94,985           | 89,404           | 107,244          | 110,022          |
| <b>Total Fringe Benefits</b>             | <b>491,145</b>   | <b>502,468</b>   | <b>547,339</b>   | <b>502,168</b>   | <b>523,394</b>   | <b>644,275</b>   | <b>682,347</b>   |
| Internal Chg - Central Svc Fee           | 346,800          | 353,740          | 371,420          | 389,990          | 367,745          | 401,176          | 401,176          |
| Internal Chg - Facility Use              | 85,000           | 85,000           | 85,000           | 85,000           | 77,917           | 85,000           | 85,000           |
| Internal Chg - Equip Replacmnt           | 8,540            | 8,540            | 9,179            | 9,179            | 7,271            | 7,932            | 7,932            |
| Licensing                                | 13,349           | 13,782           | 14,244           | 17,928           | 11,007           | 19,251           | 19,751           |
| Internal Chg - Insurance Svc             | 6,515            | 6,515            | 6,650            | 6,785            | 6,158            | 6,718            | 6,718            |
| Internal Chg - Fleet Maint               | 4,780            | 4,780            | 4,780            | 4,780            | 4,382            | 4,780            | 4,780            |
| <b>Total Internal Charges &amp; Fees</b> | <b>464,984</b>   | <b>472,369</b>   | <b>491,273</b>   | <b>513,673</b>   | <b>474,479</b>   | <b>524,857</b>   | <b>525,357</b>   |
| Grants                                   | 218,824          | 48,306           | 129,430          | 97,638           | 209,428          | 563,756          | 261,040          |
| Contractual Services                     | 33,546           | 54,904           | 16,992           | 4,897            | 140,771          | 64,000           | 69,000           |
| Other Purchased Svcs                     | 14,592           | 19,825           | 18,681           | 27,359           | 14,136           | 24,200           | 24,200           |
| Supplies                                 | 13,187           | 11,791           | 11,761           | 15,375           | 12,849           | 14,052           | 14,053           |
| Rental, Repair, Maintenance              | 10,076           | 8,733            | 8,007            | 6,844            | 7,189            | 9,075            | 9,075            |
| Communications                           | 4,149            | 4,226            | 6,039            | 7,361            | 7,481            | 8,400            | 8,400            |
| Programs                                 | 3,603            | 6,368            | 5,391            | 0                | 0                | 12,500           | 12,500           |
| Commission                               | 1,546            | 1,366            | 897              | 1,383            | 489              | 1,300            | 1,300            |
| <b>Total Community Development</b>       | <b>2,157,784</b> | <b>2,052,012</b> | <b>2,196,825</b> | <b>2,074,798</b> | <b>2,242,006</b> | <b>2,952,665</b> | <b>2,707,075</b> |

## Parks

### 1<sup>st</sup> Year Accomplishments

#### 1. Master Planning

- **Trail Master Plan (CIP)** – TMP committee and group have closed in on finishing the Trail Master Plan 2018 (on schedule for completion by June 29, 2018) using City and Parks staff and volunteer committee members who are reviewing, editing and writing more than two dozen chapters, appendices and narratives. A contracted format editor is in place ready to put chapters, photos and maps together into one single TMP document to be reviewed/approved by Ashland Parks and Recreation Commission, Ashland Planning Dept., and the Ashland City Council. This project looks to be coming in under budget. Also, this project is being performed/achieved without the hiring of a main consultant which is saving an estimated \$100K.
- **Lithia Park Master Plan (CIP):** The master plan process includes several phases. The “Strategic Analysis of Lithia Park” phase began in December 2017 and will continue through April 2018, setting a foundation for the master plan. During “**Design Week**,” centered on June 12-15, 2018, the Master Plan team will develop concepts and alternatives in an open studio at the Ashland Community Center. The “Master Plan Development and Refinement” phase will begin in late summer and continue through plan adoption by the APRC, anticipated in early 2019.

#### 2. Property Purchases

- Mace Property
- Acid Castle plus initial treatment of fuel load
- Briscoe School Park, Playground, Basketball and Geology Areas. APRC maintenance staff have now officially taken over the maintenance of the turf areas including irrigation, playground, basketball court, trees, and yes, still taking care of the geology park at the newly acquired Briscoe Park area. APRC maintenance staff have also taken over performance of all of the landscape maintenance at the side and front areas of the Briscoe School building that now belongs to the City of Ashland. This is another area that is now added onto our list of downtown/blvds. and other maintained City areas included in our MOU agreement with the City.

#### 3. Property Sales

- The sale of the YMCA property to the Ashland Family YMCA.

#### 4. Oak Knoll Golf Course Irrigation

- **Irrigation Improvements** are approximately 70% accomplished on this project. Approximately 70% of the budget for this project has been used at this time. A large amount of improvements have already been performed/accomplished, including new drainage installed in several holes, new isolation valves, numerous other new valves installed and over 120 new sprinklers, making for huge and much needed improvements to the aging system. All of the labor for this project is being

performed in-house by Parks and Golf maintenance staff to leverage the budget money approved by the Parks Commission toward accomplishing as many improvements as possible.

## **5. General Irrigation**

- **Make Irrigation Improvements/Save Water** - Parks maintenance staff have been steadily performing numerous repairs and making improvements/upgrades to various irrigation infrastructure in the Parks irrigation systems. Some of these include: installation of more efficient sprinklers, replacing old/leaky backflow devices and other valves, replacing old timers with new timers, installing control nodes where the old system was not communicating properly with the main radio control, purchasing replacement pumps and other critical system parts to reduce down time and domestic water usage during repairs. Several repairs have also been made by Parks maintenance staff at the Garfield Park Splash pad and Daniel Meyer Pool to reduce leakage and minimize the loss/use of domestic water. Parks staff have also been cooperatively planning water-saving updates/improvements in conjunction with the City's Conservation Division for certain targeted areas of the boulevard medians and some other City areas. These planned improvements will cut the future usage of domestic City water in these areas by replacing old sprinkler heads with newer, more efficient sprinkler heads.

## **2<sup>nd</sup> Year Goals:**

### **1. Ashland Senior Center**

- **Reorganization:** The Ashland Senior Program was reorganized in late 2017/early 2018 in an effort to better serve those who are 55 and older in Ashland and to research ways to increase revenue and assure the Program's resiliency for years to come. The reorganization of the Ashland Senior Program began on October 1, 2017. The focus was on expanding and enhancing the Program for Ashland's 55+ population, given current resources. The Senior Program operations and staffing were reduced, but core services were not affected. All functions of the Program remained at the Ashland Senior Center. A subcommittee of the APRC was formed and then an Ad-Hoc Senior Advisory Committee (or ASPAC) was formed, comprised of program participants, related professional field experts, APRC staff and Commissioners. Both committees helped form the vision for the future of the Ashland Senior Program, now called the Ashland Senior Services Program and ultimately the standing Senior Program Advisory Committee (S-PAC) which is now in place.

### **2. Lower Beach Creek**

- **Bank Stabilization and Repairs (CIP)** – Permits for this riparian improvement/repair project have been applied for/submitted to the regulating agencies and APRC is awaiting their review/approval. Review and approval has been received from City of Ashland Planning for the local agency permit but is still awaiting agency review/approval for the Nationwide Permit. As recommended by the Public Works Dept., a Geotechnical Engineer/Geology Consultant has been retained on contract to provide technical recommendations, specifications and guidelines for the project work . A savings

of between \$10K-\$20K is estimated for this project based on internal staff completing/submitting the agency permits in preparation for this project to move forward and be completed in August/September 2018.

