

**CITY OF  
ASHLAND  
Oregon**



**2017-2019 Biennium**

## **ABOUT THE COVER**

For several years it has been our policy to cover our annual/biennial budget and the corresponding comprehensive annual financial report with original art by a member of our community.

### **Front**

*Duck pond*

City of Ashland employee

### **Back**

*Cairn in Ashland Park*

City of Ashland employee



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Administrative Services Department  
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# CITY OF ASHLAND



Oregon

## Approved 2017-2019 Biennium

### CITIZENS' BUDGET COMMITTEE

#### **ELECTED MEMBERS:**

John Stromberg, Mayor  
Traci Darrow, Councilor  
Greg Lemhouse, Councilor  
Michael Morris, Councilor  
Rich Rosenthal, Councilor  
Stefani Seffinger, Councilor  
Dennis Slattery Councilor

#### **APPOINTED MEMBERS:**

Saladin Amery  
Mary Cody  
Garrett Furuichi  
Paula Hyatt  
Shaun Moran  
James Nagel  
David Runkel

#### **ADMINISTRATIVE STAFF**

John Karns, Interim City Administrator  
Mark Welch, Director of Administrative Services & Finance, Budget Officer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Ashland**

**Oregon**

For the Biennium Beginning

**July 1, 2015**

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Presentation to the City of Ashland for its annual budget for the Biennium beginning July 1, 2015.

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

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

Table of Contents ..... /

**Summaries**

City of Ashland Organization Chart..... 1-2  
 The Budget Message ..... 1-3  
 The Budget in Brief ..... 1-9  
     What do I Get For My Money ..... 1-9  
     Where the Money Comes From ..... 1-10  
     Where the Money Goes..... 1-12  
 Capital Improvements Plan ..... 1-14  
 City of Ashland Council Goals ..... 1-16  
 Ashland Parks and Recreation Commission Goals ..... 1-20  
 The Budget Process..... 1-22  
 The Biennial Process ..... 1-23  
 Requirements by Fund..... 1-24  
 Requirements by Department ..... 1-25  
 Resource Summary ..... 1-26  
 Requirements by Classification..... 1-27  
 Property Tax Summary ..... 1-28  
 Debt Summary ..... 1-30  
 Budget Appropriation Matrix..... 1-32  
 Program & Division by Department and Fund ..... 1-33  
 Internal Franchise Fees ..... 1-34  
 Summary of Changes ..... 1-36

**Departments**

Administration Department ..... 2-2  
 Information Technology Department..... 2-18  
 Administrative Services Department..... 2-28  
 City Recorder ..... 2-40  
 Police Department..... 2-42  
 Fire and Rescue Department..... 2-48  
 Public Works Department ..... 2-56  
 Community Development Department..... 2-104  
 Electric Department..... 2-116  
 Parks and Recreation Department..... 2-124  
 Non-Departmental Activities..... 2-142

**Resources and Long - Term Plan**

Resources Summary Long-Term Plan..... 3-2  
 Long-Term Plan Fund Totals ..... 3-3  
 Changes in Ending Fund Balances..... 3-4  
 General Fund ..... 3-6  
 Community Development Block Grant ..... 3-10  
 Reserve Fund..... 3-12  
 Street Fund ..... 3-14  
 Airport Fund ..... 3-18  
 Capital Improvements Fund ..... 3-20  
 Debt Service Fund ..... 3-26

## Table of Contents

Water Fund .....	3-30
Wastewater Fund .....	3-36
Stormwater Fund .....	3-42
Electric Fund .....	3-44
Telecommunication Fund .....	3-46
Central Services Fund .....	3-48
Insurance Services Fund .....	3-50
Health Benefits Fund .....	3-52
Equipment Fund .....	3-54
Cemetery Trust Fund .....	3-56
Parks and Recreation Fund .....	3-58
Parks Capital Improvement Fund .....	3-60
Parks Equipment Fund.....	3-64
Youth Activities Levy Fund.....	3-66

## Appendix

History of Combined Property Tax Rates .....	A-2
History of Combined Property Tax Levies .....	A-3
History of Property Tax Rates .....	A-4
Petty Cash.....	A-5
Financial Management Policies and Accounting Methods .....	A-6
Salary Schedule .....	A-18
History of Positions and Summary of Union Affiliation.....	A-22
Chart of Accounts Descriptions.....	A-24
Summary of Internal Service Charges .....	A-28
Statistical Information.....	A-29
Glossary .....	A-32
Index.....	A-41

## Legal Compliance

Budget Calendar, BN 2017-19.....	L-3
Affidavit of Publication, April 20, 2017 .....	L-4
Legal Notice, May 11, 18, 25, 2017 .....	L-5
Affidavit of Publication, May 31, 2017.....	L-6
Legal Notice, June 5, 2017 .....	L-7
Affidavit of Publication, June 15, 2017.....	L-8
Legal Notice June 20, 2017 .....	L-9
Staff Report to Council .....	L-10
Resolution 2017-15 - Certifying City Provides Sufficient Municipal Services to Qualify for State Subventions .....	L-14
Certification of True Copy .....	L-15
Resolution 2017-14 - Declaring the City's Election to Receive State Revenues .....	L-16
Resolution 2017-16 - Adopting the 2017-19 Biennial Budget and Making Appropriations .....	L-17
Affidavit of Publication, June 24, 2017.....	L-24
Legal Notice June 30, 2017 .....	L-25
Staff Report to Council.....	L-26

**Table of Contents**

Resolution 2017-17 -  
    Repealing 2017-16 to Adopt the 2017-19 Biennial Budget and Making Appropriations ..... L-30  
Form LB-50, Notice of Property Tax and  
    Certification of Intent to Impose a Tax, Fee, Assessment, or Charge on Property ..... L-36  
Resolution 2017-18 -  
    Levying Taxes for the Fiscal Year July 1, 2017 through June 30, 2018..... L-37

## Table of Contents



**Summaries**

City of Ashland Organization Chart..... 1-2

The Budget Message ..... 1-3

The Budget in Brief ..... 1-9

    What Do I Get For My Money ..... 1-9

    Where the Money Comes From ..... 1-10

    Where the Money Goes..... 1-12

Capital Improvements Plan ..... 1-14

City of Ashland Council Goals ..... 1-16

Ashland Parks and Recreation Commission Goals ..... 1-20

The Budget Process..... 1-22

The Biennial Process ..... 1-23

Requirements by Fund..... 1-24

Requirements by Department ..... 1-25

Resource Summary ..... 1-26

Requirements by Classification..... 1-27

Property Tax Summary ..... 1-28

Debt Summary ..... 1-30

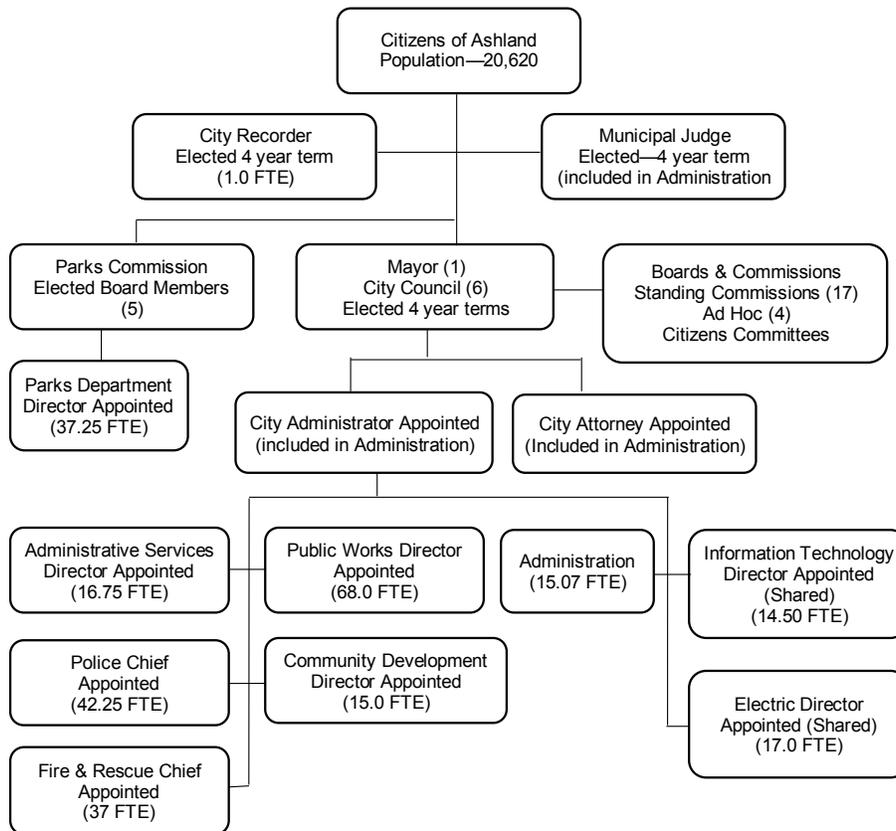
Budget Appropriation Matrix..... 1-32

Program & Division by Department and Fund ..... 1-33

Internal Franchise Fees ..... 1-34

Summary of Changes ..... 1-36

# City of Ashland 263.82 FTE Adopted BN 2017-19



The City of Ashland is a municipal corporation first organized in 1874. The Ashland City Council is elected to serve as the governing body for Ashland’s 20,620 citizens. The Mayor, who presides at the City Council meetings, is elected at-large for a four-year term. Six council members are elected at-large for four-year staggered terms. Other elected officials are the City Recorder, Municipal Judge, and the five-member Parks and Recreation Commission.

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

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

In addition to the help they receive from their appointed staff and employees, 20 advisory boards and commissions assist the City Council. Over 120 Ashland citizens serve on these boards and commissions and make a valuable contribution to the City of Ashland.

**May 11, 2017**

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

In compliance with Oregon Revised Statute (ORS 294.403), we respectfully submit this balanced 2017-19 biennial budget for the City of Ashland.

Overshadowing all decisions in the development of this budget was the expectation of a fiscally sound and balanced budget without sacrificing core services.

The City of Ashland is unique in many ways, and this becomes even more apparent in preparing a budget to meet operational needs. In this city of 20,620 residents, the varied and multiple service demands and complexity of issues in which the community embraces is evocative of a much larger city. One major difference from cities similar in size is that as a globally recognized tourist city, Ashland is host to over 400,000 visitors per year, creating an unusual and additional burden on city resources.

Another unique factor of Ashland is its highly engaged citizenry and subsequent significant cache of projects, programs, commissions and committees involving staff resources at every level of the government. The ongoing challenge for City Council and staff (and the budget) is how to balance the vast number of desired services, programs and solutions requested by residents above and beyond the vital core services being provided – against a finite source of available resources.

**Budget Development**

Budget preparations began in November with personal costs projections. In January, a large group of City staff – all involved in the development of this budget - met to discuss the plan for the entire process leading up to today. The overriding challenge to staff was to retain current service levels while meeting the following guidelines:

- Personal Services – In general - no new positions
- Material & Services – Target 0% increase
- Capital Outlay – Prioritize with revenue sources identified

Personal Services: No positions were added to the budget over the 2015-17 staffing level without first receiving Council approval. Significant changes to benefit costs this biennium are from PERS and health care rate increases. The overall impact of PERS rates on total wages is 19.9%, with health care costs increasing by 15.3% over the current biennium. Salary projections are based on negotiated contract agreements for union employees, and 2% increases for non-union employees.

## **The Budget Message**

Materials & Services: Expenses were closely reviewed and budgeted with minimal increases or in many cases, reduced. In some departments, a transfer of projects and related expenses may cause the appearance of a significant increase in that budget. Increases are included in this budget for operationally required expenses that predictably increase from year to year such as postage, banking fees, etc.

Capital Outlay: In this budget, only those capital outlay projects that are scheduled to be implemented within this 2017-19 biennium and have an identified revenue source are included in this document. You may view a recap of all budgeted capital outlay projects in the section under the “Summaries” tab; and detail of each project will be included in the Department section where the capital improvement project is budgeted. All long term capital improvement plans included in the CIP document will be maintained as a citywide resource separate from the budget document.

Financial Policy: Contingences have been budgeted according the limit identified in the financial policy. Most funds were able to meet the policy standard for ending fund balances with the exception of these funds: Capital Improvement Project (CIP), Electric, Telecommunications, Insurance Services and Parks. Various factors affecting the year end carryover amounts will be covered in the budget presentations.

Budget Document: Changes have been made to the format of the budget document. Part of our goal to clarify the overall budget process began with modifications to the document that we hope will highlight the essence of the budget and re-enforce its purpose as an essential working document for the budget committee, citizens of Ashland, and staff.

Staff Presentations: A standard presentation template is being used to present departmental information in an effort to provide clear, concise and pertinent data; brief(er) presentations; and allow sufficient time for budget committee questions and public hearings to be completed within the three scheduled public meetings.

### **Highlights**

The total proposed 2017-19 biennial budget is \$285,832,964; an increase of \$45,928,130, or 19.1% over the amended 2015-17 biennial budget. The change from the prior budget is primarily due to increased capital project spending (50.4%) in the Street, Water, Wastewater, Airport and Park CIP funds. More modest changes in expenditures are within Personal Services with an increase of 9.4%; Materials & Services increase of 6.6%; and a decrease in Debt Service of (5.9%).

Property taxes are the single largest source of revenue in the General Fund. Budgeted property tax collections of \$21,276,400 were projected using 3.5% increase in assessed valuation with a 95% collection rate. The City’s approved maximum permanent tax levy rate is \$4.29 per thousand; however, tax revenues in this budget were based consistent with prior years at \$4.20 per thousand, leaving \$.09 per thousand of additional revenue available to the City via unassessed taxes.

Of the \$21,276,400 in projected property taxes, a total of \$953,526 is budgeted in the Debt Service Fund for collection of voter approved bonded debt on Fire Station #1 and Fire Station #2 for debt service due over the two year period of the biennium.

Several significant policy and strategy documents were developed and presented to Council for approval that will play a role in future Council policy decisions and potentially future budget processes.

Climate and Energy Action Plan: In March of 2017, Council approved Ashland's first Climate and Energy Action Plan (CEAP). This plan was the culmination of the work of a Mayor appointed ad-hoc committee, a City funded consultant and significant staff involvement over nearly 18 months. The result is a document that provides specific and significant carbon reduction goals and targets for both community and City operations. Additionally, an implementation plan was developed to move the community forward in five key areas that impact our local and global climate.

Regardless of the level of specific funding requests and approvals, the activities described in the approved plan will be integrated to some degree in the work plans of nearly every department within the City in the coming years.

Downtown Strategic Parking Management Plan: This draft plan, developed over a two year period with the assistance of a Mayor appointed ad-hoc committee, City funded consultant and significant staff involvement, is a compilation of a comprehensive set of operating strategies for management of the City's downtown parking supply. The document contains a set of implementing actions for the next 18 months that are designed to improvement the efficiency of the downtown parking infrastructure before a formal determination is made as to the need for additional parking supply.

Leadership/Management Transitions: While a degree of turnover, even at the executive management level, is expected in an organization of its size, the City currently has several executive level positions that are filled with interim staff and has several more department head level positions likely to be vacated through retirements in this upcoming biennium. Council has begun to consult with the City's Human Resource department to develop strategies and process to address the current situation as well as to develop strategies for organizational resiliency into the future.

### **Council Priorities**

In April, the City Council met to establish 2017-19 program/project priorities and to approve funding sources for the programs/projects the Council deemed of highest benefit to the City. Prior to this, project discussions often took place during the budget process – extending the budget meetings, adding workload to the budget committee and creating a degree of uncertainty as to the decision making roles between the Council and the Budget Committee. Due to the overlap of the Council decision process and the completion of this document, a list of Council budget priorities will be added to the budget during the budget meeting presentations.

## **The Budget Message**

Police: In response to community need, the City Council voted to approve the addition of five police officers to City staff, one officer for each of the four working shifts and the re-establishment of the School Resource Officer. The proposed revenue source to cover these positions is a public safety fee that would be assessed monthly via utility bills. The exact combination of rates and methodology to be used is still under consideration during the writing of this message. The positions, along with Council's decision on revenues will be added to the proposed budget during the budget meetings in May.

Housing: Council continues to discuss strategies to provide an ongoing revenue stream for the Housing Trust Fund that was created and put into place several budget cycles prior. The fund has accumulated resources of \$166,000, but does not have any source of revenue to sustain it over time.

Reserve Fund: Similar to the Housing Trust Fund, the City's Reserve Fund has been utilized over the past several budget cycles and currently has no funding strategy to provide replenishment or growth of the fund over time. Council has indicated a desire to develop strategies for future funding and targeted uses for the Reserve Fund.

### **Challenges**

Public Employees Retirement System (PERS): The state (and nationwide) issues surrounding public employee pension liabilities has created a massive challenge to legislatures and those pursuing a legislatively sound solution that will stand up to almost certain court challenges. Specifically affecting the City of Ashland, the blended PERS rate is 20.4%, an increase of \$2.2 million from the 2015-17 budget. Of the \$2.2 million, \$1.76 million is due to rate increases on state-wide existing benefit liability. The remaining (and much smaller) portion of the increase of \$450,000 is directly attributable to the City's employee based benefits.

Health Care Plan Costs: The entire nation is struggling with the increase in health care plan costs, and the City of Ashland is not insulated from this issue. In an effort to slow the impact of the rising cost of health care, the City moved to a self-insured plan in the 2013-15 biennium. Through this plan, the City has been successful in preserving the integrity of the coverage for its employees. The challenge remains to cover costs while simultaneously building a sufficient reserve for the fluctuating needs of the fund. In an effort to build reserves for the future stability of the Health Benefits Fund, a request to "forgive" an internal loan is included in this budget. In prior years, a \$525,000 loan was made in order to meet the expenses; and in each subsequent year that the loan was budgeted to be repaid, the fund balance was not sufficient to make the repayment and still meet current expenses without requiring another loan going forward.

In an effort to manage health care plan costs and coordinate changes of the plan and employee participation, the City has established an Employee Health Benefits Action Committee (EHBAC) which has been working diligently to monitor the financial position of the Health Benefits Fund and implement changes to stabilize the fund. In April 2017, the EHBAC committee voted for increases to the following: the deductible for individuals and family; "out of pocket" costs to the employee; and employee co-pays on all non-generic prescriptions. The EHBAC committee is to

be commended for their time and commitment to the difficult task they are presented with - and for their often difficult position as liaison to their bargaining groups and employees on these controversial issues.

Community Needs/Wants: There is a material and ongoing challenge to provide for an ever growing number of services and programs requested by the community as the sum of desired “wants” far outweighs available resources. As the City allocates financial resources to both core services and prioritized community projects, the demand on available resources also creates a growing burden of responsibility on Council and staff to evaluate the merit of core service levels and program proposals according the order of the highest good. At some point established limits need to be placed on further expansion in deference to building stability in funds and reserve, and in acknowledgement of staff resources.

**Conclusion**

Through the concerted efforts of a talented and dedicated staff it is with confidence that we present the City Council, Budget Committee and Citizens of Ashland with this 2017-19 Biennial Budget.

The budget is a “road map”, laying out the course of City operations for the next two years. This project requires hours upon hours of staff time to develop the best plan, at the lowest cost, for the greatest benefit to the citizens of Ashland.

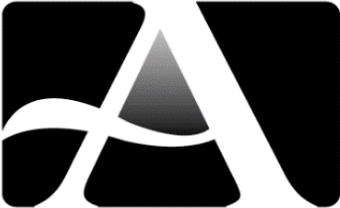
Many years of combined staff experience went into projecting the resources and expenditures required to meet the needs of the community, and the outcome is this budget which provides for essential core services and many other programs in the next biennium.

We would like to acknowledge the time and effort of all staff members and department directors that contribute wholeheartedly to this task in addition to the daily operational workload.

On behalf of the City staff and the community, we thank the Budget Committee and City Council for their time and dedication to this important public process.

  
\_\_\_\_\_  
John Karns, Interim City Administrator

  
\_\_\_\_\_  
Beverly Adams, Budget Officer &  
Interim Administrative Services Director



**BUDGET IN BRIEF:**

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

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

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

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

**Property Tax** generates approximately \$23.9 million for the City. It is used to pay for expenses found in the General Fund such as police and fire, for some of the City's principal and interest on debt and for expenses in providing parks and recreation. Voter approved levies have been used in the past for youth activities and a levy is included in this budget to assist in the operation of the library on an interim basis. Property owners within the Ashland city limits pay \$4.3888 per \$1,000 of assessed value for the City's share of the total property tax assessed.

**Transient Occupancy Tax (TOT)** also referred to as the hotel/motel tax generates approximately \$5.9 million and is used for three purposes: Economic and Cultural Development, tourism promotion and the remainder for general expenses in the General Fund such as police and fire. The Hotel/Motel rate in Ashland is currently nine percent (9%). The hotel/motel keeps five percent (5%) of the money collected as payment for processing.

**Prepared Food and Beverage Tax (F&B)** also referred to as the meals tax generates approximately \$5.9 million and twenty-five percent (25%) of the revenue goes toward acquisition, planning, development, repair, and rehabilitation of city parks. A total of \$3,209,200 will be utilized for the wastewater treatment plant annual debt service and capital improvement projects. The remaining portion shall be paid into the Street Fund and used for street maintenance and reconstruction. The tax rate is five percent (5%) on most meals and non-alcohol beverages served or catered. In effect, the proceeds help keep sewer rates low and funds park expansion. This tax ends in December 2030.

**Electric Utility Users Tax** generates approximately \$6.9 million and is used to pay for expenses associated with the General Fund, such as police and fire. Utility bills include this tax which is approximately twenty-five percent (25%) of the total electric charges on the bill.

**Charges for Services** generate approximately \$116.4 million and pay for the water, wastewater, electric, and high-speed data services provided to residential, commercial and governmental properties. In general, the revenue generated is based on the base cost to provide the service and normally includes a charge that represents level of service used.

**Utility Fees** generate approximately \$4.6 million and are used to pay for operational and construction needs for transportation (streets, sidewalks, bicycle lanes, handicap access, etc.) and for storm drains (line maintenance, open ditches, sediment pond cleaning, etc.).

**Miscellaneous Licenses, Permits and other Fees and Charges (excluding interest earnings, transfers & internal payments)** generate approximately \$17.5 million and are used to pay for the cost of non-utility services provided such as ambulance transport, building inspections, recreation, construction services, parking, cemetery services, etc., across funds.

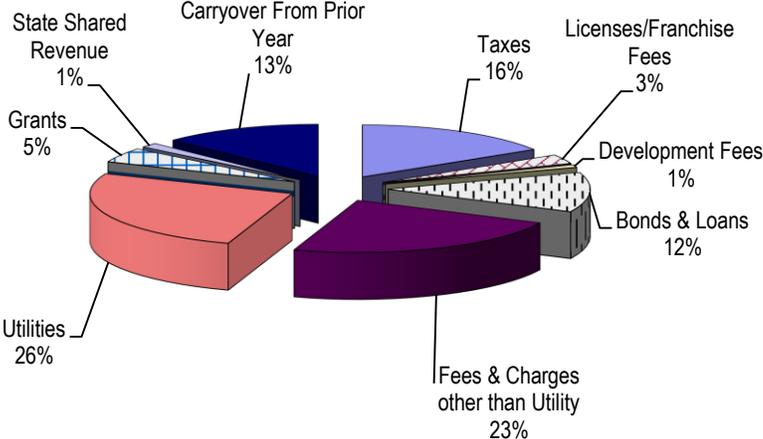
Note: All rates and amounts shown are current and subject to change during the year or by Council action. Examples of service levels and outcomes can be found throughout the Departmental section of this document.

# Budget in Brief

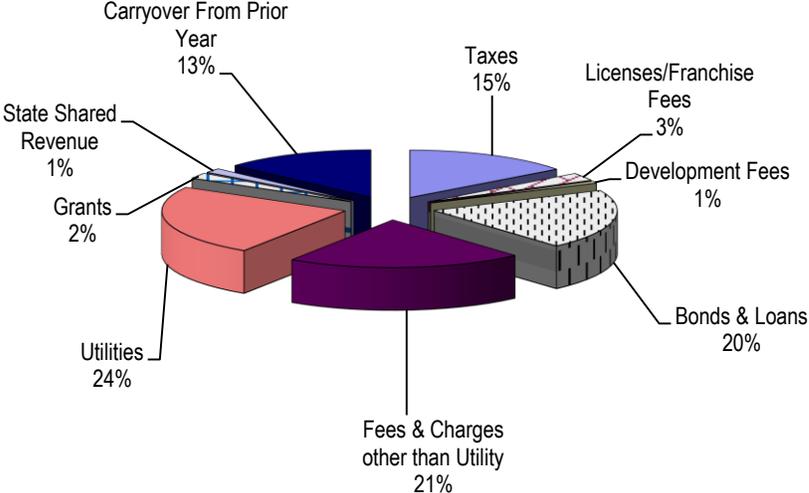
## Where the Money Comes from

	Amended BN 2015-17	Adopted BN 2017-19
<b>Taxes</b>		
Property (Current)	\$ 20,404,186	\$ 22,449,940
Property (Prior)	966,880	790,000
Food & Beverage	5,506,460	5,980,765
Hotel/Motel	5,229,810	5,880,900
Utility Users Tax	6,298,000	6,890,470
Marijuana Tax	2,000	-
Water charge for AFR	350,000	350,000
	<u>38,757,336</u>	<u>42,342,075</u>
<b>Licenses/Franchise Fees</b>		
License	443,200	498,700
Franchises	6,455,040	7,182,730
	<u>6,898,240</u>	<u>7,681,430</u>
<b>Development Fees</b>		
Permits	1,910,425	1,660,300
<b>Bonds &amp; Loans</b>		
Capital Improvement Projects	-	3,250,000
Bond & Bank loan proceeds	26,935,724	52,836,312
Interfund Loan	2,571,200	2,100,000
	<u>29,506,924</u>	<u>58,186,312</u>
<b>Fees &amp; Charges other than Utility</b>		
Finance	96,948	18,498
Administration	-	120,000
Police	205,000	215,000
Court	504,000	391,000
Fire & Rescue	2,087,350	2,568,000
City Recorder	21,430	25,500
Cemetery	120,000	113,000
Planning & Building	625,000	600,000
Public Works / RVTV	2,064,648	1,992,248
Electric	453,686	487,534
Parks & Recreation	11,577,930	13,207,600
Technology Payment	2,308,600	2,308,600
Rents	619,048	270,000
Internal Service	28,861,587	31,345,189
SDC's	592,416	731,500
Interest on Investments	369,358	457,850
Fines	410,000	857,900
Special Assessment Payments	520,000	60,000
Miscellaneous Income	1,200,678	1,120,550
Transfers	2,456,240	2,831,440
	<u>55,093,919</u>	<u>59,721,409</u>
<b>Utilities</b>		
Wastewater	10,767,000	11,852,000
Storm Water	-	1,390,000
Street	4,165,900	3,195,895
Electric	29,539,358	32,014,707
Telecommunications	4,363,565	4,335,155
Water	13,954,600	15,874,482
	<u>62,790,423</u>	<u>68,662,239</u>
<b>Grants</b>		
Federal Grants	1,692,190	2,236,244
State Grants	9,279,566	3,272,895
	<u>10,971,756</u>	<u>5,509,139</u>
<b>State Shared Revenue</b>		
Cigarette Tax	55,000	47,450
Liquor Tax	610,000	703,210
Gas Tax	2,678,800	3,580,320
	<u>3,343,800</u>	<u>4,330,980</u>
<b>Carryover From Prior Year</b>	<u>30,632,011</u>	<u>38,079,780</u>
<b>Total Resources</b>	<u>\$ 239,904,834</u>	<u>\$ 286,173,664</u>

### BN 2017-19 Adopted



### BN 2015-17 Amended

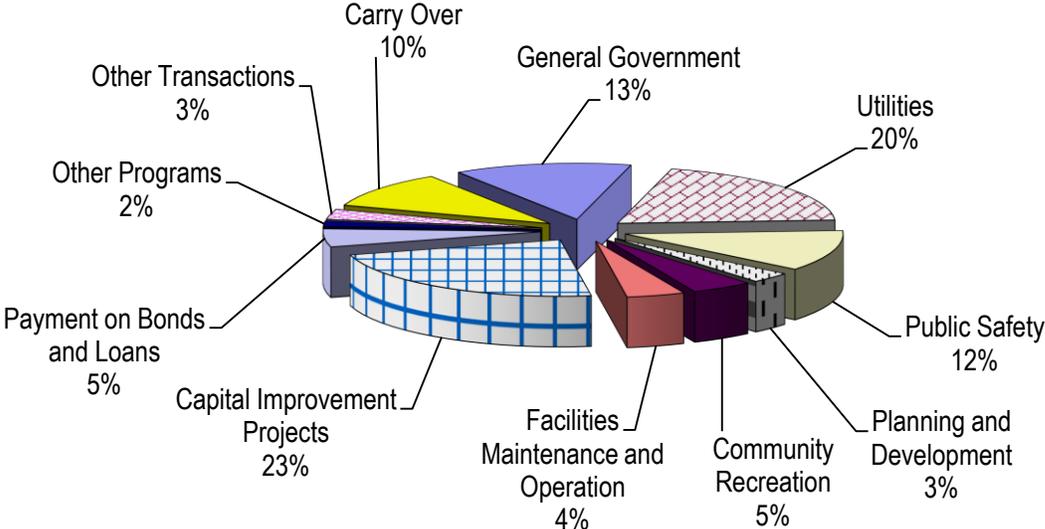


## Budget in Brief

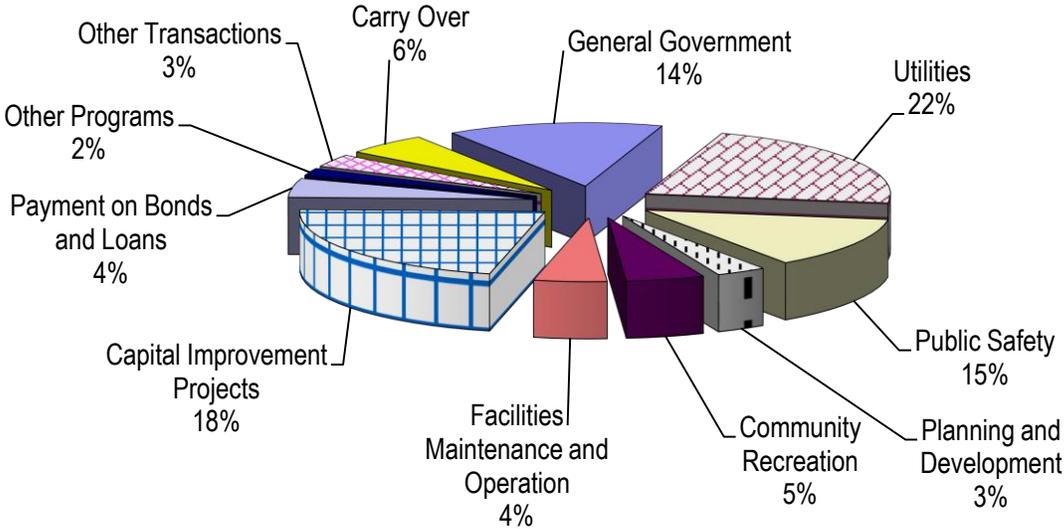
### Where the Money Goes

	Amended BN 2015-17	Adopted BN 2017-19
<b>General Government</b>		
Mayor, Council, City Recorder	\$ 1,324,316	\$ 883,043
Administration	2,423,315	2,802,663
Legal Services	961,008	1,026,146
Human Resources	716,898	902,606
Finance & Accounting	4,751,027	5,053,544
Parks Contracted Services	9,560,000	10,601,400
Insurance Services	2,019,750	2,087,950
Information Services	2,558,138	2,768,775
Health Insurance	9,830,000	11,557,301
	<u>34,144,452</u>	<u>37,683,428</u>
<b>Utilities</b>		
Electric	28,825,043	31,017,690
Water	9,264,961	10,466,438
Wastewater	9,731,558	10,205,023
AFN	4,189,734	4,166,095
Storm water Collection	1,444,200	1,559,713
	<u>53,455,496</u>	<u>57,414,959</u>
<b>Public Safety</b>		
Police Protection	13,637,535	15,248,125
Fire Protection	8,978,151	9,251,390
Forest Interface	1,672,608	1,838,171
Emergency Services	5,814,495	6,356,444
Municipal Court	1,056,830	944,095
	<u>31,159,619</u>	<u>33,638,225</u>
<b>Planning and Development</b>		
Planning	2,886,423	3,508,080
Building Inspections	1,459,230	1,479,935
Engineering Services	3,566,522	3,644,262
	<u>7,912,175</u>	<u>8,632,277</u>
<b>Community Recreation</b>		
Parks Operation & Administration	8,316,829	8,619,215
Recreation Programs & City Band	2,959,180	3,325,411
Golf Course	1,104,650	1,163,100
	<u>12,380,659</u>	<u>13,107,726</u>
<b>Facilities Maintenance and Operation</b>		
Roadways & Bikeways	5,269,024	5,768,397
Equipment Maintenance	2,908,860	3,176,472
Buildings, Grounds, Airport	2,630,993	2,547,380
Cemeteries	740,365	821,778
	<u>11,549,242</u>	<u>12,314,027</u>
<b>Capital Improvement Projects</b>		
Construction and Internal Projects	48,676,399	61,932,993
Equipment	3,760,632	3,682,905
	<u>52,437,031</u>	<u>65,615,898</u>
<b>Payment on Bonds and Loans</b>		
Infrastructure Improvements	10,632,044	14,680,986
Land Acquisition	800,000	-
	<u>11,432,044</u>	<u>14,680,986</u>
<b>Other Programs</b>		
Economic and Cultural Development Grants	1,695,033	1,601,300
Social Services Grants	267,933	267,940
Community Development Grants	439,798	453,785
Conservation	2,116,055	2,225,778
	<u>4,518,819</u>	<u>4,548,803</u>
<b>Other Transactions</b>		
Interfund Loans	2,571,200	2,100,000
Operating Transfers to Other Funds	2,456,240	2,831,440
Contingencies	2,675,570	3,533,500
	<u>7,703,010</u>	<u>8,464,940</u>
<b>Carry Over</b>	<u>13,212,287</u>	<u>30,072,395</u>
<b>Total Requirements</b>	<u>\$ 239,904,834</u>	<u>\$ 286,173,664</u>

**BN 2017-19 Adopted**



**BN 2015-17 Amended**



# Capital Improvements Plan

Capital Improvements Plan							
Planned Expenditures During BN 2017-19 Years 1 and 2							
BUDGET							
Project Description	BN Capital		Project Totals	Planned Resources			
	2017-19	2017-19		Street SDC	Grants	Other	fees & rates
Roadway	Yr 1	Yr 2	Project Totals	Street SDC	Grants	Other	fees & rates
Railroad Crossing Improvements; Hersey & Laurel	\$ 450,000	\$ -	\$ 450,000	\$ -	\$ 255,642	\$ -	\$ 194,358
Independent Way - Washington St to Tolman Creek Rd	\$ 1,590,000	\$ -	\$ 1,590,000	\$ 590,000	\$ -	\$ 1,000,000	\$ -
N Main Refuge Island	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000
East Nevada Street Extension	\$ -	\$ 6,494,400	\$ 6,494,400	\$ 1,194,970	\$ 3,000,000	\$ -	\$ 2,299,430
Grandview Drive Improvements - Phase II	\$ -	\$ 350,000	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000
City Wide Chip Seal Project	\$ -	\$ 93,404	\$ 93,404	\$ -	\$ -	\$ -	\$ 93,404
<b>Subtotal Roadway</b>	<b>\$ 2,120,000</b>	<b>\$ 6,937,804</b>	<b>\$ 9,057,804</b>	<b>\$ 1,784,970</b>	<b>\$ 3,255,642</b>	<b>\$ 1,000,000</b>	<b>\$ 3,017,192</b>
<b>Street Improvements/Overlays per Pavement Management System</b>	<b>Yr 1</b>	<b>Yr 2</b>	<b>Project Totals</b>	<b>Street SDC</b>	<b>Grants</b>	<b>Other</b>	<b>fees &amp; rates</b>
Overlay/Partial Rebuild - N Mountain Ave - Hersey to I-5	\$ 840,000	\$ -	\$ 840,000	\$ -	\$ -	\$ -	\$ 840,000
Overlay - Wightman Street - Quincy to Siskiyou	\$ 225,000	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ 225,000
Replace/Rebuild - Hersey St - N Main to N Mountain	\$ 1,000,000	\$ 3,000,000	\$ 4,000,000	\$ -	\$ -	\$ -	\$ 4,000,000
Overlay/Partial Refuild - N Mountain Ave - E Main to R/R Tracks	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
<b>Subtotal Street Improvements/Overlays</b>	<b>\$ 2,065,000</b>	<b>\$ 3,200,000</b>	<b>\$ 5,265,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,265,000</b>
<b>Sidewalk/Pedestrian</b>	<b>Yr 1</b>	<b>Yr 2</b>	<b>Project Totals</b>	<b>Street SDC</b>	<b>Grants</b>	<b>Other</b>	<b>fees &amp; rates</b>
Hersey Street - N Main Street to Oak Street (CMAQ)	\$ 250,000	\$ -	\$ 250,000	\$ 62,500	\$ -	\$ -	\$ 187,500
Downtown ADA Ramp Replacement	\$ 88,950	\$ -	\$ 88,950	\$ -	\$ 88,950	\$ -	\$ -
N Main Street RRFB Installation - Nursery Street & Van Ness Avenue	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
Mountain Ave RRFB Installation - Fair Oaks Avenue	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
A Street - Oak Street to 100' west of 6th Street	\$ -	\$ 155,000	\$ 155,000	\$ 38,750	\$ -	\$ -	\$ 116,250
<b>Subtotal Sidewalk/Pedestrian</b>	<b>\$ 413,950</b>	<b>\$ 195,000</b>	<b>\$ 608,950</b>	<b>\$ 101,250</b>	<b>\$ 88,950</b>	<b>\$ -</b>	<b>\$ 418,750</b>
<b>Bicycle</b>			<b>Project Totals</b>	<b>Storm SDC</b>	<b>Grants</b>	<b>Other</b>	<b>fees &amp; rates</b>
Downtown Super Sharrows	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
<b>Subtotal Bicycle</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>
<b>TRANSPORTATION / LID</b>	<b>\$ 4,598,950</b>	<b>\$ 10,432,804</b>	<b>\$ 15,031,754</b>	<b>\$ 1,886,220</b>	<b>\$ 3,344,592</b>	<b>\$ 1,000,000</b>	<b>\$ 8,800,942</b>
<b>Airport</b>	<b>Yr 1</b>	<b>Yr 2</b>	<b>Project Totals</b>		<b>Grants</b>	<b>Other</b>	<b>fees &amp; rates</b>
Pavement Maintenance Program	\$ 20,000	\$ -	\$ 20,000		\$ 20,000	\$ -	\$ -
Entitlement Grant - Airport Improvements - Taxiway Rehabilitation (Environmental)	\$ -	\$ 222,000	\$ 222,000		\$ 222,000	\$ -	\$ -
<b>AIRPORT</b>	<b>\$ 20,000</b>	<b>\$ 222,000</b>	<b>\$ 242,000</b>	<b>\$ -</b>	<b>\$ 242,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Water Supply</b>	<b>Yr 1</b>	<b>Yr 2</b>	<b>Project Totals</b>	<b>Water SDC</b>	<b>Grants</b>	<b>Other</b>	<b>fees &amp; rates</b>
TID Canal Piping: Starlite to Terrace Street	\$ 788,000	\$ 664,000	\$ 1,452,000	\$ 1,452,000	\$ -	\$ -	\$ -
TID Terrace St Pump Station Improvements	\$ 650,000	\$ -	\$ 650,000	\$ -	\$ -	\$ -	\$ 650,000
Reeder Reservoir Access Road TMDL Compliance	\$ 116,000	\$ -	\$ 116,000	\$ 87,000	\$ -	\$ -	\$ 29,000
East & West Fork Transmission Line Rehabilitation	\$ 154,500	\$ 154,500	\$ 309,000	\$ -	\$ -	\$ -	\$ 309,000
Ashland Creek West Fork Bridge Construction	\$ -	\$ 129,000	\$ 129,000	\$ 96,750	\$ -	\$ -	\$ 32,250
Sediment TMDL in Reeder Reservoir	\$ -	\$ 120,000	\$ 120,000	\$ 90,000	\$ -	\$ -	\$ 30,000
<b>Subtotal Water Supply</b>	<b>\$ 1,708,500</b>	<b>\$ 1,067,500</b>	<b>\$ 2,776,000</b>	<b>\$ 1,725,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,050,250</b>
<b>Water Treatment &amp; Storage</b>	<b>Yr 1</b>	<b>Yr 2</b>	<b>Project Totals</b>	<b>Water SDC</b>	<b>Grants</b>	<b>Other</b>	<b>fees &amp; rates</b>
2.5 MGD Water Treatment Plant	\$ 1,194,000	\$ 13,731,000	\$ 14,925,000	\$ 1,492,500	\$ -	\$ -	\$ 13,432,500
2.6-MG Reservoir & Clearwell ("Crowson II")	\$ 891,000	\$ 7,490,000	\$ 8,381,000	\$ 838,100	\$ -	\$ -	\$ 7,542,900
Permanganate Feed Facility Study & Implementation	\$ 316,000	\$ -	\$ 316,000	\$ -	\$ -	\$ -	\$ 316,000
<b>Subtotal Treatment &amp; Storage</b>	<b>\$ 2,401,000</b>	<b>\$ 21,221,000</b>	<b>\$ 23,622,000</b>	<b>\$ 2,330,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,291,400</b>
<b>Water Distribution</b>	<b>Yr 1</b>	<b>Yr 2</b>	<b>Project Totals</b>	<b>Water SDC</b>	<b>Grants</b>	<b>Other</b>	<b>fees &amp; rates</b>
Park Estates Pump Station/Loop Road Reservoir Alternatives	\$ 637,000	\$ 1,967,000	\$ 2,604,000	\$ -	\$ -	\$ -	\$ 2,604,000
Granite Reservoir Valving	\$ 127,000	\$ -	\$ 127,000	\$ -	\$ -	\$ -	\$ 127,000
Radio Read Meter Program	\$ -	\$ 126,000	\$ 126,000	\$ -	\$ -	\$ -	\$ 126,000
<b>Subtotal Water Distribution</b>	<b>\$ 764,000</b>	<b>\$ 2,093,000</b>	<b>\$ 2,857,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,857,000</b>
<b>Water Mainline Projects</b>	<b>Yr 1</b>	<b>Yr 2</b>	<b>Project Totals</b>	<b>Water SDC</b>	<b>Grants</b>	<b>Other</b>	<b>fees &amp; rates</b>
Siskiyou Boulevard - Crowson Road South towards I-5 Exit 11	\$ 175,000	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ 175,000
Oak Street - Nevada to Bear Creek Bridge	\$ 273,200	\$ -	\$ 273,200	\$ -	\$ -	\$ -	\$ 273,200
Grandview Drive - Skycrest Dr to Ditch Rd	\$ -	\$ 131,250	\$ 131,250	\$ -	\$ -	\$ -	\$ 131,250
Ivy Lane - Morton Street to west end of Ivy Lane	\$ -	\$ 357,000	\$ 357,000	\$ -	\$ -	\$ -	\$ 357,000
Ivy Lane - South Mountain to FH-16AD-038	\$ -	\$ 103,000	\$ 103,000	\$ -	\$ -	\$ -	\$ 103,000
A Street - 1st St to 6th St	\$ -	\$ 155,000	\$ 155,000	\$ -	\$ -	\$ -	\$ 155,000
Parker Street - Walker Ave to Lithia Way	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Harmony Lane - Siskiyou Blvd to Lithia Way	\$ -	\$ 12,300	\$ 12,300	\$ -	\$ -	\$ -	\$ 12,300
Lit Way - Joy Avenue to Ray Lane	\$ -	\$ 6,200	\$ 6,200	\$ -	\$ -	\$ -	\$ 6,200
Ray Lane - Lithia Way to Joy Ave	\$ -	\$ 6,200	\$ 6,200	\$ -	\$ -	\$ -	\$ 6,200
<b>Subtotal Mainline Projects</b>	<b>\$ 448,200</b>	<b>\$ 795,950</b>	<b>\$ 1,244,150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,244,150</b>
<b>WATER</b>	<b>\$ 5,321,700</b>	<b>\$ 25,177,450</b>	<b>\$ 30,499,150</b>	<b>\$ 4,056,350</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,442,800</b>

Capital Improvements Plan							
Planned Expenditures During BN 2017-19 Years 1 and 2							
BUDGET							
Project Description	BN 2017-19	BN 2017-19	BN Capital Project Totals	Planned Resources			
<b>WASTEWATER</b>							
<b>Wastewater Treatment Plant</b>	Yr 1	Yr 2	Project Totals	Sewer SDC	Grants	Other	fees & rates
Outfall Relocation / Fish Screen	\$ 330,000	\$ 330,000	\$ 660,000	\$ 99,000	\$ -	\$ -	\$ 561,000
Shading (Capital Cost + first 6 years of O&M)	\$ 631,000	\$ 631,000	\$ 1,262,000	\$ 189,300	\$ -	\$ -	\$ 1,072,700
Oxidation Ditch Shell	\$ 2,510,000	\$ 2,510,000	\$ 5,020,000	\$ 1,957,800	\$ -	\$ -	\$ 3,062,200
RAS Pump Replacement	\$ -	\$ 122,000	\$ 122,000	\$ 24,400	\$ -	\$ -	\$ 97,600
<b>Subtotal Treatment Plant</b>	<b>\$ 3,471,000</b>	<b>\$ 3,593,000</b>	<b>\$ 7,064,000</b>	<b>\$ 2,270,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,793,500</b>
<b>Wastewater Collection System</b>	Yr 1	Yr 2	Project Totals	Sewer SDC	Grants	Other	fees & rates
Wastewater Line Upsizing - 18" & 24" Parallel Trunkline along Bear Creek	\$ 712,000	\$ 712,000	\$ 1,424,000	\$ 996,800	\$ -	\$ -	\$ 427,200
Wastewater Line Replacement; 15" Main - Mountain Avenue	\$ -	\$ 141,000	\$ 141,000	\$ 35,250	\$ -	\$ -	\$ 105,750
Grandview Pump Station Replacement	\$ 375,000	\$ -	\$ 375,000	\$ -	\$ -	\$ -	\$ 375,000
Wastewater Line Replacement; 15" Main - A Street	\$ 150,000	\$ 450,000	\$ 600,000	\$ 60,000	\$ -	\$ -	\$ 540,000
<b>Subtotal Collection System</b>	<b>\$ 1,237,000</b>	<b>\$ 1,303,000</b>	<b>\$ 2,540,000</b>	<b>\$ 1,092,050</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,447,950</b>
<b>WASTEWATER</b>	<b>\$ 4,708,000</b>	<b>\$ 4,896,000</b>	<b>\$ 9,604,000</b>	<b>\$ 3,362,550</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,241,450</b>
<b>Storm Drain</b>	Yr 1	Yr 2	Project Totals	Storm SDC	Grants	Other	fees & rates
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>STORM DRAIN</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ADMINISTRATION - City Facilities</b>	Yr 1	Yr 2	Project Totals		Grants	Other	fees & rates
City Facility Upgrades & Maintenance	\$ 177,500	\$ 177,500	\$ 355,000		\$ -	\$ -	\$ 355,000
<b>ADMINISTRATION - FACILITIES</b>	<b>\$ 177,500</b>	<b>\$ 177,500</b>	<b>\$ 355,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 355,000</b>
<b>ELECTRIC DEPARTMENT</b>	Yr 1	Yr 2	Project Totals		Grants	Other	fees & rates
Install New Services & Infrastructure: Cost include new transformers, switch cabinets, poles and conductors to service new development	\$ 300,000	\$ 300,000	\$ 600,000				\$ 600,000
Electric Utility Upgrades: Cost for repairs and replacement of aging infrastructure identified during routine inspections	\$ 100,000	\$ 100,000	\$ 200,000				\$ 200,000
SCADA Improvements, Routine Maintenance, Liscensing and Upgrades	\$ 7,000	\$ 32,000	\$ 39,000				\$ 39,000
MAS Design Review and Purchase Study: feasibility for City ownership, valuation of substation, and ROI	\$ 55,000	\$ -	\$ 55,000				\$ 55,000
New Distribution Buss at Ashland Substation	\$ -	\$ -	\$ -				\$ -
Purchase of Mountain Ave Substation	\$ -	\$ -	\$ -				\$ -
Mountain Ave and Ashland Substation Interite Engineering Study and Benefit Analysis	\$ -	\$ 75,000	\$ 75,000				\$ 75,000
<b>ELECTRIC</b>	<b>\$ 462,000</b>	<b>\$ 507,000</b>	<b>\$ 969,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 969,000</b>
<b>TELECOMMUNICATIONS &amp; INFO TECH</b>	Yr 1	Yr 2	Project Totals		Grants	Other	fees & rates
Expand Fiber Plant from 16 to 24 Node Groups	\$ 50,000	\$ 50,000	\$ 100,000				\$ 100,000
Fiber and Cable Plant Maintenance	\$ 5,000	\$ 5,000	\$ 10,000				\$ 10,000
Fiber and Cable Plant Installation	\$ 20,000	\$ 20,000	\$ 40,000				\$ 40,000
Data Center Server Capacity Growth (Virtualization)	\$ 22,500	\$ 20,000	\$ 42,500			\$ 42,500	\$ -
<b>TELECOMMUNICATIONS</b>	<b>\$ 97,500</b>	<b>\$ 95,000</b>	<b>\$ 192,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,500</b>	<b>\$ 150,000</b>
<b>PARKS &amp; RECREATION</b>	Yr 1	Yr 2	Project Totals	Parks SDC	Grants	F&B	Bonds
Repair Perozzi Fountain	\$ -	\$ 70,000	\$ 70,000			\$ 70,000	\$ -
Daniel Meyer Pool - Rebuild and Cover	\$ 3,250,000	\$ -	\$ 3,250,000				\$ 3,250,000
North Mountain Park Nature Play Area	\$ 15,000	\$ 150,000	\$ 165,000		\$ 150,000	\$ 15,000	\$ -
Calle Guanajuato Improvements (Bond Repayment)	\$ 40,000	\$ 40,000	\$ 80,000			\$ 80,000	\$ -
Ashland Creek Park Development Phase II construction	\$ -	\$ 35,000	\$ 35,000			\$ 35,000	\$ -
Garfield Park Water Play Replacement (Bond Repayment)	\$ 100,000	\$ 100,000	\$ 200,000			\$ 200,000	\$ -
Resurface/Reclaim Tennis and Pickleball Courts	\$ 27,500	\$ 27,500	\$ 55,000			\$ 55,000	\$ -
Lithia Park Master Plan	\$ 230,000	\$ -	\$ 230,000			\$ 230,000	\$ -
Winburn Way Sidewalk	\$ 25,000	\$ -	\$ 25,000			\$ 25,000	\$ -
Second Dog Park Construction	\$ 265,000	\$ -	\$ 265,000			\$ 265,000	\$ -
YMCA Park Replacement	\$ 750,000	\$ -	\$ 750,000		\$ 750,000	\$ -	\$ -
Master Plan for Park Shop/yard areas; Dog parks; Skateboard Park	\$ -	\$ 75,000	\$ 75,000			\$ 75,000	\$ -
Oak Knoll Improvements (Irrigation)	\$ 35,000	\$ 35,000	\$ 70,000			\$ 70,000	\$ -
Trails and Open Space Comp Plan Update	\$ 30,000	\$ -	\$ 30,000			\$ 30,000	\$ -
Restoration of Beach Creek below Pedestrian Bridge	\$ 75,000	\$ -	\$ 75,000			\$ 75,000	\$ -
Land Acquisition	\$ 915,000	\$ 900,000	\$ 1,815,000	\$ 375,000	\$ 1,275,000	\$ 165,000	\$ -
Project Manager	\$ 60,000	\$ 60,000	\$ 120,000			\$ 120,000	\$ -
<b>PARKS &amp; RECREATION</b>	<b>\$ 5,817,500</b>	<b>\$ 1,492,500</b>	<b>\$ 7,310,000</b>	<b>\$ 375,000</b>	<b>\$ 2,175,000</b>	<b>\$ 1,510,000</b>	<b>\$ 3,250,000</b>
<b>TOTAL BN 2017-19 CIP</b>	<b>\$ 21,203,150</b>	<b>\$ 42,900,254</b>	<b>\$ 64,103,404</b>	<b>\$ 9,680,120</b>	<b>\$ 5,761,592</b>	<b>\$ 2,552,500</b>	<b>\$ 46,109,192</b>

## CITY COUNCIL GOALS AND OBJECTIVES

Approved November 4, 2014

### Mission Statement

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

### Please note:

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

### Government

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

**3. Support and empower our community partners**

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

**Organization**

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

- 4.1 Identify and evaluate underperforming assets.
- 4.2 Cultivate external funding opportunities.
- 4.3 Examine city hall replacement and other facility needs.
- 4.4 Examine long term use of Imperatrice property.