### 3. Nature Play

- **Evaluate grant and other funding opportunities for a Nature Play area at North Mountain Park (CIP).** Nature Center staff have secured 51% of the total project budget through contributions from the following sources. We are requesting the remaining \$127,000 from Oregon Parks and Recreation District's Local Government Grant Program.

| Contributor                                  | Value of Contribution |
|--|-----------------------|
| Jackson Soil and Water Conservation District | \$8,030               |
| Clouser Drilling                             | \$10,455              |
| Daniel Cooke – Community Member              | \$10,000              |
| Green Valley Pump                            | \$2,745               |
| Ashland Forest Resiliency Partners           | \$5,000               |
| Stadnisky Family Foundation                  | \$4,000               |
| Soropitists of Ashland                       | \$500                 |
| Kiwanis Club International of Ashland        | \$1,000               |
| Shooting Star Nursery                        | \$1,800               |
| Oregon Community Foundation                  | \$25,000              |
| Ashland Parks Foundation                     | \$2,000               |
| Volunteers                                   | \$2,700               |
| Ashland Parks and Recreation                 | \$32,579 In-Kind      |

- Thanks to these significant contributions, the project seems likely to move forward, at least through the development of Phase 1. We are currently executing a design contract with Greenworks P.C., and once the construction drawings are complete, we will put the construction project out to bid. We anticipate beginning construction in the spring of 2019.

#### **4. Daniel Meyer Pool**

- **Continue to pursue the evaluation of a rebuild of the Daniel Meyer Pool.** Staff may form an ad-hoc subcommittee to evaluate and make recommendations to the Parks and Recreation Commission for a rebuild of the Daniel Meyer Pool.

#### **5. New Park**

- **Build a new neighborhood and dog park on the south end of Ashland.** In conjunction with contracted real estate agents, the APRC Real Estate Subcommittee is actively researching potential properties on the south end of Ashland that could be suitable for a second dog park. APRC will look to acquire property by the end of the biennium for a 2<sup>nd</sup> Dog Park.



**Parks and Recreation Commission**

|  | <b>2013-14 Actual</b> | <b>2014-15 Actual</b> | <b>2015-16 Actual</b> | <b>2016-17 Actual</b> | <b>2017-18 Thru May</b> | <b>2017-18 Budget</b> | <b>2018-19 Budget</b> |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|
| Regular Employees                        | 1,849,516             | 1,850,225             | 2,008,950             | 1,978,712             | 1,733,351               | 2,031,420             | 2,117,400             |
| Overtime                                 | 12,615                | 12,494                | 10,182                | 10,744                | 4,146                   | 9,000                 | 9,000                 |
| Other Salary & Wages                     | 267,034               | 306,221               | 293,152               | 296,174               | 263,051                 | 388,650               | 376,450               |
| <b>Total Salaries &amp; Wages</b>        | <b>2,129,164</b>      | <b>2,168,940</b>      | <b>2,312,284</b>      | <b>2,285,629</b>      | <b>2,000,547</b>        | <b>2,429,070</b>      | <b>2,502,850</b>      |
| Group Health Insurance                   | 558,693               | 565,543               | 707,147               | 692,940               | 654,809                 | 758,280               | 832,920               |
| PERS                                     | 456,434               | 304,415               | 409,743               | 403,580               | 385,071                 | 575,057               | 597,154               |
| Other Benefits                           | 314,535               | 412,807               | 270,320               | 352,379               | 228,026                 | 312,183               | 330,629               |
| <b>Total Fringe Benefits</b>             | <b>1,329,663</b>      | <b>1,282,765</b>      | <b>1,387,210</b>      | <b>1,448,900</b>      | <b>1,267,905</b>        | <b>1,645,520</b>      | <b>1,760,703</b>      |
| Internal Chg - Central Svc Fee           | 360,000               | 367,000               | 363,500               | 363,500               | 351,126                 | 383,046               | 383,046               |
| Internal Chg - Equip Replacmnt           | 51                    | 170,348               | 209,340               | 246,458               | 208,542                 | 227,500               | 227,500               |
| Internal Chg - Fleet Maint               | 51,269                | 49,910                | 0                     | 209,500               | 189,062                 | 38,750                | 38,750                |
| Internal Chg - Insurance Svc             | 45,000                | 50,000                | 47,500                | 47,500                | 43,542                  | 47,500                | 47,500                |
| Internal Chg - Facility Use              | 45,000                | 45,000                | 30,000                | 30,000                | 27,500                  | 30,000                | 30,000                |
| Bank Charges                             | 10,045                | 13,143                | 11,078                | 10,386                | 9,835                   | 11,700                | 11,700                |
| Licensing                                | 0                     | 0                     | 2,199                 | 324                   | 293                     | 550                   | 550                   |
| <b>Total Internal Charges &amp; Fees</b> | <b>511,365</b>        | <b>695,402</b>        | <b>663,617</b>        | <b>907,668</b>        | <b>829,898</b>          | <b>739,046</b>        | <b>739,046</b>        |
| Rental, Repair, Maintenance              | 755,911               | 706,784               | 913,880               | 713,364               | 563,914                 | 900,027               | 905,765               |
| Contractual Services                     | 370,569               | 334,657               | 329,366               | 243,529               | 273,006                 | 343,911               | 349,064               |
| Improvements Other than Bldgs            | 990,369               | 918,555               | 274,887               | 1,153,000             | 182,731                 | 4,712,500             | 402,500               |
| Equipment                                | 434,961               | 116,254               | 229,958               | 130,252               | 305,710                 | 225,000               | 225,000               |
| Operation Transfers Out                  | 602,000               | 320,000               | 0                     | 0                     | 0                       | 0                     | 0                     |
| Supplies                                 | 149,421               | 132,665               | 120,896               | 106,666               | 76,032                  | 123,361               | 124,861               |
| Expenses                                 | 58,167                | 58,256                | 0                     | 0                     | 0                       | 0                     | 0                     |
| Other Purchased Svcs                     | 85,458                | 131,886               | 93,042                | 93,490                | 74,471                  | 89,530                | 85,580                |
| Communications                           | 33,963                | 32,373                | 32,706                | 37,183                | 35,073                  | 42,455                | 39,375                |
| Programs                                 | 0                     | 0                     | 75,281                | 67,760                | 79,611                  | 65,720                | 67,300                |
| Insurance                                | 0                     | 12,850                | 11,383                | 10,105                | 10,066                  | 11,500                | 11,500                |
| <b>Total Parks</b>                       | <b>7,456,314</b>      | <b>6,911,386</b>      | <b>6,444,509</b>      | <b>7,197,546</b>      | <b>5,698,965</b>        | <b>11,327,640</b>     | <b>7,213,544</b>      |

## **Public Works**

### **ADMINISTRATON/ENGINEERING**

#### **1<sup>st</sup> Year Accomplishments**

- GIS: Increased utilization across the City (expand to planning, police, AFN, etc.)
- GIS: Storybook links for all project work
- Assist with emergency preparedness (with Fire, Police and others)
- Assist with developing consistent contracting and procurement policies (with Legal and Finance)
- Environmental/energy advocacy (be more proactive on all levels – time constraints)
- Commission engagement: Transportation and Airport; Ad Hoc AWAC, SDC; public involvement

### **CEMETERY**

#### **1<sup>st</sup> Year Accomplishments**

- Transfer water rights to the Cemetery for irrigation use

#### **2<sup>nd</sup> Year Goals:**

- Develop a plan to utilize the trust fund for maintenance

**Public Works Administration/Engineering/GIS**

|  | <b>2013-14 Actual</b> | <b>2014-15 Actual</b> | <b>2015-16 Actual</b> | <b>2016-17 Actual</b> | <b>2017-18 Thru May</b> | <b>2017-18 Budget</b> | <b>2018-19 Budget</b> |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|
| Regular Employees                        | 1,007,595             | 1,031,551             | 995,387               | 1,017,409             | 939,951                 | 1,041,740             | 1,093,510             |
| Overtime                                 | 13,511                | 5,439                 | 5,160                 | 6,787                 | 4,796                   | 9,500                 | 10,000                |
| Other Salary & Benefits                  | 10,923                | 19,162                | 22,945                | 61,816                | 17,941                  | 9,840                 | 5,660                 |
| <b>Total Salaries &amp; Wages</b>        | <b>1,032,030</b>      | <b>1,056,151</b>      | <b>1,023,492</b>      | <b>1,086,012</b>      | <b>962,687</b>          | <b>1,061,080</b>      | <b>1,109,170</b>      |
| Group Health Insurance                   | 222,002               | 231,761               | 252,901               | 276,099               | 269,529                 | 299,430               | 328,910               |
| PERS                                     | 234,538               | 189,023               | 207,767               | 212,060               | 234,479                 | 274,974               | 286,334               |
| Other Benefits                           | 110,350               | 157,355               | 112,619               | 123,997               | 107,485                 | 126,798               | 131,708               |
| <b>Total Fringe Benefits</b>             | <b>566,891</b>        | <b>578,140</b>        | <b>573,287</b>        | <b>612,157</b>        | <b>611,493</b>          | <b>701,202</b>        | <b>746,952</b>        |
| Internal Chg - Facility Use              | 88,000                | 88,000                | 88,300                | 88,300                | 80,942                  | 88,300                | 88,300                |
| Internal Chg - Central Svc Fee           | 43,350                | 44,220                | 46,430                | 48,750                | 45,970                  | 50,149                | 50,149                |
| Internal Chg - Fleet Maint               | 31,670                | 31,670                | 31,670                | 31,670                | 29,031                  | 31,670                | 31,670                |
| Internal Chg - Insurance Svc             | 23,800                | 23,800                | 24,275                | 24,760                | 22,475                  | 24,518                | 24,518                |
| Internal Chg - Equip Replacmnt           | 515                   | 515                   | 615                   | 615                   | 564                     | 615                   | 615                   |
| <b>Total Internal Charges &amp; Fees</b> | <b>187,643</b>        | <b>188,205</b>        | <b>191,290</b>        | <b>194,095</b>        | <b>180,573</b>          | <b>195,252</b>        | <b>195,252</b>        |
| Supplies                                 | 58,235                | 74,726                | 51,088                | 59,617                | 54,016                  | 90,600                | 89,850                |
| Rental, Repair, Maintenance              | 50,767                | 61,142                | 61,662                | 57,134                | 61,933                  | 89,591                | 89,591                |
| Other Purchased Svcs                     | 14,434                | 20,487                | 13,794                | 33,650                | 19,886                  | 23,700                | 23,700                |
| Contractual Services                     | 0                     | 20,097                | 9,648                 | 5,196                 | 3,209                   | 10,750                | 10,750                |
| Communications                           | 14,455                | 6,550                 | 9,770                 | 14,769                | 9,965                   | 15,050                | 13,550                |
| Equipment                                | 0                     | 0                     | 0                     | 0                     | 0                       | 15,000                | 15,000                |
| <b>Total Public Works Administration</b> | <b>1,924,453</b>      | <b>2,005,498</b>      | <b>1,934,032</b>      | <b>2,062,629</b>      | <b>1,903,761</b>        | <b>2,202,225</b>      | <b>2,293,815</b>      |

## FACILITIES

### 1<sup>st</sup> Year Accomplishments

- Gun Club wetlands restoration in progress; completion scheduled for this summer 2018
- Design concepts for City Hall to be awarded June 2018
- RFP Future of Pioneer Hall schedule for release in July 2018

### 2<sup>nd</sup> Year Goals:

- Develop internal master planning practices and a prioritized maintenance program (FY19)
- Develop a reimbursement fee to address deferred maintenance concerns (may be accomplished with the review of central service fees)

| Capital Improvement Fund-Facilities |                |                  |                |                |                  |                  |                  |
|-------------------------------------|----------------|------------------|----------------|----------------|------------------|------------------|------------------|
|                                     | 2013-14 Actual | 2014-15 Actual   | 2015-16 Actual | 2016-17 Actual | 2017-18 Actual   | 2017-18 Budget   | 2018-19 Budget   |
| Salaries & Wages                    | 135,173        | 138,277          | 165,285        | 171,937        | 168,987          | 178,700          | 191,800          |
| Fringe Benefits                     | 82,921         | 84,613           | 97,894         | 110,689        | 118,041          | 127,670          | 137,840          |
| Internal Charges & Fees             | 18,631         | 18,130           | 19,260         | 20,100         | 19,072           | 22,986           | 22,986           |
| Improvements Other than Bldgs       | 297,450        | 469,865          | 72,580         | 59,903         | 129,797          | 419,000          | 419,000          |
| Rental, Repair, Maintenance         | 376,322        | 382,447          | 412,575        | 401,142        | 416,575          | 384,500          | 385,500          |
| Land                                | 0              | 0                | 0              | 0              | 111,223          | 0                | 0                |
| Contractual Services                | 11,183         | 22,122           | 129,268        | 40,638         | 125,076          | 36,200           | 36,200           |
| Programs                            | 25,309         | 27,233           | 32,635         | 34,092         | 33,251           | 37,950           | 37,950           |
| Supplies                            | 6,340          | 3,619            | 5,881          | 8,769          | 4,347            | 5,680            | 5,578            |
| Contingency                         | 0              | 0                | 0              | 0              | 0                | 60,000           | 0                |
| Communications                      | 5,498          | 3,840            | 3,885          | 5,393          | 4,047            | 3,480            | 3,480            |
| Other Purchased Svcs                | 65             | 169              | 513            | 633            | 282              | 800              | 800              |
| Operation Transfers Out             | 0              | 0                | 0              | 0              | 0                | 1,200,000        | 467,000          |
| <b>Total</b>                        | <b>958,892</b> | <b>1,150,317</b> | <b>939,776</b> | <b>853,296</b> | <b>1,130,700</b> | <b>2,476,966</b> | <b>1,708,134</b> |

## **WATER**

### **1<sup>st</sup> Year Accomplishments**

- Ashland Canal (TID) Piping from Starlite to Terrace Street: currently completing pre-design; final design will go through the remainder of the BN
- TID Terrace Street Pump Station Improvements: construction began in June 2018
- Park Estates Pump Station Improvements: construction began in June 2018
- New 7.5 MGD Water Treatment Plant; RFQ for design is in solicitation (June 2018)
- East and West Fork Transmission Line Rehabilitation: RFP is out for design solicitation (June 2018); construction should start toward the end of this BN
- Ivy Lane water line from South Mountain to the fire hydrant – complete
- Completing design for waterline replacements in Oak Street (Nevada to Bear Creek Bridge) and Siskiyou Blvd (Crowson to I-5 Exit 11)
- Completed the conservation program update for inclusion in the water master plan

### **2<sup>nd</sup> Year Goals:**

- New 7.5 MGD Water Treatment Plant; construction is planned for FY 2020
- Hosler Dam / Reeder Reservoir; meet FERC requirements (coordinate with Electric) and planning for dam safety work (work will be included in BN 2019-21)
- Complete Water Master Plan and Distribution System O&M Plan (adopt January 2019 delayed completion to get the design criteria established with the 7.5 MGD plant to better inform the final CIP)
- Continue aggressive conservation program