**People**

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

- 5.1 Examine means and methods by which to improve access to mental health services for Ashland citizens who need them.
- 5.2 Support and promote, through policy, programs that make the City affordable to live in.
  - 5.2.a Pursue affordable housing opportunities, especially workforce housing. Identify specific incentives for developers to build more affordable housing.
- 5.3 Leverage partnerships with non-profit and private entities to build social equity programming.
- 5.4 Encourage the ongoing effectiveness of the Resource Center.

**6. Develop supports to enable citizens to age in Ashland.**

- 6.1 Support and augment existing programs.
- 6.2 Provide links to local non-profit support organizations on City web site.
- 6.3 With Parks Commission, explore expansion of the Senior Center and senior services.

**7. Keep Ashland a family-friendly community.**

- 7.1 Support educational and enrichment programs in the community.
- 7.2 Provide City promotion and marketing of family-oriented events.
- 7.3 Support land-use plans and policies that encourage family-friendly neighborhoods.

**Environment**

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

- 8.1 Implement and maintain the Ashland Forest Resiliency project.
- 8.2 Educate and engage the community in watershed stewardship.
  - 8.2.a Declare a “year of the watershed” and coordinate activities around it.
- 8.3 Maintain current Firewise communities; implement the Fire Adapted Communities model.
- 8.4 Complete the expansion of the city’s wildfire hazard zone to accurately reflect risk.
- 8.5 Fund the AFR & AIR programs.
- 8.6 Continue to engage state and federal representatives on the AFR project.
- 8.7 Weed abatement on County land within the UGB (exotic species).

**9. Enhance and expand natural and recreational resources.**

- 9.1 Work with the local bicycle community on enhancement of recreational opportunities.
- 9.2 Analyze and expand eco-tourism opportunities.
- 9.3 Support Mt. Ashland in diversifying eco-friendly recreational opportunities.
- 9.4 Support the local trails organizations and trail mapping.
- 9.5 Examine and improve the process for obtaining permits for bicycle and road race events.

## City of Ashland Council Goals

10. **Support local micro-agriculture and food production.**
  - 10.1 Design policies that allow and encourage micro-agriculture.
    - 10.1.a. Encourage the development of community gardens, farmer's markets, truck gardens and infrastructure.
11. **Prepare the community for natural and human-made disasters.**
  - 11.1 Address the seismic vulnerability of downtown.
  - 11.2 Develop a comprehensive, at-home disaster preparedness program for all citizens.
12. **Update the Comprehensive Plan.**
13. **Develop and support land use and transportation policies to achieve sustainable development.**
  - 13.1 Create incentives and ordinances for energy-efficient buildings.
  - 13.2 Develop infill and compact urban form policies.
  - 13.3 Support alternative transportation choices.
14. **Encourage and/or develop public spaces that build community and promote interaction.**

### Economy

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

### Energy and Infrastructure

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

### Public Safety

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

### Quality of Life Municipal Services

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

### Public Safety Objectives

24. **Increase safety and security downtown.**
25. **Enhance the community's emergency preparedness through education and increased awareness.**

## Administrative Goals and Objectives

### Public Safety Objectives – con't.

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

### Municipal Infrastructure Objectives

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

### Long-Range Planning Objectives

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

### Economic Development Objectives

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

### Administration and Governance Goal

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

### Objectives

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

**Ashland Parks and Recreation Commission  
2017 Strategic Planning Goals**

1. Facilitate a partnership between Parks and Recreation and a community partner, such as the YMCA, SOU and Ashland School District, to build new competition-style year-round indoor swimming pool for the community.
2. Update Trails and Open Space Comp Plans and continue to purchase land according the plans.
3. Move forward with the process of selection for a consultant for the Lithia Park Master Plan and begin planning process.
4. Evaluate all APRC facilities and structures for seismic and flood safety.
5. Expand Bear Creek Greenway to its originally planned beginning/ending point at Emigrant Lake.
6. Evaluate expanded and alternative use of the Senior Center to meet community needs.
7. Evaluate and present a cost recovery implementation strategy for Commissioner approval.
8. Develop parks development standards and guidelines.
9. Follow all of the adopted recommendations of the 2016 Performance Audit.
10. Pursue the evaluation of, and funding for, a rebuild of Daniel Meyer Pool into a year-round eight-lane competitive aquatics facility.
11. Negotiate with the Ashland YMCA to rid APRC of the restrictive deed that currently governs the use of APRC's "YMCA Park." Our current relationship with the Ashland Y inhibits APRC's planning and building of Dog Park #2 and restricts APRC's ability to "ensure that all developed park spaces are accessible to the public and are not underutilized."
12. Continue to consider options for Parks use of the Imperatrice Property.
13. Work to identify at least six "dedicated" pickleball courts through various means including partnerships with Ashland School District and Southern Oregon University and/or private partnerships.
14. Plan and build a second dog park on APRC property somewhere toward the south end of Ashland.
15. Master plan for park shop/yard areas, dog parks and skateboard park.
16. Restore the area of Beach Creek below pedestrian bridge.
17. Continue the process of evaluation currently underway at the Senior Center, with the goals that have been established, and work to incorporate an evaluation of the program and determine whether the program should be located in the APRC or City budget.
18. Implement/attain easement and purchase agreements on Ashland Pond property and through the few remaining private properties, with dogs excluded from the property via a wildlife preserve designation.
19. Evaluate, create plan and improve irrigation at Oak Knoll.
20. Evaluate grant and other funding opportunities for a Nature Play area at North Mountain Park.



## **The Budget Process**

### **THE BUDGET PROCESS**

According to Oregon Law (ORS 294), the City of Ashland must prepare and adopt a balanced budget annually. In January, meetings are held with department heads, the Mayor, and City Council to set goals and priorities for the upcoming year. In May, a preliminary budget is prepared and presented to the Budget Committee.

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

### **The Budget Amendment Process**

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

### **The Budget Committee**

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

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

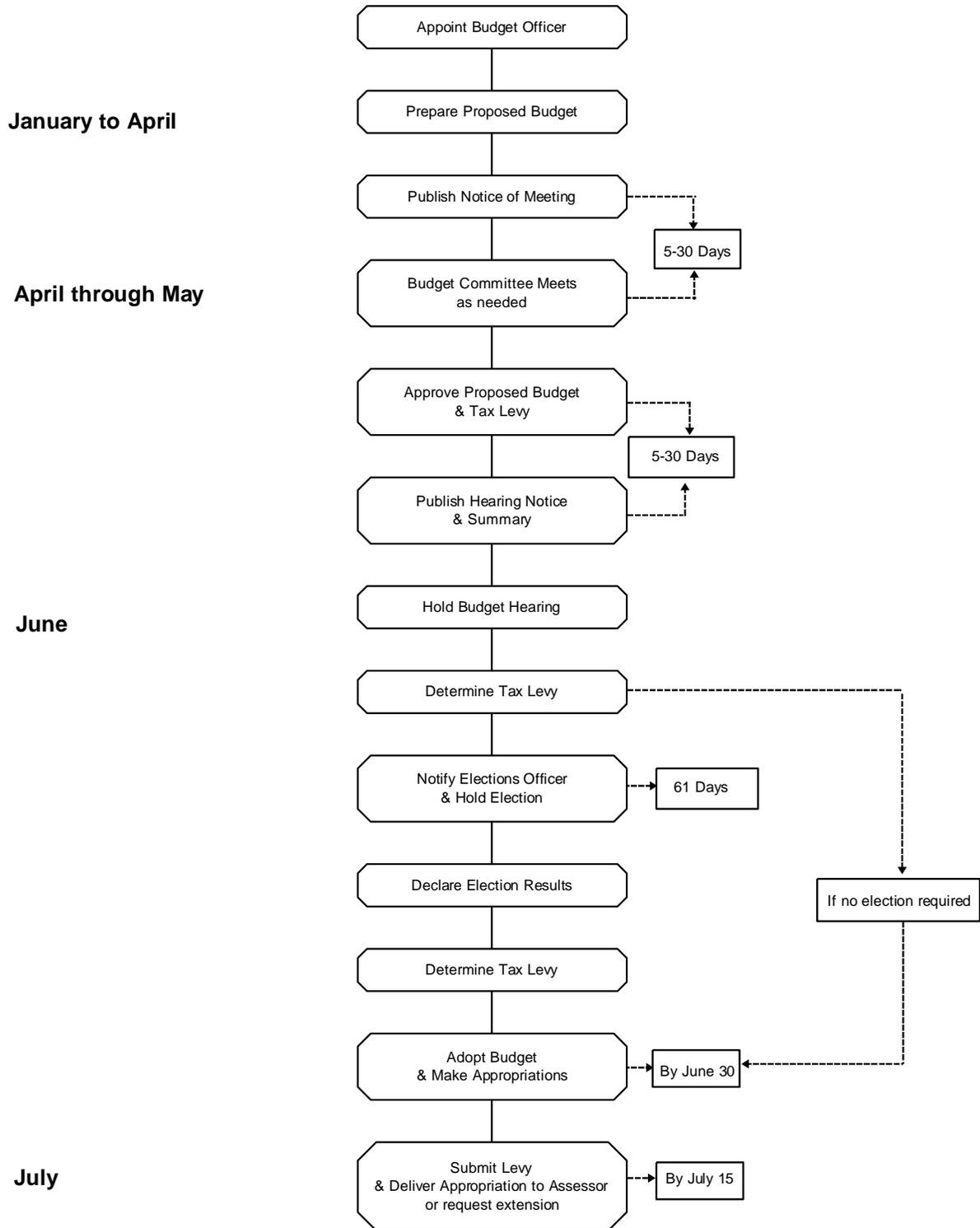
### **The Budget Basis**

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

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

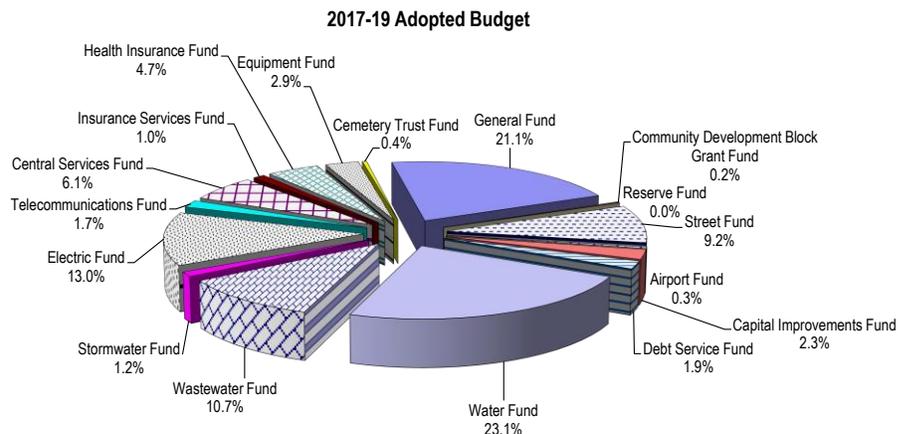
**THE BIENNIAL PROCESS**

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



## Requirements by Fund

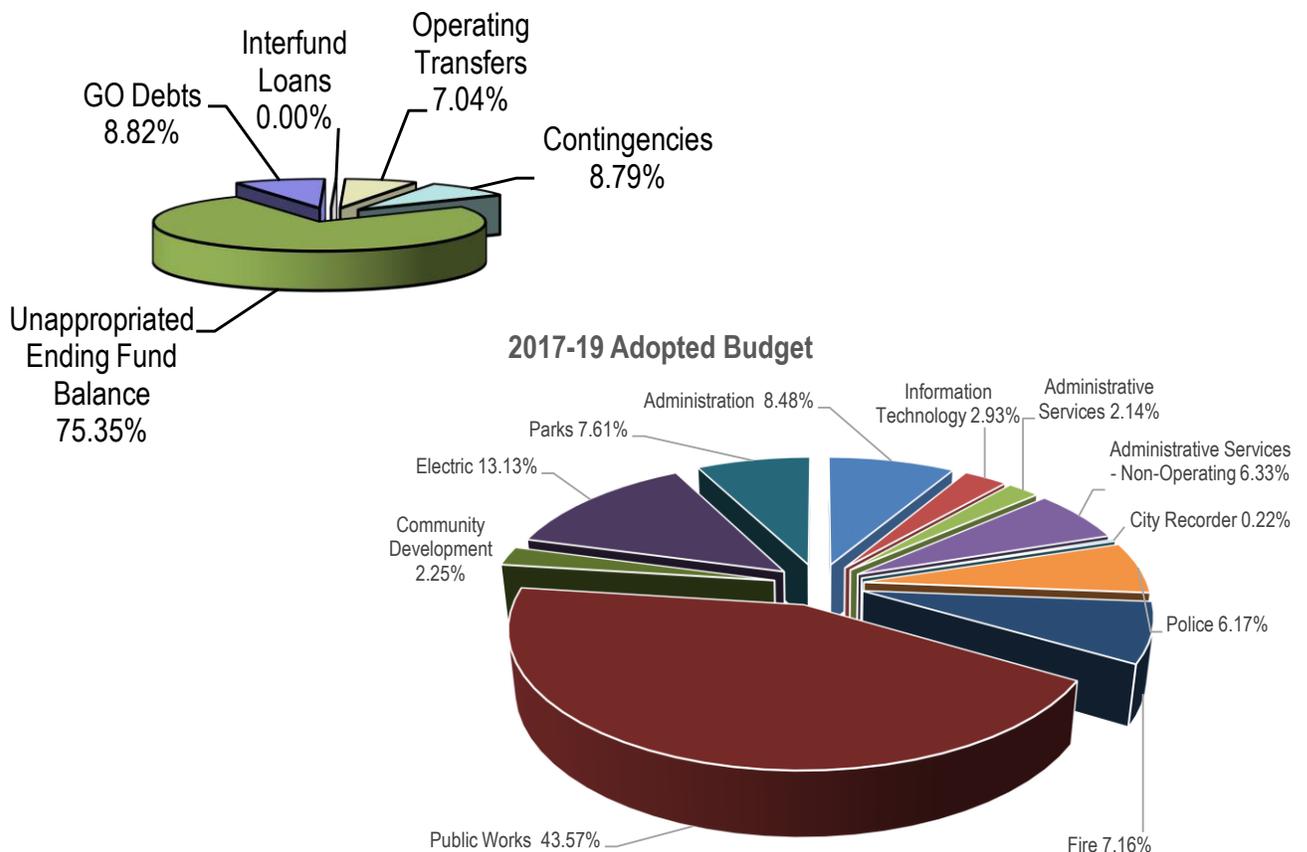
<b>FUND TOTALS</b>					
	<b>FY 2012-13</b>	<b>BN 2013-15</b>	<b>BN 2015-17</b>	<b>BN 2015-17</b>	<b>BN 2017-19</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimated</b>	<b>Adopted</b>
General Fund	\$19,126,071	\$46,390,192	\$51,168,412	\$51,264,867	<b>\$56,387,024</b>
Community Development Block Grant	135,713	368,865	439,799	287,093	<b>453,786</b>
Reserve Fund	1,019,580	1,286,279	888,580	540,279	<b>1,075,435</b>
Street Fund	8,285,412	11,753,834	20,149,014	12,919,193	<b>25,847,832</b>
Airport Fund	227,773	391,842	661,251	383,095	<b>926,477</b>
Capital Improvements Fund	6,551,294	5,759,902	8,542,155	6,885,484	<b>6,244,662</b>
Debt Service Fund	3,866,270	4,894,589	5,119,554	4,868,019	<b>4,964,190</b>
Water Fund	13,537,212	21,088,602	35,285,227	22,559,856	<b>54,635,348</b>
Wastewater Fund	10,914,809	17,442,708	24,994,657	20,136,391	<b>31,965,116</b>
Stormwater Fund					<b>3,186,095</b>
Electric Fund	15,759,759	30,457,105	32,132,998	31,849,177	<b>34,673,056</b>
Telecommunications Fund	2,497,874	4,484,194	5,017,036	4,684,023	<b>4,648,604</b>
Central Services Fund	7,078,055	14,096,491	15,765,216	15,323,339	<b>16,322,956</b>
Insurance Services Fund	1,544,975	3,920,598	3,615,888	3,392,574	<b>2,771,444</b>
Health Insurance Fund	-	9,773,441	10,763,370	10,674,255	<b>13,436,994</b>
Equipment Fund	4,897,473	7,381,342	7,296,254	7,292,126	<b>7,816,595</b>
Cemetery Trust Fund	878,871	931,804	984,846	969,110	<b>1,022,770</b>
<b>Total by Fund</b>	<b>96,321,141</b>	<b>180,421,788</b>	<b>222,824,257</b>	<b>194,028,881</b>	<b>266,378,385</b>
Parks and Recreation Fund	7,593,290	12,432,938	12,245,141	11,981,577	<b>13,196,765</b>
Parks Youth Activities Levy Fund	20,326	-	-	-	<b>-</b>
Parks Equipment Fund	-	-	519,000	536,350	<b>602,589</b>
Parks Capital Imp Fund	918,676	2,647,691	4,316,436	1,731,693	<b>5,995,925</b>
<b>Total Parks</b>	<b>8,532,292</b>	<b>15,080,629</b>	<b>17,080,577</b>	<b>14,249,620</b>	<b>19,795,279</b>
<b>Grand Total</b>	<b>\$104,853,433</b>	<b>\$195,502,417</b>	<b>\$239,904,834</b>	<b>\$208,278,501</b>	<b>\$286,173,664</b>



## Requirements by Department

REQUIREMENTS BY DEPARTMENT	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Administration	\$ 2,409,186	\$ 15,581,880	\$ 18,749,461	\$ 16,124,953	\$ 20,645,198	\$ 20,595,199	\$ 20,815,197
Information Technology	2,806,257	6,575,908	7,347,372	6,302,120	7,127,370	7,127,370	7,127,370
Administrative Services	1,874,269	3,866,706	4,867,097	4,661,312	5,212,449	5,212,449	5,212,449
Administrative Services - Non-Operating	2,587,728	13,274,730	16,221,722	13,383,114	15,429,009	15,429,009	15,429,009
City Recorder	360,310	868,755	992,590	866,124	544,452	544,452	384,452
Police	5,876,125	12,316,387	13,637,535	13,210,441	15,028,125	15,028,125	15,248,125
Fire	8,264,895	14,039,332	16,919,886	15,841,858	17,446,005	17,446,005	17,446,005
Public Works	22,122,663	43,960,207	85,206,476	47,735,968	106,141,200	106,141,200	106,161,200
Community Development	1,911,967	4,209,797	4,785,451	4,442,799	5,489,740	5,709,740	5,659,740
Electric	13,572,233	27,266,950	30,019,043	28,974,205	31,986,690	31,986,690	31,986,690
Parks	5,990,899	13,445,699	16,507,946	13,612,081	18,541,184	18,541,184	18,541,184
<b>Total Operating Budget</b>	<b>67,776,532</b>	<b>155,406,352</b>	<b>215,254,578</b>	<b>165,154,975</b>	<b>243,591,422</b>	<b>243,761,423</b>	<b>244,011,421</b>
GO Debts	1,906,689	3,579,222	3,734,960	3,534,953	3,544,908	3,544,908	3,544,908
Interfund Loans	791,795	1,684,795	2,571,200	840,544	-	2,100,000	2,100,000
Operating Transfers	411,787	1,897,442	2,456,240	1,575,424	2,831,440	2,831,440	2,831,440
Contingencies	-	-	2,675,570	-	3,533,500	3,533,500	3,533,500
Unappropriated Ending Fund Balance	33,966,630	32,934,610	13,212,287	37,172,604	30,292,394	30,072,393	30,152,395
<b>Total Non-departmental</b>	<b>37,076,901</b>	<b>40,096,069</b>	<b>24,650,256</b>	<b>43,123,525</b>	<b>40,202,242</b>	<b>42,082,241</b>	<b>42,162,243</b>
<b>Total Requirements by Department</b>	<b>\$ 104,853,433</b>	<b>\$ 195,502,420</b>	<b>\$ 239,904,834</b>	<b>\$ 208,278,501</b>	<b>\$ 283,793,664</b>	<b>\$ 285,843,664</b>	<b>\$ 286,173,664</b>

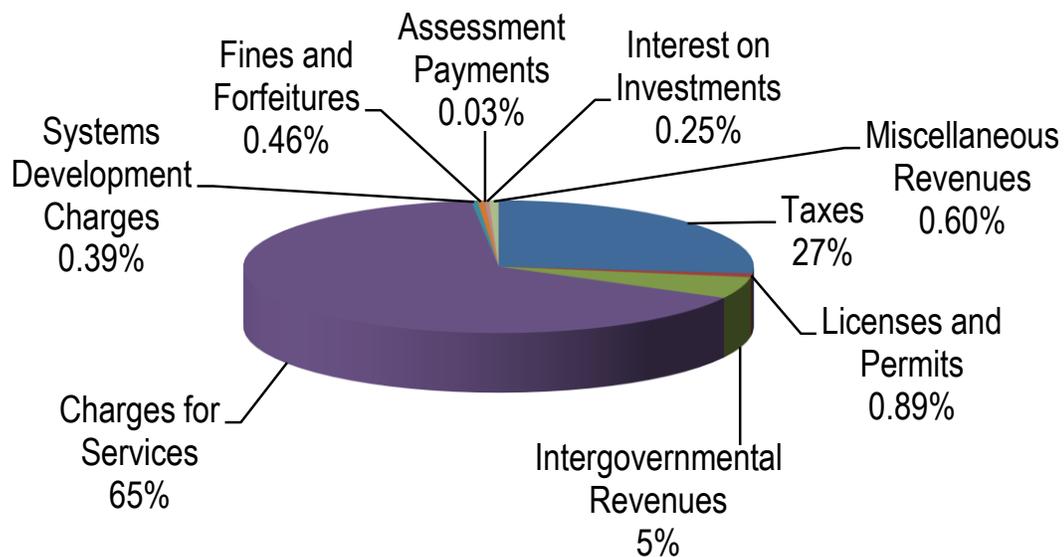
## 2017-19 Adopted Budget



## Resource Summary

RESOURCE SUMMARY	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>Revenues:</b>							
Taxes	\$ 19,998,715	\$ 42,178,085	\$ 45,305,576	\$ 45,495,619	\$ 49,803,505	\$ 49,803,505	\$ 50,023,505
Licenses and Permits	583,679	1,872,797	1,910,425	2,128,415	1,600,300	1,660,300	1,660,300
Intergovernmental Revenues	4,743,846	6,078,233	14,315,556	7,021,486	10,740,119	9,840,119	9,840,119
Charges for Services	39,616,797	100,863,599	112,685,650	111,942,304	124,674,409	122,214,409	122,324,409
Systems Development Charges	538,559	1,134,392	592,416	1,061,498	731,500	731,500	731,500
Fines and Forfeitures	196,535	362,187	410,000	384,050	857,900	857,900	857,900
Assessment Payments	41,048	126,991	520,000	58,831	60,000	60,000	60,000
Interest on Investments	174,497	356,649	369,358	480,234	457,850	457,850	457,850
Miscellaneous Revenues	1,793,475	3,142,029	1,200,678	997,596	1,120,550	1,120,550	1,120,550
<b>Total Revenues</b>	<b>67,687,151</b>	<b>156,114,962</b>	<b>177,309,659</b>	<b>169,570,033</b>	<b>190,046,132</b>	<b>186,746,132</b>	<b>187,076,132</b>
<b>Budgetary Resources:</b>							
Working Capital Carryover	29,410,019	33,966,633	30,632,011	32,934,608	38,079,779	38,079,780	38,079,780
Other Financing Sources:					-		
Bond & Bank Loan Proceeds	6,552,681	1,838,589	26,935,724	3,357,892	52,836,312	56,086,312	56,086,312
Interfund Loan	791,795	1,684,795	2,571,200	840,544	-	2,100,000	2,100,000
Operating Transfers In	411,787	1,897,442	2,456,240	1,575,424	2,831,440	2,831,440	2,831,440
<b>Total Budgetary Resources</b>	<b>37,166,282</b>	<b>39,387,459</b>	<b>62,595,175</b>	<b>38,708,467</b>	<b>93,747,531</b>	<b>99,097,532</b>	<b>99,097,532</b>
<b>Total</b>	<b>\$ 104,853,433</b>	<b>\$ 195,502,420</b>	<b>\$ 239,904,834</b>	<b>\$ 208,278,501</b>	<b>\$ 283,793,664</b>	<b>\$ 285,843,664</b>	<b>\$ 286,173,664</b>

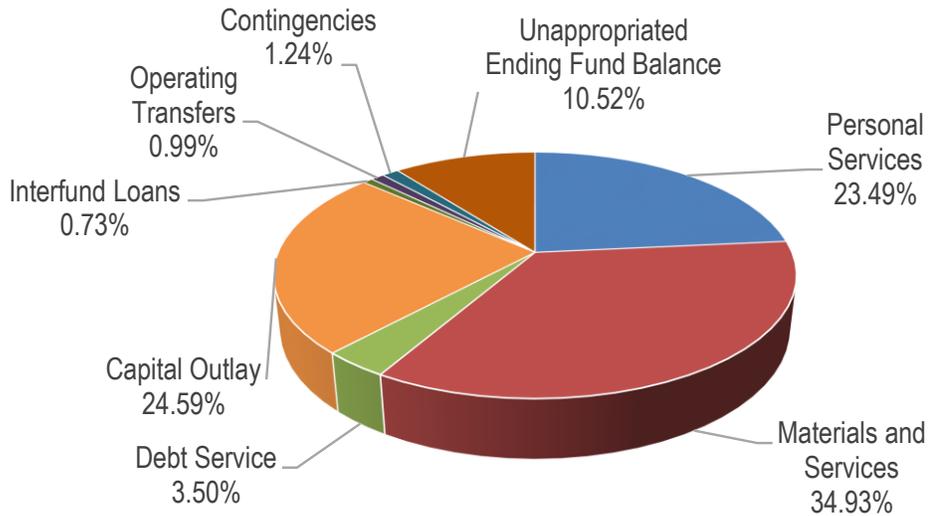
## 2017-19 Adopted Budget



## Requirements by Classification

REQUIREMENTS BY CLASSIFICATION	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>Operating Expenditures</b>							
Personal Services	\$ 24,488,515	\$ 55,146,073	\$ 61,399,098	\$ 59,507,019	\$ 66,932,077	\$ 67,152,078	\$ 67,332,077
Materials and Services	31,718,464	80,154,004	93,691,364	86,445,155	99,907,369	99,857,369	99,907,369
Debt Service	4,885,465	9,220,537	10,632,046	11,534,878	10,003,474	10,003,474	10,003,474
<b>Total Operating Expenditures</b>	<b>61,092,444</b>	<b>144,520,614</b>	<b>165,722,508</b>	<b>157,487,052</b>	<b>176,842,920</b>	<b>177,012,921</b>	<b>177,242,920</b>
<b>Capital Construction</b>							
Capital Outlay	8,590,777	14,464,959	53,267,030	11,202,877	70,293,409	70,293,409	70,313,409
<b>Budgetary Requirements</b>							
Interfund Loans	791,795	1,684,795	2,571,200	840,544	-	2,100,000	2,100,000
Operating Transfers	411,787	1,897,442	2,456,240	1,575,424	2,831,440	2,831,440	2,831,440
Contingencies	-	-	2,675,570	-	3,533,500	3,533,500	3,533,500
Unappropriated Ending Fund Balance	33,966,630	32,934,610	13,212,287	37,172,604	30,292,394	30,072,393	30,152,395
<b>Total Budgetary Requirements</b>	<b>35,170,212</b>	<b>36,516,847</b>	<b>20,915,296</b>	<b>39,588,572</b>	<b>36,657,334</b>	<b>38,537,333</b>	<b>38,617,335</b>
<b>Total Requirements by Classification</b>	<b>\$ 104,853,433</b>	<b>\$ 195,502,420</b>	<b>\$ 239,904,834</b>	<b>\$ 208,278,501</b>	<b>\$ 283,793,664</b>	<b>\$ 285,843,664</b>	<b>\$ 286,173,664</b>

### 2017-19 Adopted Budget

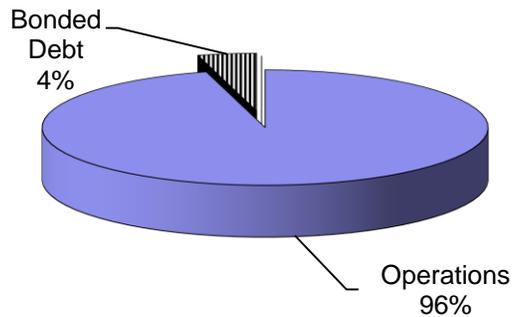


## Property Tax Summary

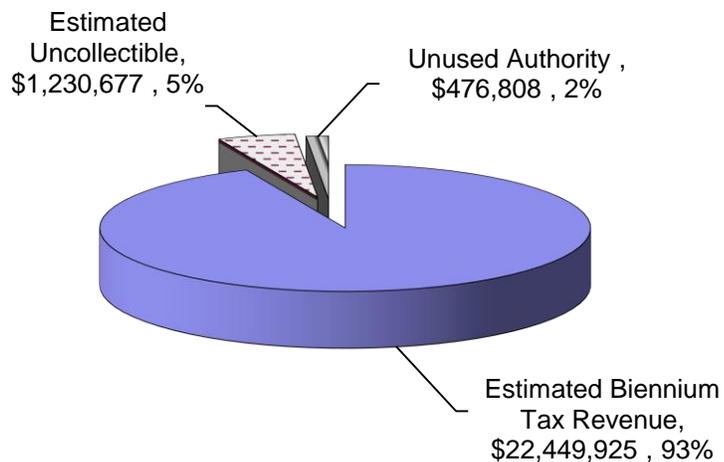
### OVERVIEW

Property taxes are budgeted in the General Fund and distributed to the other funds as needed for operations. Tax collections for payment of debt are deposited directly to the Debt Service Fund. The estimated tax rate for BN 2017-19 is \$4.4358 for 2017-18 and \$4.4317 in 2018-19.

**Distribution of 2017-19  
Estimated Property Tax Revenue to be  
Received**



**Distribution of 2017-19  
Property Tax Authorized**



The City of Ashland levies property taxes for the funds and activities in the amounts shown in the tables on the next page. The City has assumed an uncollectible rate of 5.0% for budgetary purposes. The chart above shows the distribution of property taxes as a percentage of total taxes received.

## Property Tax Summary

	Amount Authorized 2017-18	Unused Authority (unallocated)*	Approved Levy 2017-18	Estimated Uncollectible	Estimated Current Year Taxes	Estimated Tax Rate 2017-18
<b>Permanent:</b>						
Operations	\$ 11,247,000	\$ 234,304	\$ 11,130,611	\$ 565,411	\$ 10,565,200	\$ 4.2422
<b>Bonded Debt:</b>						
2005 GO Bonds	299,700	-	299,700	22,200	277,500	0.1142
2011 Fire Station GO Bonds	215,609	-	215,609	15,971	199,638	0.0794
	515,309	-	515,309	38,171	477,138	0.1936
<b>Total</b>	<b>\$ 11,762,309</b>	<b>\$ 234,304</b>	<b>\$ 11,645,920</b>	<b>\$ 603,582</b>	<b>\$ 11,042,338</b>	<b>\$ 4.4358</b>

\*Unused authority before estimated uncollectible and discounts

	Amount Authorized 2018-19	Unused Authority (unallocated)*	Approved Levy 2018-19	Estimated Uncollectible	Estimated Current Year Taxes	Estimated Tax Rate 2018-19
<b>Permanent:</b>						
Operations	\$ 11,640,001	\$ 120,302	\$ 11,520,183	\$ 588,983	\$ 10,931,200	\$ 4.2422
<b>Bonded Debt:</b>						
2005 GO Bonds	297,540	-	297,540	22,040	275,500	0.1096
2011 Fire Station GO Bonds	216,959	-	216,959	16,071	200,888	0.0799
	514,499	-	514,499	38,111	476,388	0.1895
<b>Total</b>	<b>\$ 12,154,500</b>	<b>\$ 120,302</b>	<b>\$ 12,034,682</b>	<b>\$ 627,094</b>	<b>\$ 11,407,588</b>	<b>\$ 4.4317</b>

\*Unused authority before estimated uncollectible and discounts

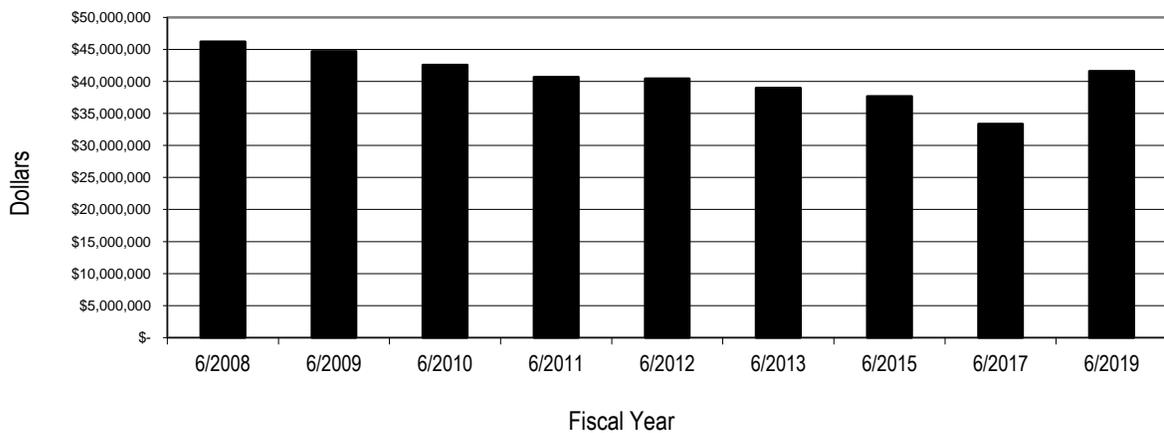
## Debt Summary

### OVERVIEW

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

The total debt limitation is mandated by the State of Oregon revised statute (ORS 287.004) is 3 percent of the true cash value of all taxable property. The limitation excludes issues for most utilities as well as Special Assessment Debt. With true cash value estimated at \$3,493,732,448 on June 30, 2016, this computes to a limit of \$104,811,973. The City has \$88,680,267 of available Legal Debt Margin.

**Budgeted Indebtedness**



## Debt Summary

### DEBT SUMMARY

Fund	Debt Instrument	June 30, 2017	Retirements	New Debt	June 30, 2019
<b>City Component</b>					
Airport Fund	Hangar Construction Capital Loan	\$ 71,836	\$ 71,836	\$ -	\$ -
Street Fund	2013 New Construction - Street Division	780,000	130,000	-	650,000
Street Fund	To be determined	-	-	10,391,656	10,391,656
CIP Fund	To be determined, Revenue Bonds	-	-	1,500,000	1,500,000
CIP Fund	To be determined, GO Bond	-	-	3,250,000	3,250,000
Debt Service Fund	2005 Refunding Series	750,000	490,000	-	260,000
Debt Service Fund	2011 Fire Station 2	2,210,000	255,000	-	1,955,000
Debt Service Fund	2013 Refinancing of AFN Debt	9,160,000	2,140,000	-	7,020,000
Debt Service Fund	2013 New Construction - Parks	380,000	166,000	-	214,000
Water Fund	To be determined	-	-	3,014,000	3,014,000
Water Fund	2009 Water Full Faith and Credit Bond	390,369	98,259	-	292,110
Water Fund	2013 New Construction	1,915,000	305,550	-	1,609,450
Water Fund	2013 FFC Water Refinance of 2003 Water Revenue I	1,070,000	345,000	-	725,000
Water Fund	2015 Medford Water Commission	2,143,074	185,619	-	1,957,455
Water Fund	IFA DEQ S14005	550,000	478,500	-	71,500
Wastewater Fund	2010 Wastewater Full Faith and Credit Bond	7,090,000	2,695,000	-	4,395,000
Wastewater Fund	2009 Wastewater Full Faith and Credit Bond	167,301	42,112	-	125,189
Wastewater Fund	2013 New Construction	445,000	70,000	-	375,000
Wastewater Fund	DEQ R11751	-	421,916	1,812,747	1,390,831
Wastewater Fund	DEQ R11755 - to be determined	-	-	-	-
Stormdrain Fund	2013 Storm debt	115,000	20,000	-	95,000
Electric Fund	Clean Renewable Energy Bond	108,571	43,430	-	65,141
<b>Total Budget</b>		<b>\$ 27,346,151</b>	<b>\$ 7,958,222</b>	<b>\$ 19,968,403</b>	<b>\$ 39,356,332</b>

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

Summary by Type	June 30, 2017	Retirements	New Debt	June 30, 2019
External Obligations:				
General Obligation Bonds	\$ 24,357,670	\$ 6,756,921	\$ 16,655,656	\$ 34,254,093
Revenue Bonds, Loans and Notes	2,323,481	300,885	1,500,000	3,544,908
Notes Payable	665,000	920,416	1,812,747	1,557,331
	<b>27,346,151</b>	<b>7,978,222</b>	<b>19,968,403</b>	<b>39,356,332</b>
<b>Total Obligations</b>	<b>\$ 27,346,151</b>	<b>\$ 7,978,222</b>	<b>\$ 19,968,403</b>	<b>\$ 39,356,332</b>

# Budget Appropriation Matrix

## Budget Appropriations Matrix An Overview of Fund/Departmental Budget Relationships

Dept: Fund: 	Admin.	Information Technology	Admin. Svcs (Finance & Other)	City Recorder	Police	Fire	Public Works	Community Dev.	Electric	Parks & Recreation	Contingency, Transfers, Loans & Other	TOTAL
General Fund	\$ 3,950,245		\$10,770,940		\$ 15,248,125	\$ 17,446,005	\$ 851,778	\$ 5,205,955			\$ 2,913,976	\$ 56,387,024
Com. Dev. Block Grant Fund								\$ 453,785				\$ 453,785
Reserve Fund											\$ 1,075,435	\$ 1,075,435
Street Fund							\$ 21,648,263				\$ 4,199,570	\$ 25,847,833
Airport Fund							\$ 814,455				\$ 112,022	\$ 926,477
Capital Imp. Fund			\$ 1,894,640				\$ 2,458,100				\$ 1,891,922	\$ 6,244,662
Debt Service Fund			\$ 3,740,387								1223803	\$ 4,964,190
Water Fund							\$ 44,678,879				\$ 9,956,467	\$ 54,635,346
Wastewater Fund							\$ 24,305,778				\$ 7,659,338	\$ 31,965,116
Stormwater Fund							\$ 1,734,213				\$ 1,451,882	\$ 3,186,095
Electric Fund	\$ 1,532,492								\$ 31,986,690		\$ 1,153,874	\$ 34,673,056
Telecomm. Fund		\$ 4,316,095									\$ 332,510	\$ 4,648,605
Central Services Fund	\$ 3,775,160	\$ 2,811,275	\$ 5,212,449	\$ 384,450			\$ 3,644,262				\$ 495,360	\$ 16,322,956
Insurance Fund			\$ 2,567,950								\$ 203,495	\$ 2,771,445
Health Insurance Fund	\$ 11,557,301										\$ 1,879,693	\$ 13,436,994
Equipment Fund							\$ 6,025,472				\$ 1,791,123	\$ 7,816,595
Cemetery Trust Fund											\$ 1,022,771	\$ 1,022,771
Parks & Recreation										\$ 12,996,185	\$ 200,580	\$ 13,196,765
Parks CIP Fund										\$ 5,095,000	\$ 900,925	\$ 5,995,925
Parks Equip. Fund										\$ 450,000	\$ 152,589	\$ 602,589
<b>TOTAL</b>	<b>\$ 20,815,198</b>	<b>\$ 7,127,370</b>	<b>\$24,186,366</b>	<b>\$ 384,450</b>	<b>\$ 15,248,125</b>	<b>\$ 17,446,005</b>	<b>\$ 106,161,200</b>	<b>\$ 5,659,740</b>	<b>\$ 31,986,690</b>	<b>\$ 18,541,185</b>	<b>\$ 38,617,335</b>	<b>\$ 286,173,664</b>

Budget presentations by department begin on page 2 - 1.

Budget presentations by fund begin on page 3 - 1.

Funds that include only one department are budgeted by major category (Personnel Services, Materials & Services, Capital Outlay, etc.).

Funds that include multiple departments are budgeted by program.