**Water Fund**

|  | 2013-14 Actual   | 2014-15 Actual   | 2015-16 Actual   | 2016-17 Actual   | 2017-18 Thru May | 2017-18 Budget    | 2018-19 Budget    |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
| Regular Employees                        | 931,687          | 972,083          | 903,894          | 937,439          | 923,648          | 1,032,455         | 1,052,195         |
| Overtime                                 | 45,380           | 101,542          | 96,673           | 68,323           | 37,295           | 84,000            | 84,000            |
| Other Salary & Wages                     | 93,429           | 105,751          | 84,531           | 67,298           | 40,636           | 80,450            | 81,900            |
| <b>Total Salaries &amp; Wages</b>        | <b>1,070,496</b> | <b>1,179,376</b> | <b>1,085,099</b> | <b>1,073,061</b> | <b>1,001,580</b> | <b>1,196,905</b>  | <b>1,218,095</b>  |
| Group Health Insurance                   | 251,797          | 251,700          | 283,193          | 306,735          | 326,651          | 357,570           | 392,960           |
| PERS                                     | 230,210          | 208,045          | 206,562          | 197,974          | 218,290          | 292,753           | 295,255           |
| Other Benefits                           | 137,255          | 191,435          | 129,257          | 134,586          | 120,421          | 151,676           | 154,244           |
| <b>Total Fringe Benefits</b>             | <b>619,262</b>   | <b>651,180</b>   | <b>619,011</b>   | <b>639,294</b>   | <b>665,362</b>   | <b>801,999</b>    | <b>842,459</b>    |
| Internal Chg - Central Svc Fee           | 969,110          | 988,380          | 1,037,800        | 1,084,695        | 1,025,119        | 1,118,312         | 1,118,312         |
| Internal Chg - Facility Use              | 187,500          | 187,500          | 188,250          | 188,250          | 172,563          | 188,250           | 188,250           |
| Internal Chg - Fleet Maint               | 75,810           | 75,810           | 76,007           | 76,007           | 69,673           | 76,007            | 76,007            |
| Internal Chg - Tech Debt                 | 78,200           | 78,200           | 78,200           | 78,200           | 71,683           | 78,200            | 78,200            |
| Internal Chg - Equip Replacmnt           | 57,990           | 57,990           | 68,430           | 68,430           | 62,728           | 68,430            | 68,430            |
| Internal Chg - Insurance Svc             | 42,270           | 42,270           | 43,120           | 43,980           | 39,921           | 43,550            | 43,550            |
| Licensing                                | 12,159           | 8,818            | 18,595           | 8,495            | 8,246            | 42,000            | 42,000            |
| Bad Debt Expense                         | 22,504           | 13,224           | 9,648            | 6,177            | 14,831           | 12,000            | 12,000            |
| Miscellaneous Charges & Fees             | 0                | 2,088            | 124              | 489              | 356              | 500               | 500               |
| Other                                    | 1,750            | 21               | 0                | 0                | 0                | 0                 | 0                 |
| <b>Total Internal Charges &amp; Fees</b> | <b>1,447,293</b> | <b>1,454,301</b> | <b>1,520,175</b> | <b>1,554,723</b> | <b>1,465,119</b> | <b>1,627,249</b>  | <b>1,627,249</b>  |
| Improvements Other than Bldgs            | 1,989,759        | 2,722,090        | 1,448,147        | 158,882          | 970,605          | 15,657,949        | 15,789,200        |
| Franchise                                | 357,799          | 372,200          | 418,922          | 446,737          | 399,242          | 620,960           | 639,600           |
| Contractual Services                     | 507,315          | 288,861          | 340,374          | 62,158           | 135,200          | 348,801           | 348,800           |
| Rental, Repair, Maintenance              | 192,405          | 235,169          | 221,868          | 300,561          | 265,037          | 323,651           | 323,651           |
| Supplies                                 | 198,225          | 208,580          | 206,742          | 137,803          | 177,014          | 287,400           | 287,400           |
| Other Purchased Svcs                     | 176,121          | 146,376          | 169,127          | 170,214          | 164,875          | 215,854           | 215,852           |
| Contingency                              | 0                | 0                | 0                | 0                | 0                | 810,000           | 0                 |
| Interfund Loans                          | 150,000          | 0                | 0                | 0                | 0                | 0                 | 0                 |
| Programs                                 | 17,884           | 68,805           | 47,727           | 69,177           | 33,856           | 114,501           | 114,501           |
| Operation Transfers Out                  | 0                | 0                | 0                | 0                | 0                | 250,000           | 250,000           |
| Communications                           | 15,801           | 23,521           | 14,985           | 13,215           | 20,715           | 25,200            | 25,200            |
| Equipment                                | 9,980            | 16,235           | 0                | 0                | 7,608            | 42,500            | 42,500            |
| Debt - Principal                         | 584,414          | 899,952          | 443,717          | 453,835          | 464,164          | 664,165           | 829,213           |
| Debt - Interest                          | 129,093          | 147,300          | 173,330          | 161,855          | 150,069          | 230,092           | 217,934           |
| <b>Total Water</b>                       | <b>7,465,934</b> | <b>8,414,076</b> | <b>6,709,223</b> | <b>5,241,515</b> | <b>5,920,449</b> | <b>23,217,226</b> | <b>22,771,654</b> |

## **WASTEWATER**

### **1<sup>st</sup> Year Accomplishments**

- Grandview Pump Station construction complete (May 2018)
- Received “acceptance” by DEQ for the Water Quality Trading Program
- Intend to award the Water Quality Trading Program Partnership and begin riparian shading project delineation and implementation in July 2018
- Initiated resolution to I/I problems (remove stormwater from sewer connections, smoke testing, etc.)
- Purchased Hardesty Property (scheduled for final on June 30, 2018)

### **2<sup>nd</sup> Year Goals:**

- Renew the DEQ NPDES Permit (FFY19); resolve effluent temperature concerns (outfall relocation, water quality trading, wetlands, cold water releases from Reeder); multi agency
- Treatment Plant Upgrades: 3rd Oxidation Ditch, UV system, etc. (design solicitation in FY19)
- Complete design for wastewater projects on Mountain Avenue and on A Street and begin construction prior to the end of this 2017-19 BN
- Develop FOG (fats, oils, grease) program (work with planning and code compliance)
- Validate collections system through flow testing, CCTV, WW Master Plan (BN 2019-21)