## Program & Division by Department and Fund

### ADMINISTRATION DEPARTMENT

#### **General Fund**

- Economic Development
- Library
- Public Art
- R/TV Programs
- Tourism
- Parking
- Municipal Court
- Economic & Cultural Grants

#### **Electric Fund**

- Electric Conservation

#### **Central Service Fund**

- Mayor & Council
- Administration
- Legal
- Human Resources

### INFORMATION TECHNOLOGY DEPARTMENT

#### **Telecommunications Fund**

- Fund by major expenditure category

#### **Central Service Fund**

- Information Systems

### ADMINISTRATIVE SERVICES DEPARTMENT

#### **General Fund**

- Band
- Parks Contracted Services

#### **Debt Service Fund**

- General Obligation Debt
- Bancroft Debt
- Notes and Contracts Debt

#### **Capital Improvements Fund**

- Parks Systems Development
- Parks Open Space

#### **Central Service Fund**

- Customer Relations
- Accounting
- Administration

#### **Insurance Fund**

- Fund by major expenditure category

### POLICE DEPARTMENT

#### **General Fund**

- Administration
- Support
- Operations

### FIRE AND RESCUE DEPARTMENT

#### **General Fund**

- Operations
- Emergency Services
- Forest Interface
- Fire and Life Safety

### PUBLIC WORKS DEPARTMENT

#### **General Fund**

- Cemetery

#### **Street Fund**

- Operations
- SDC Transportation
- LID's and Transportation
- Grounds Maintenance

#### **Airport Fund**

- Fund by major expenditure category

#### **Capital Improvements Fund**

- Facilities
- Construction

#### **Water Fund**

- Conservation
- Supply
- Distribution
- Treatment
- SDC Reimbursement
- SDC Improvements

#### **Wastewater Fund**

- Collections
- Treatment
- SDC Reimbursement
- SDC Improvement

#### **Storm water Fund**

- Storm Water
- SDC Storm Water

#### **Central Service Fund**

- Support

#### **Equipment Fund**

- Purchasing/Acquisition
- Maintenance Property/Equipment

#### **Cemetery Trust Fund**

- Fund by major expenditure category

### COMMUNITY DEVELOPMENT DEPARTMENT

#### **General Fund**

- Housing
- Planning
- Building Safety
- Social Services Grants

#### **Community Development Block Grant Fund**

- Fund by major expenditure category

### ELECTRIC DEPARTMENT

#### **Electric Fund**

- Supply
- Distribution
- Transmission

### PARKS & RECREATION DEPARTMENT

#### **Parks & Recreation Fund**

- Administration & Operations
- Recreation
- Golf

#### **Parks Capital Improvement Fund**

- Fund by major expenditure category

#### **Parks Equipment Replacement Fund**

- Fund by major expenditure category

### OTHER

#### **Reserve Fund**

- Fund by major expenditure category

**Internal Franchise Fees**

City of Ashland Internal Franchise Fees For BN 2017-19					
Paying Fund	Percent of Operating Revenue	Year 1 2017-18	Year 2 2018-19	Total 2017-19	Receiving Fund
Water Fund	8%	\$ 620,960	\$ 639,600	\$ 1,260,560	General Fund
Wastewater Fund	8%	\$ 464,833	\$ 483,428	\$ 948,261	General Fund
Electric Fund	10%	\$ 1,600,000	\$ 1,600,000	\$ 3,200,000	General Fund
		<u>\$ 2,685,793</u>	<u>\$ 2,723,028</u>	<u>\$ 5,408,821</u>	

Internal franchise fees are similar to the payments required of non-city utilities for using the City right of way. The percentages are set by the City as part of the budget process but may be adjusted based upon ability to pay or financial need.



## Summary of Changes

### City of Ashland Biennium 2017-19 Budget Process - Summary of Changes

	2017 - 2019 Proposed	Committee Revisions	2017 - 2019 Approved	Council Revisions	2017 - 2019 Adopted
<b>GENERAL FUND</b>					
Administration Department	3,006,150	(50,000)	2,956,150	50,000	3,006,150
Administration Department - Parking	-		-		-
Administration Department- Municipal Court	944,095		944,095		944,095
Administrative Services - Band	131,540		131,540		131,540
Administrative Services - Miscellaneous	38,000		38,000		38,000
Administrative Services - Parks	10,601,400		10,601,400		10,601,400
Police Department	15,028,125		15,028,125	220,000	15,248,125
Fire and Rescue Department	17,446,005		17,446,005		17,446,005
Public Works - Cemetery Division	851,778		851,778		851,778
Community Development - Planning Division	3,288,080	110,000	3,398,080	60,000	3,458,080
Community Development - Building Division	1,479,935		1,479,935		1,479,935
Community Development - Social Services Grants	267,940		267,940		267,940
Interfund Loan	-		-		-
Transfers	211,000		211,000		211,000
Contingency	800,000		800,000		800,000
Ending Fund Balance	2,012,976		2,012,976	(110,000)	1,902,976
<b>TOTAL GENERAL FUND</b>	<b>56,107,024</b>	<b>60,000</b>	<b>56,167,024</b>	<b>220,000</b>	<b>56,387,024</b>
<b>COMMUNITY DEVELOPMENT BLOCK GRANT FUND</b>					
Personnel Services	62,880		62,880		62,880
Materials and Services	390,905		390,905		390,905
Ending Fund Balance	1		1		1
<b>TOTAL CDBG FUND</b>	<b>453,786</b>	<b>-</b>	<b>453,786</b>	<b>-</b>	<b>453,786</b>
<b>RESERVE FUND</b>					
Interfund Loan	-	1,050,000	1,050,000		1,050,000
Transfers	-	-	-		-
Ending Fund Balance	25,435	-	25,435		25,435
<b>TOTAL RESERVE FUND</b>	<b>25,435</b>	<b>1,050,000</b>	<b>1,075,435</b>	<b>-</b>	<b>1,075,435</b>
<b>STREET FUND</b>					
Public Works - Street Operations	18,947,642		18,947,642		18,947,642
Public Works - Grounds Maintenance	501,900		501,900		501,900
Public Works - Street Operations Debt	-		-		-
Public Works - Transportation SDC's	2,198,720		2,198,720		2,198,720
Public Works - Storm Water SDC's	-		-		-
Public Works - Local Improvement Districts	-		-		-
New Debt	-		-		-
Transfers	-		-		-
Contingency	100,000		100,000		100,000
Ending Fund Balance	4,099,570		4,099,570		4,099,570
<b>TOTAL STREET FUND</b>	<b>25,847,832</b>	<b>-</b>	<b>25,847,832</b>	<b>-</b>	<b>25,847,832</b>
<b>AIRPORT FUND</b>					
Materials and Services	425,380		425,380		425,380
Capital Outlay	292,000		292,000	20,000	312,000
Debt Service	77,075		77,075		77,075
Interfund Loan	-		-		-
Contingency	10,000		10,000		10,000
Ending Fund Balance	122,022		122,022	(20,000)	102,022
<b>TOTAL AIRPORT FUND</b>	<b>926,477</b>	<b>-</b>	<b>926,477</b>	<b>-</b>	<b>926,477</b>

**City of Ashland**  
**Biennium 2017-19 Budget Process - Summary of Changes (Continued)**

	2017 - 2019 Proposed	Committee Revisions	2017 - 2019 Approved	Council Revisions	2017 - 2019 Adopted
<b>CAPITAL IMPROVEMENTS FUND</b>					
Public Works - Facilities	2,458,100		2,458,100		2,458,100
Administrative Services - Parks Open Space	1,894,640		1,894,640		1,894,640
Transfers	1,667,000		1,667,000		1,667,000
Interfund Loan	-		-		-
Contingency	60,000		60,000		60,000
Ending Fund Balance	164,922		164,922		164,922
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>6,244,662</b>	-	<b>6,244,662</b>	-	<b>6,244,662</b>
<b>DEBT SERVICE FUND</b>					
Debt Service	3,740,387		3,740,387		3,740,387
Interfund Loan	-		-		-
Ending Fund Balance	1,223,803		1,223,803		1,223,803
<b>TOTAL DEBT SERVICE FUND</b>	<b>4,964,190</b>	-	<b>4,964,190</b>	-	<b>4,964,190</b>
<b>WATER FUND</b>					
Public Works - Conservation Division	738,888		738,888		738,888
Public Works - Water Supply	2,751,150		2,751,150		2,751,150
Public Works - Water Supply Debt	636,758		636,758		636,758
Public Works - Water Treatment	24,383,636		24,383,636		24,383,636
Public Works - Water Treatment Debt	282,177		282,177		282,177
Public Works - Water Distribution	10,807,452		10,807,452		10,807,452
Public Works - Water Distribution Debt	592,101		592,101		592,101
Public Works - Improvement SDC's	4,056,350		4,056,350		4,056,350
Public Works - Debt SDC's	430,369		430,369		430,369
Debt Services	-		-		-
Transfers Out	500,000		500,000		500,000
Contingency	810,000		810,000		810,000
Ending Fund Balance	8,646,467		8,646,467		8,646,467
<b>TOTAL WATER FUND</b>	<b>54,635,348</b>	-	<b>54,635,348</b>	-	<b>54,635,348</b>
<b>WASTEWATER FUND</b>					
Public Works - Wastewater Collection	6,088,930		6,088,930		6,088,930
Public Works - Wastewater Collection Debt Service	144,656		144,656		144,656
Public Works - Wastewater Treatment	10,279,543		10,279,543		10,279,543
Public Works - Wastewater Treatment Debt Service	3,732,624		3,732,624		3,732,624
Public Works - Reimbursement SDC's	-		-		-
Public Works - Improvement SDC's	4,060,025		4,060,025		4,060,025
Contingency	325,000		325,000		325,000
Ending Fund Balance	7,334,338		7,334,338		7,334,338
<b>TOTAL WASTEWATER FUND</b>	<b>31,965,116</b>	-	<b>31,965,116</b>	-	<b>31,965,116</b>

## Summary of Changes

### City of Ashland Biennium 2017-19 Budget Process - Summary of Changes (Continued)

	2017 - 2019 Proposed	Committee Revisions	2017 - 2019 Approved	Council Revisions	2017 - 2019 Adopted
<b>STORMWATER FUND</b>					
Public Works - Storm Water Operations	1,484,213		1,459,713		1,459,713
Public Works - Storm Water Operations Debt	24,500		24,500		24,500
Public Works - SDC's	250,000		250,000		250,000
Contingency	30,000		30,000		30,000
Ending Fund Balance	1,397,382		1,421,882		1,421,882
<b>TOTAL STORMWATER FUND</b>	<b>3,186,095</b>	<b>-</b>	<b>3,186,095</b>	<b>-</b>	<b>3,186,095</b>
<b>ELECTRIC FUND</b>					
Administration - Conservation Division	1,486,890		1,486,890		1,486,890
Electric - Supply	14,981,925		14,981,925		14,981,925
Electric - Distribution	13,390,730		13,390,730		13,390,730
Electric - Transmission	2,531,435		2,531,435		2,531,435
Debt Services	1,128,202		1,128,202		1,128,202
Contingency	225,000		225,000		225,000
Ending Fund Balance	928,874		928,874		928,874
<b>TOTAL ELECTRIC FUND</b>	<b>34,673,056</b>	<b>-</b>	<b>34,673,056</b>	<b>-</b>	<b>34,673,056</b>
<b>TELECOMMUNICATIONS FUND</b>					
Personnel Services	1,448,575		1,448,575		1,448,575
Materials and Services	2,717,520		2,717,520		2,717,520
Capital Outlay	150,000		150,000		150,000
Contingency	105,000		105,000		105,000
Ending Fund Balance	227,510		227,510		227,510
<b>TOTAL TELECOMMUNICATIONS FUND</b>	<b>4,648,605</b>	<b>-</b>	<b>4,648,605</b>	<b>-</b>	<b>4,648,605</b>
<b>CENTRAL SERVICES FUND</b>					
Administration Department	3,605,160		3,605,160	170,000	3,775,160
IT - Computer Services Division	2,811,275	-	2,811,275		2,811,275
Administrative Services Department	5,212,449		5,212,449		5,212,449
City Recorder Division	544,450		544,450	(160,000)	384,450
Public Works - Administration and Engineering	3,644,262		3,644,262		3,644,262
Interfund Loan					
Contingency	235,000		235,000		235,000
Ending Fund Balance	270,360	(110,000)	160,360	100,000	260,360
<b>TOTAL CENTRAL SERVICES FUND</b>	<b>16,322,956</b>	<b>(110,000)</b>	<b>16,212,956</b>	<b>110,000</b>	<b>16,322,956</b>
<b>INSURANCE SERVICES FUND</b>					
Personnel Services	233,160		233,160		233,160
Materials and Services	1,854,790		1,854,790		1,854,790
Capital Outlay	480,000		480,000		480,000
Transfer	-		-		-
Contingency	38,500		38,500		38,500
Ending Fund Balance	164,995		164,995		164,995
<b>TOTAL INSURANCE SERVICES FUND</b>	<b>2,771,445</b>	<b>-</b>	<b>2,771,445</b>	<b>-</b>	<b>2,771,445</b>

**City of Ashland  
Biennium 2017-19 Budget Process - Summary of Changes (Continued)**

	2017 - 2019 Proposed	Committee Revisions	2017 - 2019 Approved	Council Revisions	2017 - 2019 Adopted
<b>HEALTH BENEFITS FUND</b>					
Personnel Services	-		-		-
Materials and Services	11,557,301		11,557,301		11,557,301
Interfund Loan	-	1,050,000	1,050,000		1,050,000
Contingency	500,000		500,000		500,000
Ending Fund Balance	329,693		329,693		329,693
<b>TOTAL INSURANCE SERVICES FUND</b>	<b>12,386,994</b>	<b>1,050,000</b>	<b>13,436,994</b>	<b>-</b>	<b>13,436,994</b>
<b>EQUIPMENT FUND</b>					
Public Works - Maintenance	3,176,472		3,176,472		3,176,472
Public Works - Purchasing and Acquisition	2,849,000		2,849,000		2,849,000
Interfund Loan	-		-		-
Contingency	100,000		100,000		100,000
Ending Fund Balance	1,691,123		1,691,123		1,691,123
<b>TOTAL EQUIPMENT FUND</b>	<b>7,816,595</b>	<b>-</b>	<b>7,816,595</b>	<b>-</b>	<b>7,816,595</b>
<b>CEMETERY TRUST FUND</b>					
Transfers	13,000		13,000		13,000
Ending Fund Balance	1,009,771		1,009,771		1,009,771
<b>TOTAL CEMETERY TRUST FUND</b>	<b>1,022,771</b>	<b>-</b>	<b>1,022,771</b>	<b>-</b>	<b>1,022,771</b>
<b>PARKS AND RECREATION FUND</b>					
Parks Division	8,639,215		8,639,215		8,639,215
Recreation Division	3,193,871		3,193,871		3,193,871
Golf Division	1,163,100		1,163,100		1,163,100
Transfer	-		-		-
Contingency	195,000		195,000		195,000
Ending Fund Balance	5,579		5,579		5,579
<b>TOTAL PARKS AND RECREATION FUND</b>	<b>13,196,765</b>	<b>-</b>	<b>13,196,765</b>	<b>-</b>	<b>13,196,765</b>
<b>PARKS CAPITAL IMPROVEMENTS FUND</b>					
Personnel Services	-		-		-
Capital Outlay	5,095,000		5,095,000		5,095,000
Transfers	440,440		440,440		440,440
Ending Fund Balance	460,485		460,485		460,485
<b>TOTAL PARKS CAPITAL IMPROVEMENTS FUND</b>	<b>5,995,925</b>	<b>-</b>	<b>5,995,925</b>	<b>-</b>	<b>5,995,925</b>
<b>PARKS EQUIPMENT RESERVE FUND</b>					
Capital Outlay	450,000		450,000		450,000
Interfund Loan	-		-		-
Ending Fund Balance	152,589		152,589		152,589
<b>TOTAL PARKS EQUIPMENT RESERVE FUND</b>	<b>602,589</b>	<b>-</b>	<b>602,589</b>	<b>-</b>	<b>602,589</b>
<b>TOTAL BUDGET</b>	<b>283,793,664</b>	<b>2,050,000</b>	<b>285,843,664</b>	<b>330,000</b>	<b>286,173,664</b>
<b>Less Ending Fund Balance</b>	<b>30,267,895</b>	<b>(110,000)</b>	<b>30,182,395</b>	<b>(30,000)</b>	<b>30,152,395</b>
<b>Total Appropriations</b>	<b>253,525,769</b>	<b>2,160,000</b>	<b>255,661,269</b>	<b>360,000</b>	<b>256,021,269</b>

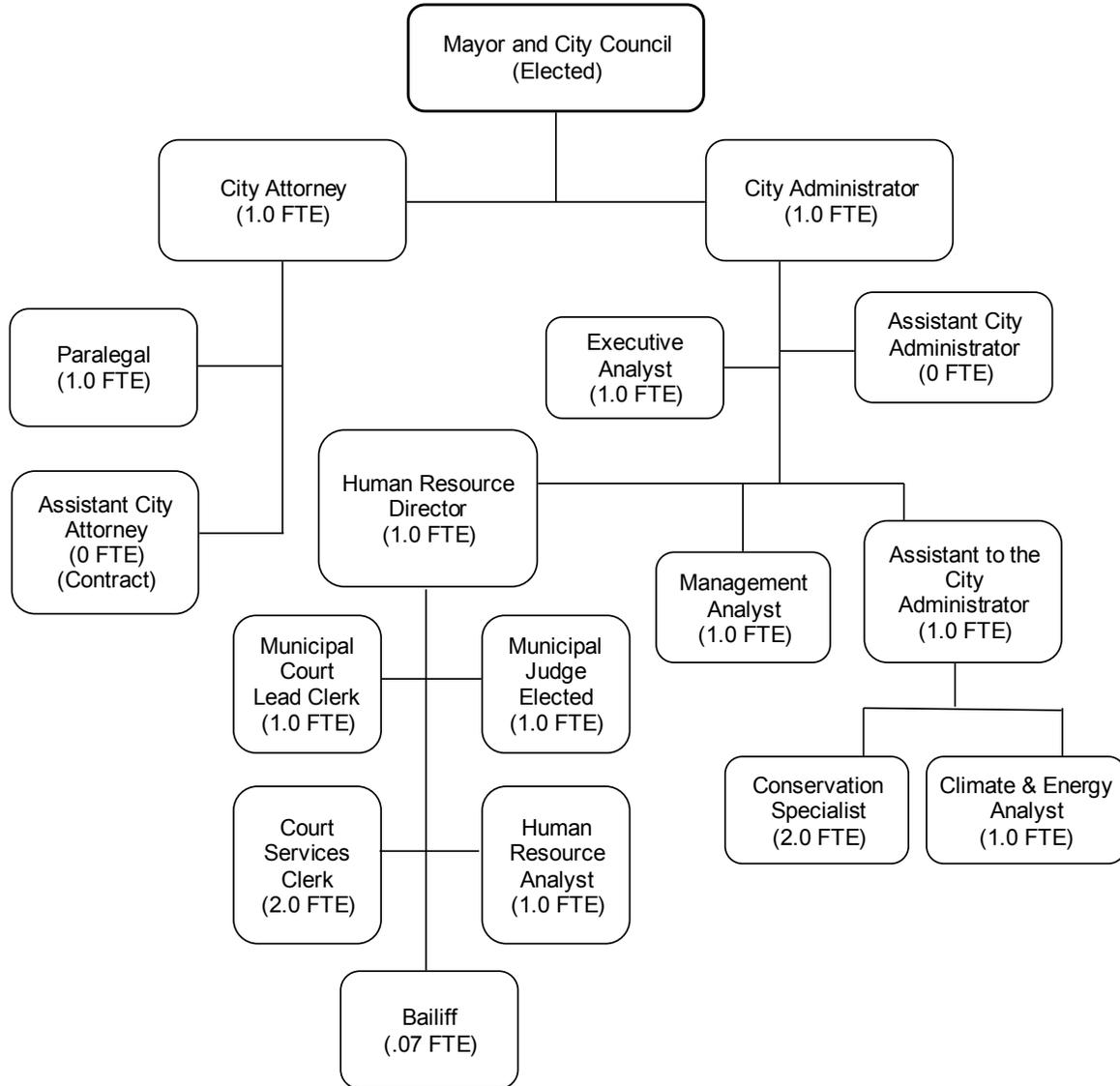


**Departments**

Administration Department..... 2-2  
Information Technology Department..... 2-18  
Administrative Services Department..... 2-28  
City Recorder ..... 2-40  
Police Department..... 2-42  
Fire and Rescue Department..... 2-48  
Public Works Department ..... 2-56  
Community Development Department..... 2-104  
Electric Department..... 2-116  
Parks and Recreation Department..... 2-124  
Non-Departmental Activities..... 2-142

# ADMINISTRATION DEPARTMENT

## 15.07FTE



**DEPARTMENT OVERVIEW**

The Administration Department provides the policy and communication link with the citizens of Ashland and the employees of the City who serve those citizens. The department consists of six divisions: Mayor and Council, Administration, Human Resources, Legal, Municipal Court and Energy Conservation.

Among the services provided by the Administration Department are:

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

**Significant Issues, Changes, Highlights**

The Department's most significant issues continue to revolve around the fiscal integrity of the City government and supporting the work of our employees in delivering the day-to-day services.

ADMINISTRATION DEPARTMENT

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>Department Total By Category</b>							
Personal Services	\$1,297,652	\$ 3,667,198	\$ 3,846,490	\$ 3,765,032	\$ 3,937,488	\$ 3,937,488	\$ 4,107,488
Materials and Services	1,111,534	11,866,911	14,856,283	14,100,336	16,662,108	16,612,108	16,662,108
Debt Service	-	47,771	46,688	46,687	45,602	45,602	45,602
	<b>\$2,409,186</b>	<b>\$15,581,880</b>	<b>\$18,749,461</b>	<b>\$ 17,912,054</b>	<b>\$ 20,645,198</b>	<b>\$ 20,595,198</b>	<b>\$ 20,815,198</b>
<b>Department Total by Fund</b>							
General Fund	\$1,120,441	\$ 1,857,935	\$ 4,037,923	\$ 3,238,647	\$ 3,950,245	\$ 3,900,245	\$ 3,950,245
Electric Fund - Conservation	-	1,434,991	1,466,718	1,388,003	1,532,492	1,532,492	1,532,492
Water Fund - Conservation	-	442,021	-	-	-	-	-
Health Benefit Fund	-	9,049,715	9,830,000	9,827,796	11,557,301	11,557,301	11,557,301
Central Services Fund	1,288,745	2,797,218	3,414,820	3,457,607	3,605,160	3,605,160	3,775,160
	<b>\$2,409,186</b>	<b>\$15,581,880</b>	<b>\$18,749,461</b>	<b>\$ 17,912,054</b>	<b>\$ 20,645,198</b>	<b>\$ 20,595,198</b>	<b>\$ 20,815,198</b>

*For fiscal year 2012-13 both of the Conservation Divisions were included in the Electric Department.*

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

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

*For the 2015-17 biennium, the Electric Conservation Division is included in the Administration Department.*

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

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

## Administration Department – Mayor and Council

### MAYOR AND COUNCIL

The Mayor and City Council are elected by the citizens of Ashland and are responsible for setting policy, establishing city-wide goals and objectives, providing a link to City government for citizens and businesses, meeting with and (as necessary) lobbying other government agencies and business groups, and supervising the City Administrator and City Attorney. The Council holds regular meetings and study sessions each month to conduct the business of the City and to hear from Ashland citizens. The Mayor and Council also appoint and serve as liaisons to the many City commissions that advise the Council on policy matters and as liaisons to local and regional organizations.

### Significant Issues, Changes, Highlights

- 10 by 20 ordinance
- Climate and Energy Action Plan implementation
- Downtown behavior
- Homelessness
- Evaluation of opportunities in the Transit Triangle area
- Evaluation of opportunities to improve the efficiency of Commissions/Committees/Boards
- Evaluation of Downtown Parking Plan
- Affordable and work force housing
- Appointment of a permanent City Administrator
- City Hall replacement, upgrades, new location

### Performance Measures

The degree of citizen participation on City boards, commissions and committees in Ashland government is unique among Oregon cities. Supporting these groups requires a major commitment of City resources.

Measure	2014		2015		2016	
	Meetings	Staff Hours	Meetings	Staff Hours	Meetings	Staff Hours
Boards and Commissions	179	2,148	202	2,424	189	2,268
Ad hoc & special committees	48	816	35	595	36	612
Total	227	2,964	237	3,019	225	2,880
The equivalent of 1 staff member working 40 hours/week for	74 weeks		75 weeks		72 weeks	

**Administration Department – Mayor and Council**

CENTRAL SERVICE FUND  
ADMINISTRATION DEPARTMENT  
MAYOR AND COUNCIL DIVISION

<u>Description</u>	<u>FY 2012-13</u> <u>Actual</u>	<u>BN 2013-15</u> <u>Actual</u>	<u>BN 2015-17</u> <u>Amended</u>	<u>BN 2015-17</u> <u>Estimate</u>	<u>BN 2017-19</u> <u>Proposed</u>	<u>BN 2017-19</u> <u>Approved</u>	<u>BN 2017-19</u> <u>Adopted</u>
<b>Personal Services</b>							
510 Salaries and Wages	\$ 2,542	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200
520 Fringe Benefits	59,311	165,966	223,520	166,134	211,882	211,882	211,882
<b>Total Personal Services</b>	<b>61,853</b>	<b>171,166</b>	<b>228,720</b>	<b>171,334</b>	<b>217,082</b>	<b>217,082</b>	<b>217,082</b>
<b>Materials and Services</b>							
601 Supplies	1,006	2,886	6,000	11,776	9,600	9,604	9,604
603 Communications	1,735	898	1,000	1,075	920	920	920
604 Contractual Services	5,010	7,964	5,400	5,341	20,000	20,000	20,000
605 Misc. Charges and Fees	100	200	206	206	207	207	207
606 Other Purchased Services	32,693	65,653	81,000	60,780	79,680	79,680	79,680
608 Commissions	2,373	6,587	9,400	8,744	11,100	11,100	11,100
<b>Total Materials and Services</b>	<b>42,917</b>	<b>84,188</b>	<b>103,006</b>	<b>87,922</b>	<b>121,511</b>	<b>121,511</b>	<b>121,511</b>
	<b>\$ 104,770</b>	<b>\$ 255,354</b>	<b>\$ 331,726</b>	<b>\$ 259,256</b>	<b>\$ 338,593</b>	<b>\$ 338,593</b>	<b>\$ 338,593</b>

## Administration Department – Administration Division

### ADMINISTRATION DIVISION

The Administration Division provides general oversight and management of the City organization consistent with both internal policies and policies of the City Council. The Administration Division prepares the Council agendas, manages the City’s website, handles a number of special projects, tracks state and federal legislative activities, prepares and distributes a variety of communication pieces, manages the City’s economic development programs and the Energy Conservation Division. In addition, Administration provides staff support for the Public Art Commission, the Conservation Commission and other ad hoc committees as needed. It provides leadership, coordination, and management for the City organization to ensure effective community services.

### Significant Issues, Changes, Highlights

- Develop a concept for the railroad property development in advance of the property being sold
- Implement the Climate and Energy Action Plan
- Continue to work on Croman Master Plan development opportunities
- Oversee the installation of two public art pieces

### Performance Measures

Measure	2012/13	2014/15	2015/17	2017/19 Target
Measure #1	78% of citizens rate public information as excellent or good	77% of citizens rate public information as excellent or good	76% of citizens rate public information as excellent or good	Meet or exceed 76%
Measure #2	59% of citizens rate the City website as their source of information about the City	85% of citizens rate the City website as their source of information about the City	86% of citizens rate the City website as their source of information about the City	Meet or exceed 86%

**CENTRAL SERVICE FUND  
ADMINISTRATION DEPARTMENT  
ADMINISTRATION DIVISION**

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>Personal Services</b>							
510 Salaries and Wages	\$ 315,535	\$ 648,871	\$ 779,820	\$ 810,187	\$ 716,246	\$ 716,246	\$ 886,246
520 Fringe Benefits	136,705	312,302	328,050	374,080	396,269	396,269	396,269
<b>Total Personal Services</b>	<b>452,240</b>	<b>961,173</b>	<b>1,107,870</b>	<b>1,184,267</b>	<b>1,112,515</b>	<b>1,112,515</b>	<b>1,282,515</b>
<b>Materials and Services</b>							
601 Supplies	12,543	24,418	31,212	24,578	25,200	25,200	25,200
602 Rental, Repair, Maintenance	5,231	6,853	9,590	8,999	14,600	14,600	14,600
603 Communications	3,661	6,264	9,634	8,314	10,000	10,000	10,000
604 Contractual Services	45,473	53,910	164,920	292,304	80,000	80,000	80,000
605 Misc. Charges and Fees	12,500	25,000	27,430	27,430	27,430	27,430	27,430
606 Other Purchased Services	6,420	16,929	25,300	16,439	33,140	33,140	33,140
608 Commissions	115	2,785	1,510	4,884	5,800	5,800	5,800
610 Programs	12,882	26,948	27,722	28,241	29,130	29,130	29,130
<b>Total Materials and Services</b>	<b>98,825</b>	<b>163,107</b>	<b>297,318</b>	<b>411,189</b>	<b>225,300</b>	<b>225,300</b>	<b>225,300</b>
	<b>\$ 551,065</b>	<b>\$ 1,124,280</b>	<b>\$ 1,405,188</b>	<b>\$ 1,595,456</b>	<b>\$ 1,337,815</b>	<b>\$ 1,337,815</b>	<b>\$ 1,507,815</b>

**Administration Department – Administration Division**

GENERAL FUND  
ADMINISTRATION DEPARTMENT  
ADMINISTRATION DIVISION  
Economic Development Program

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 110							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 313	\$ 41,444	\$ 60,850	\$ 59,862	\$ 69,750	\$ 69,750	\$ 69,750
520 Fringe Benefits	37	21,441	33,270	32,858	42,527	42,527	42,527
<b>Total Personal Services</b>	<b>350</b>	<b>62,885</b>	<b>94,120</b>	<b>92,721</b>	<b>112,277</b>	<b>112,277</b>	<b>112,277</b>
<b>Materials and Services</b>							
601 Supplies	-	3,657	400	233	1,000	1,000	1,000
603 Communications	-	596	1,360	960	1,000	1,000	1,000
604 Contractual Services	237,768	122,945	235,000	155,576	210,203	160,203	160,203
605 Misc. Charges and Fees	2,300	4,660	5,076	5,002	5,220	5,220	5,220
606 Other Purchased Services	100	15,986	18,700	15,711	30,300	30,300	30,300
<b>Total Materials and Services</b>	<b>240,168</b>	<b>147,844</b>	<b>260,536</b>	<b>177,483</b>	<b>247,723</b>	<b>197,723</b>	<b>197,723</b>
	<b>\$ 240,518</b>	<b>\$ 210,729</b>	<b>\$ 354,656</b>	<b>\$ 270,203</b>	<b>\$ 360,000</b>	<b>\$ 310,000</b>	<b>\$ 310,000</b>

GENERAL FUND  
ADMINISTRATION DEPARTMENT  
ADMINISTRATION DIVISION  
Public Arts Program

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 110							
<b>Materials and Services</b>							
604 Contractual Services	\$ 12,410	\$ 20,541	\$ 171,000	\$ 64,520	\$ 120,000	\$ 120,000	\$ 170,000
<b>Total Materials and Services</b>	<b>\$ 12,410</b>	<b>\$ 20,541</b>	<b>\$ 171,000</b>	<b>\$ 64,520</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 170,000</b>

GENERAL FUND  
ADMINISTRATION DEPARTMENT  
ADMINISTRATION DIVISION  
RVTV Program

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 110							
<b>Materials and Services</b>							
604 Contractual Services	\$ 53,697	\$ 126,618	\$ 119,983	\$ 118,260	\$ 123,580	\$ 123,580	\$ 123,580
<b>Total Materials and Services</b>	<b>\$ 53,697</b>	<b>\$ 126,618</b>	<b>\$ 119,983</b>	<b>\$ 118,260</b>	<b>\$ 123,580</b>	<b>\$ 123,580</b>	<b>\$ 123,580</b>

**Administration Department – Administration Division**

GENERAL FUND  
ADMINISTRATION DEPARTMENT  
ADMINISTRATION DIVISION  
Tourism Program

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 110							
<b>Materials and Services</b>							
604 Contractual Services	\$ -	\$ 47,467	\$ 315,901	\$ 70,441	\$ 511,270	\$ 511,270	\$ 511,270
<b>Total Materials and Services</b>	<b>\$ -</b>	<b>\$ 47,467</b>	<b>\$ 315,901</b>	<b>\$ 70,441</b>	<b>\$ 511,270</b>	<b>\$ 511,270</b>	<b>\$ 511,270</b>

GENERAL FUND  
ADMINISTRATION DEPARTMENT  
ADMINISTRATION DIVISION  
Parking Program

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 110							
<b>Materials and Services</b>							
604 Contractual Services	\$ -	\$ -	\$ -	-	\$ 290,000	\$ 290,000	\$ 290,000
<b>Total Materials and Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 290,000</b>	<b>\$ 290,000</b>	<b>\$ 290,000</b>

GENERAL FUND  
ADMINISTRATION DEPARTMENT  
ADMINISTRATION DIVISION  
Library Program

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 110							
<b>Materials and Services</b>							
604 Contractual Services	\$ 376,759	\$ 487,988	\$ 56,587	\$ 56,587	\$ -	\$ -	\$ -
<b>Total Materials and Services</b>	<b>\$ 376,759</b>	<b>\$ 487,988</b>	<b>\$ 56,587</b>	<b>\$ 56,587</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Administration Department – Human Resource Division

### **HUMAN RESOURCE DIVISION**

The Human Resource Division provides leadership and expertise to all City departments in recruiting and retaining a diverse workforce that is committed to providing quality service to our community. Through policy direction and training efforts, the Human Resource Division helps reduce the risk of employment-related legal claims and work-related injuries. The Human Resource Division promotes positive labor-management relations through collaboration, open communication, and fair and inclusive employment practices. Employee recruitment is one of the most important and time consuming administrative tasks for Human Resources due to the high volume of retirements.

### **Significant Issues, Changes, Highlights**

- Recruitments for at least three executive management positions
- Continued high turnover due to retirements and changes in PERS
- Health Care Insurance renewal and implementation of benefit changes proposed by the Employee Health Benefits Advisory Committee
- Negotiate successor labor agreements with City collective bargaining units: IBEW Electrical union in 2017, Police Association in 2018, Fire Fighter’s Association in 2018, and Laborers’ Union 2019
- Management/Supervisory Training

### **Performance Measures**

<b>Measure</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017/19 Target</b>
Annual Performance Evaluations	71% of employees receive an annual performance evaluation	89% of employees receive an annual performance evaluation	90% of employees receive an annual performance evaluation	90% of employees receive an annual performance evaluation	Meet or exceed 90%; Implement Guardian Tracking Performance Management software
Non-seasonal employee turnover	7.2% non-seasonal employee turnover	7.2% non-seasonal employee turnover	6.8% non-seasonal employee turnover	10% non-seasonal employee turnover	Reduce employee turnover rate from prior year.
Number of OR-OSHA recordable work related injuries.	26 OR-OSHA recordable work-related injuries	14 OR-OSHA recordable work-related injuries	17 OR-OSHA recordable work-related injuries	14 OR-OSHA recordable work-related injuries	Goal is always zero injuries or reduction from the prior year

**Administration Department – Human Resource Division**

**CENTRAL SERVICE FUND  
ADMINISTRATION DEPARTMENT  
HUMAN RESOURCE DIVISION**

<u>Description</u>	<u>FY 2012-13 Actual</u>	<u>BN 2013-15 Actual</u>	<u>BN 2015-17 Amended</u>	<u>BN 2015-17 Estimate</u>	<u>BN 2017-19 Proposed</u>	<u>BN 2017-19 Approved</u>	<u>BN 2017-19 Adopted</u>
<b>Personal Services</b>							
510 Salaries and Wages	\$ 137,651	\$ 313,075	\$ 341,710	\$ 339,695	\$ 379,720	\$ 379,720	\$ 379,720
520 Fringe Benefits	65,816	166,932	180,700	181,762	224,858	224,858	224,858
<b>Total Personal Services</b>	<b>203,467</b>	<b>480,007</b>	<b>522,410</b>	<b>521,457</b>	<b>604,578</b>	<b>604,578</b>	<b>604,578</b>
<b>Materials and Services</b>							
601 Supplies	8,313	5,083	20,600	10,351	20,600	20,600	20,600
603 Communications	799	1,612	1,000	1,290	1,000	1,000	1,000
604 Contractual Services	35,792	79,949	105,000	140,823	180,000	180,000	180,000
605 Miscellaneous Charges and Fee	8,923	24,086	30,488	30,481	30,488	30,488	30,488
606 Other Purchased Services	10,804	21,408	37,400	24,986	65,940	65,940	65,940
610 Programs	-	-	-	-	-	-	-
<b>Total Materials and Services</b>	<b>64,631</b>	<b>132,138</b>	<b>194,488</b>	<b>207,932</b>	<b>298,028</b>	<b>298,028</b>	<b>298,028</b>
	<b>\$ 268,098</b>	<b>\$ 612,145</b>	<b>\$ 716,898</b>	<b>\$ 729,389</b>	<b>\$ 902,606</b>	<b>\$ 902,606</b>	<b>\$ 902,606</b>

**HEALTH BENEFITS FUND  
ADMINISTRATION DEPARTMENT  
HUMAN RESOURCES DIVISION**

<u>Description</u>	<u>FY 2012-13 Actual</u>	<u>BN 2013-15 Actual</u>	<u>BN 2015-17 Amended</u>	<u>BN 2015-17 Estimate</u>	<u>BN 2017-19 Proposed</u>	<u>BN 2017-19 Approved</u>	<u>BN 2017-19 Adopted</u>
Fund# 725							
<b>Division Expenditures and Appropriations By Category</b>							
<b>Materials and Services</b>							
604 Contractual Services	\$ -	\$ 853,258	\$ 1,500,000	\$ 354,203	\$ 557,976	\$ 557,976	\$ 557,976
607 Premiums, Claims & Judgments	-	8,196,457	8,310,000	9,473,593	10,979,325	10,979,325	10,979,325
610 Programs	-	-	20,000	-	20,000	20,000	20,000
<b>Total Materials and Services</b>	<b>\$ -</b>	<b>\$ 9,049,715</b>	<b>\$ 9,830,000</b>	<b>\$ 9,827,796</b>	<b>\$ 11,557,301</b>	<b>\$ 11,557,301</b>	<b>\$ 11,557,301</b>

## Administration Department – Municipal Court Division

### MUNICIPAL COURT DIVISION

The Municipal Court Division provides Ashland with a unique opportunity to have their cases heard by a local judge elected by the citizens. The Ashland Municipal Court hears three types of cases when they occur within the City limits: traffic violations, violations of the Ashland Municipal Code, and most misdemeanors (crimes).

### Significant Issues, Changes, Highlights

The Court was granted approval to use funds that were budgeted last biennium for a half-time clerk to instead purchase a municipal court software module called, “The Paperless Court.” The software has improved efficiency and has eliminated the need for a half-time clerk.

The Municipal Court continues to experience a decline in revenue. The reasons for decreased revenue are multi-faceted and complex, including: many defendants are unable to pay the fines and fees assessed, even if they are sent to collections; the legalization of marijuana in Oregon; lack of mental health resources in the area; and legislative changes which have reduced the share of fines and fees retained locally by the City and increased the share of fines and fees passed on to the State and County. Additionally, staffing within the Ashland Police Department has a direct impact on Court revenues. When the Police Department is over-taxed with cases, or has fewer officers on patrol, less time is available for discretionary citations such as traffic stops or other violations. Workload for the Court has not decreased, more defendants are requesting trials, and we’ve seen an increased load on staff due to the number of mentally-ill defendants requiring additional time and resources despite their inability to pay.

### Municipal Court Statistics

<b>Workload</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
Cases Filed	2,966	3,944	3,441	2,817
Warrants Issued	458	357	409	427
Trials Scheduled	227	260	126	112
Diversions Completed	1,416	1,250	862	539
Diversions Revoked	123	100	107	60
Cases Completed	4,402	4,300	3,740	2,817
Fines/Fees Paid	\$514,343	\$456,722	\$447,640	\$357,438

**Administration Department – Municipal Court Division**

GENERAL FUND  
ADMINISTRATION DEPARTMENT  
MUNICIPAL COURT DIVISION

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>Personal Services</b>							
510 Salaries and Wages	\$ 219,418	\$ 460,978	\$ 490,890	\$ 438,752	\$ 379,140	\$ 379,140	\$ 379,140
520 Fringe Benefits	116,879	287,528	332,010	277,224	312,538	312,538	312,538
<b>Total Personal Services</b>	<b>336,297</b>	<b>748,506</b>	<b>822,900</b>	<b>715,976</b>	<b>691,680</b>	<b>691,680</b>	<b>691,680</b>
<b>Materials and Services</b>							
601 Supplies	3,352	5,398	10,100	9,141	10,100	10,100	10,100
602 Rental, Repair, Maintenance	6,116	13,108	9,600	12,322	9,600	9,600	9,600
603 Communications	289	2,281	160	1,881	1,000	1,000	1,000
604 Contractual Services	6,160	18,988	26,000	18,061	25,000	25,000	25,000
605 Misc. Charges and Fees	83,235	169,792	176,970	152,575	194,112	194,112	194,112
606 Other Purchased Services	1,608	6,519	11,100	8,264	12,600	12,600	12,600
<b>Total Materials and Services</b>	<b>100,760</b>	<b>216,086</b>	<b>233,930</b>	<b>202,246</b>	<b>252,415</b>	<b>252,415</b>	<b>252,415</b>
	<b>\$ 437,057</b>	<b>\$ 964,592</b>	<b>\$ 1,056,830</b>	<b>\$ 918,222</b>	<b>\$ 944,095</b>	<b>\$ 944,095</b>	<b>\$ 944,095</b>

## **Administration Department – Legal Division**

### **LEGAL DIVISION**

The Legal Division (City Attorney's Office) helps the City achieve its goals by providing sound, timely and economical legal advice and representation to the City's elected officers, departments, employees, boards and commissions, including the Ashland Parks and Recreation Commission. The Legal Division prepares ordinances, resolutions, contracts and other legal documents and assists in property transactions, employee grievances and disciplinary actions, union negotiations, and land use matters. The Legal Division is largely reactive in that its work is dictated primarily by initiatives from other departments, the City Council, the Ashland Parks and Recreation Commission, or third parties.

### **Significant Issues, Changes, Highlights**

In the current 2015-17 biennium, the Legal Division consists of one full-time city attorney, one full-time paralegal and one contracted private attorney to serve as assistant city attorney approximately three days per week.

While the current arrangement has served the City relatively well, a steadily increasing workload now requires a full-time assistant city attorney. This adjustment would replicate the staffing arrangement in effect prior to 2011 and does not require additional funding as the budget has retained the assistant city attorney position and the funding for it over the years. The Personal Services funding for the full-time assistant city attorney position (\$120,000 per year over the last six years) was transferred into Professional Services and used for contract services to retain the private attorney to handle prosecutions, approvals of public contracts, and miscellaneous other legal matters. In addition, the Legal Division budget over the last six years has included \$30,000 per year for contracting with outside counsel for specialized legal services when needed.

Hiring a full-time assistant city attorney would take some time and require a transition period involving both the current contracted attorney and the new staff attorney. This change will require some flexibility in the budgeted Professional Services and Personal Services accounts for a period of time in the first year of the biennium.

### **Legal Division Objectives:**

- Legal advice and advocacy on behalf of the City and the Parks and Recreation Commission are accurate, timely, and unaffected by politics or personal views
- City operations and activities meet all legal requirements and the potential legal consequences of prospective decisions are identified in advance
- Alternatives for resolving potential legal disputes are given early consideration
- Prosecution of code violations (when defendants have legal counsel) and misdemeanors in Municipal and Circuit Courts is accomplished efficiently and equitably
- Public contracting procedures are consistently followed by all departments
- The Municipal Code reflects Council intentions within the boundaries of state and federal law

**Administration Department – Legal Division**

CENTRAL SERVICE FUND  
ADMINISTRATION DEPARTMENT  
LEGAL DIVISION

<u>Description</u>	<u>FY 2012-13</u> <u>Actual</u>	<u>BN 2013-15</u> <u>Actual</u>	<u>BN 2015-17</u> <u>Amended</u>	<u>BN 2015-17</u> <u>Estimate</u>	<u>BN 2017-19</u> <u>Proposed</u>	<u>BN 2017-19</u> <u>Approved</u>	<u>BN 2017-19</u> <u>Adopted</u>
<b>Personal Services</b>							
510 Salaries and Wages	\$ 170,056	\$ 369,768	\$ 394,320	\$ 394,433	\$ 414,780	\$ 414,780	\$ 414,780
520 Fringe Benefits	73,389	181,265	199,210	196,424	240,136	240,136	240,136
<b>Total Personal Services</b>	<b>243,445</b>	<b>551,033</b>	<b>593,530</b>	<b>590,857</b>	<b>654,916</b>	<b>654,916</b>	<b>654,916</b>
<b>Materials and Services</b>							
601 Supplies	11,342	14,160	17,450	14,697	16,050	16,050	16,050
602 Rental, Repair, Maintenance	1,697	3,394	4,800	3,548	4,520	4,520	4,520
603 Communications	619	1,892	2,050	1,910	3,980	3,980	3,980
604 Contractual Services	91,514	200,272	300,000	224,938	300,000	300,000	300,000
605 Misc. Charges and Fees	12,400	24,800	27,228	27,228	27,228	27,228	27,228
606 Other Purchased Services	3,795	9,888	15,950	10,327	19,450	19,450	19,450
<b>Total Materials and Services</b>	<b>121,367</b>	<b>254,406</b>	<b>367,478</b>	<b>282,649</b>	<b>371,230</b>	<b>371,230</b>	<b>371,230</b>
	<b>\$ 364,812</b>	<b>\$ 805,439</b>	<b>\$ 961,008</b>	<b>\$ 873,506</b>	<b>\$ 1,026,146</b>	<b>\$ 1,026,146</b>	<b>\$ 1,026,146</b>

## Administration Department – Energy Conservation Division

### ENERGY CONSERVATION DIVISION

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

#### Significant Issues, Changes, Highlights

- Develop solutions to meet requirements of the 10 by 20 ordinance (in collaboration with Electric Department)
- Enhance energy efficiency and conservation programs to support implementation of the Climate and Energy Action Plan
- Expand tools and solutions to support further expansion of local solar installations (residential, commercial, community, co-op, etc.)

#### Performance Measures

Measure	2014	2015	2017-19 Target
Carbon Emission Reduction (per capita)	16.7	16.6	14.0
Solar Electric Generation	Program cost per kwh generated of \$0.95 or less	Program cost per kwh generated of \$0.75 or less	Program cost per kwh generated of \$0.70 or less

#### ELECTRIC FUND ADMINISTRATION DEPARTMENT CONSERVATION DIVISION

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 690							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 114,089	\$ 279,511	\$ 298,990	\$ 307,688	\$ 323,220	\$ 323,220	\$ 323,220
520 Fringe Benefits	68,939	160,654	177,950	180,732	221,220	221,220	221,220
<b>Total Personal Services</b>	<b>183,028</b>	<b>440,165</b>	<b>476,940</b>	<b>488,419</b>	<b>544,440</b>	<b>544,440</b>	<b>544,440</b>
<b>Materials and Services</b>							
601 Supplies	1,925	11,737	10,300	7,382	7,100	7,100	7,100
602 Rental, Repair, Maintenance	7,316	15,450	14,580	14,406	900	900	900
603 Communications	815	927	3,320	1,677	-	-	-
604 Contractual Services	125	-	10,000	6,000	10,000	10,000	10,000
605 Misc. Charges and Fees	53,070	107,860	115,810	90,500	135,050	135,050	135,050
606 Other Purchased Services	7,111	15,926	16,080	15,595	25,400	25,400	25,400
608 Commissions	2,820	2,795	3,000	832	4,000	4,000	4,000
610 Programs	213,335	792,360	770,000	716,506	760,000	760,000	760,000
<b>Total Materials and Services</b>	<b>286,517</b>	<b>947,055</b>	<b>943,090</b>	<b>852,897</b>	<b>942,450</b>	<b>942,450</b>	<b>942,450</b>
<b>Debt Service</b>							
801 Debt Service - Principal	21,714	43,428	43,430	44,244	43,430	43,430	43,430
802 Debt Service - Interest	2,579	4,343	3,258	2,443	2,172	2,172	2,172
<b>Total Debt Service</b>	<b>24,293</b>	<b>47,771</b>	<b>46,688</b>	<b>46,688</b>	<b>45,602</b>	<b>45,602</b>	<b>45,602</b>
	<b>\$ 493,838</b>	<b>\$ 1,434,991</b>	<b>\$ 1,466,718</b>	<b>\$ 1,388,004</b>	<b>\$ 1,532,492</b>	<b>\$ 1,532,492</b>	<b>\$ 1,532,492</b>

**Administration Department – Economic and Cultural Services Division**

**ECONOMIC AND CULTURAL SERVICES DIVISION**

The collection and distribution of the local lodging tax (Transient Occupancy Tax or TOT) revenues have historically been utilized to support and promote the tourism component of the local economy. The support and promotion allocation has remained generally consistent over time, with some variation on the percentage of the TOT funds between City program funding needs and local tourism and economic development partner organizations.

Primary objectives for the utilization of this visitor generated revenue include:

- Continued growth and diversification of the tourism sector of the local economy to benefit local businesses in tourism and related business sectors.
- Ongoing contribution to the City’s General Fund to support and enhance the City services needed to provide a quality visitor environment, including Police, Fire and other core services impacted by the nearly 300,000 annual visitors to Ashland.
- Leveraging tourism funding to provide broad local economic development support beyond the tourism sector to ensure a diverse and sustainable local economy.

The funds are allocated by resolution of Council and include direct allocations to the Ashland Visitors and Convention Bureau and the Oregon Shakespeare Festival as well as funding a local competitive grant process for community non-profit organizations in the categories of economic development, cultural development, tourism or sustainability. Funding is also allocated for the City’s Economic Development Program and for Public Art.

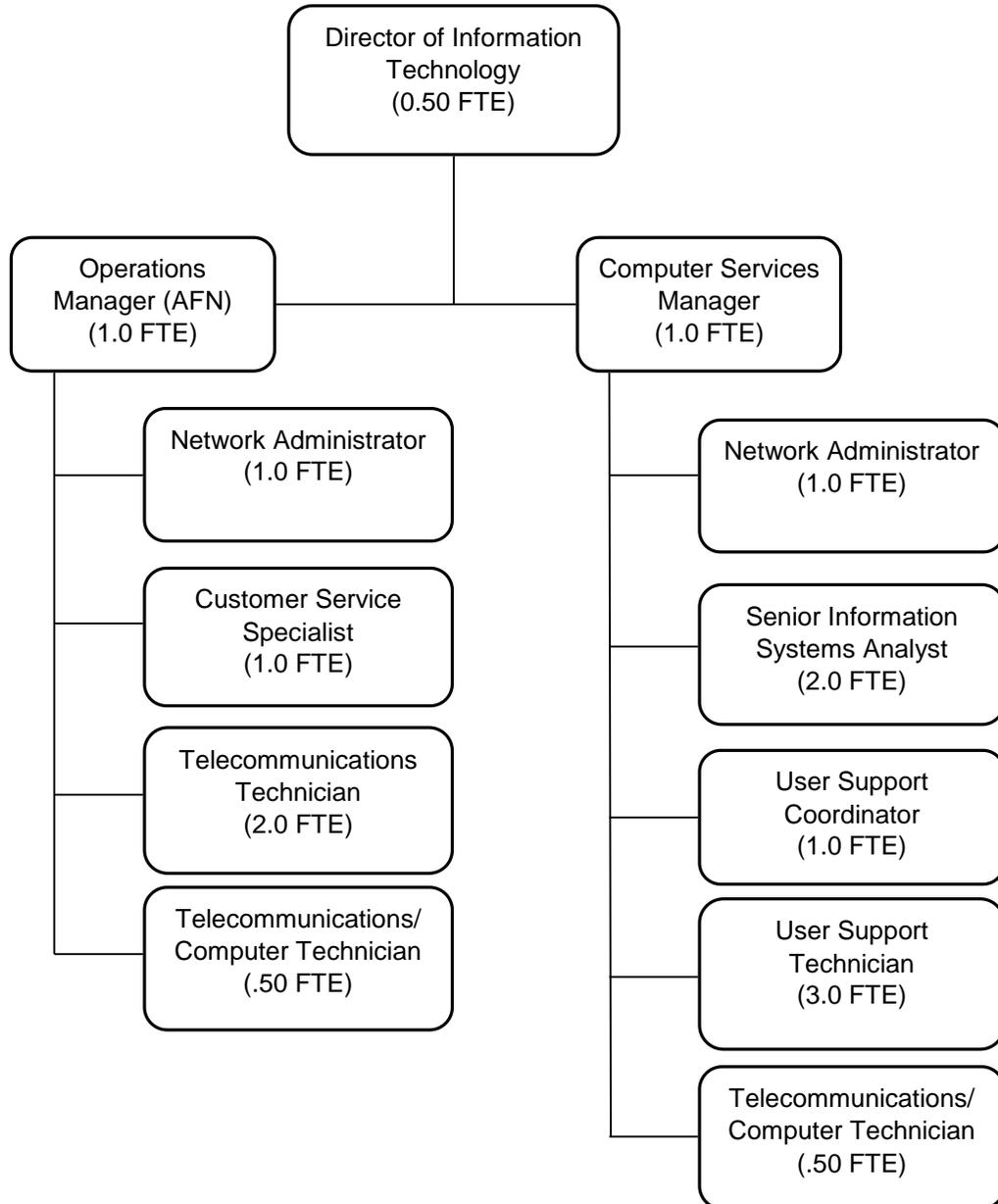
	GENERAL FUND ADMINISTRATION DEPARTMENT ECONOMIC AND CULTURAL SERVICES DIVISION						
<u>Description</u>	<u>FY 2012-13 Actual</u>	<u>BN 2013-15 Actual</u>	<u>BN 2015-17 Amended</u>	<u>BN 2015-17 Estimate</u>	<u>BN 2017-19 Proposed</u>	<u>BN 2017-19 Approved</u>	<u>BN 2017-19 Adopted</u>
Fund# 110							
<b>Materials and Services</b>							
609 Grants	\$ 623,419	\$ 1,304,744	\$ 1,695,033	\$ 1,476,022	\$ 1,601,300	\$ 1,601,300	\$ 1,601,300
<b>Total Materials and Services</b>	<b>\$ 623,419</b>	<b>\$ 1,304,744</b>	<b>\$ 1,695,033</b>	<b>\$ 1,476,022</b>	<b>\$ 1,601,300</b>	<b>\$ 1,601,300</b>	<b>\$ 1,601,300</b>

*Economic and Cultural Services Division resided in the Administrative Services Department in 2013 and BN 2013-15.*

*Those expenses are included in the Administrative Services Summary for 2013 and BN 2013-15.*

# Information Technology Department

## 14.50 FTE



**DEPARTMENT OVERVIEW**

The Information Technology (IT) Department consists of two divisions: Information Systems and Telecommunications.

The Information Systems (IS) Division identifies and delivers solutions which enhance the capabilities, facilitate the efficiency, and support the decision-making process of city government. Information Systems Division provides a wide range of technology services including systems hardware, software, telephony, systems analysis/design, IT project management, data/information security, and end-user helpdesk support.

The Telecommunications Division is known externally as Ashland Fiber Network (AFN). AFN provides high performance, reliable and cost competitive telecommunication services to the City and citizens of Ashland. The Telecommunications Division is responsible for all the operational activities of AFN. AFN works in partnership with local Internet Service Providers (ISP) to offer a wide selection of value added services to the community.

TELECOMMUNICATIONS FUND INFORMATION TECHNOLOGY DEPARTMENT							
Description	FY 2012-13	BN 2013-15	BN 2015-17	BN 2015-17	FY 2017-18	BN 2017-19	BN 2017-19
	Actual	Actual	Amended	Estimate	Proposed	Approved	Adopted
<b>Department Total By Category</b>							
Personal Services	\$ 1,284,252	\$ 3,072,534	\$ 3,265,740	\$ 3,210,582	\$ 1,739,866	\$ 3,547,482	\$ 3,547,482
Materials and Services	1,414,329	3,143,730	3,482,132	3,256,624	1,684,973	3,387,388	3,387,388
Capital Outlay	107,676	359,644	599,500	679,225	97,500	192,500	192,500
	<b>\$ 2,806,257</b>	<b>\$ 6,575,908</b>	<b>\$ 7,347,372</b>	<b>\$ 7,146,432</b>	<b>\$ 3,522,339</b>	<b>\$ 7,127,370</b>	<b>\$ 7,127,370</b>
<b>Department Total by Fund</b>							
Telecommunications Fund	\$ 1,910,249	\$ 4,179,137	\$ 4,439,734	\$ 4,374,173	\$ 2,145,163	\$ 4,316,095	\$ 4,316,095
Central Services	896,008	2,396,771	2,907,638	2,772,259	1,377,176	2,811,275	2,811,275
	<b>\$ 2,806,257</b>	<b>\$ 6,575,908</b>	<b>\$ 7,347,372</b>	<b>\$ 7,146,432</b>	<b>\$ 3,522,339</b>	<b>\$ 7,127,370</b>	<b>\$ 7,127,370</b>

## **Information Technology Department – Information Systems Division**

### **INFORMATION SYSTEMS DIVISION**

Information Systems Division, or IS, employs 8.5 FTE who are responsible for network infrastructure, systems analysis, personal productivity/communications systems, technical support and systems administration.

The IS Division is responsible for network design, installation, and support. The IS Division has primary responsibility for network communications throughout the City, including: fiber optic links between City sites, network wiring, wireless networking, internet access, and mobile data networks for safety personnel and first-responders. In addition, the Division supports and maintains the City's email, telephone, and voicemail systems.

The IS Division includes the City's IT Help Desk. The IT Help Desk provides remote and onsite technical support for a range of applications and technologies. The IS Division supports the entire information lifecycle, from requirements definition to systems design, through information creation/collection/sharing, communications, data security/recovery, and replacement/maintenance.

IS administers and maintains the City's business systems, database applications, data center operations, information security operations, and disaster recovery preparedness. The Department is responsible for technology and security policy development, establishing organizational technology standards, central coordination of IT procurement, technology inventory. The Department works with other departments on the deployment of new services. In addition, IS provides limited back up customer service and technical support for Ashland Fiber Network (AFN).

### **Significant Issues, Changes, Highlights**

#### **Issues:**

Age and capabilities of existing phone system. Due to the age of the existing City telephone system, it is increasingly difficult – and may soon be impossible – to obtain replacement parts and service. There is a substantial risk of failure of the City's primary voice communication system. (As a required stop-gap measure, the associated failed voicemail system was replaced two years ago, in BN2015-17.) Solution: Replace City phone system. A new City telephone system will provide modern, advanced functionality, integrate with current software, and provide features that allow more efficient communications with employees and citizens.

#### **Highlights:**

- Replacement of outdated and failing phone system
- Continue deployment of additional personal productivity services available through Microsoft Office 365
- Completion of years-long migration of critical City data from outdated, standalone file servers to redundant virtual servers
- Reducing data center complexity and power consumption through continued consolidation of network servers

**Information Technology Department – Information Systems Division**

**Performance Measures**

<b>Measure</b>	<b>BN 2013-15</b>	<b>BN 2015-17</b>	<b>BN 2017-19 Target</b>
Number of IT Service Requests Closed	5,805	6,281	6,350
Network Availability Excluding Planned Maintenance	99.94%	99.98%	99.99%
Server/Application Availability, Excluding Planned Maintenance	99.92%	99.95%	99.99%
Analyst Projects Completed	62	78	85

**CENTRAL SERVICE FUND  
INFORMATION TECHNOLOGY DEPARTMENT  
INFORMATION SERVICES DIVISION**

<b>Description</b>	<b>FY 2012-13 Actual</b>	<b>BN 2013-15 Actual</b>	<b>BN 2015-17 Amended</b>	<b>BN 2015-17 Estimate</b>	<b>FY 2017-18 Proposed</b>	<b>BN 2017-19 Approved</b>	<b>BN 2017-19 Adopted</b>
<b>Fund# 710</b>							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 479,679	\$ 1,142,721	\$ 1,231,980	\$ 1,223,184	\$ 631,020	\$ 1,280,580	\$ 1,280,580
520 Fringe Benefits	228,798	630,478	690,530	687,730	397,446	818,327	818,327
<b>Total Personal Services</b>	<b>708,477</b>	<b>1,773,199</b>	<b>1,922,510</b>	<b>1,910,913</b>	<b>1,028,466</b>	<b>2,098,907</b>	<b>2,098,907</b>
<b>Materials and Services</b>							
601 Supplies	4,412	26,712	35,900	29,191	16,950	33,900	33,900
602 Rental, Repair, Maintenance	66,208	129,240	133,300	134,512	66,300	132,600	132,600
603 Communications	35,694	207,597	264,700	181,723	107,850	215,700	215,700
604 Contractual Services	1,935	8,215	6,000	-	3,000	6,000	6,000
605 Misc. Charges and Fees	42,830	171,370	170,528	216,264	121,410	260,268	260,268
606 Other Purchased Services	2,307	18,131	25,200	20,431	10,700	21,400	21,400
<b>Total Materials and Services</b>	<b>153,386</b>	<b>561,265</b>	<b>635,628</b>	<b>582,121</b>	<b>326,210</b>	<b>669,868</b>	<b>669,868</b>
<b>Capital Outlay</b>							
703 Equipment	34,145	-	-	-	-	-	-
704 Internal Projects	-	62,307	349,500	279,225	22,500	42,500	42,500
<b>Total Capital Outlay</b>	<b>34,145</b>	<b>62,307</b>	<b>349,500</b>	<b>279,225</b>	<b>22,500</b>	<b>42,500</b>	<b>42,500</b>
	<b>\$ 896,008</b>	<b>\$ 2,396,771</b>	<b>\$ 2,907,638</b>	<b>\$ 2,772,259</b>	<b>\$ 1,377,176</b>	<b>\$ 2,811,275</b>	<b>\$ 2,811,275</b>



**TELECOMMUNICATIONS DIVISION (Ashland Fiber Network)**

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

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

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

In addition, the Telecommunications division provides network infrastructure for the City of Ashland and limited back up technical support for the Information Systems department.

**Significant Changes and Highlights**

- In late 2017, AFN will install a Juniper MX104 with dual hardware routing to increase system reliability and enable the plants edge routers to operate on a common platform
- The 2017-2019 biennium upgrades will include adding an additional Aris C4 router which will provide additional system scalability and retire the remainder of the fiber optic plant legacy equipment
- Equipment upgrades will enable an upgrade from 16 channel bonding to 24 channel bonding allowing the Plant to support faster speeds. In addition AFN will be expanding from 16 to 24 node groups

**Information Technology Department – Telecommunications Division**

**Performance Measures**

Measure	BN 2013-15	BN 2015-17	BN 2017-19 Target
Service Interruptions Caused by Node Issue	480 minutes	240 Minutes	240 Minutes
Customer Outages Corrected the Same Day	95%	98%	99.99%
New Customer Connects Within 2 Business Days	90%	98%	99.99%
Network Latency	20ms	20ms	20ms
Network Uptime	99.9%	99.9%	99.9%
Facilities Inspected % Plan Completed	100%	100%	100%
Facility Remediation	100%	100%	100%

**TELECOMMUNICATIONS FUND  
INFORMATION TECHNOLOGY DEPARTMENT  
TELECOMMUNICATIONS DIVISION**

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	FY 2017-18 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>Fund# 691</b>							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 390,722	\$ 846,378	\$ 860,110	\$ 836,364	\$ 443,260	\$ 897,390	\$ 897,390
520 Fringe Benefits	185,053	452,957	483,120	463,305	268,140	551,185	551,185
<b>Total Personal Services</b>	<b>575,775</b>	<b>1,299,335</b>	<b>1,343,230</b>	<b>1,299,669</b>	<b>711,400</b>	<b>1,448,575</b>	<b>1,448,575</b>
<b>Materials and Services</b>							
601 Supplies	249,736	504,582	566,000	391,655	173,506	347,006	347,006
602 Rental, Repair, Maintenance	90,496	175,674	180,328	180,328	48,980	97,960	97,960
603 Communications	6,708	11,431	11,764	11,473	4,900	9,800	9,800
604 Contractual Services	3,487	15,228	22,200	22,200	5,500	11,000	11,000
605 Misc. Charges and Fees	886,401	1,826,168	1,948,700	1,951,335	1,046,227	2,092,454	2,092,454
606 Other Purchased Services	24,115	49,382	117,512	117,512	79,650	159,300	159,300
<b>Total Materials and Services</b>	<b>1,260,943</b>	<b>2,582,465</b>	<b>2,846,504</b>	<b>2,674,503</b>	<b>1,358,763</b>	<b>2,717,520</b>	<b>2,717,520</b>
<b>Capital Outlay</b>							
703 Equipment	46,692	59,842	-	150,000	20,000	40,000	40,000
704 Improvements Other Than Bldgs.	26,839	237,495	250,000	250,000	55,000	110,000	110,000
<b>Total Capital Outlay</b>	<b>73,531</b>	<b>297,337</b>	<b>250,000</b>	<b>400,000</b>	<b>75,000</b>	<b>150,000</b>	<b>150,000</b>
	<b>\$ 1,910,249</b>	<b>\$ 4,179,137</b>	<b>\$ 4,439,734</b>	<b>\$ 4,374,173</b>	<b>\$ 2,145,163</b>	<b>\$ 4,316,095</b>	<b>\$ 4,316,095</b>



**Information Technology Department – Telecommunications Division**

**Project #:** 3

**Project Name:** Fiber and Cable Plant Installation

**Total Project cost:** \$40,000

**Duration:** 2017/19 BN

**Department:** Information Technology

**Division:** AFN

**Contact:** Donald Kewley

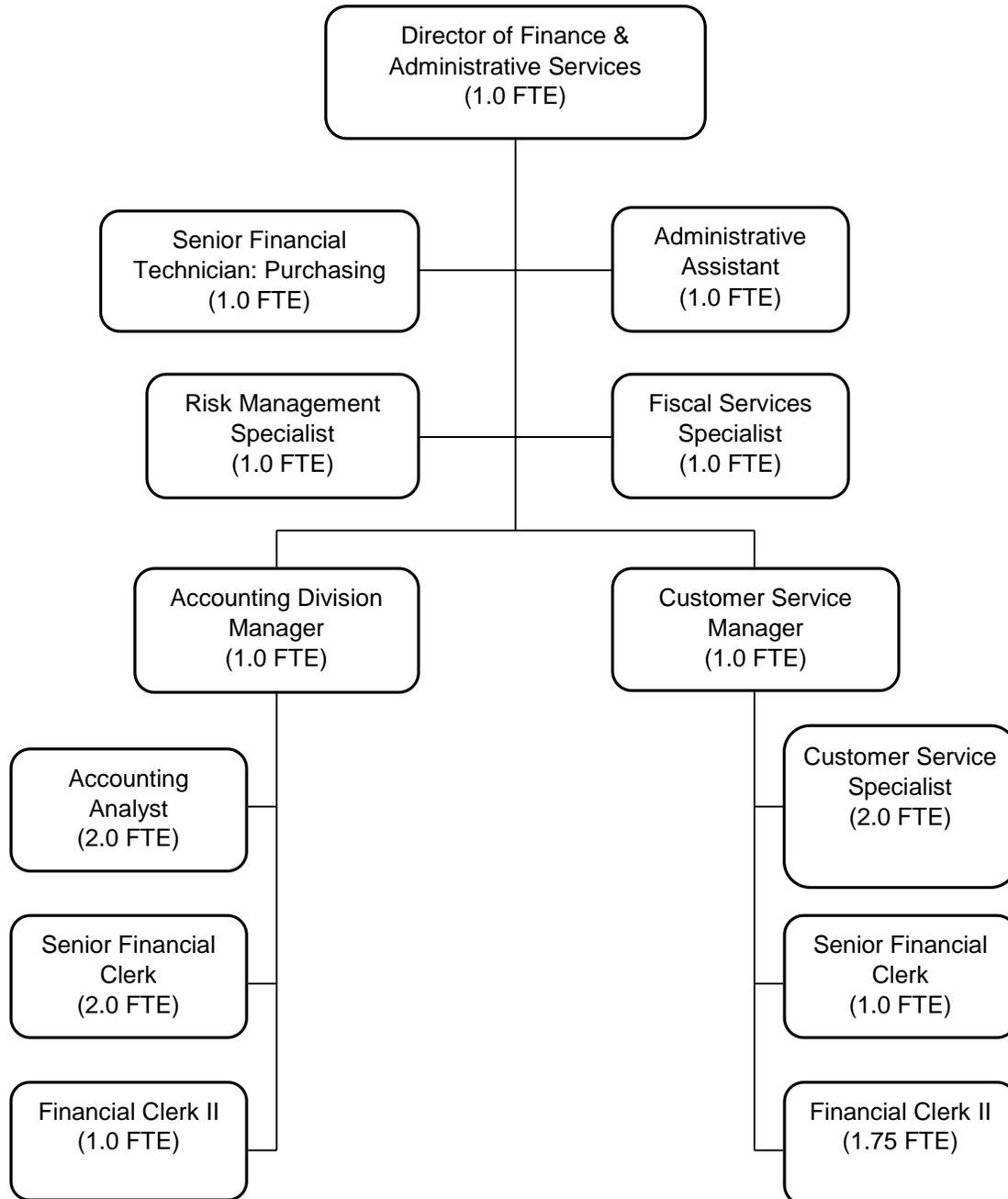
**Description:** The 2017-2019 biennium fiber and cable plant installation funds will be utilized for new fiber and coaxial cable extensions related to new construction and business expansion projects. Fiber and Cable expansion allows the extension of services to new business and enhance the competitiveness of existing businesses.

Expenditures for BN 2017-19		Year 1	Year 2	Total Expenditures
<i>Fiber and Cable Plant Installation</i>		<i>20,000</i>	<i>20,000</i>	<i>40,000</i>
Totals		<b>20,000</b>	<b>20,000</b>	<b>40,000</b>
Funding Sources				
<i>Fees and Rates</i>		<i>20,000</i>	<i>20,000</i>	<i>40,000</i>
Totals		<b>20,000</b>	<b>20,000</b>	<b>40,000</b>



# Administrative Services Department

## 16.75 FTE



**DEPARTMENT OVERVIEW**

It is the mission of the Administrative Services Department to provide for and protect the financial health of the City of Ashland. This department is divided into three divisions of Finance, Accounting and Customer Services with oversight of the City's risk management activities which are budgeted within the Insurance Services Fund.

Administrative Services provide primarily internal services through the Finance and Accounting Divisions, with significant external services provided by the Customer Services Division.

Funding of this department is through internal charges for services rendered to other departments or to the public on behalf of the enterprise funds. Internal charges are offset by the operational revenue allocable to this department.

**ADMINISTRATIVE SERVICES DEPARTMENT**

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>Department Total By Category</b>							
Personal Services	\$ 1,453,413	\$ 3,084,148	\$ 3,371,940	\$ 3,334,006	\$ 3,641,586	\$ 3,641,586	\$ 3,641,586
Materials and Services	1,976,555	13,161,626	13,089,387	11,576,411	14,232,848	14,232,848	14,232,848
Capital Outlay	278,743	808,193	4,092,252	1,039,866	2,571,545	2,571,545	2,571,545
Debt Service	2,659,975	3,666,693	4,270,200	3,673,010	3,740,387	3,740,387	3,740,387
	<b>\$ 6,368,686</b>	<b>\$ 20,720,660</b>	<b>\$ 24,823,779</b>	<b>\$ 19,623,293</b>	<b>\$ 24,186,366</b>	<b>\$ 24,186,366</b>	<b>\$ 24,186,366</b>

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>Department Total by Division:</b>							
<b>Operating Divisions</b>							
Administration	\$ 631,028	\$ 1,243,421	\$ 1,335,272	\$ 1,277,175	\$ 1,840,910	\$ 1,840,910	\$ 1,840,910
Accounting	650,284	1,442,875	2,137,180	2,012,153	1,834,755	1,834,755	1,834,755
Customer Services	592,957	1,180,410	1,394,645	1,370,877	1,536,784	1,536,784	1,536,784
	<b>\$ 1,874,269</b>	<b>\$ 3,866,706</b>	<b>\$ 4,867,097</b>	<b>\$ 4,660,206</b>	<b>\$ 5,212,449</b>	<b>\$ 5,212,449</b>	<b>\$ 5,212,449</b>
<b>Non-Operating Divisions</b>							
Band	\$ 55,594	\$ 114,017	\$ 130,550	\$ 129,865	\$ 131,540	\$ 131,540	\$ 131,540
Social Services	123,394	254,205	-	-	-	-	-
Economic and Cultural	623,419	1,304,744	-	741,608	-	-	-
Parks Contracted Services	-	8,856,000	9,560,000	7,120,000	10,601,400	10,601,400	10,601,400
Miscellaneous	43,776	185,715	269,000	110,905	38,000	38,000	38,000
S.D.C. - Parks Open Space	236,465	816,727	3,707,182	1,481,271	1,894,640	1,894,640	1,894,640
Bancroft Debt	-	-	400,000	-	-	-	-
Notes and Contracts Debt	808,962	89,011	135,240	138,857	195,479	195,479	195,479
GO Bonds	1,906,689	3,579,222	3,734,960	3,534,953	3,544,908	3,544,908	3,544,908
Insurance	696,118	1,654,314	2,019,750	1,705,629	2,567,950	2,567,950	2,567,950
	<b>\$ 4,494,417</b>	<b>\$ 16,853,954</b>	<b>\$ 19,956,682</b>	<b>\$ 14,963,087</b>	<b>\$ 18,973,917</b>	<b>\$ 18,973,917</b>	<b>\$ 18,973,917</b>
	<b>\$ 6,368,686</b>	<b>\$ 20,720,660</b>	<b>\$ 24,823,779</b>	<b>\$ 19,623,293</b>	<b>\$ 24,186,366</b>	<b>\$ 24,186,366</b>	<b>\$ 24,186,366</b>

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

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

## **Administrative Services Department – Finance / Administration Division**

### **FINANCE / ADMINISTRATION DIVISION**

The Finance Division manages the department-wide and city-wide financial activities. This division provides services and oversight of financial management and reporting, budget preparation, rate modeling and cost allocation systems, parking enforcement, purchasing, tax collections, debt management, risk management and various other services.

### **Significant Issues, Changes, Highlights**

#### **Issues:**

One pressing internal financial assessment need that affects every department and budget is that of a cost allocation study. A cost allocation study incorporates departmental data, allocation and cost factors, and financing strategies into a customized financial model to calculate indirect costs and properly allocate them in compliance with regulatory requirements. The City's current cost allocation practices are based on outdated and inconsistent criteria, resulting in inconsistent and unevenly placed financial burden among departments. Cost allocation plans are important to ensuring that overhead costs are properly allocated throughout the organization and among departments. For these reasons, a cost allocation study was determined to be a high priority and an estimated \$27,000 for the study has been included in contracted services.

#### **Changes/Highlights:**

- Postage expense - \$56,000 transferred from the Accounting Division budget into Finance budget
- City Recorder department reallocation of duties - \$650,000 of banking fees and \$4,000 of armored car expenses transferred from the City Recorders budget into the Finance budget
- Personal Services – budget decrease due to the recent turnover in positions within the department
- Other Contracted Services – a one-time charge of \$5,000 in relocation costs
- Contracted Services - a 78% budget decrease due to the transfer of Diamond Parking expense from the Finance budget into the General Fund budget where the offset of revenue resides

**Administrative Services Department – Finance / Administration Division**

**Performance Measures**

<b>Performance</b>	<b>2013/14 Actual</b>	<b>2014/15 Actual</b>	<b>2015/16 Actual</b>	<b>2016/17 Estimated</b>	<b>2017/19 Projected</b>
<i>Adopt budget and/or a property tax rate set within legal limits by June 30.</i>	100%	100%	100%	100%	100%
<i>Manage revenue and expenses to 100% meet (exceed) minimum operational ending fund balances.</i>	82%	61%	56%	53%	55%
<i>Maintain cash reserves and coverage ratios as required: Water revenue bonds &gt;1.30</i>	5.06	2.91	1.42	1.5	1.5

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

<b>Description</b>	<b>FY 2012-13 Actual</b>	<b>BN 2013-15 Actual</b>	<b>BN 2015-17 Amended</b>	<b>BN 2015-17 Estimate</b>	<b>BN 2017-19 Proposed</b>	<b>BN 2017-19 Approved</b>	<b>BN 2017-19 Adopted</b>
<b>Fund# 710</b>							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 303,580	\$ 589,805	\$ 628,950	\$ 614,002	\$ 602,240	\$ 602,240	\$ 602,240
520 Fringe Benefits	147,863	312,868	345,450	297,809	370,918	370,918	370,918
<b>Total Personal Services</b>	<b>451,443</b>	<b>902,673</b>	<b>974,400</b>	<b>911,811</b>	<b>973,158</b>	<b>973,158</b>	<b>973,158</b>
<b>Materials and Services</b>							
601 Supplies	8,761	15,356	14,200	16,321	14,200	14,200	14,200
602 Rental, Repair, Maintenance	7,799	14,310	17,982	17,336	6,600	6,600	6,600
603 Communications	772	2,684	2,770	2,994	56,950	56,950	56,950
604 Contractual Services	131,720	247,889	260,000	271,236	57,400	57,400	57,400
605 Misc. Charges and Fees	20,000	40,000	40,120	40,120	701,402	701,402	701,402
606 Other Purchased Services	10,533	20,509	25,800	17,357	31,200	31,200	31,200
<b>Total Materials and Services</b>	<b>179,585</b>	<b>340,748</b>	<b>360,872</b>	<b>365,365</b>	<b>867,752</b>	<b>867,752</b>	<b>867,752</b>
	<b>\$ 631,028</b>	<b>\$ 1,243,421</b>	<b>\$ 1,335,272</b>	<b>\$ 1,277,175</b>	<b>\$ 1,840,910</b>	<b>\$ 1,840,910</b>	<b>\$ 1,840,910</b>

## Administrative Services Department – Customer Services (Utility Billing) Division

### CUSTOMER SERVICES DIVISION (UTILITY BILLING)

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

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

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

### Performance Measures

City-funded Assistance Program	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Target	FY 2018 Target	FY 2019 Target
<b>Low Income Energy Assistance</b>							
Applications	456	445	510	507	494	502	505
Distributed	\$ 99,902	\$ 98,568	\$ 82,967	\$ 88,012	\$ 85,812	\$ 88,000	\$ 88,500
<b>Average relief/applicant-family</b>	<b>\$ 219</b>	<b>\$ 222</b>	<b>\$ 163</b>	<b>\$ 174</b>	<b>\$ 174</b>	<b>\$ 175</b>	<b>\$ 175</b>
<b>Senior/Disabled Program</b>							
Applications	140	150	136	165	178	185	190
Distributed	\$ 36,385	\$ 38,967	\$ 39,434	\$ 45,523	\$ 48,710	\$ 51,000	\$ 52,500
<b>Average relief/applicant-family</b>	<b>\$ 260</b>	<b>\$ 260</b>	<b>\$ 290</b>	<b>\$ 276</b>	<b>\$ 274</b>	<b>\$ 276</b>	<b>\$ 276</b>

Donation-funded Assistance Program	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Target	FY 2018 Target	FY 2019 Target
<b>Donations from the Public</b>							
Heat	\$ 2,762	\$ 3,191	\$ 2,987	\$ 2,906	\$ 2,900	\$ 2,850	\$ 2,850
Roundup	3,599	3,555	3,311	2,990	2,600	2,500	2,400
<b>Total Donated</b>	<b>\$ 6,361</b>	<b>\$ 6,746</b>	<b>\$ 6,298</b>	<b>\$ 5,896</b>	<b>\$ 5,500</b>	<b>\$ 5,350</b>	<b>\$ 5,250</b>

Total Assistance Programs	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Target	FY 2018 Target	FY 2019 Target
<b>Distributed Amount</b>							
Low Income Energy Assistance	\$ 99,902	\$ 98,568	\$ 82,967	\$ 88,012	\$ 85,812	\$ 88,000	\$ 88,500
Senior/Disabled Program	36,385	38,967	39,434	45,523	48,710	51,000	52,500
Heat Program	4,200	5,304	4,100	5,500	5,500	5,500	5,500
	\$ 140,487	\$ 142,839	\$ 126,501	\$ 139,035	\$ 140,022	\$ 144,500	\$ 146,500
Budget	\$ 110,500	\$ 112,200	\$ 84,809	\$ 149,500	\$ 156,500	\$ 156,000	\$ 159,120
<b>% of Distributed/Budget</b>	<b>127%</b>	<b>127%</b>	<b>149%</b>	<b>93%</b>	<b>89%</b>	<b>93%</b>	<b>92%</b>

**Administrative Services Department – Customer Services (Utility Billing) Division**

<b>Payment Processing</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Target</b>	<b>FY 2018 Target</b>	<b>FY 2019 Target</b>
Automatic payment ACH or Credit Card # of Payments	39,359	31,939	36,556	39,267	42,016	44,957	48,104
Telephone Credit Card # of Payments	9,919	8,710	8,228	8,465	8,525	8,575	8,600
On Line # of Payments	11,007	30,452	35,352	37,665	40,302	43,123	46,141
<b>Total</b>	<b>60,285</b>	<b>71,101</b>	<b>80,136</b>	<b>85,397</b>	<b>90,842</b>	<b>96,654</b>	<b>102,845</b>
<b>Percentage of Total Processing</b>	<b>43%</b>	<b>54%</b>	<b>60%</b>	<b>64%</b>	<b>68%</b>	<b>72%</b>	<b>77%</b>

<b>Business Licenses Processed</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Target</b>	<b>FY 2018 Target</b>	<b>FY 2019 Target</b>
Renewals Completed	2,005	2,012	2,040	2,035	2,177	2,199	2,221
Applications Completed	250	262	250	445	449	454	458
Revenue Collected	\$ 207,000	\$ 208,247	\$ 209,121	\$ 217,544	\$ 225,000	\$ 227,000	\$ 229,270

**CENTRAL SERVICES FUND  
ADMINISTRATIVE SERVICES DEPARTMENT  
CUSTOMER SERVICES DIVISION**

<b>Description</b>	<b>FY 2012-13 Actual</b>	<b>BN 2013-15 Actual</b>	<b>BN 2015-17 Amended</b>	<b>BN 2015-17 Estimate</b>	<b>BN 2017-19 Proposed</b>	<b>BN 2017-19 Approved</b>	<b>BN 2017-19 Adopted</b>
Fund# 710							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 266,636	\$ 544,090	\$ 597,910	\$ 608,403	\$ 649,360	\$ 649,360	\$ 649,360
520 Fringe Benefits	161,775	341,686	408,200	401,015	485,458	485,458	485,458
<b>Total Personal Services</b>	<b>428,411</b>	<b>885,776</b>	<b>1,006,110</b>	<b>1,009,418</b>	<b>1,134,818</b>	<b>1,134,818</b>	<b>1,134,818</b>
<b>Materials and Services</b>							
601 Supplies	17,855	27,493	39,000	35,930	42,000	42,000	42,000
602 Rental, Repair, Maintenance	1,229	2,198	7,200	4,733	6,000	6,000	6,000
603 Communications	49,622	92,397	145,740	123,419	132,600	132,600	132,600
604 Contractual Services	28,843	67,539	86,825	109,641	100,000	100,000	100,000
605 Miscellaneous Charges and Fees	21,127	104,528	106,270	74,654	114,366	114,366	114,366
606 Other Purchased Services	698	479	3,500	13,081	7,000	7,000	7,000
<b>Total Materials and Services</b>	<b>119,374</b>	<b>294,634</b>	<b>388,535</b>	<b>361,459</b>	<b>401,966</b>	<b>401,966</b>	<b>401,966</b>
<b>Capital Outlay</b>							
703 Equipment	45,172	-	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>45,172</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>\$ 592,957</b>	<b>\$ 1,180,410</b>	<b>\$ 1,394,645</b>	<b>\$ 1,370,877</b>	<b>\$ 1,536,784</b>	<b>\$ 1,536,784</b>	<b>\$ 1,536,784</b>

## Administrative Services Department – Accounting Division

### ACCOUNTING DIVISION

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

### Performance Measures

<b>Comprehensive Annual Financial Report (CAFR)</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Estimate</b>	<b>FY 2018 Goal</b>	<b>FY 2018 Goal</b>
On site audit complete within 75 days of end of fiscal year	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Audit Committee acceptance of the Financial Report within 120 days after year end	Yes	Yes	Yes	Yes	Yes	Yes	Yes
City Council acceptance of the Financial Report within 150 days after year end	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Issue Financial Report within six months of year end per State requirement	Yes	Yes	Yes	Yes	Yes	Yes	Yes
GFOA Award received	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Municipal Auditor Comments	2	1	0	0	0	0	0
Comments cleared the following year	1	1	0	0	0	0	0

Performance Measures	FY 2013 Actual		FY 2014 Actual		FY 2015 Actual		FY 2016 Actual		FY 2017 Goal		FY 2018 Goal		FY 2019 Goal	
	City	Parks	City	Parks	City	Parks	City	Parks	City	Parks	City	Parks	City	Parks
Pay Checks	5,125	1,954	5,206	2,099	6,734	2,214	6,792	2,175	6,600	2,100	6,200	2,100	6,200	2,100
Percentage as Direct Deposit	79%	61%	79%	62%	80%	50%	80%	52%	81%	60%	85%	70%	85%	70%
Payable Checks Processed	7210	2593	7252	2576	7296	2327	7408	2212	7200	2100	7200	2100	7200	2100
Electronic Fund Transfers	317	209	344	249	359	212	457	222	576	210	864	252	864	252
Percentage electronically	4%	8%	5%	10%	5%	9%	6%	10%	8%	10%	12%	12%	12%	12%
Accounts Receivable Billed	1,557	215	1,579	194	1,788	192	1,588	211	1,600	220	2,000	225	2,100	230
Collection Rate	97%	97%	97%	97%	95%	97%	95%	97%	95%	97%	97%	97%	97%	97%

**CENTRAL SERVICES FUND  
ADMINISTRATIVE SERVICES DEPARTMENT  
ACCOUNTING DIVISION**

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>Fund# 710</b>							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 316,079	\$ 701,218	\$ 743,880	\$ 759,554	\$ 775,380	\$ 775,380	\$ 775,380
520 Fringe Benefits	176,099	407,925	434,990	442,753	517,150	517,150	517,150
<b>Total Personal Services</b>	<b>492,178</b>	<b>1,109,143</b>	<b>1,178,870</b>	<b>1,202,307</b>	<b>1,292,530</b>	<b>1,292,530</b>	<b>1,292,530</b>
<b>Materials and Services</b>							
601 Supplies	6,541	23,668	26,000	23,081	26,000	26,000	26,000
602 Rental, Repair, Maintenance	2,564	4,741	8,220	6,772	-	-	-
603 Communications	26,695	51,793	60,800	44,845	4,600	4,600	4,600
604 Contractual Services	39,893	82,983	98,200	102,851	112,330	112,330	112,330
605 Misc. Charges and Fees	76,504	163,971	179,290	194,656	191,590	191,590	191,590
606 Other Purchased Services	5,909	6,576	10,800	9,044	10,800	10,800	10,800
<b>Total Materials and Services</b>	<b>158,106</b>	<b>333,732</b>	<b>383,310</b>	<b>381,251</b>	<b>345,320</b>	<b>345,320</b>	<b>345,320</b>
<b>Capital Outlay</b>							
703 Equipment	-	-	575,000	428,595	196,905	196,905	196,905
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>575,000</b>	<b>428,595</b>	<b>196,905</b>	<b>196,905</b>	<b>196,905</b>
	<b>\$ 650,284</b>	<b>\$ 1,442,875</b>	<b>\$ 2,137,180</b>	<b>\$ 2,012,153</b>	<b>\$ 1,834,755</b>	<b>\$ 1,834,755</b>	<b>\$ 1,834,755</b>

**Administrative Services Department – Risk Management Program**

**RISK MANAGEMENT PROGRAM**

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

This program is also responsible for administering the City’s insurance program making sure adequate insurance coverage is in place for general liability, auto liability, auto physical damage, property, earthquake, flood, crime, and cyber liability. Risk Management works closely with Citycounty Insurance Services (CIS), the City’s insurance pool, on both the claims handled through CIS and on insurance coverage for the City’s properties, vehicles and mobile equipment. Subrogation claims do not go through CIS; they are handled entirely by the Risk Management Program. This program also assists in obtaining insurance coverage through other companies for excess workers compensation, airport insurance, flood insurance, and other insurances as needed.

The Risk Management Program also plays a role in the City-wide Safety Committee, including facility inspections and safety trainings for staff. Certificates of insurance are prepared by this program.

**Performance Measures**

Evaluate/obtain appropriate insurance levels, track/cost losses, assist in safety training of staff, protect the public and minimize property damage to control premiums, cost of claims, and number of claims.

*\*Only includes claims handled through CIS*

	2014 Actual	2015 Actual	BN 2015-17 Yr 1 Actual	BN 2015-17 Yr 2 Projected	BN 2017-19 Yr 1 Projected	BN 2017-19 Yr 2 Projected
Insurance Premiums	\$335,256	\$410,082	\$446,147	\$482,784	\$497,000	\$505,000
Cost of Claims *	\$28,121	\$32,753	\$318,689	\$22,000	\$30,000	\$30,000
Number of Claims *	23	43	25	21	25	25

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

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 720							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 52,454	\$ 111,278	\$ 126,600	\$ 124,195	\$ 135,960	\$ 135,960	\$ 135,960
520 Fringe Benefits	25,268	67,949	78,360	78,501	97,200	97,200	97,200
<b>Total Personal Services</b>	<b>77,722</b>	<b>179,227</b>	<b>204,960</b>	<b>202,696</b>	<b>233,160</b>	<b>233,160</b>	<b>233,160</b>
<b>Materials and Services</b>							
601 Supplies	796	2,216	1,980	1,207	1,680	1,680	1,680
604 Contractual Services	21,688	228,618	88,000	66,275	82,000	82,000	82,000
605 Misc. Charges and Fees	26,734	53,000	57,110	57,110	60,010	60,010	60,010
606 Other Purchased Services	152	2,948	7,700	1,342	7,700	7,700	7,700
607 Insurance	565,637	1,188,105	1,640,000	1,376,371	1,703,400	1,703,400	1,703,400
610 Programs	3,389	200	20,000	628	-	-	-
<b>Total Materials and Services</b>	<b>618,396</b>	<b>1,475,087</b>	<b>1,814,790</b>	<b>1,502,933</b>	<b>1,854,790</b>	<b>1,854,790</b>	<b>1,854,790</b>
<b>Capital Outlay</b>							
704 Improvements Other Than Bldgs.	\$ -	\$ -	\$ -	\$ -	\$ 480,000	\$ 480,000	\$ 480,000
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 480,000</b>	<b>\$ 480,000</b>	<b>\$ 480,000</b>
	<b>\$ 696,118</b>	<b>\$ 1,654,314</b>	<b>\$ 2,019,750</b>	<b>\$ 1,705,629</b>	<b>\$ 2,567,950</b>	<b>\$ 2,567,950</b>	<b>\$ 2,567,950</b>

**Administrative Services Department – Non Operating**

**ADMINISTRATIVE SERVICES – NON OPERATING**

GENERAL FUND ADMINISTRATIVE SERVICES DEPARTMENT BAND DIVISION							
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 110							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 3,350	\$ 6,700	\$ 6,700	\$ 7,075	\$ 7,000	\$ 7,000	\$ 7,000
520 Fringe Benefits	309	629	900	698	920	920	920
<b>Total Personal Services</b>	<b>3,659</b>	<b>7,329</b>	<b>7,600</b>	<b>7,773</b>	<b>7,920</b>	<b>7,920</b>	<b>7,920</b>
601 Supplies	2,149	6,864	11,000	7,725	11,000	11,000	11,000
602 Rental, Repair, Maintenance	5,242	10,550	14,600	11,875	14,600	14,600	14,600
604 Contractual Services	38,543	76,894	83,000	89,091	83,000	83,000	83,000
605 Misc. Charges and Fees	6,000	12,330	13,350	13,350	14,020	14,020	14,020
606 Other Purchased Services	-	50	1,000	50	1,000	1,000	1,000
<b>Total Materials and Services</b>	<b>51,935</b>	<b>106,688</b>	<b>122,950</b>	<b>122,091</b>	<b>123,620</b>	<b>123,620</b>	<b>123,620</b>
	<b>\$ 55,594</b>	<b>\$ 114,017</b>	<b>\$ 130,550</b>	<b>\$ 129,865</b>	<b>\$ 131,540</b>	<b>\$ 131,540</b>	<b>\$ 131,540</b>

GENERAL FUND ADMINISTRATIVE SERVICES DEPARTMENT MISCELLANEOUS							
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 110							
<b>Materials and Services</b>							
604 Contractual Services	\$ 3,300	\$ 79,764	\$ 175,000	\$ 19,837	\$ 16,000	\$ 16,000	\$ 16,000
605 Misc. Charges and Fees	40,476	105,951	94,000	91,068	22,000	22,000	22,000
<b>Total Materials and Services</b>	<b>\$ 43,776</b>	<b>\$ 185,715</b>	<b>\$ 269,000</b>	<b>\$ 110,905</b>	<b>\$ 38,000</b>	<b>\$ 38,000</b>	<b>\$ 38,000</b>

GENERAL FUND ADMINISTRATIVE SERVICES DEPARTMENT Parks Contracted Services							
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 110							
<b>Materials and Services</b>							
604 Contractual Services - Parks	\$ -	\$ 8,856,000	\$ 9,560,000	\$ 7,120,000	\$ 10,601,400	\$ 10,601,400	\$ 10,601,400
<b>Total Materials and Services</b>	<b>\$ -</b>	<b>\$ 8,856,000</b>	<b>\$ 9,560,000</b>	<b>\$ 7,120,000</b>	<b>\$ 10,601,400</b>	<b>\$ 10,601,400</b>	<b>\$ 10,601,400</b>

**Administrative Services Department – Non Operating**

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

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 410							
<b>Materials and Services</b>							
605 Misc. Charges and Fees	\$ 2,894	\$ 2,979	\$ 189,930	\$ -	\$ -	\$ -	\$ -
<b>Total Materials and Services</b>	<b>2,894</b>	<b>2,979</b>	<b>189,930</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>							
701 Land	-	-	800,000	-	-	-	-
704 Improvements Other Than Bldgs.	233,571	808,193	2,717,252	611,271	1,894,640	1,894,640	1,894,640
<b>Total Capital Outlay</b>	<b>233,571</b>	<b>808,193</b>	<b>3,517,252</b>	<b>611,271</b>	<b>1,894,640</b>	<b>1,894,640</b>	<b>1,894,640</b>
<b>Debt Service</b>							
801 Debt Service - Principal	-	304	-	-	-	-	-
802 Debt Service - Interest	-	5,251	-	-	-	-	-
<b>Total Debt Service</b>	<b>-</b>	<b>5,555</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>\$ 236,465</b>	<b>\$ 816,727</b>	<b>\$ 3,707,182</b>	<b>\$ 611,271</b>	<b>\$ 1,894,640</b>	<b>\$ 1,894,640</b>	<b>\$ 1,894,640</b>

DEBT SERVICE FUND  
ADMINISTRATIVE SERVICES DEPARTMENT  
BANCROFT DEBT DIVISION

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 530							
<b>Debt Service</b>							
801 Debt Service - Principal	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -
<b>Total Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

DEBT SERVICE FUND  
ADMINISTRATIVE SERVICES DEPARTMENT  
NOTES AND CONTRACTS DEBT DIVISION

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 530							
<b>Materials and Services</b>							
604 Contractual Services	\$ 55,676	\$ 7,094	\$ -	\$ 800	\$ -	\$ -	\$ -
<b>Total Materials and Services</b>	<b>55,676</b>	<b>7,094</b>	<b>-</b>	<b>800</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Service</b>							
801 Debt Service - Principal	706,458	67,178	72,700	\$ 113,000	166,000	166,000	166,000
802 Debt Service - Interest	46,828	14,738	62,540	25,057	29,479	29,479	29,479
<b>Total Debt Service</b>	<b>753,286</b>	<b>81,917</b>	<b>135,240</b>	<b>138,057</b>	<b>195,479</b>	<b>195,479</b>	<b>195,479</b>
	<b>\$ 808,962</b>	<b>\$ 89,011</b>	<b>\$ 135,240</b>	<b>\$ 138,857</b>	<b>\$ 195,479</b>	<b>\$ 195,479</b>	<b>\$ 195,479</b>

## Administrative Services Department – Non Operating

DEBT SERVICE FUND  
ADMINISTRATIVE SERVICES DEPARTMENT  
GO BONDS DEBT DIVISION

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 530							
<b>Debt Service</b>							
801 Debt Service - Principal	\$ 1,000,000	\$ 2,675,000	\$ 2,990,000	\$ 2,790,000	\$ 2,945,000	\$ 2,945,000	\$ 2,945,000
802 Debt Service - Interest	906,689	904,222	744,960	744,953	599,908	599,908	599,908
<b>Total Debt Service</b>	<b>1,906,689</b>	<b>3,579,222</b>	<b>3,734,960</b>	<b>3,534,953</b>	<b>3,544,908</b>	<b>3,544,908</b>	<b>3,544,908</b>
	<b>\$ 1,906,689</b>	<b>\$ 3,579,222</b>	<b>\$ 3,734,960</b>	<b>\$ 3,534,953</b>	<b>\$ 3,544,908</b>	<b>\$ 3,544,908</b>	<b>\$ 3,544,908</b>



# City Recorder 1.0 FTE

City Recorder  
Elected  
(1.0 FTE)

**DEPARTMENT OVERVIEW**

Currently the City Recorder Department provides election, municipal code, record maintenance and Council/Commission support among other services. The budget for this department includes the elected position for the City Recorder.