**Wastewater Fund**

|  | 2013-14 Actual   | 2014-15 Actual   | 2015-16 Actual   | 2016-17 Actual   | 2017-18 Thru May | 2017-18 Budget    | 2018-19 Budget    |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
| Regular Employees                        | 591,606          | 631,609          | 674,595          | 701,755          | 699,209          | 712,980           | 733,030           |
| Overtime                                 | 15,220           | 15,005           | 20,240           | 18,989           | 20,078           | 25,000            | 24,750            |
| Other Salary & Wages                     | 34,221           | 60,848           | 46,232           | 40,933           | 34,618           | 53,350            | 55,350            |
| <b>Total Salaries &amp; Wages</b>        | <b>641,047</b>   | <b>707,462</b>   | <b>741,067</b>   | <b>761,676</b>   | <b>753,905</b>   | <b>791,330</b>    | <b>813,130</b>    |
| Group Health Insurance                   | 156,610          | 161,873          | 200,472          | 211,010          | 226,093          | 229,580           | 252,280           |
| PERS                                     | 143,979          | 127,868          | 145,904          | 148,735          | 167,586          | 189,005           | 194,063           |
| Other Benefits                           | 82,097           | 117,297          | 91,526           | 98,802           | 90,288           | 104,310           | 107,280           |
| <b>Fringe Benefits</b>                   | <b>382,686</b>   | <b>407,037</b>   | <b>437,903</b>   | <b>458,548</b>   | <b>483,968</b>   | <b>522,895</b>    | <b>553,623</b>    |
| Internal Chg - Central Svc Fee           | 904,140          | 922,180          | 968,290          | 1,016,700        | 958,707          | 1,045,862         | 1,045,862         |
| Internal Chg - Equip Replacmnt           | 253,700          | 253,700          | 264,440          | 264,440          | 242,403          | 264,440           | 264,440           |
| Internal Chg - Fleet Maint               | 94,860           | 94,871           | 104,345          | 104,345          | 95,650           | 104,345           | 104,345           |
| Internal Chg - Tech Debt                 | 95,800           | 95,800           | 95,800           | 95,800           | 87,817           | 95,800            | 95,800            |
| Internal Chg - Insurance Svc             | 93,000           | 93,000           | 94,860           | 96,760           | 87,826           | 95,810            | 95,810            |
| Internal Chg - Facility Use              | 70,000           | 70,000           | 77,000           | 77,000           | 70,583           | 77,000            | 77,000            |
| Licensing                                | 35,996           | 27,760           | 34,047           | 36,667           | 13,322           | 47,500            | 47,500            |
| Bad Debt Expense                         | 16,366           | 8,354            | 7,298            | 4,896            | 11,996           | 7,500             | 7,500             |
| Other                                    | 0                | 0                | 0                | 0                | 700              | 3,000             | 3,000             |
| <b>Total Internal Charges &amp; Fees</b> | <b>1,563,861</b> | <b>1,565,666</b> | <b>1,646,079</b> | <b>1,696,608</b> | <b>1,569,004</b> | <b>1,741,257</b>  | <b>1,741,257</b>  |
| Improvements Other than Bldgs            | 399,101          | 385,432          | 199,950          | -27,052          | 553,585          | 5,087,461         | 5,085,500         |
| Rental, Repair, Maintenance              | 645,887          | 679,293          | 645,048          | 734,824          | 742,531          | 954,460           | 954,460           |
| Franchise                                | 335,704          | 374,061          | 410,399          | 445,885          | 394,796          | 464,833           | 483,428           |
| Supplies                                 | 190,807          | 180,221          | 189,271          | 166,370          | 179,696          | 283,075           | 283,075           |
| Contractual Services                     | 83,441           | 68,991           | 81,240           | 144,194          | 42,986           | 198,000           | 198,000           |
| Other Purchased Svcs                     | 55,581           | 63,835           | 53,084           | 44,188           | 58,428           | 102,950           | 102,950           |
| Equipment                                | 175,475          | 22,299           | 39,979           | 34,246           | 0                | 2,500             | 2,500             |
| Contingency                              | 0                | 0                | 0                | 0                | 0                | 325,000           | 0                 |
| Communications                           | 8,052            | 5,555            | 5,705            | 5,826            | 5,169            | 8,150             | 8,150             |
| Land                                     | 0                | 0                | 0                | 0                | 11,005           | 0                 | 0                 |
| Programs                                 | 714              | 1,056            | 661              | 1,026            | 0                | 0                 | 0                 |
| Debt - Principal                         | 1,236,892        | 1,264,738        | 1,303,627        | 1,334,561        | 1,380,541        | 1,532,647         | 1,733,069         |
| Debt - Interest                          | 468,686          | 433,785          | 392,747          | 353,592          | 300,687          | 359,415           | 297,663           |
| <b>Total Wastewater</b>                  | <b>6,187,934</b> | <b>6,159,430</b> | <b>6,146,760</b> | <b>6,154,493</b> | <b>6,476,302</b> | <b>12,373,973</b> | <b>12,256,805</b> |



## **STREETS**

### **1<sup>st</sup> Year Accomplishments**

- Transit Feasibility Assessment in progress; completion this BN
- Transportation and Wastewater SDCs Assessment underway; completion this CY
- Hersey Street (N Main to Oak Street) CMAQ Sidewalk project complete (Feb 2018)
- Hersey Street Rebuild (N Main to N Mountain): Design in progress (construction to start prior to the end of the BN)
- Independent Way; design 90%, ODFW/DSL/NMFS permits in progress; ODOT approval for funding a significant portion of this project is progressing, construction to begin in 2019

### **2<sup>nd</sup> Year Goals:**

- Miscellaneous “road diet” improvements are going through ODOT approval process and are scheduled for construction this BN
- Develop prioritized long range plan (20 year); streets (PMS), sidewalks, bikes, transit (began internal process in June 2018)
- Design for overlays on N Mountain Avenue (Hersey to I-5) and Wightman Street (Quincy to Siskiyou) being assessed for better design approach to ADA compliance
- Revitalize Downtown Ashland Plan (TGM grant submitted); FY19

**Street Fund**

|  | <b>2013-14 Actual</b> | <b>2014-15 Actual</b> | <b>2015-16 Actual</b> | <b>2016-17 Actual</b> | <b>2017-18 Thru May</b> | <b>2017-18 Budget</b> | <b>2018-19 Budget</b> |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|
| Regular Employees                        | 532,023               | 549,995               | 567,322               | 545,631               | 376,289                 | 411,800               | 424,490               |
| Overtime                                 | 22,968                | 8,701                 | 25,408                | 29,058                | 15,145                  | 20,000                | 20,000                |
| Other Salary & Wages                     | 62,360                | 43,276                | 102,759               | 123,280               | 86,563                  | 122,190               | 144,607               |
| <b>Salaries &amp; Wages</b>              | <b>617,350</b>        | <b>601,972</b>        | <b>695,490</b>        | <b>697,970</b>        | <b>477,998</b>          | <b>553,990</b>        | <b>589,097</b>        |
| Group Health Insurance                   | 152,794               | 149,373               | 173,542               | 179,472               | 134,353                 | 140,140               | 154,010               |
| PERS                                     | 127,658               | 105,470               | 129,572               | 124,825               | 96,555                  | 158,619               | 165,111               |
| Other Benefits                           | 90,259                | 109,250               | 97,529                | 101,023               | 69,132                  | 82,468                | 85,742                |
| <b>Total Fringe Benefits</b>             | <b>370,710</b>        | <b>364,092</b>        | <b>400,642</b>        | <b>405,319</b>        | <b>300,040</b>          | <b>381,227</b>        | <b>404,863</b>        |
| Internal Chg - Central Svc Fee           | 662,400               | 675,610               | 709,390               | 744,260               | 547,408                 | 597,172               | 597,172               |
| Internal Chg - Fleet Maint               | 159,100               | 159,100               | 165,527               | 165,527               | 96,985                  | 105,802               | 105,802               |
| Internal Chg - Equip Replacmnt           | 71,500                | 71,500                | 85,800                | 85,800                | 78,650                  | 85,800                | 85,800                |
| Internal Chg - Insurance Svc             | 53,000                | 53,000                | 54,060                | 55,140                | 47,218                  | 51,510                | 51,510                |
| Internal Chg - Tech Debt                 | 30,000                | 30,000                | 30,000                | 30,000                | 27,500                  | 30,000                | 30,000                |
| Bad Debt Expense                         | 11,464                | 6,958                 | 5,515                 | 3,225                 | 6,841                   | 0                     | 0                     |
| Licensing                                | 7,533                 | 0                     | 7,052                 | 1,199                 | 758                     | 13,501                | 13,502                |
| Internal Chg - Facility Use              | 4,000                 | 4,000                 | 4,400                 | 4,400                 | 4,033                   | 4,400                 | 4,400                 |
| <b>Total Internal Charges &amp; Fees</b> | <b>998,997</b>        | <b>1,000,168</b>      | <b>1,061,744</b>      | <b>1,089,551</b>      | <b>809,393</b>          | <b>888,185</b>        | <b>888,186</b>        |
| Improvements Other than Bldgs            | 596,804               | 399,867               | 303,330               | 725,658               | 180,363                 | 7,593,830             | 7,500,425             |
| Contractual Services                     | 302,422               | 370,293               | 405,593               | 169,011               | 309,495                 | 478,000               | 478,000               |
| Rental, Repair, Maintenance              | 252,818               | 252,241               | 310,375               | 317,655               | 270,036                 | 725,750               | 725,750               |
| Supplies                                 | 16,481                | 17,241                | 32,019                | 20,255                | 89,398                  | 57,300                | 57,300                |
| Equipment                                | 11,699                | 0                     | 342,022               | 5,570                 | 5,966                   | 16,000                | 16,000                |
| Communications                           | 10,747                | 7,789                 | 7,156                 | 11,444                | 12,854                  | 11,225                | 11,225                |
| Expenses                                 | 0                     | 0                     | 0                     | 0                     | 0                       | 0                     | 0                     |
| Other Purchased Svcs                     | 5,513                 | 4,872                 | 16,601                | 2,381                 | 3,449                   | 10,100                | 10,100                |
| Commission                               | 3,602                 | 5,789                 | 1,266                 | 0                     | 0                       | 0                     | 0                     |
| Land                                     | 0                     | 0                     | 0                     | 0                     | 0                       | 0                     | 0                     |
| Debt - Principal                         | 70,000                | 101,490               | 102,677               | 103,909               | 340,986                 | 100,187               | 101,514               |
| Debt - Interest                          | 56,036                | 36,615                | 34,027                | 31,394                | 26,843                  | 26,318                | 23,691                |
|  |                       |                       |                       |                       |                         |                       | 65                    |
| <b>Total Street</b>                      | <b>3,313,177</b>      | <b>3,162,429</b>      | <b>3,712,943</b>      | <b>3,580,116</b>      | <b>2,826,822</b>        | <b>10,842,112</b>     | <b>10,806,151</b>     |