The City Recorder's Department is funded within the Central Service Fund.

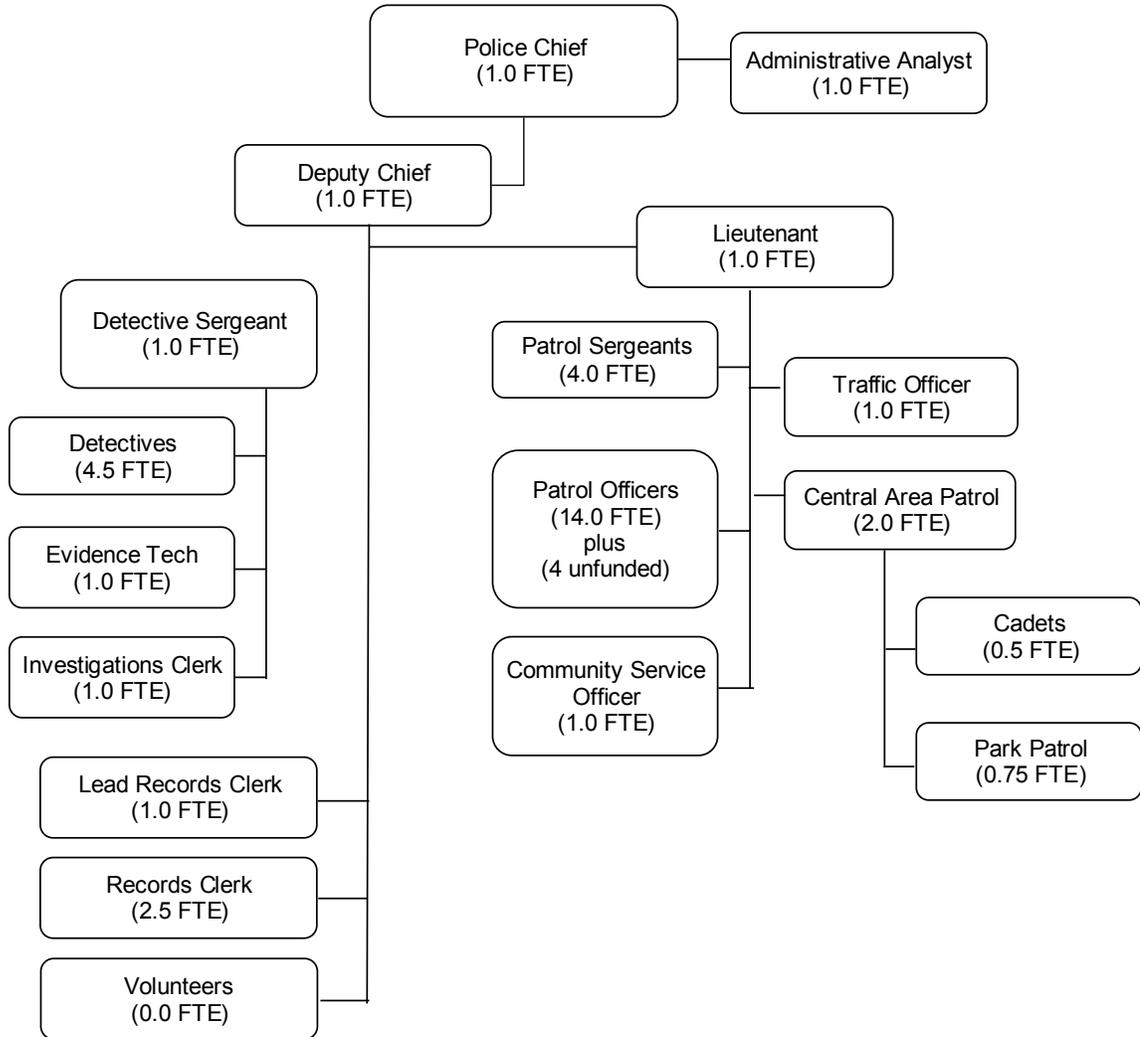
**Significant Issues, Changes, Highlights**

The City's long-time City Recorder, Barbara Christensen, retired on April 30, 2017. As this is an elected position established by City Charter, it creates a mid-term vacancy for City Council to fill until the November 2018 election at which time the position will be open to the electors to decide.

Along with the position change, there will also be changes in the duties of the office of City Recorder. More in keeping with current times, the treasury duties which include banking transactions, cash management and the investment of City funds will be managed by the Administrative Services/Finance department.

CENTRAL SERVICE FUND CITY RECORDER DEPARTMENT						
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 710						
<b>Personal Services</b>						
510 Salaries and Wages	\$ 121,760	\$ 266,293	\$ 283,330	\$ 293,220	\$ 293,220	\$ 133,220
520 Fringe Benefits	55,567	148,939	162,230	192,720	192,720	192,720
<b>Total Personal Services</b>	<b>177,327</b>	<b>415,232</b>	<b>445,560</b>	<b>485,940</b>	<b>485,940</b>	<b>325,940</b>
<b>Materials and Services</b>						
601 Supplies	7,721	16,271	16,400	17,300	17,300	17,300
602 Rental, Repair, Maintenance	-	598	1,200	1,200	1,200	1,200
603 Communications	461	1,057	1,100	1,000	1,000	1,000
604 Contractual Services	6,921	14,595	16,600	7,980	7,980	7,980
605 Misc. Charges and Fees	165,883	417,147	502,430	22,430	22,430	22,430
606 Other Purchased Services	1,997	3,855	9,300	8,600	8,600	8,600
<b>Total Materials &amp; Services</b>	<b>182,983</b>	<b>453,523</b>	<b>547,030</b>	<b>58,510</b>	<b>58,510</b>	<b>58,510</b>
	<b>\$ 360,310</b>	<b>\$ 868,755</b>	<b>\$ 992,590</b>	<b>\$ 544,450</b>	<b>\$ 544,450</b>	<b>\$ 384,450</b>

# Police Department 42.25 FTE



## DEPARTMENT OVERVIEW

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

The Ashland Police Department strives to work with all residents, businesses and visitors to make our community one of the safest in the country. The men and women of the Ashland Police Department take great pride in their work and support our core values: Fairness; Accountability; Integrity; and Respect for all people. The members of the APD strive to embody these values while providing a wide range of professional public safety and law enforcement services. The department is largely responsible for creating the feeling of personal safety that the citizens of Ashland enjoy and that is such a significant factor in Ashland's quality of life. According to the most recent citizen survey, 84% of Ashland residents report an overall feeling of safety, 84% feel safe downtown and in commercial areas, and 95% feel safe in their neighborhoods.

### Significant Issues, Changes, Highlights

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

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

- Successfully fund and bring on five additional officers
- Develop and implement a new four year strategic plan
- Successful disengagement from the You Have Options Program in a sustainable manner
- Continue training and education on sexual assault prevention and support to sexual assault victims and/or survivors
- Continue seasonal enhancement of the Cadet Program
- Maintain department-wide fitness program
- Acquire additional grant funding to help improve traffic safety city wide
- Maintain increased coverage in downtown with an additional CAP officer
- Fund and complete phase 2 construction of EOC/Training facility
- Continue and enhance use of rented jail beds
- Continue and stabilize drug amnesty program
- Continue and enhance implicit bias and procedural justice training
- Continue de-escalation training for all officers
- Locate and participate in key community partnerships such as Ashland Culture of Peace Commission, Ashland High School Drug and Alcohol Coalition, etc.
- Structure career planning for all team members
- Plan and execute a coordinated active shooter response exercise

**Police Department**

**Performance Measures**

<b>Measures</b>	<b>2015</b>	<b>2016</b>	<b>2017-2019 Target per year</b>
Reduce Quality of Life calls for service in the downtown area.	322 calls	335 calls	Less than 270 per year
Maintain response times to emergency calls less than 264 seconds.	265 seconds	281 seconds	Less than 264 seconds
Maintain a Part 1 crime clearance rate of 30% or greater.	Part 1 crime clearance rate was 48%	Part 1 crime clearance rate was 40%	Part 1 crime clearance rate of 30% or greater

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

**GENERAL FUND  
POLICE DEPARTMENT**

<b>Description</b>	<b>FY 2012-13 Actual</b>	<b>BN 2013-15 Actual</b>	<b>BN 2015-17 Amended</b>	<b>BN 2015-17 Estimate</b>	<b>BN 2017-19 Proposed</b>	<b>BN 2017-19 Approved</b>	<b>BN 2017-19 Adopted</b>
<b>Department Total By Category</b>							
Personal Services	\$ 4,069,568	\$ 9,038,443	\$ 9,861,210	\$ 9,560,139	\$ 11,167,521	\$ 11,167,521	\$ 11,387,521
Materials and Services	1,557,546	3,251,981	3,746,325	3,619,958	3,860,604	3,860,604	3,860,604
Capital Outlay	249,011	25,964	30,000	30,344	-	-	-
	<b>\$ 5,876,125</b>	<b>\$ 12,316,387</b>	<b>\$ 13,637,535</b>	<b>\$ 13,210,441</b>	<b>\$ 15,028,125</b>	<b>\$ 15,028,125</b>	<b>\$ 15,248,125</b>

**Police Department – Administrative Division**

**ADMINISTRATIVE DIVISION**

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

Description	GENERAL FUND POLICE DEPARTMENT ADMINISTRATION DIVISION						
	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 110							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 163,830	\$ 353,210	\$ 358,880	\$ 353,505	\$ 399,750	\$ 399,750	\$ 399,750
520 Fringe Benefits	83,781	176,497	199,920	181,390	229,725	229,725	229,725
<b>Total Personal Services</b>	<b>247,611</b>	<b>529,707</b>	<b>558,800</b>	<b>534,895</b>	<b>629,475</b>	<b>629,475</b>	<b>629,475</b>
<b>Materials and Services</b>							
602 Rental, Repair, Maintenance	102	-	-	34	-	-	-
604 Contractual Services	442,347	931,252	1,020,332	980,126	1,276,722	1,276,722	1,276,722
605 Misc. Charges and Fees	73,000	148,110	161,970	161,970	149,432	149,432	149,432
606 Other Purchased Services	7,483	16,327	29,300	22,186	29,300	29,300	29,300
<b>Total Materials and Services</b>	<b>522,932</b>	<b>1,095,689</b>	<b>1,211,602</b>	<b>1,164,317</b>	<b>1,455,454</b>	<b>1,455,454</b>	<b>1,455,454</b>
<b>Capital Outlay</b>							
704 Improvements Other Than Buildings	227,163	-	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>227,163</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>\$ 997,706</b>	<b>\$ 1,625,396</b>	<b>\$ 1,770,402</b>	<b>\$ 1,699,212</b>	<b>\$ 2,084,929</b>	<b>\$ 2,084,929</b>	<b>\$ 2,084,929</b>

## Police Department – Support Division

### SUPPORT DIVISION

The Support Division is overseen by the Deputy Chief of Police. The Support Division includes the records team and the detective section. The records team is responsible for processing all police reports and citations, and ensuring that all applicable state laws and local procedures are followed for the retention and dissemination of reports.

The detective unit is responsible for investigating significant and long-term crimes, conducting background investigations on all police applicants, and managing the department's new problem solving unit (PSU). The PSU is a two-detective team that will work to address acute issues as they come up, using a combination of uniformed patrol and plain clothes operations as needed. The detective unit also oversees the property and evidence section of the department.

The Support Division is also responsible for administrative functions such as technological support, training, communications liaison to the Emergency Communications of Southern Oregon (ECISO) dispatch center, internal affairs investigations, policy and procedures, and coordination of the Citizen Volunteer in Policing Services (VIP) Program. A recently appointed volunteer crime prevention specialist has been very successful in engaging the community in crime prevention efforts over the last two years.

GENERAL FUND POLICE DEPARTMENT SUPPORT DIVISION							
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 110							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 524,838	\$ 1,215,418	\$ 1,187,130	\$ 1,174,730	\$ 2,011,184	\$ 2,011,184	\$ 2,011,184
520 Fringe Benefits	273,489	664,815	666,610	685,888	1,318,910	1,318,910	1,318,910
<b>Total Personal Services</b>	<b>798,327</b>	<b>1,880,233</b>	<b>1,853,740</b>	<b>1,860,618</b>	<b>3,330,094</b>	<b>3,330,094</b>	<b>3,330,094</b>
<b>Materials and Services</b>							
601 Supplies	51,445	73,456	114,050	107,618	104,790	104,790	104,790
602 Rental, Repair, Maintenance	40,790	87,946	91,000	88,141	27,000	27,000	27,000
603 Communications	13,715	25,288	32,200	30,939	32,200	32,200	32,200
604 Contractual Services	327	-	-	-	-	-	-
605 Misc. Charges and Fees	129,000	261,930	282,180	282,180	339,050	339,050	339,050
606 Other Purchased Services	9,459	15,783	34,350	23,769	37,710	37,710	37,710
<b>Total Materials and Services</b>	<b>244,736</b>	<b>464,403</b>	<b>553,780</b>	<b>532,647</b>	<b>540,750</b>	<b>540,750</b>	<b>540,750</b>
	<b>\$ 1,043,063</b>	<b>\$ 2,344,636</b>	<b>\$ 2,407,520</b>	<b>\$ 2,393,265</b>	<b>\$ 3,870,844</b>	<b>\$ 3,870,844</b>	<b>\$ 3,870,844</b>

**OPERATIONS DIVISION**

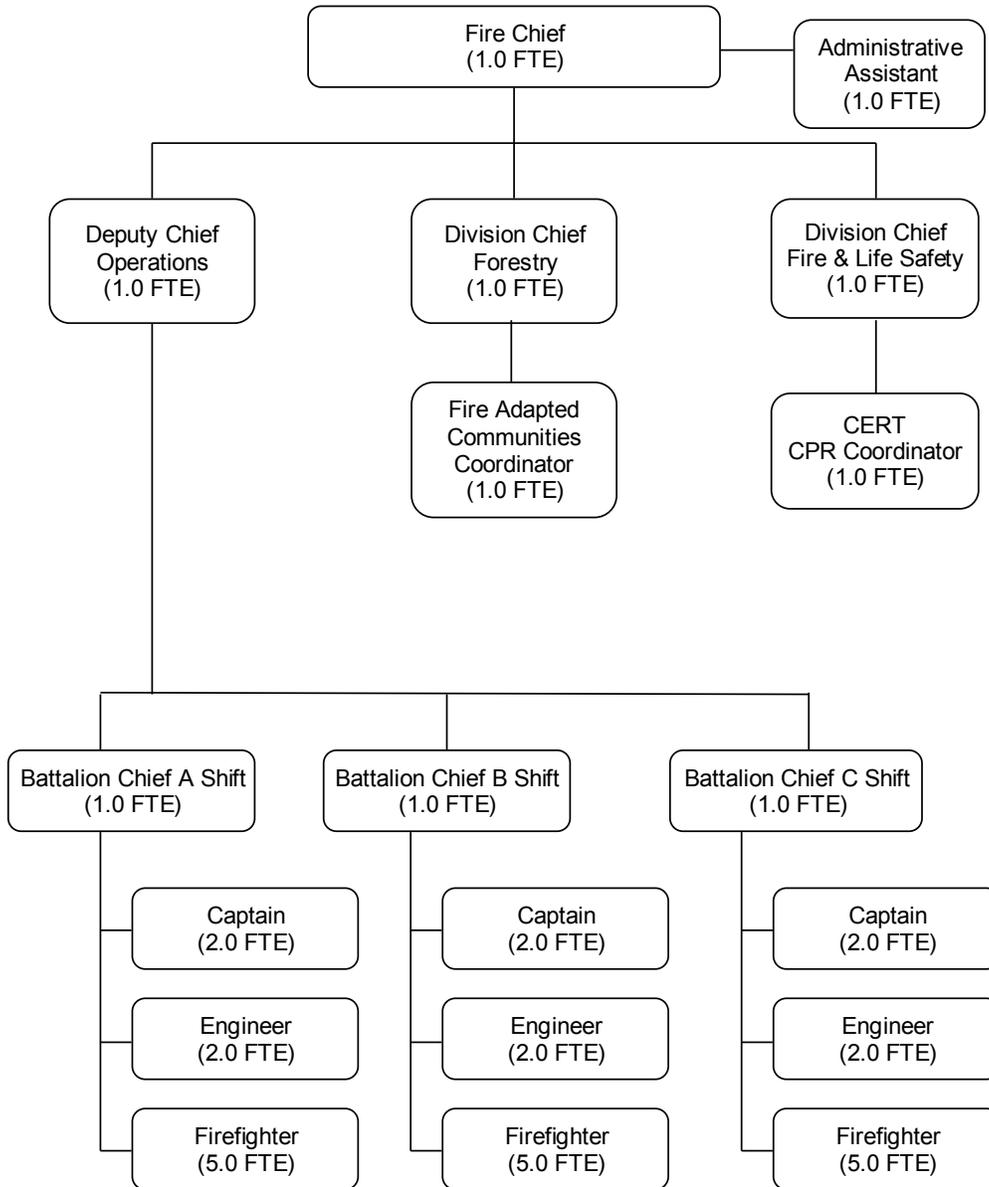
The Ashland Police Department Operations Division is responsible for providing most of the field services, such as patrol and traffic enforcement. This Division is overseen by a Patrol Lieutenant, who in turn reports to the Deputy Police Chief. The Community Service Officer (CSO) is another addition to the Operations Division and the CSO’s primary responsibilities are graffiti eradication, code enforcement and abandoned vehicles.

The School Resource Officer (SRO) and Central Area Patrol officers are part of the Operations Division as well. The SRO, which the department hopes to re-institute soon, acts as a valuable liaison between the Police Department and the Ashland School District. The Central Area Patrol officers are a vital part of the Department’s attempts to maintain a safe and welcoming environment downtown.

The Patrol Unit is the backbone of the Police Department and provides the patrol staff that responds to all emergency and non-emergency calls within the city. The Patrol Unit has one Traffic Officer who responds to the majority of traffic accidents, conducts traffic accident investigations, provides traffic enforcement and provides support for special events which occur in the city.

Description	GENERAL FUND POLICE DEPARTMENT OPERATIONS DIVISION						
	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 110							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 1,941,273	\$ 4,206,847	\$ 4,742,015	\$ 4,573,768	\$ 4,400,670	\$ 4,400,670	\$ 4,620,670
520 Fringe Benefits	1,082,357	2,421,655	2,706,655	2,590,858	2,807,280	2,807,280	2,807,280
<b>Total Personal Services</b>	<b>3,023,630</b>	<b>6,628,503</b>	<b>7,448,670</b>	<b>7,164,626</b>	<b>7,207,950</b>	<b>7,207,950</b>	<b>7,427,950</b>
<b>Materials and Services</b>							
601 Supplies	74,817	154,539	248,436	316,994	163,660	163,660	163,660
602 Rental, Repair, Maintenance	245,497	528,687	613,512	525,876	221,540	221,540	221,540
603 Communications	56,436	119,896	143,160	125,218	143,160	143,160	143,160
604 Contractual Services	-	-	-	1,195	-	-	-
605 Misc. Charges and Fees	365,025	751,158	816,030	798,000	1,232,250	1,232,250	1,232,250
606 Other Purchased Services	48,103	137,608	159,805	155,712	103,790	103,790	103,790
<b>Total Materials and Services</b>	<b>789,878</b>	<b>1,691,888</b>	<b>1,980,943</b>	<b>1,922,995</b>	<b>1,864,400</b>	<b>1,864,400</b>	<b>1,864,400</b>
<b>Capital Outlay</b>							
703 Equipment	21,848	25,964	30,000	30,344	-	-	-
<b>Total Capital Outlay</b>	<b>21,848</b>	<b>25,964</b>	<b>30,000</b>	<b>30,344</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>\$ 3,835,356</b>	<b>\$ 8,346,355</b>	<b>\$ 9,459,613</b>	<b>\$ 9,117,965</b>	<b>\$ 9,072,350</b>	<b>\$ 9,072,350</b>	<b>\$ 9,292,350</b>

# Fire and Rescue Department 37 FTE



**DEPARTMENT OVERVIEW**

Ashland Fire & Rescue (AF&R) is dedicated to protecting lives, property, and the environment. By delivering fire suppression, emergency medical, disaster management, fire prevention and public education services by professionally trained, dedicated personnel, we strive to achieve the highest quality of public service to our customers.

FIRE & RESCUE DEPARTMENT							
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>Department Total By Category</b>							
Personal Services	\$ 4,456,642	\$ 10,109,063	\$ 11,379,708	\$ 11,128,826	\$ 12,427,195	\$ 12,427,195	\$ 12,427,195
Materials and Services	3,808,253	3,930,270	5,085,546	4,110,240	5,018,810	5,018,810	5,018,810
Capital Outlay	-	-	454,632	602,792	-	-	-
	<b>\$ 8,264,895</b>	<b>\$ 14,039,332</b>	<b>\$ 16,919,886</b>	<b>\$ 15,841,858</b>	<b>\$ 17,446,005</b>	<b>\$ 17,446,005</b>	<b>\$ 17,446,005</b>
<b>Department Total By Fund</b>							
General Fund	\$ 5,804,809	\$ 13,149,854	\$ 16,919,886	\$ 15,841,858	\$ 17,446,005	\$ 17,446,005	\$ 17,446,005
Water Fund	2,460,085	889,478	-	-	-	-	-
	<b>\$ 8,264,894</b>	<b>\$ 14,039,332</b>	<b>\$ 16,919,886</b>	<b>\$ 15,841,858</b>	<b>\$ 17,446,005</b>	<b>\$ 17,446,005</b>	<b>\$ 17,446,005</b>

*Fiscal year 2012-13 and Biennium 2013-15, the Forest Interface Division expenditures were in the Fire & Rescue Department of the Water Fund. 2015-17 Biennium, the Forest Interface Division expenditures were in the Fire & Rescue Department of the General Fund.*

## **Fire and Rescue Department – Operations Division (Fire & EMS)**

### **OPERATIONS DIVISION (FIRE & EMS)**

The Operations Division is primarily tasked with providing the day to day emergency and non-emergency responses to the public we serve. Typical responses include: wildland fires, structure fires, public assistance, traumatic injuries, hazardous materials, technical rescues, medical emergencies and various other hazardous conditions. As AF&R is also the transporting ambulance for Southern Jackson County, our department routinely transports those persons who need to be seen by emergency department physicians to nearby hospitals.

When not responding to calls for service, personnel perform station and vehicle maintenance, conduct company level fire prevention and life safety inspections, teach CPR, CERT and other public education classes, give station tours, install Child Safety Seats and participate in daily firefighting and EMS training. Department personnel are also assigned organizational duties, greatly reducing the need for additional administrative staff.

### **Significant Issues, Changes, Highlights**

The number of 911 responses continues to steadily increase. The department documented a 9% increase in 2015 and another 5% increase in 2016. Since the early 2000's the department has seen a 33% increase in calls for service, while staffing has held steady at 27 firefighters. Understanding our predicament, the City gave AF&R permission to hire three additional firefighters in 2016, bringing total line staff to 10 per shift. These additional firefighters, as well as significant increases in PERS and health insurance cost, added considerably to the Personal Services category of this budget.

While we are grateful for the additional firefighters, a 10% increase in staffing does not make up for the 33% increase in 911 responses. For this and other various reasons, fire department staffing was identified as the number one priority in our 2015-2020 Strategic Plan by both internal and external stakeholders. Fire staffing was also the number one priority as identified by the community of Ashland in the most recent Citizen Survey. In order to continue serving the public in a safe and effective manner, the department will continue to seek funding for three additional firefighters in an effort to bring staffing up to 11 firefighters per shift.

The department also struggles to carry out realistic, hands-on firefighting training within the City of Ashland. Lack of dedicated space has forced us to utilize our fire stations, parking lots, city streets, our parks and other buildings owned by the City and SOU. As the needs and use of these facilities and spaces change over time, we are forced to move to new areas, often requiring us to redevelop our training programs to match the constraints of the physical parameters we must work within. Identified as the number two most important action item for the department, the funding of a fire training facility remains a top priority.

The Division was successful in receiving an Assistance to Firefighters Grant in the amount of \$256,000 this last biennium. The grant funds were used to replace all of the department's cardiac monitors/defibrillators.

### **Operations Division (Fire & EMS) Performance Measures**

- Measure #1: Total calls for service up 14% over the last two years (4181 calls in 2016)
- Measure #2: Successful resuscitation of 21 cardiac arrest patients (51 total cardiac events)
- Measure #3: Property Value/Loss - \$34,220,000 in property saved (\$274,000 in losses)
- Measure #4: Wildland fires were contained to just 9.6 acres (primarily grass and brush)

## Fire and Rescue Department – Operations Division (Fire & EMS)

GENERAL FUND  
FIRE & RESCUE DEPARTMENT  
OPERATIONS DIVISION

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 110							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 1,429,460	\$ 3,386,858	\$ 3,928,323	\$ 3,826,447	\$ 3,766,495	\$ 3,766,495	\$ 3,766,495
520 Fringe Benefits	777,059	1,871,730	2,138,020	2,055,998	2,357,986	2,357,986	2,357,986
<b>Total Personal Services</b>	<b>2,206,519</b>	<b>5,258,588</b>	<b>6,066,343</b>	<b>5,882,445</b>	<b>6,124,481</b>	<b>6,124,481</b>	<b>6,124,481</b>
<b>Materials and Services</b>							
601 Supplies	26,057	160,730	104,015	124,726	221,025	221,025	221,025
602 Rental, Repair, Maintenance	310,154	638,065	752,818	701,868	180,900	180,900	180,900
603 Communications	40,679	52,398	72,294	63,881	126,300	126,300	126,300
604 Contractual Services	43,615	120,754	133,371	121,285	458,420	458,420	458,420
605 Misc. Charges and Fees	255,025	523,671	567,370	567,370	1,194,842	1,194,842	1,194,842
606 Other Purchased Services	14,723	57,675	70,750	67,009	78,100	78,100	78,100
610 Programs	10,915	58,602	84,682	53,414	84,200	84,200	84,200
<b>Total Materials and Services</b>	<b>701,168</b>	<b>1,611,896</b>	<b>1,785,300</b>	<b>1,699,553</b>	<b>2,343,787</b>	<b>2,343,787</b>	<b>2,343,787</b>
	<b>\$ 2,907,687</b>	<b>\$ 6,870,484</b>	<b>\$ 7,851,643</b>	<b>\$ 7,581,998</b>	<b>\$ 8,468,268</b>	<b>\$ 8,468,268</b>	<b>\$ 8,468,268</b>

GENERAL FUND  
FIRE & RESCUE DEPARTMENT  
EMERGENCY SERVICES DIVISION

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 110							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 1,167,169	\$ 2,578,142	\$ 2,651,482	\$ 2,700,261	\$ 3,139,630	\$ 3,139,630	\$ 3,139,630
520 Fringe Benefits	653,284	1,392,340	1,451,120	1,484,143	1,982,186	1,982,186	1,982,186
<b>Total Personal Services</b>	<b>1,820,453</b>	<b>3,970,483</b>	<b>4,102,602</b>	<b>4,184,404</b>	<b>5,121,816</b>	<b>5,121,816</b>	<b>5,121,816</b>
<b>Materials and Services</b>							
601 Supplies	7,134	18,868	24,354	24,495	720	720	720
602 Rental, Repair, Maintenance	124,535	232,389	259,247	259,102	29,000	29,000	29,000
603 Communications	16,104	40,839	63,312	35,927	19,000	19,000	19,000
604 Contractual Services	224,355	459,820	497,690	498,792	214,100	214,100	214,100
605 Misc. Charges and Fees	397,646	670,666	744,810	640,760	867,008	867,008	867,008
606 Other Purchased Services	47,076	99,179	121,680	112,248	104,800	104,800	104,800
610 Programs	86	957	800	300	-	-	-
<b>Total Materials and Services</b>	<b>816,936</b>	<b>1,522,718</b>	<b>1,711,893</b>	<b>1,571,624</b>	<b>1,234,628</b>	<b>1,234,628</b>	<b>1,234,628</b>
<b>Capital Outlay</b>							
703 Equipment	-	-	454,632	365,364	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>454,632</b>	<b>365,364</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>\$ 2,637,389</b>	<b>\$ 5,493,201</b>	<b>\$ 6,269,127</b>	<b>\$ 6,121,393</b>	<b>\$ 6,356,444</b>	<b>\$ 6,356,444</b>	<b>\$ 6,356,444</b>

## **Fire and Rescue Department – Forest Division**

### **FOREST DIVISION**

The AF&R Forest Division is charged with reducing wildfire risk to all facets of our community. Forest Division staff partners with citizens, state and federal agencies, non-profit groups, schools, and businesses to create awareness and actions that lead to healthier and safer forests, neighborhoods and homes prepared for wildfire, and resistant and resilient infrastructure and economy. The division manages the City forestlands, forest patrol, Fire Adapted Communities (including Firewise), the Ashland Forest Resiliency Stewardship Project (AFR), and delivers wildland firefighting training. These efforts are supported by citizen volunteers on the City's Forest Lands and Wildfire Mitigation Commissions.

### **Significant Issues, Changes, Highlights**

The Forest Division's work has reached an exciting period of growth with increasing positive impact on the well-being of our citizens and environment. At the end of the 2015-2017 BN we began the first phase of the Oregon Watershed Enhancement Board Focused Implementation Partnerships grant, a \$6 million investment by the State of Oregon. The 2017-2019 BN is the busiest period in this 6-year program where staff will work with partners to target forest restoration and fire safety work on private, federal, and City/Parks lands totaling over 1800 acres.

To help manage the magnitude of these projects, the department has requested a grant funded FTE to be added to the division. The FTE will have the title of Ashland Forest Resiliency Community Engagement Coordinator. The Coordinator position would be a limited duration appointment and only filled as long as grant funding is available.

The Ashland Forest Resiliency Stewardship Project (AFR) will finish the current 7,600 acre footprint and increase the acres of maintenance burning. The last round of commercial thinning (logs to the mill) will wrap up in the fall of 2017 and the remaining small tree and brush thinning will wrap up over the biennium period. A significant challenge is getting weather windows to burn piles of cut material as well as reintroducing fire's natural role through "underburning". We will roll out a campaign in partnership with local organizations to create awareness of the benefits of "good fire" while educating the community on how to cope with small amounts of smoke from burning and longer duration smoke from wildfires.

Led by Mayor Stromberg, we expect to complete an update of the City's Wildfire Hazard Zone overlay and wildfire lands ordinance language to significantly increase community wildfire safety. This effort may also include a targeted outreach campaign to reduce the flammability of existing vegetation on already built lots across the City using a hazard assessment approach and a mitigation fund.

The Ashland Firewise program will continue to lead the state in successful mitigation efforts in neighborhoods, with a projection to add at least 3 certified communities per year, bringing the total to 34 Firewise Communities in the city. While successful, the Firewise program is challenged by the time required by staff to court neighborhoods, guide them through the process, while keeping already certified neighborhoods improving their conditions and maintaining their status every year as required. The program will "max out" under the current model at some point in the next 3-5 years.

### **Forest Division Goals**

Goal # 1: Complete 1800 acres of vegetation thinning under the OWEB grant

Goal # 2: Finish initial phase of work on the 7,600 acre AFR Project footprint while increasing maintenance burning to at least 200 acres per year

Goal # 3: Secure and maintain at least 33 Firewise Communities by end of the biennium

Goal # 4: Complete the update of Wildfire Lands overlay and associated wildfire lands ordinance

**Fire and Rescue Department – Forest Division**

GENERAL FUND  
FIRE & RESCUE DEPARTMENT  
FOREST INTERFACE DIVISION

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 110							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 146,031	\$ 190,688	\$ 344,664	\$ 244,514	\$ 343,390	\$ 343,390	\$ 343,390
520 Fringe Benefits	68,379	101,081	111,610	119,583	217,760	217,760	217,760
<b>Total Personal Services</b>	<b>214,410</b>	<b>291,769</b>	<b>456,274</b>	<b>364,097</b>	<b>561,150</b>	<b>561,150</b>	<b>561,150</b>
<b>Materials and Services</b>							
601 Supplies	-	-	-	1,981	12,150	12,150	12,150
602 Rental, Repair, Maintenance	-	-	-	1,482	2,400	2,400	2,400
604 Contractual Services	2,243,767	589,354	1,208,014	596,732	1,143,271	1,143,271	1,143,271
606 Other Purchased Services	1,649	8,137	6,178	16,392	56,058	56,058	56,058
608 Commissions	-	-	-	1,109	2,142	2,142	2,142
610 Programs	259	218	2,142	-	61,000	61,000	61,000
<b>Total Materials and Services</b>	<b>2,245,675</b>	<b>597,709</b>	<b>1,216,334</b>	<b>617,712</b>	<b>1,277,021</b>	<b>1,277,021</b>	<b>1,277,021</b>
	<b>\$ 2,460,085</b>	<b>\$ 889,478</b>	<b>\$ 1,672,608</b>	<b>\$ 981,808</b>	<b>\$ 1,838,171</b>	<b>\$ 1,838,171</b>	<b>\$ 1,838,171</b>

*Fiscal year 2012-13 and Biennium 2013-15, the Forest Interface Division expenditures were in the Fire & Rescue Department of the Water Fund. 2015-17 Biennium, the Forest Interface Division expenditures were in the Fire & Rescue Department of the General Fund.*

## **Fire and Rescue Department – Fire & Life Safety Division**

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

The Fire & Life Safety Division (F&LS) provides services related to the education about and compliance with the Oregon Fire Code, fire related provisions of the Ashland Municipal Code and nationally recognized safe practices. The Division provides fire plans review services, building fire inspections, fire code research, fire safety education, fire code compliance and consultation services to the community. F&LS conducts fire investigations for cause determination and provides training to department members on these topics. The Division is responsible for oversight of the Ashland Community Emergency Response Team (CERT). The Division is also responsible for providing public education programs, such as fall prevention to our seniors and fire and life safety education to our elementary schools.

### **Significant Issues, Changes, Highlights**

The Division was successful in securing a Fire Prevention Grant from FEMA in 2015. The \$111,000 grant was used to build a fire sprinkler demonstration trailer with the intent of educating the public about the importance and practicality of residential fire sprinklers. The grant funds will be entirely expended just prior to the beginning of the BN 2017-19.

The end of the 2015-2017 BN finds the F&LS Division without its Division Chief. The hiring of a new Fire Marshal creates an opportunity within the Division to expand the fire department's role in emergency planning and disaster preparedness. As the City of Ashland continues to look for ways to become more self-reliant and understanding that the fire department can only do so much during a major catastrophic event, the need to prepare our citizenry for this eventuality is particularly important. Currently (with the exception of our CERT group), disaster preparedness is handled on a "as we are able to" basis. Staff feels that disaster preparedness deserves more attention than it is presently getting. The 2016 Ashland Citizen Survey states, "About 9 in 10 respondents indicated that fire staffing, funding for affordable housing and emergency preparedness should be high or medium priorities for the City". Larger cities, such as Medford, have been able to find the funding to hire an "Emergency Manager". While an Emergency Manager would be a great addition to the City, the costs of a full time manager would be hard to justify at this time. Staff feels that the Division Chief of Fire & Life Safety could continue to move the City forward in regards to emergency planning if some of their daily duties were shared by another person within the Division. Therefore, staff is recommending one additional FTE to establish a Deputy Fire Marshal position in the upcoming biennium. By sharing the duties identified above, the Deputy Fire Marshal position will give the Division Chief of Fire & Life Safety an opportunity to expand the City's disaster preparedness and emergency planning capabilities.

### **Fire & Life Safety Division Performance Measures**

Measure #1: Completion of fire plan reviews within five days – 45% effective

Measure #2: Initiate code violation complaints within five working days – 90% effective

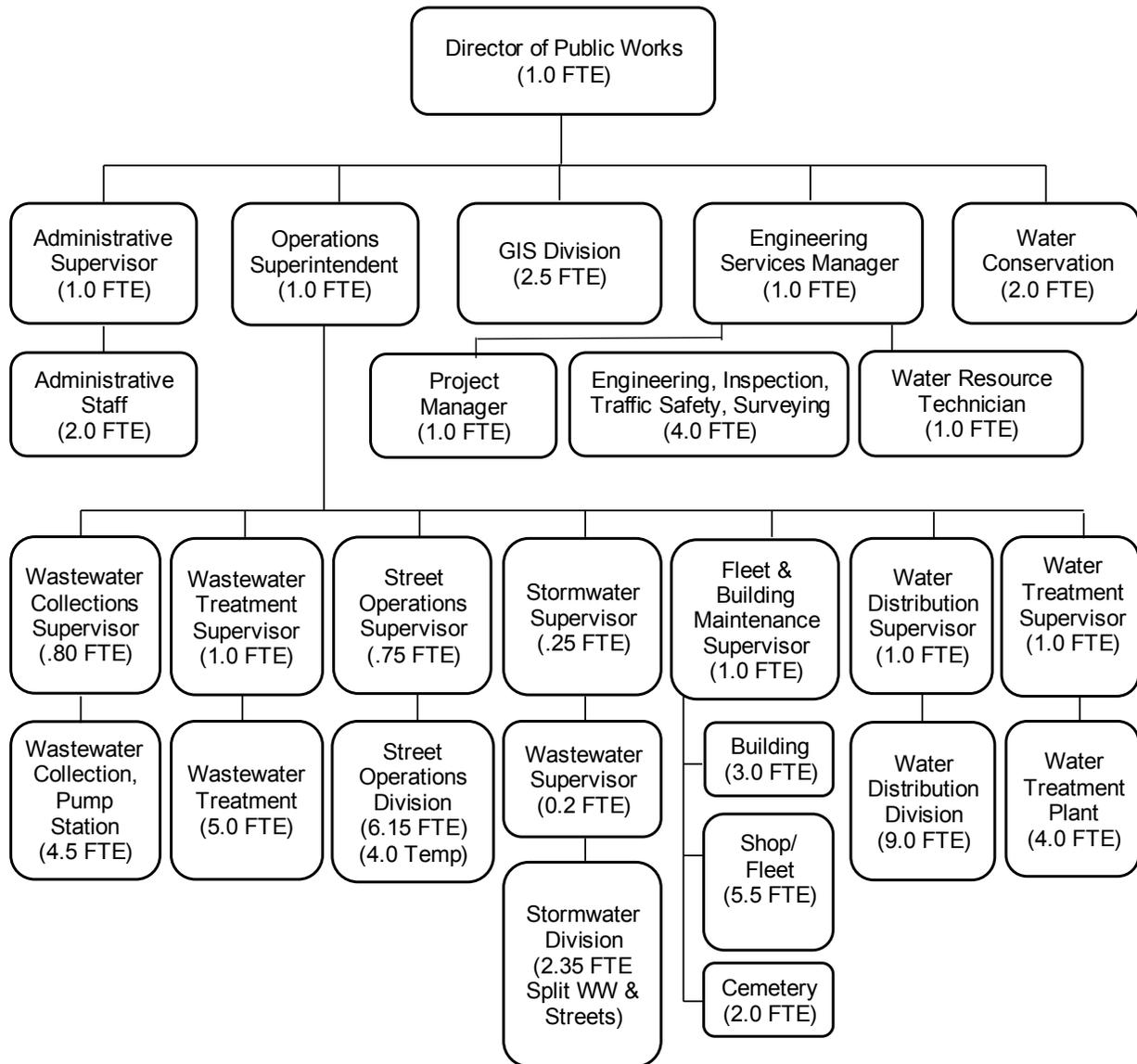
Measure #3: Completed 500 fire inspections in 2015 and 665 inspections in 2016

## Fire and Rescue Department – Fire & Life Safety Division

GENERAL FUND  
FIRE & RESCUE DEPARTMENT  
FIRE AND LIFE SAFETY DIVISION

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 110							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 144,637	\$ 377,206	\$ 480,989	\$ 443,205	\$ 378,054	\$ 378,054	\$ 378,054
520 Fringe Benefits	70,623	211,017	273,500	254,675	241,694	241,694	241,694
<b>Total Personal Services</b>	<b>215,260</b>	<b>588,223</b>	<b>754,489</b>	<b>697,880</b>	<b>619,748</b>	<b>619,748</b>	<b>619,748</b>
<b>Materials and Services</b>							
601 Supplies	3,961	13,496	21,231	16,074	16,700	16,700	16,700
602 Rental, Repair, Maintenance	6,844	15,755	23,130	19,167	4,200	4,200	4,200
603 Communications	288	9,993	19,715	10,138	18,000	18,000	18,000
604 Contractual Services	1,451	4,730	110,717	-	-	-	-
605 Misc. Charges and Fees	2,838	5,914	6,162	6,238	23,304	23,304	23,304
606 Other Purchased Services	1,872	10,225	18,423	6,016	18,100	18,100	18,100
610 Programs	27,220	137,834	172,641	160,954	83,070	83,070	83,070
<b>Total Materials and Services</b>	<b>44,474</b>	<b>197,947</b>	<b>372,019</b>	<b>218,588</b>	<b>163,374</b>	<b>163,374</b>	<b>163,374</b>
	<b>\$ 259,734</b>	<b>\$ 786,170</b>	<b>\$ 1,126,508</b>	<b>\$ 1,027,186</b>	<b>\$ 783,122</b>	<b>\$ 783,122</b>	<b>\$ 783,122</b>

# Public Works Department 68 FTE



## **DEPARTMENT OVERVIEW**

The City of Ashland Public Works Department supports and enhances community livability by providing highly utilized services to the citizens of Ashland on a daily basis. Public Works ensures the safe and effective treatment and distribution of potable water and the safe and efficient collection and treatment of wastewater. We strive to provide a safe traveling environment within the right of way for pedestrians, bicycles and vehicles and provide for the collection of stormwater runoff from the roadway network.

Public Works also supports the maintenance of the City's fleet including keeping emergency service vehicles in continuous operation. Dependable infrastructure systems are the linchpins of many of the City's most important functions as a community.

In addition, the Public Works Department maintains the City's three historic cemeteries, maintains all City owned buildings and oversees the operation of the Ashland Municipal Airport.

The Public Works Department is the largest City department and is comprised of five divisions: Administration & Engineering, Fleet and Facilities Maintenance, Water, Wastewater, and Streets. Within the water fund there are four divisions. Water supply is responsible for the watershed, reservoir and dam. Water Conservation oversees several programs and resources to assist customer with the efficient use of water. Water treatment is responsible for treating water to meet Oregon Health Authority requirements and the Distribution Division is responsible for the maintenance and repair of the potable water conveyance system. The Wastewater fund is comprised of two divisions. The Wastewater Collections Division is responsible for the maintenance and repair of the network of sewer pipes and lift stations that comprise our collections system. The Wastewater Treatment Plant is responsible for treating all of the wastewater in town to comply with Department of Environmental Quality regulations. This year marks the first year the Storm Drain fund has been separated from the Street fund. Operationally things will stay the same but this will allow for the future expansion and better management of storm drain related programs and activities.

The department employs 64 full-time equivalent (FTE) and 4 temporary FTE employees. Department employees are responsible for regulatory compliance, long range planning, construction, maintenance, customer service, commission staffing, right of way permitting, surveying and engineering feasibility and design as it relates to the City's critical public infrastructure.

# Public Works Department

## PUBLIC WORKS DEPARTMENT

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>Department Total By Category</b>							
Personal Services	\$ 5,160,409	\$ 11,666,208	\$ 13,582,390	\$ 12,987,072	\$ 14,779,336	\$ 14,779,336	\$ 14,779,336
Materials and Services	7,873,617	16,896,016	22,670,118	19,956,455	24,149,015	24,149,015	24,149,015
Capital Outlay	6,887,438	9,891,910	42,638,810	7,442,283	60,995,364	60,995,364	61,015,364
Debt Service	2,201,197	5,506,073	6,315,158	5,033,041	6,217,485	6,217,485	6,217,485
	<b>\$ 22,122,661</b>	<b>\$ 43,960,207</b>	<b>\$ 85,206,476</b>	<b>\$ 45,418,850</b>	<b>\$ 106,141,200</b>	<b>\$ 106,141,200</b>	<b>\$ 106,161,200</b>
<b>Department Total By Fund</b>							
General Fund	\$ 282,274	\$ 663,518	\$ 755,365	\$ 732,943	\$ 851,778	\$ 851,778	\$ 851,778
Street Fund	3,868,291	6,475,606	18,027,734	7,841,389	21,648,263	21,648,263	21,648,263
Airport Fund	111,076	255,327	591,015	264,418	794,455	794,455	814,455
Capital Improvement Fund	3,975,987	2,109,209	2,820,650	2,273,822	2,458,100	2,458,100	2,458,100
Water Fund	4,299,539	14,398,511	32,543,203	13,622,140	44,678,879	44,678,879	44,678,879
Wastewater Fund	6,624,035	12,347,366	22,609,625	13,384,476	24,305,778	24,305,778	24,305,778
Stormwater Fund					1,734,213	1,734,213	1,734,213
Central Services Fund	1,440,649	3,266,434	3,566,522	3,350,669	3,644,262	3,644,262	3,644,262
Equipment Fund	1,520,810	4,444,236	4,292,360	3,948,994	6,025,472	6,025,472	6,025,472
	<b>\$ 22,122,661</b>	<b>\$ 43,960,207</b>	<b>\$ 85,206,474</b>	<b>\$ 45,418,851</b>	<b>\$ 106,141,200</b>	<b>\$ 106,141,200</b>	<b>\$ 106,161,200</b>



**Public Works Department – Cemetery and Fleet Maintenance Divisions**

**CEMETERY DIVISION**

GENERAL FUND PUBLIC WORKS DEPARTMENT CEMETERY DIVISION							
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 110							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 106,384	\$ 232,043	\$ 254,710	\$ 241,510	\$ 267,600	\$ 267,600	\$ 267,600
520 Fringe Benefits	53,679	145,975	169,760	163,482	199,964	199,964	199,964
<b>Total Personal Services</b>	<b>160,063</b>	<b>378,018</b>	<b>424,470</b>	<b>404,992</b>	<b>467,564</b>	<b>467,564</b>	<b>467,564</b>
<b>Materials and Services</b>							
601 Supplies	16,687	39,742	44,900	22,613	44,800	44,800	44,800
602 Rental, Repair, Maintenance	53,498	126,761	154,490	193,943	152,400	152,400	152,400
603 Communications	929	1,956	2,725	1,957	2,700	2,700	2,700
604 Contractual Services	-	13,614	-	1,679	1,500	1,500	1,500
605 Misc. Charges and Fees	49,833	101,477	109,605	107,210	148,614	148,614	148,614
606 Other Purchased Services	1,264	1,950	4,175	550	4,200	4,200	4,200
<b>Total Materials and Services</b>	<b>122,211</b>	<b>285,500</b>	<b>315,895</b>	<b>327,951</b>	<b>354,214</b>	<b>354,214</b>	<b>354,214</b>
<b>Capital Outlay</b>							
703 Equipment	-	-	15,000	-	30,000	30,000	30,000
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
	<b>\$ 282,274</b>	<b>\$ 663,518</b>	<b>\$ 755,365</b>	<b>\$ 732,943</b>	<b>\$ 851,778</b>	<b>\$ 851,778</b>	<b>\$ 851,778</b>

**FLEET MAINTENANCE DIVISION**

Continue to evaluate the fleet and purchase the most fuel efficient vehicles available. With currently available technology, alternative fuel vehicles are not available to replace our heavy duty fleet. Approximately 30 to 40 percent of our light duty fleet may be able to be replaced with currently available alternative technologies. As technologies evolve we expect this percentage to increase.