## STORM DRAIN

### 1<sup>st</sup> Year Accomplishments

- Storm Water and Drainage Master Plan (FY19); identify future funding needs

### 2<sup>nd</sup> Year Goals:

- Track and manage new regulatory requirements and riparian-type solutions

| Stormwater Fund                    |                |                |                |                |                  |                |                |  |
|------------------------------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|--|
|                                    | 2013-14 Actual | 2014-15 Actual | 2015-16 Actual | 2016-17 Actual | 2017-18 Thru May | 2017-18 Budget | 2018-19 Budget |  |
| Regular Employees                  | 0              | 0              | 0              | 0              | 158,073          | 188,100        | 192,910        |  |
| Overtime                           | 0              | 0              | 0              | 0              | 2,719            | 2,200          | 3,000          |  |
| Other Salary & Wages               |                |                |                |                |                  |                |                |  |
| <b>Total Salaries &amp; Wages</b>  | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>166,614</b>   | <b>193,250</b> | <b>204,374</b> |  |
| Group Health Insurance             | 0              | 0              | 0              | 0              | 57,318           | 65,030         | 71,460         |  |
| PERS                               | 0              | 0              | 0              | 0              | 40,418           | 51,248         | 53,951         |  |
| Other Benefits                     | 0              | 0              | 0              | 0              | 22,653           | 28,057         | 29,283         |  |
| <b>Total Fringe Benefits</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>120,388</b>   | <b>144,335</b> | <b>154,694</b> |  |
| Internal Chg - Central Svc Fee     | 0              | 0              | 0              | 0              | 154,674          | 168,735        | 168,735        |  |
| Internal Chg - Fleet Maint         | 0              | 0              | 0              | 0              | 54,748           | 59,725         | 59,725         |  |
| Internal Chg - Insurance Svc       | 0              | 0              | 0              | 0              | 2,833            | 3,090          | 3,090          |  |
| Licensing                          | 0              | 0              | 0              | 0              | 0                | 3,300          | 3,300          |  |
| Bad Debt Expense                   | 0              | 0              | 0              | 0              | 1,537            | 0              | 0              |  |
| <b>Internal Charges &amp; Fees</b> | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>213,792</b>   | <b>234,850</b> | <b>234,850</b> |  |
| Contractual Services               | 0              | 0              | 0              | 0              | 81,973           | 151,000        | 151,000        |  |
| Improvements Other than Bldgs      | 0              | 0              | 0              | 0              | 0                | 75,000         | 75,000         |  |
| Rental, Repair, Maintenance        | 0              | 0              | 0              | 0              | 18,304           | 37,500         | 37,500         |  |
| Supplies                           | 0              | 0              | 0              | 0              | 5,250            | 7,050          | 7,050          |  |
| Other Purchased Svcs               | 0              | 0              | 0              | 0              | 185              | 1,000          | 1,000          |  |
| Communications                     | 0              | 0              | 0              | 0              | 200              | 130            | 130            |  |
| Debt - Principal                   | 0              | 0              | 0              | 0              | 10,000           | 10,000         | 10,000         |  |
| Debt - Interest                    | 0              | 0              | 0              | 0              | 2,349            | 2,350          | 2,150          |  |
| <b>Total Storm Drain</b>           | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>619,056</b>   | <b>856,465</b> | <b>877,748</b> |  |

## FLEET

### 1<sup>st</sup> Year Accomplishments

- All scheduled vehicles for replacement have arrived or have been ordered.
- Replaced four gas powered gator/mules with comparable electric vehicles
- Replaced two gas powered pickups and two gas vehicles with hybrid or all electric vehicles
- Replaced two bucket trucks with pickups and a JEMS battery pack buckets

### 2<sup>nd</sup> Year Goals:

- Continue fleet “greening” and fleet replacement planning

| Fleet                         |                |                |                |                |                  |                |                |
|-------------------------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|
|                               | 2013-14 Actual | 2014-15 Actual | 2015-16 Actual | 2016-17 Actual | 2017-18 Thru May | 2017-18 Budget | 2018-19 Budget |
| Salaries & Wages              | 273,845        | 284,232        | 296,184        | 336,641        | 290,075          | 322,600        | 335,590        |
| Fringe Benefits               | 180,400        | 184,897        | 196,790        | 220,459        | 216,154          | 241,818        | 258,648        |
| Internal Charges & Fees       | 223,977        | 213,747        | 226,254        | 235,222        | 221,066          | 240,833        | 240,833        |
| Equipment                     | 1,922,433      | 428,458        | 644,818        | 472,239        | 649,110          | 1,529,000      | 1,320,000      |
| Rental, Repair, Maintenance   | 347,903        | 341,173        | 550,142        | 575,529        | 514,779          | 723,000        | 738,000        |
| Supplies                      | 18,116         | 15,207         | 30,028         | 31,365         | 27,708           | 30,075         | 30,075         |
| Improvements Other than Bldgs | 0              | 0              | 0              | 47,823         | 0                | 0              | 0              |
| Other Purchased Svcs          | 2,290          | 2,622          | 2,279          | 4,108          | 3,934            | 3,800          | 3,800          |
| Communications                | 2,627          | 2,239          | 3,350          | 3,992          | 3,420            | 3,700          | 3,700          |
| Total Fleet                   | 2,971,591      | 1,472,645      | 1,949,844      | 1,927,377      | 1,926,246        | 3,094,826      | 2,930,646      |