**Performance Measures**

Measure	FY 2015	FY 2016	FY2017	Biennium 17-19 Target
% of light-duty fleet replaced with fuel efficient hybrid, electric, or alternative technologies.	11.7%	12.6%	15.3%	22%

**Public Works Department – Fleet Maintenance and Purchasing & Acquisition Divisions**

EQUIPMENT FUND  
PUBLIC WORKS DEPARTMENT  
MAINTENANCE PROPERTY & EQUIPMENT DIVISION

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 730							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 254,287	\$ 558,077	\$ 682,670	\$ 640,228	\$ 658,190	\$ 658,190	\$ 658,190
520 Fringe Benefits	157,843	365,297	469,560	433,127	500,466	500,466	500,466
<b>Total Personal Services</b>	<b>412,130</b>	<b>923,374</b>	<b>1,152,230</b>	<b>1,073,354</b>	<b>1,158,656</b>	<b>1,158,656</b>	<b>1,158,656</b>
<b>Materials and Services</b>							
601 Supplies	25,653	33,323	60,150	59,213	60,150	60,150	60,150
602 Rental, Repair, Maintenance	359,934	719,966	1,252,510	1,216,388	1,461,000	1,461,000	1,461,000
603 Communications	3,053	4,866	7,020	6,630	7,400	7,400	7,400
604 Contractual Services	166	71	-	-	-	-	-
605 Misc. Charges and Fees	198,225	397,833	430,200	426,649	481,666	481,666	481,666
606 Other Purchased Services	2,595	4,912	6,750	6,079	7,600	7,600	7,600
<b>Total Materials and Services</b>	<b>589,626</b>	<b>1,160,971</b>	<b>1,756,630</b>	<b>1,714,958</b>	<b>2,017,816</b>	<b>2,017,816</b>	<b>2,017,816</b>
<b>Capital Outlay</b>							
703 Equipment	-	-	-	-	-	-	-
704 Improvements Other Than Bldgs.	-	-	53,000	50,050	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>53,000</b>	<b>50,050</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>\$ 1,001,756</b>	<b>\$ 2,084,345</b>	<b>\$ 2,961,860</b>	<b>\$ 2,838,363</b>	<b>\$ 3,176,472</b>	<b>\$ 3,176,472</b>	<b>\$ 3,176,472</b>

**PURCHASING AND ACQUISITION DIVISION**

EQUIPMENT FUND  
PUBLIC WORKS DEPARTMENT  
PURCHASING AND ACQUISITION DIVISION

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 730							
<b>Materials and Services</b>							
601 Supplies	\$ 131,054	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
605 Misc. Charges and Fees	-	9,000	-	-	-	-	-
606 Other Purchased Services	216	-	-	-	-	-	-
<b>Total Materials and Services</b>	<b>131,270</b>	<b>9,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>							
703 Equipment	381,426	2,350,891	1,330,500	1,110,631	2,849,000	2,849,000	2,849,000
704 Improvements Other Than Bldgs.	6,358	-	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>387,784</b>	<b>2,350,891</b>	<b>1,330,500</b>	<b>1,110,631</b>	<b>2,849,000</b>	<b>2,849,000</b>	<b>2,849,000</b>
	<b>\$ 519,054</b>	<b>\$ 2,359,891</b>	<b>\$ 1,330,500</b>	<b>\$ 1,110,631</b>	<b>\$ 2,849,000</b>	<b>\$ 2,849,000</b>	<b>\$ 2,849,000</b>

**Public Works Department – Street Division**

**STREET DIVISION**

The Street Division’s core focus continues to be maintenance and preservation of the existing city street system. With the voter approved reallocation of food and beverage dollars to support pavement overlay projects, division staff will be challenged in preparing additional streets for slurry seal and pavement overlays.

**Performance Measures**

With additional voter approved funding for road repairs in the coming biennium, there will be an increased focus on preparation for overlay and maintenance projects.

Measure	FY 2016	FY 2017	Biennium 17-19 Target
Prepare the road network for minimum of 30,000 sq yards of slurry seals to be completed each year.	100%	100%	120%
Repair the road network by completing 28,000 sq feet of full depth patching each year.	100%	100%	130%

**STREET FUND  
PUBLIC WORKS DEPARTMENT  
GROUNDS MAINTENANCE**

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 260							
<b>Materials and Services</b>							
601 Supplies	\$ -	\$ -	\$ 6,400	\$ -	\$ 6,400	\$ 6,400	\$ 6,400
602 Rental, Repair, Maintenance	33,038	63,235	85,000	84,286	89,500	89,500	89,500
604 Contractual Services	167,080	330,600	403,000	428,265	406,000	406,000	406,000
<b>Total Materials and Services</b>	<b>200,118</b>	<b>393,835</b>	<b>494,400</b>	<b>512,550</b>	<b>501,900</b>	<b>501,900</b>	<b>501,900</b>
	<b>\$ 200,118</b>	<b>\$ 393,835</b>	<b>\$ 494,400</b>	<b>\$ 512,550</b>	<b>\$ 501,900</b>	<b>\$ 501,900</b>	<b>\$ 501,900</b>

**Public Works Department – Street Division**

STREET FUND  
PUBLIC WORKS DEPARTMENT  
OPERATIONS DIVISION

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 260							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 411,662	\$ 885,365	\$ 1,061,190	\$ 1,067,656	\$ 1,143,087	\$ 1,143,087	\$ 1,143,087
520 Fringe Benefits	243,389	524,710	591,330	602,061	786,090	786,090	786,090
<b>Total Personal Services</b>	<b>655,051</b>	<b>1,410,075</b>	<b>1,652,520</b>	<b>1,669,717</b>	<b>1,929,177</b>	<b>1,929,177</b>	<b>1,929,177</b>
<b>Materials and Services</b>							
601 Supplies	17,117	28,089	26,600	38,166	108,200	108,200	108,200
602 Rental, Repair, Maintenance	335,918	744,135	1,146,204	939,761	1,362,000	1,362,000	1,362,000
603 Communications	7,357	18,536	22,280	19,696	22,450	22,450	22,450
604 Contractual Services	61,834	298,935	600,000	431,975	300,000	300,000	300,000
605 Misc. Charges and Fees	565,091	1,230,508	1,342,220	1,290,626	1,776,370	1,776,370	1,776,370
606 Other Purchased Services	3,636	10,317	18,200	20,593	20,200	20,200	20,200
608 Commissions	4,326	9,391	11,000	1,266	-	-	-
<b>Total Materials and Services</b>	<b>995,279</b>	<b>2,339,911</b>	<b>3,166,504</b>	<b>2,742,083</b>	<b>3,589,220</b>	<b>3,589,220</b>	<b>3,589,220</b>
<b>Capital Outlay</b>							
701 Land	42,547	-	-	-	-	-	-
703 Equipment	9,897	11,699	336,000	342,022	32,000	32,000	32,000
704 Improvements Other Than Bldgs.	1,049,043	880,788	7,836,746	716,529	13,145,535	13,145,535	13,145,535
<b>Total Capital Outlay</b>	<b>1,101,487</b>	<b>892,487</b>	<b>8,172,746</b>	<b>1,058,552</b>	<b>13,177,535</b>	<b>13,177,535</b>	<b>13,177,535</b>
<b>Debt Service</b>							
801 Principal	-	151,490	186,586	186,586	201,701	201,701	201,701
802 Interest	-	86,334	60,124	60,123	50,009	50,009	50,009
<b>Total Debt Service</b>	<b>-</b>	<b>237,824</b>	<b>246,710</b>	<b>246,708</b>	<b>251,711</b>	<b>251,711</b>	<b>251,711</b>
	<b>\$ 2,751,817</b>	<b>\$ 4,880,297</b>	<b>\$ 13,238,480</b>	<b>\$ 5,717,060</b>	<b>\$ 18,947,643</b>	<b>\$ 18,947,643</b>	<b>\$ 18,947,643</b>

STREET FUND  
PUBLIC WORKS DEPARTMENT  
S.D.C. - TRANSPORTATION

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 260							
<b>Materials and Services</b>							
604 Contractual Services	\$ 147	\$ -	\$ 450,000	\$ -	\$ 250,000	\$ 250,000	\$ 250,000
<b>Total Materials and Services</b>	<b>147</b>	<b>-</b>	<b>450,000</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>Capital Outlay</b>							
704 Improvements Other Than Bldgs.	82,914	91,028	2,224,754	401,438	1,948,720	1,948,720	1,948,720
<b>Total Capital Outlay</b>	<b>82,914</b>	<b>91,028</b>	<b>2,224,754</b>	<b>401,438</b>	<b>1,948,720</b>	<b>1,948,720</b>	<b>1,948,720</b>
	<b>\$ 83,061</b>	<b>\$ 91,028</b>	<b>\$ 2,674,754</b>	<b>\$ 401,438</b>	<b>\$ 2,198,720</b>	<b>\$ 2,198,720</b>	<b>\$ 2,198,720</b>











**Public Works Department – Street Division**

**Project #:** 2011-30      **Project Name:** Hersey St.- N. Main St. to Oak St. Sidewalk project (CMAQ)

**Total Project cost:** \$781,000      **Duration:** 12 Months

**Department:** Public Works      **Division:** Engineering      **Contact:** Scott Fleury

**Description:** Engineering and construction of new sidewalk on Hersey Street between N. Main Street and Oak Street. This is a Safe Routes to School Project and is funded through the CMAQ Grant program. The City received a \$531,000 grant to assist in the funding of the complete project. This is a pass through grant and the City does not directly receive any of the grant funding. The City provides for at a minimum the 10.3% grant match or any extra funding required to complete the project. The CMAQ program is managed by the Oregon Department of Transportation. Improvement elements include construction of a six-foot wide sidewalk on the north side of Hersey Street to fill in existing areas without sidewalk currently.

Expenditures for BN 2017-19		Year 1	Year 2	Total Expenditures
<i>Capital Outlay</i>		<i>781,000</i>	<i>0</i>	<i>781,000</i>
	<b>Totals</b>	<b>781,000</b>	<b>0</b>	<b>781,000</b>

Funding Sources		Year 1	Year 2	Total Expenditures
<i>Street SDC's</i>		<i>62,500</i>	<i>0</i>	<i>62,500</i>
<i>Grants (City does not directly receive grant funding)</i>		<i>531,000</i>	<i>0</i>	<i>531,000</i>
<i>Fees and Rates</i>		<i>187,500</i>	<i>0</i>	<i>187,500</i>
	<b>Totals</b>	<b>781,000</b>	<b>0</b>	<b>781,000</b>

**Project #:**      **Project Name:** Downtown ADA Ramp Replacement

**Total Project cost:** \$88,950      **Duration:** 12 Months

**Department:** Public Works      **Division:** Engineering      **Contact:** Scott Fleury

**Description:** Downtown ADA Ramp Replacement: The City of Ashland, through an intergovernmental agreement and grant with the Oregon Department of Transportation, will manage the engineering and replacement of various handicap ramps within the downtown corridor. The first phase of the project will address ramps along the Lithia Way Corridor at 3rd Street.

Expenditures for BN 2017-19		Year 1	Year 2	Total Expenditures
<i>Capital Outlay</i>		<i>88,950</i>	<i>0</i>	<i>88,950</i>
	<b>Totals</b>	<b>88,950</b>	<b>0</b>	<b>88,950</b>

Funding Sources		Year 1	Year 2	Total Expenditures
<i>Grants</i>		<i>88,950</i>	<i>0</i>	<i>88,950</i>
	<b>Totals</b>	<b>88,950</b>	<b>0</b>	<b>88,950</b>





**Public Works Department – Airport Division**

**AIRPORT DIVISION**

The Airport will update its master plan as required by the Federal Aviation Administration (FAA). To support completion of the master plan, the City was able to obtain a grant to cover the FAA required match for the project.

AIRPORT FUND PUBLIC WORKS DEPARTMENT							
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 280							
<b>Materials and Services</b>							
602 Rental, Repair, Maintenance	\$ 45,291	\$ 49,543	\$ 85,753	\$ 69,074	\$ 91,280	\$ 91,280	\$ 91,280
604 Contractual Services	-	14,500	290,000	5,000	300,000	300,000	300,000
605 Misc. Charges and Fees	27,049	69,036	47,590	29,739	30,400	30,400	30,400
606 Other Purchased Services	200	172	600	145	700	700	700
608 Commissions	-	42	2,000	400	3,000	3,000	3,000
<b>Total Materials and Services</b>	<b>72,540</b>	<b>133,293</b>	<b>425,943</b>	<b>104,359</b>	<b>425,380</b>	<b>425,380</b>	<b>425,380</b>
<b>Capital Outlay</b>							
704 Improvements Other Than Bldgs.	-	44,962	88,000	82,988	292,000	292,000	312,000
<b>Total Capital Outlay</b>	<b>-</b>	<b>44,962</b>	<b>88,000</b>	<b>82,988</b>	<b>292,000</b>	<b>292,000</b>	<b>312,000</b>
<b>Debt Service</b>							
801 Debt Service - Principal	26,286	57,261	64,136	64,136	71,836	71,836	71,836
802 Debt Service - Interest	12,250	19,811	12,936	12,936	5,239	5,239	5,239
<b>Total Debt Service</b>	<b>38,536</b>	<b>77,072</b>	<b>77,072</b>	<b>77,072</b>	<b>77,075</b>	<b>77,075</b>	<b>77,075</b>
	<b>\$ 111,076</b>	<b>\$ 255,327</b>	<b>\$ 591,015</b>	<b>\$ 264,418</b>	<b>\$ 794,455</b>	<b>\$ 794,455</b>	<b>\$ 814,455</b>

**CIP PROJECTS**

**Project #:** **Project Name:** Pavement Maintenance Program  
**Total Project cost:** \$20,000 **Duration:** 12 Months  
**Department:** Public Works **Division:** Engineering **Contact:** Scott Fleury

**Description:** Pavement Maintenance Program: On a three year cycle the Oregon Department of Aviation manages a pavement inspection and maintenance program for all Airports within the State of Oregon that receive federal funding for improvement projects. The City of Ashland is slated to receive a grant for various pavement maintenance work to be done at the airport in the biennium including, crack sealing, asphalt patching and slurry seals.

Expenditures for BN 2017-19		Year 1	Year 2	Total Expenditures
<i>Capital Outlay</i>		<i>20,000</i>	<i>0</i>	<i>20,000</i>
	Totals	<b>20,000</b>	<b>0</b>	<b>20,000</b>

Funding Sources		Year 1	Year 2	Total Expenditures
<i>Grants</i>		<i>20,000</i>	<i>0</i>	<i>20,000</i>
	Totals	<b>20,000</b>	<b>0</b>	<b>20,000</b>

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**Project #:** **Project Name:** Entitlement Grant - Taxiway Rehabilitation  
**Total Project cost:** \$222,000 **Duration:** 12 Months  
**Department:** Public Works **Division:** Engineering **Contact:** Scott Fleury

**Description:** Entitlement Grant – Taxiway Rehabilitation (Environmental Planning): The City of Ashland will be doing the engineering and environmental phase of a Federal Aviation approved airport project which includes the pavement and drainage rehabilitation of the main taxiway.

Expenditures for BN 2017-19		Year 1	Year 2	Total Expenditures
<i>Capital Outlay</i>		<i>0</i>	<i>222,000</i>	<i>222,000</i>
	Totals	<b>0</b>	<b>222,000</b>	<b>222,000</b>

Funding Sources		Year 1	Year 2	Total Expenditures
<i>Grants</i>		<i>0</i>	<i>222,000</i>	<i>222,000</i>
	Totals	<b>0</b>	<b>222,000</b>	<b>222,000</b>

## Public Works Department – Water Division

### WATER DIVISION

The Water Division will continue to be involved in the construction of capital projects as outlined in the adopted master plan; however, large scale capital projects including the new water treatment plant and Crowson II reservoir will strain limited staff resources. Water division staff will be part of the technical advisory committee during the engineering design process of the water plant and reservoir.

Maintaining aging infrastructure is a continuous and expensive challenge but critical to the City. Prioritizing replacement and repair activities while working within the limitations of the budget and available staff time will continue to be a mission of the Water Division. Water Division staff maintain a system that provides clean and safe drinking water to nearly 10,000 water services while also supplying water in sufficient volume for firefighting to over 1,200 hydrants.

### WATER SUPPLY DIVISION

WATER FUND PUBLIC WORKS DEPARTMENT SUPPLY DIVISION							
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 670							
<b>Personal Services</b>							
510 Salaries and Wages	\$ -	\$ 14,597	\$ -	\$ 17,598	\$ 64,970	\$ 64,970	\$ 64,970
520 Fringe Benefits	-	2,386	-	4,498	46,960	46,960	46,960
<b>Total Personal Services</b>	<b>-</b>	<b>16,983</b>	<b>-</b>	<b>22,096</b>	<b>111,930</b>	<b>111,930</b>	<b>111,930</b>
<b>Materials and Services</b>							
601 Supplies	-	1,467	-	239	-	-	-
602 Rental, Repair, Maintenance	-	28,146	-	18,618	30,002	30,002	30,002
604 Contractual Services	34,853	108,811	350,300	290,844	521,600	521,600	521,600
605 Misc. Charges and Fees	112,533	285,892	309,610	307,274	325,362	325,362	325,362
606 Other Purchased Services	63,664	246,565	299,800	223,888	300,000	300,006	300,006
<b>Total Materials and Services</b>	<b>211,050</b>	<b>670,881</b>	<b>959,710</b>	<b>840,863</b>	<b>1,176,970</b>	<b>1,176,970</b>	<b>1,176,970</b>
<b>Capital Outlay</b>							
703 Equipment	13,902	-	-	-	-	-	-
704 Improvements Other Than Bldgs.	45,599	4,131,999	1,598,225	1,579,945	1,462,250	1,462,250	1,462,250
<b>Total Capital Outlay</b>	<b>59,501</b>	<b>4,131,999</b>	<b>1,598,225</b>	<b>1,579,945</b>	<b>1,462,250</b>	<b>1,462,250</b>	<b>1,462,250</b>
<b>Debt Service</b>							
801 Debt Service - Principal	18,750	40,750	16,500	16,500	495,750	495,750	495,750
802 Debt Service - Interest	2,666	4,037	2,471	2,470	141,008	141,008	141,008
<b>Total Debt Service</b>	<b>21,416</b>	<b>44,787</b>	<b>18,971</b>	<b>18,970</b>	<b>636,758</b>	<b>636,758</b>	<b>636,758</b>
	<b>\$ 291,967</b>	<b>\$ 4,864,650</b>	<b>\$ 2,576,906</b>	<b>\$ 2,461,874</b>	<b>\$ 3,387,908</b>	<b>\$ 3,387,908</b>	<b>\$ 3,387,908</b>







**Public Works Department – Water Treatment Division**

**WATER TREATMENT DIVISION**

Provide treated drinking water to all Ashland water users in sufficient volume to meet the demand.

**Performance Measures**

Measure	FY 2013	FY 2014	FY 2015	FY 2016
Gallons of water treated to Oregon Health Authority (OHA) standards in each calendar year.	1,058,790,000	951,230,000	916,010,000	1,000,030,000

**WATER FUND  
PUBLIC WORKS DEPARTMENT  
TREATMENT DIVISION**

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 670							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 312,259	\$ 641,302	\$ 706,530	\$ 745,860	\$ 810,670	\$ 810,670	\$ 810,670
520 Fringe Benefits	154,592	335,886	407,080	397,744	508,434	508,434	508,434
<b>Total Personal Services</b>	<b>466,851</b>	<b>977,188</b>	<b>1,113,610</b>	<b>1,143,604</b>	<b>1,319,104</b>	<b>1,319,104</b>	<b>1,319,104</b>
<b>Materials and Services</b>							
601 Supplies	148,521	367,278	501,900	247,500	437,200	437,200	437,200
602 Rental, Repair, Maintenance	59,450	137,965	146,254	127,947	156,000	156,000	156,000
603 Communications	7,990	23,180	23,420	17,319	27,900	27,900	27,900
604 Contractual Services	7,701	5,059	26,000	26,000	38,000	38,000	38,000
605 Misc. Charges and Fees	292,533	589,191	621,020	612,450	661,232	661,232	661,232
606 Other Purchased Services	16,583	30,555	49,440	33,542	52,800	52,800	52,800
<b>Total Materials and Services</b>	<b>532,778</b>	<b>1,153,228</b>	<b>1,368,034</b>	<b>1,064,756</b>	<b>1,373,132</b>	<b>1,373,132</b>	<b>1,373,132</b>
<b>Capital Outlay</b>							
703 Equipment	22,652	15,919	93,800	30,000	80,000	80,000	80,000
704 Improvements Other Than Bldgs.	75,381	142,866	11,366,440	517,039	21,611,400	21,611,400	21,611,400
<b>Total Capital Outlay</b>	<b>98,033</b>	<b>158,785</b>	<b>11,460,240</b>	<b>547,039</b>	<b>21,691,400</b>	<b>21,691,400</b>	<b>21,691,400</b>
<b>Debt Service</b>							
801 Debt Service - Principal	172,533	382,753	-	217,055	231,909	231,909	231,909
802 Debt Service - Interest	48,330	84,680	-	64,636	50,268	50,268	50,268
<b>Total Debt Service</b>	<b>220,863</b>	<b>467,434</b>	<b>1,630,263</b>	<b>281,691</b>	<b>282,177</b>	<b>282,177</b>	<b>282,177</b>
	<b>\$ 1,318,525</b>	<b>\$ 2,756,635</b>	<b>\$ 15,572,147</b>	<b>\$ 3,037,089</b>	<b>\$ 24,665,813</b>	<b>\$ 24,665,813</b>	<b>\$ 24,665,813</b>







**Public Works Department – Water Distribution Division**

**WATER DISTRIBUTION DIVISION**

Maintain and provide capital upgrades that ensure the safe delivery of potable water to the citizens of Ashland. In addition, ensure the operational use of critical infrastructure related to firefighting activities.

**Performance Measures**

Measure	FY2016	FY2017	FY2018 Target	FY2019 Target
Respond to customer calls within 24 hours. Number of customer calls received.	289	325	300	300
Respond to customer calls within 24 hours. % of calls responded to within 24 hours.	100%	100%	100%	100%

**WATER FUND  
PUBLIC WORKS DEPARTMENT  
DISTRIBUTION DIVISION**

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 670							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 537,596	\$ 1,237,843	\$ 1,291,470	\$ 1,049,805	\$ 1,312,880	\$ 1,312,880	\$ 1,312,880
520 Fringe Benefits	301,271	744,266	805,510	804,853	930,336	930,336	930,336
<b>Total Personal Services</b>	<b>838,867</b>	<b>1,982,109</b>	<b>2,096,980</b>	<b>1,854,658</b>	<b>2,243,216</b>	<b>2,243,216</b>	<b>2,243,216</b>
<b>Materials and Services</b>							
601 Supplies	15,967	35,934	91,600	70,189	131,700	131,700	131,700
602 Rental, Repair, Maintenance	258,243	516,416	672,450	641,499	461,000	461,000	461,000
603 Communications	6,456	15,055	20,840	10,947	21,000	21,000	21,000
604 Contractual Services	21,110	56,641	210,000	119,679	134,000	134,000	134,000
605 Misc. Charges and Fees	808,951	1,688,350	1,845,060	1,778,146	2,176,426	2,176,426	2,176,426
606 Other Purchased Services	14,125	28,863	49,400	42,681	57,400	57,400	57,400
610 Programs	-	730,000	-	-	-	-	-
612 Franchises	356,283	-	837,277	838,922	1,260,560	1,260,560	1,260,560
<b>Total Materials and Services</b>	<b>1,481,135</b>	<b>3,071,259</b>	<b>3,726,627</b>	<b>3,502,063</b>	<b>4,242,086</b>	<b>4,242,086</b>	<b>4,242,086</b>
<b>Capital Outlay</b>							
703 Equipment	7,322	10,295	11,000	-	-	-	-
704 Improvements Other Than Bldgs.	76,875	301,012	3,761,100	661,164	4,322,150	4,322,150	4,322,150
<b>Total Capital Outlay</b>	<b>84,197</b>	<b>311,307</b>	<b>3,772,100</b>	<b>661,164</b>	<b>4,322,150</b>	<b>4,322,150</b>	<b>4,322,150</b>
<b>Debt Service</b>							
801 Debt Service - Principal	120,000	537,250	-	401,450	486,950	486,950	486,950
802 Debt Service - Interest	17,064	125,551	-	100,683	105,151	105,151	105,151
<b>Total Debt Service</b>	<b>137,064</b>	<b>662,801</b>	<b>502,133</b>	<b>502,133</b>	<b>592,101</b>	<b>592,101</b>	<b>592,101</b>
	<b>\$ 2,541,263</b>	<b>\$ 6,027,476</b>	<b>\$ 10,097,840</b>	<b>\$ 6,520,018</b>	<b>\$ 11,399,553</b>	<b>\$ 11,399,553</b>	<b>\$ 11,399,553</b>

**Public Works Department – Water Distribution Division**

WATER FUND  
PUBLIC WORKS DEPARTMENT  
S.D.C. - IMPROVEMENTS

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 670							
<b>Materials and Services</b>							
604 Contractual Services	\$ 1,600	\$ 28,040	\$ -	\$ 103,430	\$ -	\$ -	\$ -
<b>Total Materials and Services</b>	<b>1,600</b>	<b>28,040</b>	<b>-</b>	<b>103,430</b>	<b>-</b>	<b>-</b>	<b>-</b>
704 Improvements Other Than Bldgs.	30,537	135,973	3,170,335	514,601	4,056,348	4,056,348	4,056,348
<b>Total Capital Outlay</b>	<b>30,537</b>	<b>135,973</b>	<b>3,170,335</b>	<b>514,601</b>	<b>4,056,348</b>	<b>4,056,348</b>	<b>4,056,348</b>
	<b>\$ 32,137</b>	<b>\$ 164,013</b>	<b>\$ 3,170,335</b>	<b>\$ 618,031</b>	<b>\$ 4,056,348</b>	<b>\$ 4,056,348</b>	<b>\$ 4,056,348</b>

WATER FUND  
PUBLIC WORKS DEPARTMENT  
S.D.C. - IMPROVEMENTS - DEBT SERVICE

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 670							
<b>Debt Service</b>							
801 Debt Service - Principal	\$ 33,750	\$ 376,913	\$ 203,147	\$ 203,147	\$ 216,669	\$ 216,669	\$ 216,669
802 Debt Service - Interest	4,799	47,590	158,511	158,510	145,130	145,130	145,130
<b>Total Debt Service</b>	<b>38,549</b>	<b>424,503</b>	<b>361,658</b>	<b>361,657</b>	<b>361,799</b>	<b>361,799</b>	<b>361,799</b>
	<b>\$ 38,549</b>	<b>\$ 424,503</b>	<b>\$ 361,658</b>	<b>\$ 361,657</b>	<b>\$ 361,799</b>	<b>\$ 361,799</b>	<b>\$ 361,799</b>

WATER FUND  
PUBLIC WORKS DEPARTMENT  
S.D.C. - REIMBURSEMENT - DEBT SERVICE

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 670							
<b>Debt Service</b>							
801 Debt Service - Principal	\$ 67,500	\$ 146,700	\$ 59,400	\$ 59,400	\$ 62,100	\$ 62,100	\$ 62,100
802 Debt Service - Interest	9,598	14,533	8,892	8,892	6,471	6,471	6,471
<b>Total Debt Service</b>	<b>77,098</b>	<b>161,233</b>	<b>68,292</b>	<b>68,292</b>	<b>68,571</b>	<b>68,571</b>	<b>68,571</b>
	<b>\$ 77,098</b>	<b>\$ 161,233</b>	<b>\$ 68,292</b>	<b>\$ 68,292</b>	<b>\$ 68,571</b>	<b>\$ 68,571</b>	<b>\$ 68,571</b>









**Public Works Department – Water Distribution Division**

**Project #:** **Project Name:** Waterline Replacement - Parker Street - Walker Avenue to Lit Way

**Total Project cost:** \$205,000 **Duration:** 24 Months

**Department:** Public Works **Division:** Engineering **Contact:** Scott Fleury

**Description:** Replace 860 LF of 4-inch pipe with 6-inch pipe.

Expenditures for BN 2017-19	Year 1	Year 2	Total Expenditures
<i>Capital Outlay</i>	0	25,000	25,000
Totals	<b>0</b>	<b>25,000</b>	<b>25,000</b>

Funding Sources	Year 1	Year 2	Total Expenditures
<i>Fees and Rates</i>	0	25,000	25,000
Totals	<b>0</b>	<b>25,000</b>	<b>25,000</b>

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**Project #:** **Project Name:** Waterline Replacement - Harmony Lane - Siskiyou Blvd to Lit Way

**Total Project cost:** \$82,300 **Duration:** 24 Months

**Department:** Public Works **Division:** Engineering **Contact:** Scott Fleury

**Description:** Replace 340 LF of 4-inch pipe with 6-inch pipe.

Expenditures for BN 2017-19	Year 1	Year 2	Total Expenditures
<i>Capital Outlay</i>	0	12,300	12,300
Totals	<b>0</b>	<b>12,300</b>	<b>12,300</b>

Funding Sources	Year 1	Year 2	Total Expenditures
<i>Fees and Rates</i>	0	12,300	12,300
Totals	<b>0</b>	<b>12,300</b>	<b>12,300</b>



**Public Works Department – Water Distribution Division**

**Project #:** **Project Name:** Granite Reservoir Valving  
**Total Project cost:** \$127,000 **Duration:** 12 Months  
**Department:** Public Works **Division:** Engineering **Contact:** Scott Fleury

**Description:** In the event of a prolonged WTP outage, water from the TAP emergency line will be pumped to Granite Reservoir. Since most of the City's water services are served via the Crowson Zone, a temporary pump will need to be placed near Granite Reservoir to pump a portion of the TAP water from Granite Reservoir to Crowson Reservoir. This will require several new valves and a small amount of new piping to be installed. This project is estimated to cost approximately \$100,000. This project is recommended for the Short-Term planning period.

Expenditures for BN 2017-19		Year 1	Year 2	Total Expenditures
<i>Capital Outlay</i>		<i>127,000</i>	<i>0</i>	<i>127,000</i>
	Totals	<b>127,000</b>	<b>0</b>	<b>127,000</b>
Funding Sources				
<i>Fees and Rates</i>		<i>127,000</i>	<i>0</i>	<i>127,000</i>
	Totals	<b>127,000</b>	<b>0</b>	<b>127,000</b>

**Public Works Department – Water Conservation Division**

**WATER CONSERVATION DIVISION**

The City's water conservation team will continue to offer several programs and resources to assist customers in managing their water use as efficiently as possible. These programs and resources have the City on track to meet the goal identified in the water master plan of reducing water use by at least 5% by 2032.

**Performance Measures**

The goal of water conservation is to implement programs in order to achieve permanent long term water reduction citywide by 5% over the next 20 years. Conservation will continue to implement programs as recommended in the 2012 adopted Water Master Plan to reach the objective.

Percent of water conservation savings achieved per year toward the 5% goal within 20 years	FY 2016	FY 2017	FY 2018 Target	FY 2019 Target
Percentages are a result of an estimated water savings analysis of current indoor & outdoor conservation programs as well as yearly comparisons of actual water demand (water sold).	.25%	.25%	.25%	.25%

**WATER FUND  
PUBLIC WORKS DEPARTMENT  
CONSERVATION DIVISION**

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 670							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 51,505	\$ 165,442	\$ 214,220	\$ 196,592	\$ 226,480	\$ 226,480	\$ 226,480
520 Fringe Benefits	22,384	86,821	132,530	117,552	158,728	158,728	158,728
<b>Total Personal Services</b>	<b>73,889</b>	<b>252,263</b>	<b>346,750</b>	<b>314,144</b>	<b>385,208</b>	<b>385,208</b>	<b>385,208</b>
<b>Materials and Services</b>							
601 Supplies	500	2,126	10,100	3,682	5,900	5,900	5,900
602 Rental, Repair, Maintenance	6,239	12,648	12,670	12,738	300	300	300
603 Communications	450	1,086	500	1,278	1,500	1,500	1,500
604 Contractual Services	-	8,271	4,000	3,180	4,000	4,000	4,000
605 Misc. Charges and Fees	34,570	70,560	76,505	75,140	91,478	91,478	91,478
606 Other Purchased Services	3,175	8,378	16,500	20,518	21,500	21,500	21,500
610 Programs	21,191	86,689	229,000	124,499	229,002	229,002	229,002
<b>Total Materials and Services</b>	<b>66,125</b>	<b>189,758</b>	<b>349,275</b>	<b>241,034</b>	<b>353,680</b>	<b>353,680</b>	<b>353,680</b>
	<b>\$ 140,014</b>	<b>\$ 442,021</b>	<b>\$ 696,025</b>	<b>\$ 555,178</b>	<b>\$ 738,888</b>	<b>\$ 738,888</b>	<b>\$ 738,888</b>

*For fiscal year 2012-13 the Water Conservation Division was included in the Electric Department.*

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

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

## Public Works Department – Wastewater Division

### WASTEWATER DIVISION

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

The division will continue to meet all requirements imposed under federal and state regulations. These include meeting effluent permit limits and maintaining the collection system to eliminate sanitary sewer overflows as outlined by the Department of Environmental Quality.

### Performance Measures

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

Measure	FY2013	FY2014	FY2015	FY2016
Amount of wastewater treated in gallons.	690,000,000	870,000,000	858,000,000	875,000,000

#### WASTEWATER FUND PUBLIC WORKS DEPARTMENT COLLECTION DIVISION

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 675							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 253,416	\$ 541,976	\$ 690,890	\$ 651,346	\$ 715,130	\$ 715,130	\$ 715,130
520 Fringe Benefits	145,864	317,234	423,430	410,186	501,645	501,645	501,645
<b>Total Personal Services</b>	<b>399,280</b>	<b>859,210</b>	<b>1,114,320</b>	<b>1,061,532</b>	<b>1,216,775</b>	<b>1,216,775</b>	<b>1,216,775</b>
<b>Materials and Services</b>							
601 Supplies	31,669	56,153	111,100	102,413	121,800	121,800	121,800
602 Rental, Repair, Maintenance	171,579	326,988	521,390	384,223	314,200	314,200	314,200
603 Communications	4,059	8,404	7,850	7,786	8,900	8,900	8,900
604 Contractual Services	4,223	12,957	30,000	119,669	46,000	46,000	46,000
605 Misc. Charges and Fees	677,208	1,462,765	1,582,980	1,551,993	1,872,344	1,872,344	1,872,344
606 Other Purchased Services	709	6,356	14,700	8,685	15,700	15,700	15,700
612 Franchises	316,299	709,765	861,278	820,399	948,255	948,261	948,261
<b>Total Materials and Services</b>	<b>1,205,746</b>	<b>2,583,388</b>	<b>3,129,298</b>	<b>2,995,169</b>	<b>3,327,205</b>	<b>3,327,205</b>	<b>3,327,205</b>
<b>Capital Outlay</b>							
703 Equipment	40,223	-	-	-	5,000	5,000	5,000
704 Improvements Other Than Bldgs.	367,790	411,890	1,105,896	370,115	1,539,950	1,539,950	1,539,950
<b>Total Capital Outlay</b>	<b>408,013</b>	<b>411,890</b>	<b>1,105,896</b>	<b>370,115</b>	<b>1,544,950</b>	<b>1,544,950</b>	<b>1,544,950</b>
<b>Debt Service</b>							
801 Debt Service - Principal	16,086	101,630	108,188	153,829	112,112	112,112	112,112
802 Debt Service - Interest	12,485	49,442	39,271	60,292	32,545	32,545	32,545
<b>Total Debt Service</b>	<b>28,571</b>	<b>151,072</b>	<b>147,459</b>	<b>214,121</b>	<b>144,656</b>	<b>144,656</b>	<b>144,656</b>
	<b>\$ 2,041,610</b>	<b>\$ 4,005,560</b>	<b>\$ 5,496,973</b>	<b>\$ 4,640,936</b>	<b>\$ 6,233,586</b>	<b>\$ 6,233,586</b>	<b>\$ 6,233,586</b>

**Public Works Department – Wastewater Division**

WASTEWATER FUND  
PUBLIC WORKS DEPARTMENT  
TREATMENT DIVISION

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 675							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 354,645	\$ 806,533	\$ 855,080	\$ 836,640	\$ 889,330	\$ 889,330	\$ 889,330
520 Fringe Benefits	184,662	472,489	494,390	494,811	574,873	574,873	574,873
<b>Total Personal Services</b>	<b>539,307</b>	<b>1,279,022</b>	<b>1,349,470</b>	<b>1,331,451</b>	<b>1,464,203</b>	<b>1,464,203</b>	<b>1,464,203</b>
<b>Materials and Services</b>							
601 Supplies	152,307	314,876	409,100	347,727	444,350	444,350	444,350
602 Rental, Repair, Maintenance	771,926	1,695,324	2,196,980	1,922,140	1,594,720	1,594,720	1,594,720
603 Communications	1,531	5,203	5,460	4,439	7,400	7,400	7,400
604 Contractual Services	28,544	139,330	120,000	162,011	175,000	175,000	175,000
605 Misc. Charges and Fees	465,484	969,630	1,084,230	1,055,471	1,610,170	1,610,170	1,610,170
606 Other Purchased Services	49,885	113,059	172,500	111,729	190,200	190,200	190,200
610 Programs	-	1,769	200	2,661	-	-	-
<b>Total Materials and Services</b>	<b>1,469,677</b>	<b>3,239,191</b>	<b>3,988,470</b>	<b>3,606,179</b>	<b>4,021,840</b>	<b>4,021,840</b>	<b>4,021,840</b>
<b>Capital Outlay</b>							
703 Equipment	40,495	197,774	-	54,979	-	-	-
704 Improvements Other Than Bldgs.	778,392	264,952	4,845,770	350,795	4,793,500	4,793,500	4,793,500
<b>Total Capital Outlay</b>	<b>818,887</b>	<b>462,726</b>	<b>4,845,770</b>	<b>405,774</b>	<b>4,793,500</b>	<b>4,793,500</b>	<b>4,793,500</b>
<b>Debt Service</b>							
801 Debt Service - Principal	1,160,000	2,400,000	2,530,000	2,530,000	3,116,916	3,116,916	3,116,916
802 Debt Service - Interest	479,100	853,029	707,300	707,097	615,708	615,708	615,708
<b>Total Debt Service</b>	<b>1,639,100</b>	<b>3,253,029</b>	<b>3,237,300</b>	<b>3,237,097</b>	<b>3,732,624</b>	<b>3,732,624</b>	<b>3,732,624</b>
	<b>\$ 4,466,971</b>	<b>\$ 8,233,968</b>	<b>\$ 13,421,010</b>	<b>\$ 8,580,501</b>	<b>\$ 14,012,167</b>	<b>\$ 14,012,167</b>	<b>\$ 14,012,167</b>

WASTEWATER FUND  
PUBLIC WORKS DEPARTMENT  
S.D.C. - REIMBURSEMENT

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 675							
<b>Materials and Services</b>							
<b>Capital Outlay</b>							
704 Improvements Other Than Bldgs.	\$ -	\$ 20,331	\$ 15,000	\$ 13,039	\$ 1,961	\$ 1,961	\$ 1,961
<b>Total Capital Outlay</b>	<b>-</b>	<b>20,331</b>	<b>15,000</b>	<b>13,039</b>	<b>1,961</b>	<b>1,961</b>	<b>1,961</b>
	<b>\$ -</b>	<b>\$ 20,331</b>	<b>\$ 15,000</b>	<b>\$ 13,039</b>	<b>\$ 1,961</b>	<b>\$ 1,961</b>	<b>\$ 1,961</b>

**Public Works Department – Wastewater Division**

**WASTEWATER FUND  
PUBLIC WORKS DEPARTMENT  
S.D.C. - IMPROVEMENT**

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 675							
<b>Materials and Services</b>							
604 Contractual Services	\$ -	\$ 146	\$ 150,000	\$ -	\$ 175,000	\$ 175,000	\$ 175,000
<b>Total Materials and Services</b>	<b>-</b>	<b>146</b>	<b>150,000</b>	<b>-</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>
<b>Capital Outlay</b>							
704 Improvements Other Than Bldgs.	115,454	87,361	3,526,644	150,000	3,837,550	3,837,550	3,837,550
<b>Total Capital Outlay</b>	<b>115,454</b>	<b>87,361</b>	<b>3,526,644</b>	<b>150,000</b>	<b>3,837,550</b>	<b>3,837,550</b>	<b>3,837,550</b>
	<b>\$ 115,454</b>	<b>\$ 87,507</b>	<b>\$ 3,676,644</b>	<b>\$ 150,000</b>	<b>\$ 4,012,550</b>	<b>\$ 4,012,550</b>	<b>\$ 4,012,550</b>

**WASTEWATER FUND  
PUBLIC WORKS DEPARTMENT  
S.D.C. - REIMBURSEMENT - DEBT SERVICE**

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 675							
<b>Debt Service</b>							
801 Debt Service - Principal	\$ -	\$ -	\$ -	\$ -	\$ 36,688	\$ 36,688	\$ 36,688
802 Debt Service - Interest	-	-	-	-	8,826	8,826	8,826
<b>Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,514</b>	<b>45,514</b>	<b>45,514</b>
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,514</b>	<b>\$ 45,514</b>	<b>\$ 45,514</b>











## Public Works Department – Stormwater Division

### STORMWATER DIVISION

The purpose of the Stormwater Division is to maintain the City's stormwater infrastructure. In total the City has 93 miles of stormdrain mainline and 12 miles of open ditch to manage storm flows. The purpose of the stormwater system is to collect rainwater and snowmelt runoff to alleviate flooding in the City. Prior to this budget, the functions of the Stormwater division were included in the Street Fund budget and the Wastewater Fund budget.

The management of the stormwater infrastructure involves storm drain system inspections and maintenance, new line construction, line repair and replacement, along with both open ditch and sediment pond cleaning. Regulatory oversight of our stormwater infrastructure is conducted by the Department of Environmental Quality (DEQ).

The Stormwater Division is a self-supporting enterprise fund through stormwater utility fees.