## Electric

### 1<sup>st</sup> Year Accomplishments

- Installed or replaced over 30 transformers
- Installed or replaced 25 poles
- Installed or replaced 18,000 feet of underground primary conductor
- Repair or replace 350 street lights
- Expanded or upgraded infrastructure for several new development projects such as
  - McNeal Center at SOU; 1068 E. Main development; Verde Village; Rogue Credit Union
  - Several accessory residential units and other small developments
- New lighting and vendor service panels on Winburn Way (with PW)
- Accommodations for future EV charging stations on Winburn Way
- Replace 4 EV chargers with 6 new EV chargers (with CEAP)
- Facilitated a biological evaluation of the Imperatrice property
- Explore and develop option to meet 10x20 goals
- Began implementation of new Cartegraph system (with PW)
- FERC dam requirements (with PW)
- Began process to upgrade electric SCADA system
- PUC audit with minimal corrections noted
- Trimmed over 700 trees

### 2<sup>nd</sup> Year Goals:

- Fully implement Cartegraph for streamlined field inspections
- Bring new SCADA system online
- Replace aging underground cable
- Update fuse and relay coordination
- Pursue system automation for sensitive load areas
- Upgrade Reeder Hydro generator to increase output
- Feasibility study for purchase of Mountain Avenue sub-station
- Remain active with industry trade and lobbying organizations

| Electric Fund |
|---------------|
|---------------|

|  | 2013-14 Actual    | 2014-15 Actual    | 2015-16 Actual    | 2016-17 Actual    | 2017-18 Thru May  | 2017-18 Budget    | 2018-19 Budget    |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Regular Employees                        | 1,509,036         | 1,489,634         | 1,582,953         | 1,586,899         | 1,431,500         | 1,649,510         | 1,680,120         |
| Overtime                                 | 34,241            | 53,641            | 43,139            | 53,486            | 31,099            | 50,500            | 51,500            |
| Other Salary & Wages                     | 29,556            | 41,410            | 34,049            | 47,896            | 22,570            | 100,690           | 130,360           |
| <b>Total Salaries &amp; Wages</b>        | <b>1,572,833</b>  | <b>1,584,685</b>  | <b>1,660,141</b>  | <b>1,688,280</b>  | <b>1,485,168</b>  | <b>1,800,700</b>  | <b>1,861,980</b>  |
| Group Health Insurance                   | 291,345           | 286,434           | 342,684           | 352,726           | 337,076           | 391,480           | 430,750           |
| PERS                                     | 358,044           | 285,495           | 320,016           | 332,398           | 335,912           | 436,782           | 454,056           |
| Other Benefits                           | 180,434           | 246,209           | 189,230           | 199,259           | 173,314           | 211,454           | 221,948           |
| <b>Total Fringe Benefits</b>             | <b>829,824</b>    | <b>818,138</b>    | <b>851,929</b>    | <b>884,383</b>    | <b>846,302</b>    | <b>1,039,716</b>  | <b>1,106,754</b>  |
| Internal Chg - Central Svc Fee           | 1,130,970         | 1,153,590         | 1,211,263         | 1,271,830         | 1,199,280         | 1,308,305         | 1,308,305         |
| Internal Chg - Tech Debt                 | 541,300           | 541,300           | 541,300           | 541,300           | 496,192           | 541,300           | 541,300           |
| Internal Chg - Facility Use              | 137,500           | 137,500           | 137,500           | 137,500           | 126,042           | 137,500           | 137,500           |
| Internal Chg - Equip Replacmnt           | 103,195           | 103,195           | 122,495           | 122,495           | 112,287           | 122,495           | 122,495           |
| Internal Chg - Fleet Maint               | 97,270            | 97,270            | 107,265           | 107,265           | 98,326            | 107,265           | 107,265           |
| ALIEAP                                   | 98,568            | 82,967            | 88,012            | 87,083            | 85,278            | 105,500           | 107,610           |
| Senior Discount                          | 38,967            | 39,434            | 45,523            | 50,285            | 51,305            | 45,000            | 45,900            |
| Bad Debt Expense                         | 67,401            | 40,409            | 30,384            | 15,029            | 48,321            | 37,000            | 37,740            |
| Internal Chg - Insurance Svc             | 35,000            | 35,000            | 35,700            | 36,415            | 33,053            | 36,058            | 36,058            |
| Heat assistance                          | 4,300             | 4,100             | 4,800             | 2,800             | 3,900             | 5,500             | 5,610             |
| Other                                    | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| Licensing                                | 0                 | 0                 | 542               | 542               | 100               | 0                 | 0                 |
| <b>Total Internal Charges &amp; Fees</b> | <b>2,254,471</b>  | <b>2,234,765</b>  | <b>2,324,784</b>  | <b>2,372,544</b>  | <b>2,254,083</b>  | <b>2,445,923</b>  | <b>2,449,783</b>  |
| Other Purchased Svcs                     | 7,176,301         | 6,979,929         | 7,459,285         | 7,550,903         | 6,737,896         | 8,391,303         | 8,434,981         |
| Franchise                                | 1,373,028         | 1,389,526         | 1,465,385         | 1,495,310         | 1,361,188         | 1,600,000         | 1,600,000         |
| Improvements Other than Bldgs            | 518,860           | 394,946           | 442,790           | 264,418           | 232,330           | 462,000           | 507,000           |
| Programs                                 | 340,448           | 466,283           | 433,292           | 314,451           | 480,729           | 387,500           | 387,500           |
| Rental, Repair, Maintenance              | 187,933           | 270,946           | 251,686           | 197,428           | 482,068           | 314,209           | 299,827           |
| Contractual Services                     | 107,457           | 27,204            | 11,265            | 16,610            | 31,963            | 110,285           | 110,391           |
| Supplies                                 | 35,213            | 62,630            | 52,206            | 67,910            | 53,973            | 61,258            | 60,391            |
| Expenses                                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| Communications                           | 11,689            | 14,265            | 18,592            | 10,803            | 36,151            | 18,950            | 19,129            |
| Commission                               | 1,573             | 1,222             | 832               | 32                | 700               | 2,000             | 2,000             |
| Debt - Principal                         | 21,714            | 21,714            | 22,529            | 21,714            | 21,714            | 21,715            | 21,715            |
| Debt - Interest                          | 2,307             | 2,036             | 950               | 1,493             | 1,221             | 1,222             | 950               |
| <b>Total Electric</b>                    | <b>14,433,651</b> | <b>14,268,290</b> | <b>14,995,664</b> | <b>14,886,277</b> | <b>14,025,486</b> | <b>16,656,781</b> | <b>16,862,401</b> |

## **Information Systems**

### 1<sup>st</sup> Year Accomplishments

- Infrastructure (in-wall) network cabling improvements at five sites
- Improved security by installing security auditing system to monitor changes to files/servers/accounts.
- Increased business resiliency by adding offsite, secure cloud backups of City data, in addition to legacy tape backups, and rapid-backups to local spinning disk.
- Deployed remote video arraignment system for Courts/Police (to Medford Court)
- Installed additional wireless Aps and security cameras, bringing the City's totals up to 25 of each (Multiple Departments/Sites)
- Set up Automated Delivery of Security/Feature Updates and Software Installations to desktop PCs
- Ongoing assistance with New Financial System Implementation/Conversion
- Switched from telephone- to internet-based point of sale systems
- Developed and installed plug-and-play fiber networking in the new Ice Rink office (trailer)
- New Help Desk task-tracking and automated PC inventory systems in IT
- Networked all of the Water Treatment Plant field pump stations throughout town, for Public Works