STORMWATER FUND PUBLIC WORKS DEPARTMENT STORM WATER DIVISION							
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 680							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 161,314	\$ 333,958	\$ 365,330	\$ 364,591	\$ 397,624	\$ 397,624	\$ 397,624
520 Fringe Benefits	104,084	210,092	244,330	244,411	299,029	299,029	299,029
<b>Total Personal Services</b>	<b>265,398</b>	<b>544,050</b>	<b>609,660</b>	<b>609,002</b>	<b>696,653</b>	<b>696,653</b>	<b>696,653</b>
<b>Materials and Services</b>							
601 Supplies	1,677	5,633	14,100	9,144	14,100	14,100	14,100
602 Rental, Repair, Maintenance	84,900	158,888	192,950	160,515	75,000	75,000	75,000
603 Communications	-	-	260	-	260	260	260
604 Contractual Services	17,677	43,179	40,000	39,232	52,000	52,000	52,000
605 Misc. Charges and Fees	148,715	307,457	335,030	326,791	469,700	469,700	469,700
606 Other Purchased Services	-	67	2,200	979	2,000	2,000	2,000
<b>Total Materials and Services</b>	<b>252,969</b>	<b>515,224</b>	<b>584,540</b>	<b>536,662</b>	<b>613,060</b>	<b>613,060</b>	<b>613,060</b>
<b>Capital Outlay</b>							
704 Improvements Other Than Bldgs.	154,556	20,185	118,500	39,368	150,000	150,000	150,000
<b>Total Capital Outlay</b>	<b>154,556</b>	<b>20,185</b>	<b>118,500</b>	<b>39,368</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Debt Service</b>							
801 Principal	-	20,000	20,000	10,000	20,000	20,000	20,000
802 Interest	-	6,318	5,300	2,750	4,500	4,500	4,500
<b>Total Debt Service</b>	<b>-</b>	<b>26,318</b>	<b>25,300</b>	<b>12,750</b>	<b>24,500</b>	<b>24,500</b>	<b>24,500</b>
	<b>\$ 672,923</b>	<b>\$ 1,105,777</b>	<b>\$ 1,338,000</b>	<b>\$ 1,197,782</b>	<b>\$ 1,484,213</b>	<b>\$ 1,484,213</b>	<b>\$ 1,484,213</b>

**Public Works Department – Stormwater Division**

STORMWATER FUND  
PUBLIC WORKS DEPARTMENT  
S.D.C. - STORM WATER

<b>Description</b>	<b>FY 2012-13 Actual</b>	<b>BN 2013-15 Actual</b>	<b>BN 2015-17 Amended</b>	<b>BN 2015-17 Estimate</b>	<b>BN 2017-19 Proposed</b>	<b>BN 2017-19 Approved</b>	<b>BN 2017-19 Adopted</b>
Fund# 680							
<b>Capital Outlay</b>							
604 Contractual Services	\$ 7,377	\$ -	\$ 250,000	\$ 10	\$ 250,000	\$ 250,000	\$ 250,000
<b>Total Materials and Services</b>	<b>7,377</b>	<b>-</b>	<b>250,000</b>	<b>10</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
704 Improvements Other Than Bldgs.	152,995	4,670	32,100	-	-	-	-
<b>Total Capital Outlay</b>	<b>152,995</b>	<b>4,670</b>	<b>32,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>\$ 160,372</b>	<b>\$ 4,670</b>	<b>\$ 282,100</b>	<b>\$ 10</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>

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

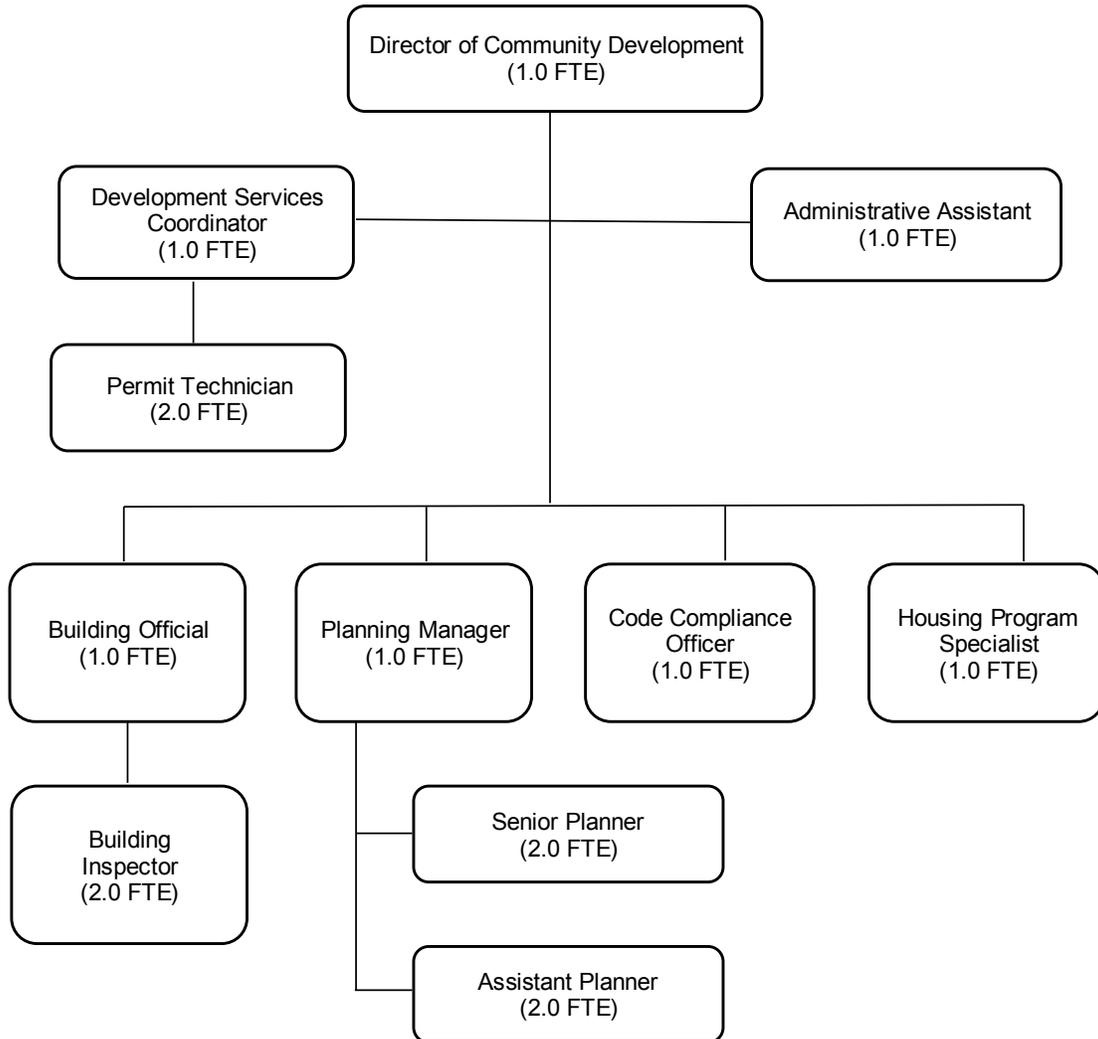
**ADMINISTRATION AND ENGINEERING DIVISION**

In the biennium ahead, we will continue to work on capital projects recommended in the adopted Transportation Systems, Water and Wastewater Master Plans. The primary focus will be the construction of the new water treatment plant, the wastewater treatment plant oxidation ditch and the street repair and replacement projects as outlined in the Transportation System Plan. Along with these large scale projects, several smaller but very important capital improvement projects are planned including upgrades to our water distribution and wastewater collections systems.

CENTRAL SERVICES FUND PUBLIC WORKS DEPARTMENT SUPPORT AND ADMINISTRATION DIVISION							
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 710							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 812,351	\$ 1,856,139	\$ 1,932,290	\$ 1,871,475	\$ 1,902,650	\$ 1,902,650	\$ 1,902,650
520 Fringe Benefits	414,510	999,055	1,127,300	1,051,144	1,248,190	1,248,190	1,248,190
<b>Total Personal Services</b>	<b>1,226,861</b>	<b>2,855,194</b>	<b>3,059,590</b>	<b>2,922,620</b>	<b>3,150,840</b>	<b>3,150,840</b>	<b>3,150,840</b>
<b>Materials and Services</b>							
601 Supplies	41,099	93,219	100,154	83,610	135,650	135,650	135,650
602 Rental, Repair, Maintenance	25,005	49,519	69,222	42,038	26,782	26,782	26,782
603 Communications	11,389	19,049	14,596	21,596	25,900	25,900	25,900
604 Contractual Services	13,032	6,483	62,000	35,886	20,000	20,000	20,000
605 Misc. Charges and Fees	105,000	210,000	211,210	211,210	241,890	241,890	241,890
606 Other Purchased Services	11,246	32,970	49,750	33,709	43,200	43,200	43,200
<b>Total Materials and Services</b>	<b>206,771</b>	<b>411,240</b>	<b>506,932</b>	<b>428,049</b>	<b>493,422</b>	<b>493,422</b>	<b>493,422</b>
<b>Capital Outlay</b>							
703 Equipment	7,017	-	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>7,017</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>\$ 1,440,649</b>	<b>\$ 3,266,434</b>	<b>\$ 3,566,522</b>	<b>\$ 3,350,669</b>	<b>\$ 3,644,262</b>	<b>\$ 3,644,262</b>	<b>\$ 3,644,262</b>



# Community Development Department 15.0 FTE



**DEPARTMENT OVERVIEW**

The Community Development Department is comprised of two divisions – Planning and Building Safety. The Planning Division is responsible for carrying out the community’s vision for land use planning as presented in Ashland’s Comprehensive Plan and other adopted supporting documents. To this end, staff evaluates new programs, creates long-range plans, crafts implementing standards and conducts design review for development applications all with an eye toward fulfilling the aspirations of the Plan. Administration of Ashland’s Housing Program is another priority for the Planning Division. The Housing Program is involved in all aspects of planning, organizing, and directing affordable housing related projects and activities, which include the annual management and award of Community Development Block and Social Service Grant funds. Additionally, the Planning Division manages city-wide code compliance activities that include enforcement of conditions of approval for all land use applications, follow-up on building code and land use violations, and seeking voluntary compliance with other sections of Ashland’s Municipal Code. Finally, the Building Safety Division provides complete building plan review and inspection services, as well as offering comprehensive, pre-development conferences and code explanations.

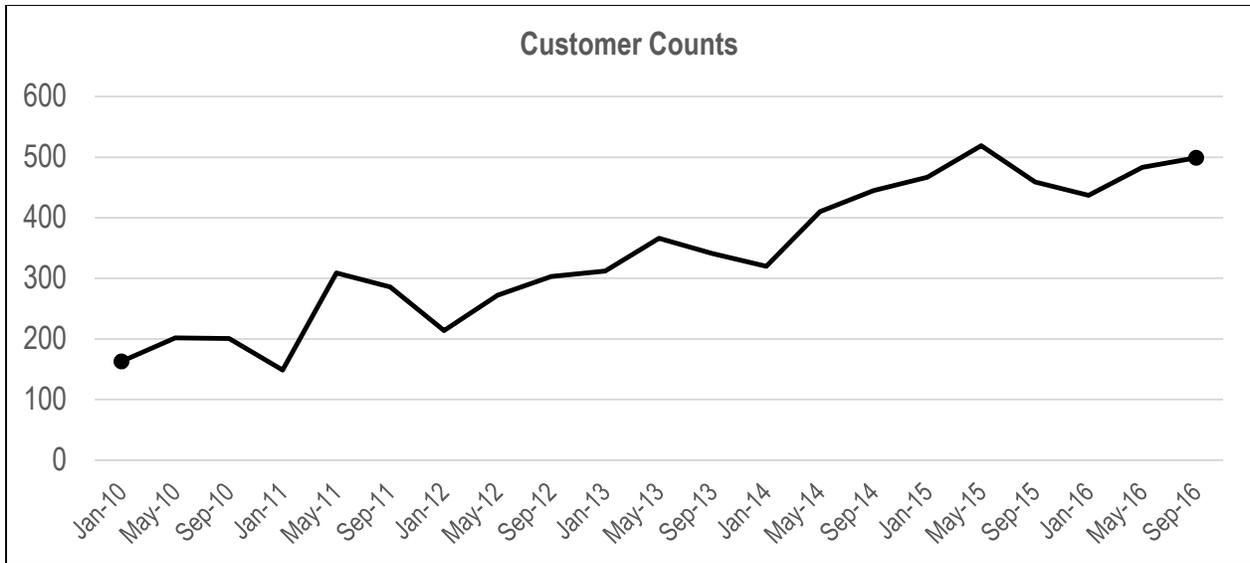
**Significant Issues, Changes, Highlights**

- Address Council Goals related to wildfire protection, affordable housing, redevelopment of employment lands, and implementation of the Climate and Energy Action Plan through education and outreach, program and policy development, and legislative amendments
- Permitting Software - In 2017 the City will be implementing new web based software (EnerGov) to process all planning actions, code compliance cases, building permits, and building inspections. This will allow staff and customers to take advantage of as well as benefit from mobile field technology and digital plan services
- Customer Service – The department will continue its commitment to customer service by implementing measures aimed at improving internal processes and increasing responsiveness by evaluating current and future resources
- Staffing – With recent turnover in staff, both building and planning divisions will be engaged in recruitment and training activities. Intergovernmental agreements with neighboring jurisdictions will be called upon as needed to maintain service levels until new employees are fully integrated into the department

**Performance Measures**

<b>Customer Service Questionnaire Results</b>		
5-Excellent 4-Good 3-Average 2-Needs Improvement 1-Unsatisfactory		
	<b>2015</b>	<b>2016</b>
<b>Courteous Service</b>	4.85	5.00
<b>Clear Explanations &amp; Instructions</b>	4.58	5.00
<b>Length of Processing Time</b>	4.42	4.56
<b>Information/Handouts Available</b>	4.73	5.00
<b>Our Service Compared to Elsewhere</b>	4.86	5.00
<b>Overall Quality of Service</b>	4.52	4.94
<b>Total Average:</b>	<b>4.66</b>	<b>4.92</b>

**Community Development Department**



**COMMUNITY DEVELOPMENT DEPARTMENT**

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Personal Services	\$ 1,268,050	\$ 2,817,403	\$ 3,117,750	\$ 2,996,776	\$ 3,342,675	\$ 3,562,675	\$ 3,512,675
Materials and Services	643,917	1,392,394	1,667,701	1,446,023	2,147,065	2,147,065	2,147,065
	<b>\$ 1,911,967</b>	<b>\$ 4,209,797</b>	<b>\$ 4,785,451</b>	<b>\$ 4,442,799</b>	<b>\$ 5,489,740</b>	<b>\$ 5,709,740</b>	<b>\$ 5,659,740</b>
<b>Department Total By Fund</b>							
General Fund	\$ 1,810,055	\$ 3,874,733	\$ 4,345,653	\$ 4,155,706	\$ 5,035,955	\$ 5,255,955	\$ 5,205,955
CD Block Fund	101,912	335,064	439,798	287,093	453,785	453,785	453,785
	<b>\$ 1,911,967</b>	<b>\$ 4,209,797</b>	<b>\$ 4,785,451</b>	<b>\$ 4,442,799</b>	<b>\$ 5,489,740</b>	<b>\$ 5,709,740</b>	<b>\$ 5,659,740</b>

**PLANNING DIVISION**

The Planning Division helps create a community of lasting value by working with citizens to develop a unique vision for Ashland implemented through comprehensive goals, long range plans, and design standards. The Planning Division is also responsible for administering the community’s land use policies by reviewing current development proposals, building permits, and a variety of ministerial permits (e.g., sign permits, street tree removal, home occupation and fence) for consistency with Ashland’s development standards.

The Planning Division provides a wide range of professional planning services that play an important role in shaping the city now and in the future. Staff continually explores new opportunities to engage citizens in local planning initiatives, while routinely providing staff support for the Planning Commission and other advisory commissions including the Historic, Tree and Housing and Human Services Commissions.

This division has five programs: long range planning, current planning, housing, community development block grant (CDBG), and code compliance.

**LONG RANGE PLANNING PROGRAM**

The Long Range Planning Program section assists the community in meeting policy objectives and developing innovative plans that reflect the values of its citizens and anticipate changes that will likely affect the future of the city. This work includes periodically updating the document that symbolizes Ashland’s vision of land use for the community, the Comprehensive Plan, amending the land use ordinance, and crafting specific plans for neighborhoods.

**Significant Issues, Changes, Highlights**

- The Planning Division’s Long Range Program will focus on projects identified by the City Council including implementation phase of the infill strategy for transit corridors. In terms of land use ordinance amendments, changes to the wildfire lands and public arts ordinances, as well as a provision for cottage housing are in progress and upcoming ordinance projects include routine land use ordinance maintenance

**Performance Measures**

Measure	2015-2016 Goal	2015-2016 Results	2017-2018 Goal
Percent of long range plans completed within 18 months	> 85%	80%	> 85%

**CURRENT PLANNING PROGRAM**

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

## Community Development Department – Planning Division and Housing Program

### Significant Issues, Changes, Highlights

- The Planning Division faces similar challenges as the last biennium as well as some new challenges. Similar to the last two years, moving forward with future planning initiatives and ordinance amendments will be a challenge given the steady increase in development activity including planning applications and permits, walk-in customers and phone inquiries. Current Planning Program activities are given top priority because state and city codes require noticing and processing planning applications within specific timelines

### Performance Measures

Measure	2015-2016 Goal	2015 Results	2016 Results	2017-2018 Goal
Percent of land use applications complete at filing	> 85%	93%	89%	> 85%
Median review time to process a land use application	< 45 days – Type I < 120 days – Type II	55 days – Type I 58 days – Type II	50 days – Type I 44 days – Type II	< 45 days – Type I < 120 days – Type II

Planning Division Permit Activity								
	2009	2010	2011	2012	2013	2014	2015	2016
Zoning Permit [Sign, Fence, Home]	164	175	199	191	175	194	237	204
Pre-App	58	58	59	69	79	100	118	109
Type I	42	43	55	54	80	88	95	87
Type II	4	3	5	4	4	5	9	13
Type III	5	3	2	1	0	1	1	2
Misc PAs [Staff, Tree]	3	0	8	32	49	32	59	23
Misc Planning Approvals [Admin, DemOrd, Leg, TreeV, Zone]	38	32	23	13	21	27	18	37
Totals:	314	314	351	364	408	447	537	475

### HOUSING PROGRAM

With a specific focus on affordable housing activities, administration of the Housing Program includes working closely with the Community Development Director, the Housing and Human Services Commission, the Planning Commission, and the City Council to accomplish the objectives identified by Council Goals and the Consolidated Plan for use of Community Development Block Grants. One full-time Housing Specialist is employed to carry out these activities. The Community Development Department's Housing Program administers the award and distribution of Community Development Block Grants and Social Service Grants. According to the 2016 National Citizen Survey for Ashland, when asked about various issues that should be addressed in the City of Ashland's upcoming biennial budget process, close to 9 in 10 survey participants indicated that funding for affordable housing should be at least a medium priority for the City, and a majority of respondents (58%) thought it should be a high priority for Ashland.

**Community Development Department – Housing Program and Code Compliance**

**Significant Issues, Changes, Highlights**

- Administer the award and distribution of available Ashland’s Affordable Housing Trust Funds
- Partner with jurisdictions throughout the Rogue Valley to develop a regional housing strategy required by the Greater Bear Creek Regional Plan and acknowledged in Ashland’s Comprehensive Plan
- Complete an update of the Housing Element of Ashland’s Comprehensive Plan
- Issues surrounding the basic social service needs of Ashland residents, including the homeless, will continue to be an area of focus and present funding challenges

**Performance Measures**

<b>Measure</b>	<b>2015-2016 Goal</b>	<b>2015 Results</b>	<b>2016 Results</b>	<b>2017-2019 Goal</b>
Award and delivery of Social Service Grant funds to eligible projects	100%	100%	100%	100%
Award and delivery of Housing Trust Funds to eligible projects	n/a	n/a	n/a	100%
Percent of newly developed housing units secured as affordable to lower and moderate income households	10%	0%	0%	10%
Number of homeless individuals, or those at risk of homelessness receiving direct benefits from city supported activities*.	>400 Households annually	1981	2125	>1000 Households annually

\*Note: Measure has been amended to reflect persons assisted at the Pioneer Hall winter shelter facility.

**CODE COMPLIANCE PROGRAM**

The Code Compliance Program spends time coordinating efforts with other city departments and participates in the Police Department’s sponsored quarterly area command meetings. A significant portion of the code compliance specialist’s time is directed at land use issues, with a notable increase in nuisance complaints consuming a significant share of resources. Short-term rental properties that were operating in violation of the Ashland Municipal Code have been reduced and are currently handled as they are reported. Problem solving a wide range of citizen complaints and assisting other departments as needed resulted in over 1,419 calls for service in 2016.

**Significant Issues, Changes, Highlights**

- Projected increase in calls for service related to camping and other temporary housing facilities
- Assess neighborhood impacts associated with increased allowances for outdoor keeping of livestock and residential marijuana grows
- Monitor different sources in order to effectively address unlicensed short term vacation rentals
- Evaluate operational efficiencies to account for increases in calls for service

## Community Development Department – Code Compliance Program

### Performance Measures

The Code Compliance Program received requests for service in the past biennium from city departments and citizens that encompassed a wide variety of municipal code areas. Of the total number of complaints, approximately five percent were judged to have potentially posed a public safety or hazard to the public. This was a steady figure when compared to the previous year. Complaints related to public safety were acted on directly or forwarded to the appropriate city department with on-site verification and staff contact within 24 hours. Documented inquiries related to land use and zoning, building safety, and other sections of the municipal code were logged in and an initial site visit conducted within 72 hours of receipt.

Measure	2015-17 Goal	2015 Results	2016 Results	2017-2019 Goal
24 hour response to land use ordinance complaints related to public safety and potential hazards.	100%	100%	100%	100%
72 hour response to complaints related to general land use and zoning requirements	100%	87%	100%	100%

Code Compliance Activity		
	2015	2016
Land Use	904	983
Signs	152	176
Police	101	112
Streets	102	31
Building	45	25
Fire	43	19
Parks	10	14
Electric	7	8
Water	3	2
Public Works	6	18
Others	30	31
TOTAL:	1,403	1,419

**Community Development Department – Planning Department**

GENERAL FUND  
COMMUNITY DEVELOPMENT DEPARTMENT  
PLANNING DIVISION (Including Housing Program)

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 110							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 550,160	\$ 1,239,564	\$ 1,344,050	\$ 1,312,627	\$ 1,416,278	\$ 1,636,278	\$ 1,586,278
520 Fringe Benefits	295,604	676,498	783,710	763,633	943,022	943,022	943,022
<b>Total Personal Services</b>	<b>845,764</b>	<b>1,916,062</b>	<b>2,127,760</b>	<b>2,076,259</b>	<b>2,359,300</b>	<b>2,579,300</b>	<b>2,529,300</b>
<b>Materials and Services</b>							
601 Supplies	8,472	17,479	20,250	19,587	19,455	19,455	19,455
602 Rental, Repair, Maintenance	12,486	13,958	16,148	14,527	10,750	10,750	10,750
603 Communications	1,620	3,877	4,700	4,785	5,300	5,300	5,300
604 Contractual Services	19,516	54,628	108,000	56,600	98,000	98,000	98,000
605 Misc. Charges and Fees	242,337	503,255	537,965	542,087	568,524	568,524	568,524
606 Other Purchased Services	13,791	25,049	33,100	31,399	32,800	32,800	32,800
608 Commissions	1,799	2,912	4,500	2,397	2,600	2,600	2,600
609 Grants	-	-	-	-	166,351	166,351	166,351
610 Programs	14,503	9,971	34,000	6,891	25,000	25,000	25,000
<b>Total Materials and Services</b>	<b>314,524</b>	<b>631,129</b>	<b>758,663</b>	<b>678,273</b>	<b>928,780</b>	<b>928,780</b>	<b>928,780</b>
<b>Capital Outlay</b>							
704 Land	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>\$ 1,160,288</b>	<b>\$ 2,547,191</b>	<b>\$ 2,886,423</b>	<b>\$ 2,754,532</b>	<b>\$ 3,288,080</b>	<b>\$ 3,508,080</b>	<b>\$ 3,458,080</b>

**Community Development Department – CDBG**

**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM**

The City of Ashland is an entitlement city for Community Development Block Grant (CDBG) funds from the Department of Housing and Urban Development (HUD). This will be the eighteenth year the city has received these funds that must be used to assist low and moderate income neighborhoods and households.

**Significant Issues, Changes, Highlights**

- Annual CDBG appropriations to the City are determined through the federal budgeting process. Based on prior year appropriations the city estimates an annual CDBG appropriation of approximately \$158,726. However, the actual amount of CDBG funds available for distribution will be adjusted to reflect the final federal appropriation received

**Performance Measures**

Measure	2015-2016 Goal	2015 Results	2016 Results	2017-2019 Goal
Award and delivery of CDBG fund to eligible projects	100%	81%	79%	100%

COMMUNITY DEVELOPMENT BLOCK GRANT FUND  
COMMUNITY DEVELOPMENT DEPARTMENT  
COMMUNITY DEVELOPMENT BLOCK GRANT DIVISION

EXPENDITURES Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 250							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 20,746	\$ 44,436	\$ 42,580	\$ 40,051	\$ 38,650	\$ 38,650	\$ 38,650
520 Fringe Benefits	11,700	23,124	22,840	22,134	24,230	24,230	24,230
<b>Total Personal Services</b>	<b>32,446</b>	<b>67,560</b>	<b>65,420</b>	<b>62,186</b>	<b>62,880</b>	<b>62,880</b>	<b>62,880</b>
<b>Materials and Services</b>							
606 Other Purchased Services	360	374	800	275	400	400	400
609 Grants	69,106	267,130	373,578	224,632	390,505	390,505	390,505
<b>Total Materials and Services</b>	<b>69,466</b>	<b>267,504</b>	<b>374,378</b>	<b>224,907</b>	<b>390,905</b>	<b>390,905</b>	<b>390,905</b>
	<b>\$ 101,912</b>	<b>\$ 335,064</b>	<b>\$ 439,798</b>	<b>\$ 287,093</b>	<b>\$ 453,785</b>	<b>\$ 453,785</b>	<b>\$ 453,785</b>

**BUILDING SAFETY DIVISION**

The Building Safety Division implements Oregon’s statewide building codes program by administering a comprehensive municipal building inspection and plan review program. The enforcement of state building codes assist in ensuring building fire and life safety measures are met for the citizens and visitors within our community.

The Master Permit Program continues to increase the Division’s ability to better serve large facility customers, which include but are not limited to Southern Oregon University, Ashland School District, Ashland Community Hospital, and Oregon Shakespeare Festival. The Master Permit Program has proven to be an effective, excellent permit and inspection tool, saving both time and department resources while still allowing the Building Safety Division to continue to provide necessary services.

In an effort to increase the commitment to our customers, the Building Division continues to explore ways to sponsor code related training and continuing education classes. These classes are in cooperation with other neighboring jurisdictions in the Rogue Valley, with the intent of providing a consistent and uniform approach to the latest construction methods, technology, and building code enforcement practices to homeowners and members of the local construction industry.

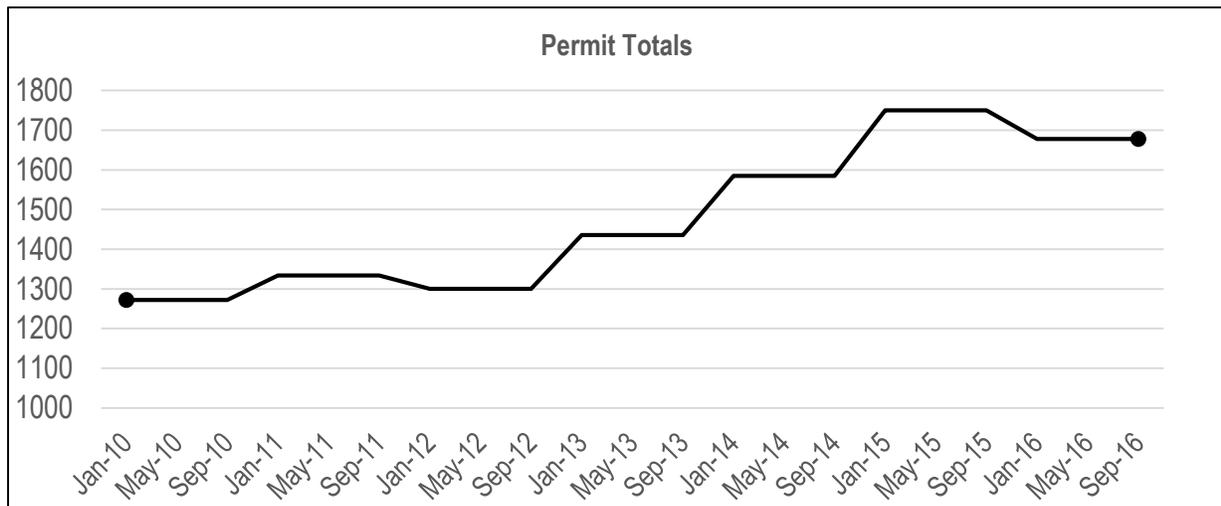
**Significant Issues, Changes, Highlights**

- Ensure high customer service by sponsoring annual public outreach and/or continuing education workshop
- Achieve combination inspector status for division staff through multi-certification training/testing
- Support transition to new plans review and permit processing software program
- Evaluate actions that result in reducing the seismic vulnerability of downtown structures

**Performance Measures**

Measure	2015-2017 Goal	2015 Results	2016 Results	2017-19 Goal
Percent of plan reviews completed within a 3-week period.	> 85%	90% - Residential 70% - Commercial*	71% - Residential 66% - Commercial*	> 85%

\*Commercial building permits are not subject to plan review completion timelines in accordance with State statute.



**Community Development Department – Building Safety Division**

GENERAL FUND  
COMMUNITY DEVELOPMENT DEPARTMENT  
BUILDING DIVISION

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 110							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 267,210	\$ 539,789	\$ 588,200	\$ 549,226	\$ 561,125	\$ 561,125	\$ 561,125
520 Fringe Benefits	122,630	293,992	336,370	309,105	359,370	359,370	359,370
<b>Total Personal Services</b>	<b>389,840</b>	<b>833,781</b>	<b>924,570</b>	<b>858,331</b>	<b>920,495</b>	<b>920,495</b>	<b>920,495</b>
<b>Materials and Services</b>							
601 Supplies	4,451	7,499	7,300	7,674	8,650	8,650	8,650
602 Rental, Repair, Maintenance	36,112	31,491	35,420	29,598	7,400	7,400	7,400
603 Communications	2,398	4,497	6,560	9,454	11,500	11,500	11,500
604 Contractual Services	5,010	33,822	35,000	40,992	35,000	35,000	35,000
605 Misc. Charges and Fees	202,110	407,457	434,880	439,013	481,690	481,690	481,690
606 Other Purchased Services	9,846	8,995	15,500	16,113	15,200	15,200	15,200
<b>Total Materials and Services</b>	<b>259,927</b>	<b>493,761</b>	<b>534,660</b>	<b>542,843</b>	<b>559,440</b>	<b>559,440</b>	<b>559,440</b>
	<b>\$ 649,767</b>	<b>\$ 1,327,542</b>	<b>\$ 1,459,230</b>	<b>\$ 1,401,174</b>	<b>\$ 1,479,935</b>	<b>\$ 1,479,935</b>	<b>\$ 1,479,935</b>

**Community Development Department – Social Services Division**

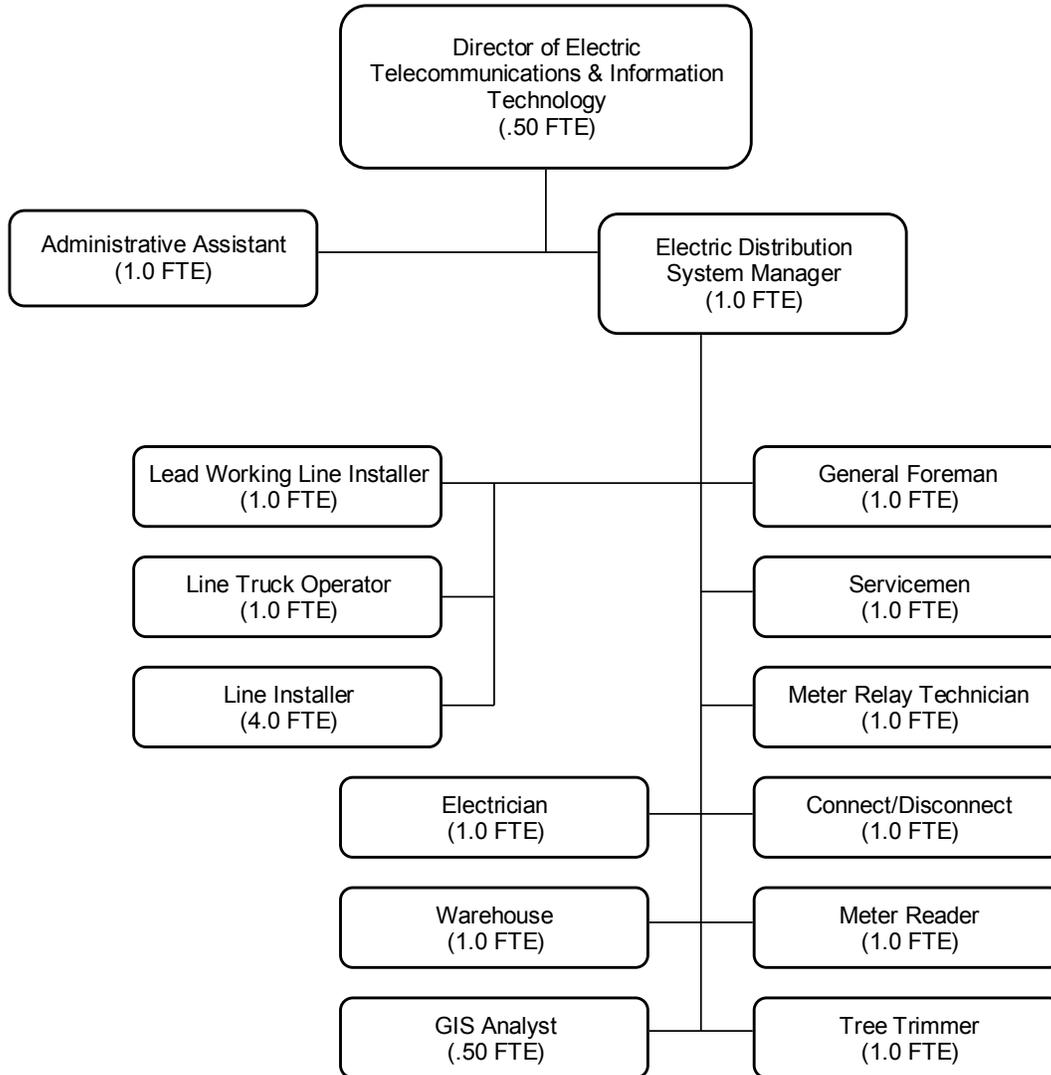
Description	GENERAL FUND COMMUNITY DEVELOPMENT DEPARTMENT SOCIAL SERVICES DIVISION						
	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 110							
<b>Materials and Services</b>							
609 Grants	\$ 123,394	\$ 254,205	\$ 267,933	\$ 264,392	\$ 267,940	\$ 267,940	\$ 267,940
<b>Total Materials and Services</b>	<b>\$ 123,394</b>	<b>\$ 254,205</b>	<b>\$ 267,933</b>	<b>\$ 264,392</b>	<b>\$ 267,940</b>	<b>\$ 267,940</b>	<b>\$ 267,940</b>

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

*Those expenses are included in the Administrative Services Summary for 2013 and BN 2013-15.*

*Social Services Division resides in the Community Development Department starting with BN 2017-19*

# Electric Department 17.00 FTE



## DEPARTMENT OVERVIEW

The Electric Department, also known as the Electric Utility, is responsible for the safe and reliable delivery of electricity to residents, businesses, educational, medical and commercial enterprises within the urban growth boundary of Ashland. Given the important part electricity plays in our daily lives, the Electric Utility provides an essential service to the citizens of Ashland.

With seventeen employees, the Electric Department maintains the Reeder Gulch generating station; provides electric service to over 12,500 customers; services 76 miles of underground and 53 miles of overhead lines; maintains 2,600 power poles, over 2,000 transformers, and more than 1,850 streetlights. In addition, the department is responsible for the operation and maintenance of the distribution (City) side of Mountain Avenue and Nevada Street substations.

The Department actively inspects and performs maintenance on the electric system to provide our City's citizens a reliable electrical supply and to minimize service interruptions. The Department has earned a national service Certificate of Excellence for system reliability in both 2016 and 2017. In the most recent Ashland National Citizens Survey 86% of Ashland's residence rate the Electric Utility as excellent or good.

The Electric Utility obtains its energy locally from Reeder Gulch hydro generating station, net-metered accounts (primarily solar), and regionally from the Bonneville Power Administration (BPA).

### Significant Issues, Changes, Highlights

#### Issues:

- Maintaining an inventory of the electric infrastructure and ensuring the integrity of the data in the City standard GIS system. Solution: Software evaluations are in progress and resources have been identified to collect and maintain required data
- Managing long term energy costs within the Bonneville Power Administration (BPA) framework. Solution: Ashland in conjunction with industry/customer groups is successfully working with BPA to evaluate and improve BPA's cost structures
- Identifying resources for the implementation of the City's Climate Energy Action Plan (CEAP). Solution: In addition to the programs currently supported by the City's electric utility, other items identified will be prioritized within the CEAP framework

#### Changes:

- Planning and scheduling the acquisition, integration and development of substation purchases/builds identified in the Ten-Year Planning Study
- Identify potential resources (generation, storage, load, etc.) and integrate those resources with the City's electrical system in a responsible and fiscally prudent manner to support the adopted "Ten by Twenty" ordinance

#### Highlights:

- Anticipated adoption and implementation of a cost of service providing a more sustainable, clear and equitable financial model for the utility

## Electric Department

### Performance Measures

Measure	FY2014-2015	FY2016-2017	FY-2018-2019 (target)
Vegetation Management (% plan accomplished)	100%	100%	100%
Facility Inspections (% plan accomplished)	100%	100%	100%
Facility Remediation (% plan accomplished)	100%	100%	100%
ASAI avg. availability	99.99%	99.99%	Maintain or improve
SAIDI (minutes) avg. outage time per customer	63.63	40.94	Maintain or improve
SAIFI number of outages per customer	0.379	0.248	Maintain or improve
CAIDI (minutes) avg. time to restore	167.88	164.94	Maintain or improve
ASAI:	Average Service Availability Index – commonly used performance metric for service availability. ASAI measures the <i>percentage of time the electric service is available to the average customer</i> annually. The average for our region is 99.97%		
SAIDI:	System Average Interruption Duration Index – commonly used performance metric for outages. SAIDI measures the <i>total duration of an outage for the average customer</i> (in minutes) annually. The average in our region is 151 minutes.		
SAIFI:	System Average Interruption Frequency Index – commonly used performance metric for outages. SAIFI measures the <i>average number of times a customer experiences an outage</i> annually. The average in our region is 0.652		
CAIDI:	Customer Average Interruption Duration Index – commonly used performance metric for outages. CAIDI measures <i>the average time to restore service for all customers experiencing an outage</i> annually. The average in our region is 508.21 minutes.		
<p><b>Notes:</b> ASAI, SAIDI, SAIFI and CAIDI. Industry practice recommends five years of data collection before establishing the significance of or developing comparisons/plans reacting to these statistics. The five-year period is recommended to reduce the influence of extreme weather and other uncommon or unusual events on the statistics. The Electric Department began data collection in November 2013. All average data from the 2016 APPA Annual report.</p>			

**Electric Department**

**ELECTRIC DEPARTMENT**

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>Department Total By Category</b>							
Personal Services	\$ 2,242,079	\$ 4,365,315	\$ 4,810,060	\$ 2,332,903	\$ 5,264,710	\$ 5,264,710	\$ 5,264,710
Materials and Services	10,743,915	21,987,829	24,014,983	23,483,343	25,752,980	25,752,980	25,752,980
Capital Outlay	561,946	913,806	1,194,000	842,790	969,000	969,000	969,000
Debt Service	24,293	-	-	-	-	-	-
	<b>\$ 13,572,233</b>	<b>\$ 27,266,950</b>	<b>\$ 30,019,043</b>	<b>\$ 26,659,036</b>	<b>\$ 31,986,690</b>	<b>\$ 31,986,690</b>	<b>\$ 31,986,690</b>
<b>Department Total By Fund</b>							
Water Fund	\$ 140,014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electric Fund	13,432,219	27,266,950	30,019,043	26,659,036	31,986,690	31,986,690	31,986,690
	<b>\$ 13,572,233</b>	<b>\$ 27,266,950</b>	<b>\$ 30,019,043</b>	<b>\$ 26,659,036</b>	<b>\$ 31,986,690</b>	<b>\$ 31,986,690</b>	<b>\$ 31,986,690</b>

*For fiscal year 2012-13 both of the Conservation Divisions were included in the Electric Department.  
 For the 2013-15 biennium, both of the Conservation Divisions were included in the Administration Department.  
 For the 2015-17 biennium, the Water Conservation Division is included in the Public Works Department.  
 For the 2015-17 biennium, the Electric Conservation Division is included in the Administration Department.*

**ELECTRIC FUND  
 ELECTRIC DEPARTMENT  
 SUPPLY DIVISION**

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 690							
<b>Personal Services</b>							
510 Salaries and Wages	\$ -	\$ 8,320	\$ -	\$ -	\$ -	\$ -	\$ -
520 Fringe Benefits	-	843	-	-	-	-	-
<b>Total Personal Services</b>	<b>-</b>	<b>9,163</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Materials and Services</b>							
602 Rental, Repair, Maintenance	47,363	50,227	190,000	119,946	190,000	190,000	190,000
605 Misc. Charges and Fees	355,300	691,670	751,783	751,783	792,206	792,206	792,206
606 Other Purchased Services	5,689,314	12,080,455	12,810,104	13,030,584	13,999,719	13,999,719	13,999,719
<b>Total Materials and Services</b>	<b>6,091,977</b>	<b>12,822,352</b>	<b>13,751,887</b>	<b>13,902,313</b>	<b>14,981,925</b>	<b>14,981,925</b>	<b>14,981,925</b>
	<b>\$ 6,091,977</b>	<b>\$ 12,831,515</b>	<b>\$ 13,751,887</b>	<b>\$ 13,902,313</b>	<b>\$ 14,981,925</b>	<b>\$ 14,981,925</b>	<b>\$ 14,981,925</b>

# Electric Department

ELECTRIC FUND  
ELECTRIC DEPARTMENT  
TRANSMISSION DIVISION

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 690							
<b>Materials and Services</b>							
602 Rental, Repair, Maintenance	\$ -	\$ 5,718	\$ -	\$ -	\$ -	\$ -	\$ -
606 Other Purchased Services	866,385	1,870,818	2,225,945	1,772,013	2,531,435	2,531,435	2,531,435
<b>Total Materials and Services</b>	<b>\$ 866,385</b>	<b>\$ 1,876,536</b>	<b>\$ 2,225,945</b>	<b>\$ 1,772,013</b>	<b>\$ 2,531,435</b>	<b>\$ 2,531,435</b>	<b>\$ 2,531,435</b>

ELECTRIC FUND  
ELECTRIC DEPARTMENT  
DISTRIBUTION DIVISION

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 690							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 1,340,070	\$ 2,869,687	\$ 3,173,390	\$ 1,543,561	\$ 3,339,460	\$ 3,339,460	\$ 3,339,460
520 Fringe Benefits	645,092	1,486,465	1,636,670	789,342	1,925,250	1,925,250	1,925,250
<b>Total Personal Services</b>	<b>1,985,162</b>	<b>4,356,152</b>	<b>4,810,060</b>	<b>2,332,903</b>	<b>5,264,710</b>	<b>5,264,710</b>	<b>5,264,710</b>
<b>Materials and Services</b>							
601 Supplies	64,858	86,106	100,828	95,189	114,549	114,549	114,549
602 Rental, Repair, Maintenance	313,471	788,414	928,508	832,504	423,136	423,136	423,136
603 Communications	10,735	25,027	57,707	56,434	38,079	38,079	38,079
604 Contractual Services	24,075	134,661	236,489	162,265	210,676	210,676	210,676
605 Misc. Charges and Fees	1,587,666	3,288,776	3,443,215	3,408,676	3,968,450	3,968,450	3,968,450
606 Other Purchased Services	112,256	189,032	256,600	242,892	269,730	269,730	269,730
610 Programs	8,911	14,371	14,500	13,286	15,000	15,000	15,000
612 Franchises	1,310,939	2,762,554	2,999,304	2,997,771	3,200,000	3,200,000	3,200,000
<b>Total Materials and Services</b>	<b>3,432,911</b>	<b>7,288,941</b>	<b>8,037,151</b>	<b>7,809,017</b>	<b>8,239,620</b>	<b>8,239,620</b>	<b>8,239,620</b>
<b>Capital Outlay</b>							
704 Improvements Other Than Bldgs.	561,946	913,806	1,194,000	842,790	969,000	969,000	969,000
<b>Total Capital Outlay</b>	<b>561,946</b>	<b>913,806</b>	<b>1,194,000</b>	<b>842,790</b>	<b>969,000</b>	<b>969,000</b>	<b>969,000</b>
	<b>\$ 5,980,019</b>	<b>\$ 12,558,899</b>	<b>\$ 14,041,211</b>	<b>\$ 10,984,710</b>	<b>\$ 14,473,330</b>	<b>\$ 14,473,330</b>	<b>\$ 14,473,330</b>



## Electric Department

**Project #:** **Project Name:** Electric Utility Upgrades

**Total Project cost:** \$200,000 **Duration:** Annual

**Department:** Electric **Division:** Distribution **Contact:** Electric Director

**Description:** This represents the annual capital expenditures to repair, replace, modify and maintain the system infrastructure.

System conditions are identified through regulatory compliance, infrastructure inspections, and routine system patrols. Included are overhead and underground line replacements, service upgrades, relocation of equipment and other modifications to the system as identified throughout the year.

Conditions that are not corrected in a timely manner will increase system failures and result in outages, a decrease in reliability and higher repair costs.

Oregon Public Utilities Commission mandates repairs to the system, as identified by the inspection programs, be completed. Failure to complete the repairs may place the City in non-compliance with the Oregon Public Utilities Commission.

Expenditures for BN 2017-19	Year 1	Year 2	Total Expenditures
<i>Electric Utility Upgrades</i>	<i>100,000</i>	<i>100,000</i>	<i>200,000</i>
Totals	<b>100,000</b>	<b>100,000</b>	<b>200,000</b>

Funding Sources	Year 1	Year 2	Total Expenditures
<i>Fees and Rates</i>	<i>100,000</i>	<i>100,000</i>	<i>200,000</i>
Totals	<b>100,000</b>	<b>100,000</b>	<b>200,000</b>

**Project #:** **Project Name:** SCADA Improvements

**Total Project cost:** \$39,000 **Duration:** Annual

**Department:** Electric **Division:** Distribution **Contact:** Electric Director

**Description:** The SCADA system now monitors all substation feeders. The secure fiber based connection to all components will be completed. Monitoring ability will be added to more field located equipment. Sensors will be added to provide fault detection. System analysis capabilities will be improved. The ability to view the system remotely or to be notified of alarms will be added. The Project continues the Department migration to a fully operational and secure substation SCADA monitoring system. The system will also provide support for an outage management system.

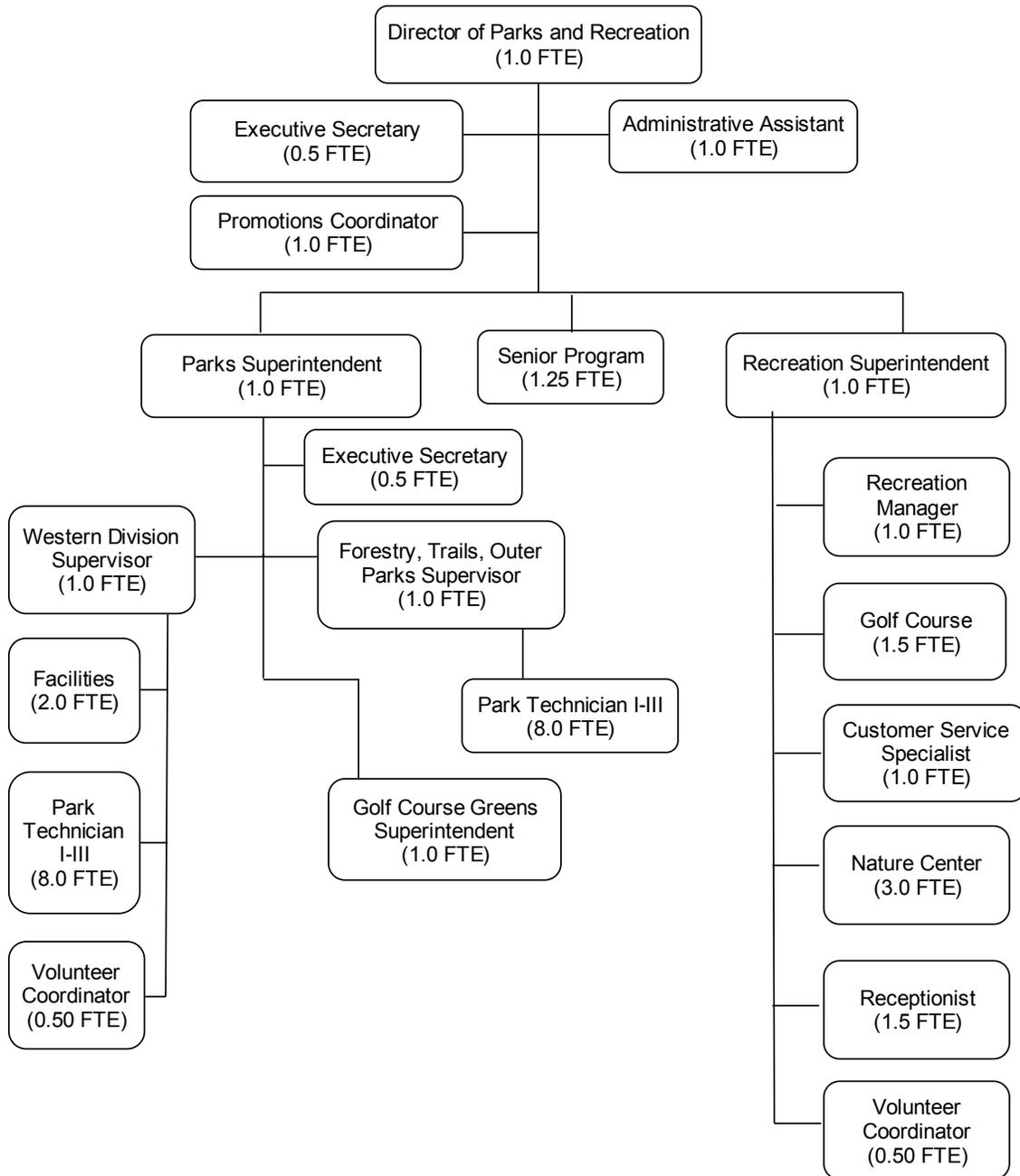
Expenditures for BN 2017-19	Year 1	Year 2	Total Expenditures
<i>SCADA Upgrades &amp; Maintenance</i>	<i>7,000</i>	<i>32,000</i>	<i>39,000</i>
Totals	<b>7,000</b>	<b>32,000</b>	<b>39,000</b>

Funding Sources	Year 1	Year 2	Total Expenditures
<i>Fees and Rates</i>	<i>7,000</i>	<i>32,000</i>	<i>39,000</i>
Totals	<b>7,000</b>	<b>32,000</b>	<b>39,000</b>



# Parks and Recreation Department

## 37.25 FTE



**DEPARTMENT OVERVIEW**

The department is governed by a five-member elected Parks Commission with a mission of providing and promoting recreational opportunities and preserving and maintaining public lands. The Commission is responsible for three main divisions: Parks, Recreation and Golf.