### 2<sup>nd</sup> Year Goals:

- Deployment of New City Telephone System
- Data Center Auxiliary Cooling System
- Windows10 Enterprise Licensing/Deployment/Migration from Win7
- Server storage capacity expansion
- Replace end-of-life server hardware

|                     |
|---------------------|
| Information Systems |
|---------------------|

|                               | 2013-14 Actual   | 2014-15 Actual   | 2015-16 Actual   | 2016-17 Actual   | 2017-18 Thru May | 2017-18 Budget   | 2018-19 Budget   |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Salaries & Wages              | 557,415          | 585,306          | 604,499          | 613,060          | 575,925          | 631,020          | 649,560          |
| Fringe Benefits               | 310,975          | 319,503          | 335,753          | 350,364          | 347,853          | 397,446          | 420,881          |
| Communications                | 91,417           | 116,180          | 70,652           | 83,110           | 17,525           | 107,850          | 107,850          |
| Internal Charges & Fees       | 79,349           | 99,521           | 109,892          | 103,913          | 91,559           | 121,410          | 138,858          |
| Rental, Repair, Maintenance   | 60,667           | 61,073           | 61,078           | 60,925           | 58,700           | 66,300           | 66,300           |
| Improvements Other than Bldgs | 16,500           | 45,807           | 167,086          | 132,195          | 1,100            | 22,500           | 20,000           |
| Supplies                      | 10,200           | 16,512           | 15,144           | 14,047           | 21,900           | 16,950           | 16,950           |
| Other Purchased Svcs          | 11,083           | 7,048            | 8,458            | 4,788            | 5,786            | 10,700           | 10,700           |
| Contractual Services          | 7,156            | 1,059            | 0                | -3,532           | 12,149           | 3,000            | 3,000            |
| <b>Total</b>                  | <b>1,144,762</b> | <b>1,252,009</b> | <b>1,372,561</b> | <b>1,358,870</b> | <b>1,132,496</b> | <b>1,377,176</b> | <b>1,434,099</b> |



## **Ashland Fiber Network**

### 1<sup>st</sup> Year Accomplishments

- Installed live feed webcams (Plaza and Main Street). This gives citizens an opportunity to stay connected with their community when they are unable to be physically present.
- Purchased head end equipment that enabled us to evenly distribute our Internet bandwidth utilization for the CMTS routers.
- Doubled the bandwidth for subscribers for our Max Home, Max Streaming, Max Small Business and AFN Enterprise customers.
- Increased the number of fiber and collocation customers.
- Purchased modern fiber equipment and received training.
- Expanded services to surrounding communities.
- Revitalized AFN's marketing efforts and launched a new ad campaign.
- Produced and aired the first AFN commercials.
- Provided field staff with industry related training

### 2<sup>nd</sup> Year Goals:

- Continue to increase the number of subscribers (fiber, commercial, government, medical, -education, residential).
- RFP for Bandwidth to reduce operational costs.
- Expand the city's fiber footprint.
- Fiber to premises (G-Pon) pilot
- IPTV pilot
- Provide additional industry related training for field staff

**Ashland Fiber Network**

|  | <b>2013-14 Actual</b> | <b>2014-15 Actual</b> | <b>2015-16 Actual</b> | <b>2016-17 Actual</b> | <b>2017-18 Thru May</b> | <b>2017-18 Budget</b> | <b>2018-19 Budget</b> |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|
| Regular Employees                        | 395,744               | 397,329               | 397,013               | 376,044               | 347,502                 | 415,390               | 429,380               |
| Overtime                                 | 10,045                | 7,655                 | 8,544                 | 2,425                 | 1,845                   | 11,100                | 11,100                |
| Other Salary & Wages                     | 14,501                | 21,105                | 8,981                 | 28,933                | 22,661                  | 16,770                | 13,650                |
| <b>Total Salaries &amp; Wages</b>        | <b>420,289</b>        | <b>426,089</b>        | <b>414,538</b>        | <b>407,402</b>        | <b>372,009</b>          | <b>443,260</b>        | <b>454,130</b>        |
| Group Health Insurance                   | 87,332                | 89,049                | 102,404               | 102,070               | 100,344                 | 117,090               | 128,650               |
| PERS                                     | 96,318                | 74,785                | 83,382                | 71,323                | 75,013                  | 101,681               | 103,967               |
| Other Benefits                           | 44,143                | 61,328                | 43,421                | 45,429                | 42,954                  | 49,369                | 50,428                |
| <b>Total Fringe Benefits</b>             | <b>227,794</b>        | <b>225,162</b>        | <b>229,208</b>        | <b>218,822</b>        | <b>218,311</b>          | <b>268,140</b>        | <b>283,045</b>        |
| Internal Chg - Central Svc Fee           | 423,810               | 432,290               | 453,900               | 476,600               | 449,411                 | 490,267               | 490,267               |
| Internal Chg - Tech Debt                 | 409,000               | 409,000               | 409,000               | 409,000               | 374,917                 | 409,000               | 409,000               |
| Internal Chg - Facility Use              | 53,000                | 53,000                | 55,620                | 55,620                | 50,985                  | 55,620                | 55,620                |
| Internal Chg - Fleet Maint               | 23,920                | 23,920                | 26,310                | 26,310                | 24,118                  | 26,310                | 26,310                |
| Internal Chg - Equip Replacmnt           | 20,000                | 20,000                | 20,000                | 20,000                | 18,333                  | 20,000                | 20,000                |
| Licensing                                | 17,547                | 11,706                | 8,096                 | 9,149                 | 6,496                   | 37,100                | 37,100                |
| Internal Chg - Insurance Svc             | 6,000                 | 6,000                 | 6,120                 | 6,240                 | 5,665                   | 6,180                 | 6,180                 |
| Bad Debt Expense                         | 2,377                 | 2,438                 | 3,536                 | 1,533                 | 4,634                   | 1,750                 | 1,750                 |
| <b>Total Internal Charges &amp; Fees</b> | <b>955,654</b>        | <b>958,354</b>        | <b>982,581</b>        | <b>1,004,452</b>      | <b>934,559</b>          | <b>1,046,227</b>      | <b>1,046,227</b>      |
| Supplies                                 | 248,146               | 256,436               | 216,094               | 177,891               | 170,023                 | 173,506               | 173,500               |
| Improvements Other than Bldgs            | 43,393                | 194,102               | 190,204               | 44,496                | 22,335                  | 55,000                | 55,000                |
| Equipment                                | 59,842                | 0                     | 0                     | 57,423                | 2,755                   | 20,000                | 20,000                |
| Rental, Repair, Maintenance              | 43,888                | 43,946                | 45,273                | 44,011                | 81,118                  | 48,980                | 48,980                |
| Other Purchased Svcs                     | 27,061                | 22,321                | 25,195                | -27,898               | 48,551                  | 79,650                | 79,650                |
| Communications                           | 5,738                 | 5,693                 | 6,511                 | 7,495                 | 5,853                   | 4,900                 | 4,900                 |
| Contractual Services                     | 10,473                | 4,755                 | 7,845                 | 6,021                 | 11,555                  | 5,500                 | 5,500                 |
| <b>Total AFN</b>                         | <b>2,042,278</b>      | <b>2,136,859</b>      | <b>2,117,450</b>      | <b>1,940,115</b>      | <b>1,867,069</b>        | <b>2,145,163</b>      | <b>2,170,932</b>      |