Description	TOTAL PARKS & RECREATION DEPARTMENT						
	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>Department Total By Category</b>							
Personal Services	\$ 3,079,122	\$ 6,910,531	\$ 7,718,250	\$ 7,596,083	\$ 8,338,144	\$ 8,338,144	\$ 8,338,144
Materials and Services	2,405,814	4,069,726	4,531,859	4,524,212	4,638,041	4,638,041	4,638,041
Capital Outlay	505,963	2,465,442	4,257,837	1,544,784	5,565,000	5,565,000	5,565,000
	<b>\$ 5,990,899</b>	<b>\$ 13,445,699</b>	<b>\$ 16,507,946</b>	<b>\$ 13,665,080</b>	<b>\$ 18,541,185</b>	<b>\$ 18,541,185</b>	<b>\$ 18,541,185</b>
<b>Department Total by Fund</b>							
Parks and Recreation Fund	\$ 5,459,855	\$ 11,007,310	\$ 12,061,127	\$ 11,914,411	\$ 12,996,185	\$ 12,996,185	\$ 12,996,185
Parks Capital Improvements Fund	531,044	2,438,389	4,007,819	1,390,459	5,095,000	5,095,000	5,095,000
Parks Equipment Replacement Fund	-	-	439,000	360,210	450,000	450,000	450,000
	<b>\$ 5,990,899</b>	<b>\$ 13,445,699</b>	<b>\$ 16,507,946</b>	<b>\$ 13,665,080</b>	<b>\$ 18,541,185</b>	<b>\$ 18,541,185</b>	<b>\$ 18,541,185</b>

## **Parks and Recreation Department – Parks Division**

### **PARKS DIVISION**

The Parks Division operates, maintains, plans and constructs parks and recreational facilities within its system. It develops new parks, administers open space areas, and rehabilitates existing infrastructure items. The Parks Division houses the Parks and Recreation Administration budget, park patrol, forestry, horticulture/arboriculture, trails, natural resources, and construction programs.

### **FORESTRY, TRAILS, NATURAL RESOURCES, AND CONSTRUCTION PROGRAMS**

This program manages 767 acres of parks forest land and 48 miles of city trails/trail routes. Goals include:

- Managing for biological diversity of native plants and animals (mix of plant and animal versus a single community) and controlling non-native problematic species
- Preserving / improving wildlife habitat
- Managing for environmental values (air and water quality, soil health)
- Providing for and managing recreational use of park lands and trails on all city lands
- Reducing fire danger on Parks-managed forest lands in cooperation with Ashland Fire, USFS, the Forest Lands Commission, and other agencies
- Encouraging and maintaining a healthy ecosystem while incorporating multiple values of ecosystem health (includes managing/maintaining city wide woof waste program)
- Expanding trails opportunities by working with the Planning Department, AWTA, USFS, Ashland Master Trails Plan Committee, volunteers, and others
- Maintaining and improving trails for safety, access, water erosion mitigation, active transportation and ADA possibilities
- Providing and creating functional and effective natural areas and obtaining all necessary permits
- Providing other services to produce high levels of public satisfaction
- Performing construction work on Parks projects, including infrastructure improvements, maintenance, repairs

### **HORTICULTURE/ARBORICULTURE PROGRAM**

This program, which includes urban forestry and environmental and ornamental horticulture, is responsible for maintaining trees within the urban setting that are safe, functional and aesthetically pleasing to park users. Staff manages healthy, diverse, and functionally effective natural areas (including riparian corridors and swales) that enhance habitats for wildlife and control erosion while providing aesthetic and educational values to park users. Goals of this program include:

- Providing parks that are well-canopied with trees and relatively safe for park users
- Planting appropriate species to enhance the effectiveness of natural areas
- Controlling erosion
- Managing native species
- Controlling problematic non-native species
- Enhancing users' appreciation of park environments
- Being historically sensitive about types of plants used in historic parks
- Integrating aspects of environmental horticulture with ornamental horticulture – e.g., using ornamental plants that are also used by wildlife

The Horticulture/Arboriculture program also includes *Athletic and Park Turf Programs*. The Parks Division maintains 46 acres of athletic fields at North Mountain Park and Hunter Park. Athletic fields include two baseball fields, two softball fields, one soccer field and two Little League fields. Goals of this program include:

- Implementing appropriate turf management principles and schedules for maintaining turf areas
- Maintaining vigorous and healthy stands of turf that are safe and appropriate for park users
- Mowing in such a manner as to ensure healthy and safe turf areas

**Significant Issues, Changes, Highlights**

A recent performance audit has confirmed that Ashland Parks and Recreation Commission [APRC] operates one of the most significant parks systems for a city of its size in the country. The system is significant not only due to its size, but the nature of landscaping, history and use by the public. The Parks division will face issues related to deferred maintenance and many large projects in the coming biennium. There are four major areas of work that will affect parks, they include a) major construction – Daniel Meyer Pool; b) property acquisition – such as Imperatrice and other high profile natural and development parcels; c) maintaining current levels of service; and, d) master planning – such as the Lithia Park Master Plan. Parks division staff will be instrumental in accomplishing the goals of the Commission and the four major areas of work mentioned above.

The following are some of the highlights from the previous biennium:

- Ashland Creek Park: Completed connecting trail from the playground area to creek side, installed new bench
- Ashland Creek Park: Installation of new shade shelters
- Daniel Meyer Pool: Completed upgrades
- Dog Park at Clay Street: In development stages
- Garfield Park: Completion of new water-play project
- Hunter Park: Completed playground replacement
- Oak Knoll Golf Course: Completed renovation of the clubhouse and cart path installation
- Lithia Park and The Grove offices: Completed renovation/remodels

**Forestry / Trails Performance Measures**

Measure	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Target 2017
Acres treated/ retreated for fuels reduction	88	80	75	87	107
Number of piles burned	705	690	1,442	255	1,363
Piles chipped *	536	555	585	600	600
Miles of trail maintained	31	31	34	46	48
Number of reported injuries	0	0	0	0	0
Noxious weeds treated in acres	106.5	118	97	43	62
Weed abatement program in acres	19	22	26	59	59

\*Chipping piles have replaced burning when viable.

**Horticulture / Arboriculture Performance Measures**

Measure	2013	2014	2015	2016	Target 16/17
Trees maintained	5,140	5,200	5,220	5,230	5,245
Contract pruning and removal	140	100	10	0	0
In-house pruning and removal	120	130	341	605	600
Number of new trees planted	43	40	84	81	85
Ornamental beds maintained	50	50	56	64	64
Number of plants planted	*13,000	12,200	14,000	14,000	14,000

**Note:** Above numbers are approximate. \* Some annual beds have been changed to ornamental color-spot shrubs to reduce material and labor costs.

**Parks and Recreation Department – Parks Administration and Operations**

**PARKS ADMINISTRATION AND OPERATIONS DIVISION**

Administration and Parks Operations reside in the budget as one Division. Administration is responsible for providing oversight and support to Parks Operations, Recreation and Golf. Goal setting, property acquisition, budgeting, contracting, commission and subcommittee activities, stakeholder/partner relations, public outreach and promotions coordination are included in the many roles served by the administration team.

The Senior Program, also overseen by Administration, strives to provide a support system for older residents of Ashland, helping them to live more independently and continue as contributing members of the community. The Senior Center provides a venue for social interaction through recreational and health-related activities along with educational and volunteer opportunities.

PARKS & RECREATION FUND PARKS & RECREATION DEPARTMENT PARKS OPERATIONS (ADMIN & OPS)							
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 211							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 1,199,066	\$ 2,559,346	\$ 2,716,810	\$ 2,613,268	\$ 2,939,310	\$ 2,939,310	\$ 2,939,310
520 Fringe Benefits	732,690	1,678,594	1,802,120	1,780,882	2,105,970	2,105,970	2,105,970
<b>Total Personal Services</b>	<b>1,931,756</b>	<b>4,237,940</b>	<b>4,518,930</b>	<b>4,394,150</b>	<b>5,045,280</b>	<b>5,045,280</b>	<b>5,045,280</b>
<b>Materials and Services</b>							
601 Supplies	43,723	125,145	127,809	128,122	116,900	116,900	116,900
602 Rental, Repair, Maintenance	864,514	1,526,313	1,818,148	1,987,954	1,425,285	1,425,285	1,425,285
603 Communications	25,845	48,956	48,500	42,690	48,000	48,000	48,000
604 Contractual Services	529,841	517,813	575,760	453,184	482,330	482,330	482,330
605 Misc. Charges and Fees	435,127	912,000	888,600	886,922	1,420,692	1,420,692	1,420,692
606 Other Purchased Services	24,939	63,708	64,100	59,224	57,730	57,730	57,730
607 Post Retirement Benefits	-	12,850	-	22,766	23,000	23,000	23,000
<b>Total Materials and Services</b>	<b>1,923,989</b>	<b>3,206,785</b>	<b>3,522,917</b>	<b>3,580,862</b>	<b>3,573,935</b>	<b>3,573,935</b>	<b>3,573,935</b>
<b>Capital Outlay</b>							
703 Equipment	-	-	-	-	-	-	-
704 Improvements	-	28,384	86,000	12,318	20,000	20,000	20,000
<b>Total Capital Outlay</b>	<b>-</b>	<b>28,384</b>	<b>86,000</b>	<b>12,318</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
	<b>\$ 3,855,745</b>	<b>\$ 7,473,109</b>	<b>\$ 8,127,847</b>	<b>\$ 7,987,330</b>	<b>\$ 8,639,215</b>	<b>\$ 8,639,215</b>	<b>\$ 8,639,215</b>

**Parks and Recreation Department – Recreation Division**

**RECREATION DIVISION**

The Recreation Division provides recreational and educational opportunities for participants of all ages including aquatics, health and fitness classes, environmental education programs and lifetime activities.

The Division oversees operations of the Daniel Meyer Pool, Ashland Rotary Centennial Ice Rink, VIP-Volunteers in Parks Program, North Mountain Park Nature Center, Calle Guanajuato, indoor and outdoor facility rentals and adult, youth and adapted recreation programming. The Division also coordinates and operates special events including the Ashland Community Bike Swap, Migratory Bird Day, 4<sup>th</sup> of July Run and the Bear Creek Festival.

**Significant Issues, Changes, Highlights**

The Recreation Division is tasked with providing high quality and relevant recreation classes and facilities, such as the Daniel Meyer Pool and Ice Rink, to the citizens of Ashland. While doing this, the Division is also asked to increase cost effectiveness and cost recovery. The Recreation Division works with Administration and the Commissioners to identify community values and adopt a cost recovery model that is consistent with those values. In the BN 2017-19, the Division will be working to expand services and increase cost recovery for some programs and offerings while still offering services that are accessible to our most vulnerable citizens.

- The Recreation Division moved from the Lithia Park Administration office location to the Grove during the BN 2015-17
- Since the addition of a seasonal cover to the ice rink during the BN 2015-17 there has been a significant increase in revenues at the Ashland Rotary Centennial Ice Rink
- Recreation Division has moved 50% of an assistant position from the Oak Knoll Golf Course to manage the Ashland Rotary Centennial Ice Rink therefore reducing the need for additional part time temporary staffing
- Leasing the Daniel Meyer Pool to the Ashland and Phoenix School Districts and the Rogue Valley Masters during the winter and spring months resulted in increased revenue and increased expenditures that were not budgeted in the BN 2015-17
- The Calle Commercial Use Policy was approved in the winter of 2017 and allows better regulation of the Calle rental space and increased rents

**PARKS & RECREATION FUND  
PARKS & RECREATION DEPARTMENT  
RECREATION DIVISION (ADMIN & CENTERS)**

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>Fund# 211</b>							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 599,290	\$ 1,267,629	\$ 1,381,550	\$ 1,437,792	\$ 1,484,250	\$ 1,484,250	\$ 1,484,250
520 Fringe Benefits	283,902	665,002	825,240	803,505	959,786	959,786	959,786
<b>Total Personal Services</b>	<b>883,192</b>	<b>1,932,631</b>	<b>2,206,790</b>	<b>2,241,297</b>	<b>2,444,035</b>	<b>2,444,035</b>	<b>2,444,035</b>
<b>Materials and Services</b>							
601 Supplies	27,003	64,628	65,600	56,184	67,192	67,192	67,192
602 Rental, Repair, Maintenance	40,748	62,733	150,600	128,001	193,918	193,918	193,918
603 Communications	7,479	10,319	12,000	13,441	24,230	24,230	24,230
604 Contractual Services	90,625	161,868	135,640	116,607	202,646	202,646	202,646
605 Misc. Charges and Fees	8,967	23,188	22,000	22,157	23,400	23,400	23,400
606 Other Purchased Services	126,847	252,408	236,000	249,290	238,450	238,450	238,450
<b>Total Materials and Services</b>	<b>301,669</b>	<b>575,144</b>	<b>621,840</b>	<b>585,680</b>	<b>749,836</b>	<b>749,836</b>	<b>749,836</b>
	<b>\$ 1,184,861</b>	<b>\$ 2,507,775</b>	<b>\$ 2,828,630</b>	<b>\$ 2,826,977</b>	<b>\$ 3,193,871</b>	<b>\$ 3,193,871</b>	<b>\$ 3,193,871</b>

## Parks and Recreation Department – Golf Division

### GOLF DIVISION

The Golf Division operates and maintains the nine-hole Oak Knoll Golf Course which is Southern Oregon's only municipal golf course. The course is open year round and features a covered driving range, practice areas and a club house. The Golf Division also manages special events that are booked at the course such as weddings, family reunions, corporate events and golf tournaments.

### Significant Issues, Changes, Highlights

The Oak Knoll Golf Course has been in operation since 1928. The course is valued among Ashland citizens as their "local course", however, deferred maintenance is becoming an issue that is affecting play at the course, and, in return, revenues. The course is in need of many significant repairs and in the coming biennium the Commissioners have prioritized the repair of the irrigation system in the CIP budget. The course is also in need of a major evaluation, in the form of a master plan for improvement, and major renovations based on that evaluation. During the BN 2015-17 the course received a few upgrades such as the decomposed granite cart path and an improvement to the club house. While these improvements are positive, they fall short of the broad level of improvements that are needed at the course. The major issue the staff will face at the golf course during the BN 2017-19 will be balancing the need for improvements while trying to maintain day to day operations. Although the improvement of the irrigation system will be positive in 2017/19 it still falls short of the total evaluation and rehab that will be needed in the coming years.

- Recreation Division has moved 50% of an assistant position from the Oak Knoll Golf Course to manage the Ashland Rotary Centennial Ice Rink therefore reducing the need for additional part time temporary staffing
- As part of the 2017-19 CIP budget, staff will begin replacement of worn irrigation lines and improve course drainage. Once upgraded, staff time replacing and fixing irrigation lines will drop significantly freeing up time to focus on other needed maintenance of the course

Based on the goals outlined in the Performance Audit completed in 2016, staff is working to increase the amount of new customers at the golf course by:

1. Making needed course improvements to maintain the asset. (Irrigation repairs, drainage problems).
2. Develop and implement a marketing and promotions plan that incorporates strategies to increase participation and revenue generation.
3. Consider a variety of expanded program opportunities and strategies to increase new customer base and revenue generation.

### Performance Measures

Measures	2015	2016	2017-2019 Target
Total number of volunteer hours will remain stable or increase slightly each year	15,109 hours Equivalent to 7.26 FTE	16,364.10 hours Equivalent to 7.87 FTE	Meet or exceed 2016 numbers
Participation numbers for recreation programs will remain stable or continue to increase slightly	29,447 (Includes ice rink, pool, Nature Center school programs and general recreation classes)	36,070 (Includes ice rink, pool, Nature Center school programs and general recreation classes)	Meet or exceed 36,000 participants
Cost Recovery rate at the Daniel Meyer Pool	34%	50%	Meet or exceed 50% cost recovery
Total rounds of golf at the Oak Knoll Golf Course	17,859	16,619	Meet or exceed 2015 total rounds played (17,859)

Parks and Recreation Department

PARKS & RECREATION FUND  
PARKS & RECREATION DEPARTMENT  
GOLF DIVISION

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 211							
<b>Personal Services</b>							
510 Salaries and Wages	\$ 172,501	\$ 471,129	\$ 493,620	\$ 506,069	\$ 508,361	\$ 508,361	\$ 508,361
520 Fringe Benefits	91,673	268,831	308,980	291,381	340,468	340,468	340,468
<b>Total Personal Services</b>	<b>264,174</b>	<b>739,960</b>	<b>802,600</b>	<b>797,450</b>	<b>848,830</b>	<b>848,830</b>	<b>848,830</b>
<b>Materials and Services</b>							
601 Supplies	52,444	92,313	76,700	72,250	64,130	64,130	64,130
602 Rental, Repair, Maintenance	84,812	145,437	183,400	197,418	186,590	186,590	186,590
603 Communications	3,152	7,060	6,500	9,307	9,600	9,600	9,600
604 Contractual Services	5,981	24,214	8,200	7,869	8,000	8,000	8,000
605 Misc. Charges and Fees	-	-	7,000	-	34,000	34,000	34,000
606 Other Purchased Services	8,686	17,442	20,250	15,810	11,950	11,950	11,950
<b>Total Materials and Services</b>	<b>155,075</b>	<b>286,466</b>	<b>302,050</b>	<b>302,654</b>	<b>314,270</b>	<b>314,270</b>	<b>314,270</b>
	<b>\$ 419,249</b>	<b>\$ 1,026,426</b>	<b>\$ 1,104,650</b>	<b>\$ 1,100,104</b>	<b>\$ 1,163,100</b>	<b>\$ 1,163,100</b>	<b>\$ 1,163,100</b>

PARKS CAPITAL IMPROVEMENTS FUND  
PARKS & RECREATION DEPARTMENT

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 411							
<b>Personal Services</b>							
510 Salaries and Wages	\$ -	\$ -	\$ 114,680	\$ 97,317	\$ -	\$ -	\$ -
520 Fringe Benefits	-	-	75,250	65,869	-	-	-
<b>Total Personal Services</b>	<b>-</b>	<b>-</b>	<b>189,930</b>	<b>163,186</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Materials and Services</b>							
602 Rental, Repair, Maintenance	-	-	85,052	36,740	-	-	-
604 Contractual Services	24,459	1,331	-	18,276	-	-	-
605 Misc. Charges and Fees	622	-	-	-	-	-	-
<b>Total Materials and Services</b>	<b>25,081</b>	<b>1,331</b>	<b>85,052</b>	<b>55,016</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>							
703 Land	-	5,303	-	-	-	-	-
703 Equipment	205,610	551,215	-	-	-	-	-
704 Improvements	300,353	1,880,540	3,732,837	1,172,256	5,095,000	5,095,000	5,095,000
<b>Total Capital Outlay</b>	<b>505,963</b>	<b>2,437,058</b>	<b>3,732,837</b>	<b>1,172,256</b>	<b>5,095,000</b>	<b>5,095,000</b>	<b>5,095,000</b>
	<b>\$ 531,044</b>	<b>\$ 2,438,389</b>	<b>\$ 4,007,819</b>	<b>\$ 1,390,459</b>	<b>\$ 5,095,000</b>	<b>\$ 5,095,000</b>	<b>\$ 5,095,000</b>

PARKS EQUIPMENT FUND  
PARKS & RECREATION DEPARTMENT

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
Fund# 731							
<b>Capital Outlay</b>							
703 Equipment Replacement	\$ -	\$ -	\$ 439,000	\$ 360,210	\$ 450,000	\$ 450,000	\$ 450,000
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 439,000</b>	<b>\$ 360,210</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>

**Parks and Recreation Department**

**CIP PROJECTS**

**Project #:** Parks 000023                      **Project Name:** Repair Perozzi Fountain at Lithia Park

**Total Project cost:** \$70,000                      **Duration:** Four years

**Department:** Parks                      **Division:** Operations                      **Contact:** Parks Director

**Description:** This project will fund the repair of the Butler-Perozzi Fountain in Lithia Park. The Fountain is a prominent, well-known and historic feature in Lithia Park.

Expenditures for BN 2017-19	Year 1	Year 2	Total Expenditures
<i>Construction Repairs</i>	0	70,000	70,000
Totals	<b>0</b>	<b>70,000</b>	<b>70,000</b>

Funding Sources	Year 1	Year 2	Total Expenditures
<i>Food and Beverage Tax</i>	0	70,000	70,000
Totals	<b>0</b>	<b>70,000</b>	<b>70,000</b>

**Project #:** Parks 000053                      **Project Name:** Calle Guanajuato (Bond Repayment)

**Total Project cost:** \$80,000                      **Duration:** Through 2028

**Department:** Parks                      **Division:** Operations                      **Contact:** Parks Director

**Description:** This is for the bond repayment of the completed Calle Guanajuato project.

Expenditures for BN 2017-19	Year 1	Year 2	Total Expenditures
<i>Bond Repayment</i>	40,000	40,000	80,000
Totals	<b>40,000</b>	<b>40,000</b>	<b>80,000</b>

Funding Sources	Year 1	Year 2	Total Expenditures
<i>Food and Beverage Tax</i>	40,000	40,000	80,000
Totals	<b>40,000</b>	<b>40,000</b>	<b>80,000</b>

**Parks and Recreation Department**

**Project #:** Parks 000060                      **Project Name:** Garfield Park (Bond Repayment)  
**Total Project cost:** \$200,000              **Duration:** through 2028  
**Department:** Parks                              **Division:** Operations                      **Contact:** Parks Director

**Description:** Bond repayment of the Garfield Park Water Play and Park upgrade. This project was completed in the spring of 2017.

Expenditures for BN 2017-19	Year 1	Year 2	Total Expenditures
<i>Bond Repayment</i>	100,000	100,000	200,000
<b>Totals</b>	<b>100,000</b>	<b>100,000</b>	<b>200,000</b>

Funding Sources	Year 1	Year 2	Total Expenditures
<i>Food and Beverage Tax</i>	100,000	100,000	200,000
<b>Totals</b>	<b>100,000</b>	<b>100,000</b>	<b>200,000</b>

**Project #:** Parks 000068                      **Project Name:** Lithia Park Master Plan  
**Total Project cost:** \$230,000              **Duration:** Two years  
**Department:** Parks                              **Division:** Administration                      **Contact:** Parks Director

**Description:** An update of the Lithia Park Master Plan has been prioritized by the Commission and will include elements of the history of the park, an environmental review, current practices in the park and future development of the park. The plan will involve a wide swath of the public, government and other agencies in its creation and review. This project is created to cover the expense of a consultant and staff time dedicated to the project and materials such as a large-scale scanner for historical document.

Expenditures for BN 2017-19	Year 1	Year 2	Total Expenditures
<i>Master Plan</i>	230,000	0	230,000
<b>Totals</b>	<b>230,000</b>	<b>0</b>	<b>230,000</b>

Funding Sources	Year 1	Year 2	Total Expenditures
<i>Food and Beverage Tax</i>	230,000	0	230,000
<b>Totals</b>	<b>230,000</b>	<b>0</b>	<b>230,000</b>

**Parks and Recreation Department**

**Project #:** Parks 000071

**Project Name:** Second Dog Park Construction

**Total Project cost:** \$265,000

**Duration:** Four years

**Department:** Parks

**Division:** Administration

**Contact:** Parks Director

**Description:** A second dog park has been identified as a priority by the Parks Commission. This project will fund the first phase of infrastructure at a second dog park on a property located on Clay Street, previously acquired by the APRC.

Expenditures for BN 2017-19	Year 1	Year 2	Total Expenditures
<i>Construction</i>	265,000	0	265,000
Totals	<b>265,000</b>	<b>0</b>	<b>265,000</b>

Funding Sources	Year 1	Year 2	Total Expenditures
<i>Food and Beverage Tax</i>	265,000	0	265,000
Totals	<b>265,000</b>	<b>0</b>	<b>265,000</b>

**Project #:** Unassigned

**Project Name:** Project Manager

**Total Project cost:** \$120,000

**Duration:** Ongoing

**Department:** Parks

**Division:** Administration

**Contact:** Parks Director

**Description:** This item will provide funding for management of capital projects.

Expenditures for BN 2017-19	Year 1	Year 2	Total Expenditures
<i>Project Manager</i>	60,000	60,000	120,000
Totals	<b>60,000</b>	<b>60,000</b>	<b>120,000</b>

Funding Sources	Year 1	Year 2	Total Expenditures
<i>Food and Beverage Tax</i>	60,000	60,000	120,000
Totals	<b>60,000</b>	<b>60,000</b>	<b>120,000</b>

**Parks and Recreation Department**

**Project #:** Unassigned

**Project Name:** Land Acquisition

**Total Project cost:** \$1,815,000

**Duration:** Ongoing

**Department:** Parks

**Division:** Administration

**Contact:** Parks Director

**Description:** This project will fund the long-term goals of the APRC to locate a park within a quarter mile of all Ashland residents. The funds in this project are dedicated to the purchase of those properties identified in the master plan and by Commission direction.

Expenditures for BN 2017-19	Year 1	Year 2	Total Expenditures
<i>Property Acquisition</i>	<i>915,000</i>	<i>900,000</i>	<i>1,815,000</i>
Totals	<b>915,000</b>	<b>900,000</b>	<b>1,815,000</b>

Funding Sources	Year 1	Year 2	Total Expenditures
<i>Food and Beverage Tax</i>	<i>165,000</i>	<i>0</i>	<i>165,000</i>
<i>SDC</i>	<i>275,000</i>	<i>100,000</i>	<i>375,000</i>
<i>Other (grant/bond)</i>	<i>475,000</i>	<i>800,000</i>	<i>1,275,000</i>
Totals	<b>915,000</b>	<b>900,000</b>	<b>1,815,000</b>

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**Project #:** Parks 000078

**Project Name:** Ashland Creek Park, Public Works Requirement

**Total Project cost** \$35,000

**Duration:** Two years

**Department:** Parks

**Division:** Operations

**Contact:** Parks Director

**Description:** This will fund the second phase of construction (public works requirements) at Ashland Creek Park.

Expenditures for BN 2017-19	Year 1	Year 2	Total Expenditures
<i>Phase II construction</i>	<i>0</i>	<i>35,000</i>	<i>35,000</i>
Totals	<b>0</b>	<b>35,000</b>	<b>35,000</b>

Funding Sources	Year 1	Year 2	Total Expenditures
<i>Food and Beverage Tax</i>	<i>0</i>	<i>35,000</i>	<i>35,000</i>
Totals	<b>0</b>	<b>35,000</b>	<b>35,000</b>

**Parks and Recreation Department**

**Project #:** Parks 000073

**Project Name:** Winburn Way Sidewalk

**Total Project cost:** \$25,000

**Duration:** Four years

**Department:** Parks

**Division:** Administration

**Contact:** Parks Director

**Description:** Winburn Way through Lithia Park is a very popular route for walkers, especially those with dogs. Dogs are not allowed in the interior of Lithia Park; Winburn is the only route through the park where dogs are allowed, due to the fact that it is a public street. The street lacks sidewalks over most of its length, requiring people to walk in the street. This project will provide for the design and future construction of an appropriate sidewalk to provide a safer alternative to walking in the street.

Expenditures for BN 2017-19		Year 1	Year 2	Total Expenditures
<i>Design</i>		25,000	0	25,000
	Totals	<b>25,000</b>	<b>0</b>	<b>25,000</b>
Funding Sources				
<i>Food and Beverage</i>		25,000	0	25,000
	Totals	<b>25,000</b>	<b>0</b>	<b>25,000</b>

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**Project #:** Parks 000077

**Project Name:** Trails and Open Space Comp Plan Update

**Total Project cost:** \$30,000

**Duration:** Two years

**Department:** Parks

**Division:** Administration

**Contact:** Parks Director

**Description:** The Trails and Open Space Master Plan will be updated to include new properties and provide extensions to existing and future park trail systems.

Expenditures for BN 2017-19		Year 1	Year 2	Total Expenditures
<i>Plan Update</i>		30,000	0	30,000
	Totals	<b>30,000</b>	<b>0</b>	<b>30,000</b>
Funding Sources				
<i>Food and Beverage</i>		30,000	0	30,000
	Totals	<b>30,000</b>	<b>0</b>	<b>30,000</b>

**Parks and Recreation Department**

**Project #:** Unassigned

**Project Name:** Daniel Meyer Pool – Rebuild and Cover

**Total Project cost:** \$3,250,000

**Duration:** Two years

**Department:** Parks

**Division:** Administration

**Contact:** Parks Director

**Description:** This project will provide funding for construction of a new municipal swimming pool and covering.

Expenditures for BN 2017-19		Year 1	Year 2	Total Expenditures
<i>Construction</i>		3,250,000	0	3,250,000
	<b>Totals</b>	<b>3,250,000</b>	<b>0</b>	<b>3,250,000</b>

Funding Sources		Year 1	Year 2	Total Expenditures
<i>Bond</i>		3,250,000	0	3,250,000
	<b>Totals</b>	<b>3,250,000</b>	<b>0</b>	<b>3,250,000</b>

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**Project #:** Unassigned

**Project Name:** North Mountain Park Nature Play Area

**Total Project cost:** \$165,000

**Duration:** Three years

**Department:** Parks

**Division:** Administration

**Contact:** Parks Director

**Description:** This project will fund the construction and material of natural playground facility at the North Mountain Park Nature Center.

Expenditures for BN 2017-19		Year 1	Year 2	Total Expenditures
<i>Construction</i>		15,000	150,000	165,000
	<b>Totals</b>	<b>15,000</b>	<b>150,000</b>	<b>165,000</b>

Funding Sources		Year 1	Year 2	Total Expenditures
<i>Food and Beverage Tax</i>		15,000	0	15,000
<i>Other (grant/bonds)</i>		0	150,000	150,000
	<b>Totals</b>	<b>15,000</b>	<b>150,000</b>	<b>165,000</b>

**Parks and Recreation Department**

**Project #:** Unassigned      **Project Name:** Master Plan for Park Shop/Yard Areas; Dog Parks; Skateboard Park

**Total Project cost:** \$75000      **Duration:** Four Years

**Department:** Parks      **Division:** Administration      **Contact:** Parks Director

**Description:** This project will fund a focused evaluation and plan for the shop at Lithia Park, Dog Parks and Skateboard Park.

Expenditures for BN 2017-19		Year 1	Year 2	Total Expenditures
<i>Planning and design</i>		0	75,000	75,000
	Totals	<b>0</b>	<b>75,000</b>	<b>75,000</b>
Funding Sources				
<i>Food and Beverage Tax</i>		0	75,000	75,000
	Totals	<b>0</b>	<b>75,000</b>	<b>75,000</b>

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**Project #:** Unassigned      **Project Name:** Neighborhood Park Development (replacement of YMCA)

**Total Project cost:** \$750,000      **Duration:** Three years

**Department:** Parks      **Division:** Operations      **Contact:** Parks Director

**Description:** This project will fund the replacement of the YMCA neighborhood park facilities.

Expenditures for BN 2017-19		Year 1	Year 2	Total Expenditures
<i>Construction Repairs</i>		750,000	0	750,000
	Totals	<b>750,000</b>	<b>0</b>	<b>750,000</b>
Funding Sources				
<i>Other (grant/bonds)</i>		750,000	0	750,000
	Totals	<b>750,000</b>	<b>0</b>	<b>750,000</b>

**Parks and Recreation Department**

**Project #:** Unassigned

**Project Name:** Oak Knoll Improvements (Irrigation)

**Total Project cost:** \$70,000

**Duration:** Four years

**Department:** Parks

**Division:** Operations

**Contact:** Parks Director

**Description:** This project will fund irrigation improvements at the Oak Knoll Golf Course.

Expenditures for BN 2017-19	Year 1	Year 2	Total Expenditures
<i>Construction Repairs</i>	<i>35,000</i>	<i>35,000</i>	<i>70,000</i>
<b>Totals</b>	<b><i>35,000</i></b>	<b><i>35,000</i></b>	<b><i>70,000</i></b>

Funding Sources			
<i>Food and Beverage Tax</i>	<i>35,000</i>	<i>35,000</i>	<i>70,000</i>
<b>Totals</b>	<b><i>35,000</i></b>	<b><i>35,000</i></b>	<b><i>70,000</i></b>

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**Project #:** Unassigned

**Project Name:** Resurface/Reclaim Tennis and Pickle ball Courts

**Total Project cost:** \$55000

**Duration:** Four years

**Department:** Parks

**Division:** Operations

**Contact:** Parks Director

**Description:** This project will fund the improvement of several tennis and pickle ball courts for the increased availability of pickle ball courts.

Expenditures for BN 2017-19	Year 1	Year 2	Total Expenditures
<i>Construction Repairs</i>	<i>27,500</i>	<i>27,500</i>	<i>55,000</i>
<b>Totals</b>	<b><i>27,500</i></b>	<b><i>27,500</i></b>	<b><i>55,000</i></b>

Funding Sources			
<i>Food and Beverage Tax</i>	<i>27,500</i>	<i>27,500</i>	<i>55,000</i>
<b>Totals</b>	<b><i>27,500</i></b>	<b><i>27,500</i></b>	<b><i>55,000</i></b>

**Parks and Recreation Department**

**Project #:** Unassigned                      **Project Name:** Restoration of Beach Creek below Pedestrian Bridge

**Total Project cost:** \$75,000                      **Duration:** Two years

**Department:** Parks                      **Division:** Operations                      **Contact:** Parks Director

**Description:** This project will fund the restoration of Beach Creek below the upper pedestrian bridge and at the lower pedestrian bridge and will address erosion and potential stream bed restoration.

Expenditures for BN 2017-19	Year 1	Year 2	Total Expenditures
<i>Construction Repairs</i>	<i>75,000</i>	<i>0</i>	<i>75,000</i>
Totals	<b>75,000</b>	<b>0</b>	<b>75,000</b>

Funding Sources	Year 1	Year 2	Total Expenditures
<i>Food and Beverage Tax</i>	<i>75,000</i>	<i>0</i>	<i>75,000</i>
Totals	<b>75,000</b>	<b>0</b>	<b>75,000</b>



# Non-Departmental Activities

## Non-Departmental Activities

		DEBT SERVICE					
Description	Due Date	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Budget	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>City Component</b>							
<b>Street Fund</b>							
2013 New Construction Street - Principal	Oct 1	\$ -	\$ 120,000	\$ 120,000	\$ 130,000	\$ 130,000	\$ 130,000
2013 New Construction Street - Interest	April 1 / Oct 1	-	41,749	35,526	30,525	30,525	30,525
<b>Total Street Fund</b>		<b>\$ -</b>	<b>\$ 161,749</b>	<b>\$ 155,526</b>	<b>\$ 160,525</b>	<b>\$ 160,525</b>	<b>\$ 160,525</b>
<b>Debt Service Fund</b>							
New Debt Service		\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -
2004 Revenue Bonds - Principal	July 15	695,000	1,505,000	-	-	-	-
2004 Revenue Bonds - Interest	July 15	734,028	82,154	-	-	-	-
2005 GO Fire Station #1 - Principal	June 1	190,000	405,000	440,000	490,000	490,000	490,000
2005 GO Fire Station #1 - Interest	Dec 1	84,874	147,497	108,250	63,000	63,000	63,000
2011 GO Fire Station #2 - Principal	June 1	115,000	235,000	245,000	255,000	255,000	255,000
2011 GO Fire Station #2 - Interest	June 1 / Dec 1	87,787	168,673	159,176	145,526	145,526	145,526
2013 FFC AFN Refinancing - Principal	Aug 1	-	470,000	2,045,000	2,140,000	2,140,000	2,140,000
2013 FFC AFN Refinancing - Interest	Feb 1 / Aug 1	-	485,436	460,170	376,420	376,420	376,420
2013 FFC Parks- Principal	Oct 1	-	60,000	60,000	60,000	60,000	60,000
2013 FFC Parks- Interest	April 1 / Oct 1	-	20,463	17,364	14,964	14,964	14,964
<b>Total Debt Service Fund</b>		<b>\$ 1,906,689</b>	<b>\$ 3,579,223</b>	<b>\$ 3,734,960</b>	<b>\$ 3,544,910</b>	<b>\$ 3,544,910</b>	<b>\$ 3,544,910</b>
<b>Water Fund</b>							
New Debt Service		\$ -	\$ -	\$ 1,348,720	\$ -	\$ -	\$ -
2009 Full Faith & Credit - Principal	Nov 15 / May 15	37,533	80,803	89,106	98,259	98,259	98,259
2009 Full Faith & Credit - Interest	Nov 15 / May 15	29,133	52,529	44,228	35,073	35,073	35,073
2013 Refi Full Faith & Credit - Principal	Oct 1	-	180,000	330,000	345,000	345,000	345,000
2013 Refi Full Faith & Credit - Interest	April 1 / Oct 1	-	63,107	49,400	35,950	35,950	35,950
2013 Full Faith & Credit - Principal	Oct 1	-	285,000	305,500	315,000	315,000	315,000
2013 Full Faith & Credit - Interest	April 1 / Oct 1	-	102,798	84,500	75,100	75,100	75,100
<b>Total Water Fund</b>		<b>\$ 66,666</b>	<b>\$ 764,237</b>	<b>\$ 2,251,454</b>	<b>\$ 904,382</b>	<b>\$ 904,382</b>	<b>\$ 904,382</b>
2013 New Construction Storm - Principal	Oct 1	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
2013 New Construction Storm - Interest	April 1 / Oct 1	-	6,317	5,300	4,500	4,500	4,500
<b>Total Stormwater Fund</b>		<b>\$ -</b>	<b>\$ 26,317</b>	<b>\$ 25,300</b>	<b>\$ 24,500</b>	<b>\$ 24,500</b>	<b>\$ 24,500</b>
<b>Wastewater Fund</b>							
2009 Full Faith & Credit - Principal	Nov 15 / May 15	\$ 16,086	\$ 34,630	\$ 38,188	\$ 42,112	\$ 42,112	\$ 42,112
2009 Full Faith & Credit - Interest	Nov 15 / May 15	12,485	22,511	18,956	15,032	15,032	15,032
2010 Full Faith & Credit - Principal	Nov 1	1,160,000	2,400,000	1,378,000	2,695,000	2,695,000	2,695,000
2010 Full Faith & Credit - Interest	May 1 / Nov 1	479,100	853,050	707,100	514,200	514,200	514,200
2013 Full Faith & Credit - Principal	Oct 1	-	70,000	70,000	70,000	70,000	70,000
2013 Full Faith & Credit - Interest	April 1 / Oct 1	-	23,930	20,313	17,513	17,513	17,513
<b>Total Wastewater Fund</b>		<b>\$ 1,667,671</b>	<b>\$ 3,404,121</b>	<b>\$ 2,232,557</b>	<b>\$ 3,353,857</b>	<b>\$ 3,353,857</b>	<b>\$ 3,353,857</b>
<b>Total Debt Service</b>		<b>\$ 3,641,026</b>	<b>\$ 7,909,330</b>	<b>\$ 8,374,497</b>	<b>\$ 7,963,674</b>	<b>\$ 7,963,674</b>	<b>\$ 7,963,674</b>

## Non-Departmental Activities

### INTERFUND LOANS

All interfund operating loans, which are not paid back by the end of the fiscal year, are budgeted in the following fiscal year.

INTERFUND LOANS						
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>Interfund Loans</b>						
<b>Loans:</b>						
From Reserve Fund to Telecommunications Fund	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -
From Reserve Fund to Health Benefits Fund	-	900,000	450,000	-	1,050,000	1,050,000
From Central Services Fund to Debt Service Fund	364,795	-	-	-	-	-
From Equipment Fund to General Fund	-	-	126,200	-	-	-
From Equipment Fund to Airport Fund	19,000	-	-	-	-	-
From Equipment Fund to Central Service Fund	-	-	400,000	-	-	-
From City Equipment Fund to Parks Equipment Fund	-	-	439,000	-	-	-
	<u>\$ 383,795</u>	<u>\$ 900,000</u>	<u>\$ 1,815,200</u>	<u>\$ -</u>	<u>\$ 1,050,000</u>	<u>\$ 1,050,000</u>
<b>Repayments:</b>						
From General Fund to Equipment Fund	\$ -	\$ -	\$ 66,000	\$ -	\$ -	\$ -
From Airport Fund to Equipment Fund	-	19,000	-	-	-	-
From Capital Improvements Fund to Equipment Fund	208,000	1,000	-	-	-	-
From Debt Service Fund to Central Services Fund	-	364,795	-	-	-	-
From Water Fund to Equipment Fund	200,000	150,000	-	-	1,050,000	1,050,000
From Health Benefits Fund to Reserve Fund	-	250,000	650,000	-	-	-
From Parks Equipment Fund to City Equipment Fund	-	-	40,000	-	-	-
	<u>\$ 408,000</u>	<u>\$ 784,795</u>	<u>\$ 756,000</u>	<u>\$ -</u>	<u>\$ 1,050,000</u>	<u>\$ 1,050,000</u>
<b>Total Interfund Loans</b>	<u><b>\$ 791,795</b></u>	<u><b>\$ 1,684,795</b></u>	<u><b>\$ 2,571,200</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 2,100,000</b></u>	<u><b>\$ 2,100,000</b></u>

**OPERATING TRANSFERS OUT**

Transfers from one fund to another are shown on this page as expenditures and also in each fund as revenues.

Description	OPERATING TRANSFERS OUT					
	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>Operating Transfers Out</b>						
902 General Fund to:						
Debt Service Fund	\$ -	\$ 191,824	\$ 196,570	\$ 210,000	\$ 210,000	\$ 210,000
Cemetery Trust Fund	500	1,000	1,000	1,000	1,000	1,000
Parks & Recreation Fund	-	-	321,000	-	-	-
Total General Fund	500	192,824	518,570	211,000	211,000	211,000
Reserve Fund to:						
Central Service Fund	-	90,000	-	-	-	-
General Fund	-	100,000	-	-	-	-
Total Reserve Fund	-	190,000	-	-	-	-
Capital Improvements Fund to:						
Central Service Fund	-	-	-	1,667,000	1,667,000	1,667,000
Debt Service Fund	36,135	83,479	277,370	-	-	-
Total Capital Improvements Fund	36,135	83,479	277,370	1,667,000	1,667,000	1,667,000
Water Fund to:						
General Fund	-	-	500,000	500,000	500,000	500,000
Insurance Fund to:						
Capital Improvements Fund	-	-	100,000	-	-	-
Central Services Fund	-	-	417,000	-	-	-
Health Benefit Fund	-	500,000	500,000	-	-	-
Parks & Recreation Fund	-	-	52,500	-	-	-
Total Insurance Fund	-	500,000	1,069,500	-	-	-
Cemetery Trust Fund to:						
General Fund	4,826	9,139	10,800	13,000	13,000	13,000
Parks and Recreation Fund to:						
Parks Capital Improvement Fund	350,000	922,000	-	-	-	-
Parks Equipment Fund	-	-	80,000	-	-	-
Total Parks and Recreation Fund	350,000	922,000	80,000	-	-	-
Parks Capital Improvement Fund to:						
Parks and Recreation Fund	-	-	-	170,000	170,000	170,000
Debt Service Fund	-	-	-	270,440	270,440	270,440
Total Parks Capital Improvement Fund	-	-	-	440,440	440,440	440,440
Parks YAL Fund to:						
Parks and Recreation Fund	20,326	-	-	-	-	-
<b>Total</b>	<b>\$ 411,787</b>	<b>\$ 1,897,442</b>	<b>\$ 2,456,240</b>	<b>\$ 2,831,440</b>	<b>\$ 2,831,440</b>	<b>\$ 2,831,440</b>

## Non-Departmental Activities

### OPERATING CONTINGENCIES

In general, operating contingencies meet policy requirements. Total contingencies have decreased by \$448,500 from the BN 2015-17 amended budget. During BN 2015-17, \$409,430 was spent from contingencies.

Description	OPERATING CONTINGENCIES					
	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>Operating Contingencies</b>						
905 General Fund	\$ -	\$ -	\$ 675,570	\$ 800,000	\$ 800,000	\$ 800,000
Street Fund	-	-	99,000	100,000	100,000	100,000
Airport Fund	-	-	-	10,000	10,000	10,000
Capital Improvements Fund	-	-	200,000	60,000	60,000	60,000
Water Fund	-	-	170,000	810,000	810,000	810,000
Wastewater Fund	-	-	192,000	325,000	325,000	325,000
Stormwater Fund	-	-	-	30,000	30,000	30,000
Electric Fund	-	-	279,000	225,000	225,000	225,000
Telecommunications Fund	-	-	250,000	105,000	105,000	105,000
Central Services Fund	-	-	-	235,000	235,000	235,000
Insurance Services Fund	-	-	390,000	38,500	38,500	38,500
Health Benefits Fund	-	-	250,000	500,000	500,000	500,000
Equipment Fund	-	-	70,000	100,000	100,000	100,000
<b>Total City</b>	<b>-</b>	<b>-</b>	<b>2,575,570</b>	<b>3,338,500</b>	<b>3,338,500</b>	<b>3,338,500</b>
Parks and Recreation Fund	-	-	100,000	195,000	195,000	195,000
<b>Total Parks</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>195,000</b>	<b>195,000</b>	<b>195,000</b>
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,675,570</b>	<b>\$ 3,533,500</b>	<b>\$ 3,533,500</b>	<b>\$ 3,533,500</b>

## Non-Departmental Activities

Description	UNAPPROPRIATED ENDING FUND BALANCES					
	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
General Fund:						
Forfeiture funds	\$ 14,579	\$ 29,678	\$ -	\$ 32,308	32,308	64,616
Housing	148,426	166,351	148,426	-	-	-
Tourism & Public Art	82,849	184,774	-	-	-	-
Parking	273,965	334,949	247,725	370,085	370,085	370,085
Other Restricted	22,230	78,822	-	22,235	22,235	22,235
Unreserved	2,843,632	2,825,690	(143,791)	1,478,346	1,478,346	1,446,040
	<u>\$ 3,385,681</u>	<u>\$ 3,620,264</u>	<u>\$ 252,360</u>	<u>\$ 2,012,976</u>	<u>\$ 1,902,974</u>	<u>\$ 1,902,976</u>
Community Block Grant Fund	33,801	33,797	1	1	1	1
Reserve Fund	1,019,580	196,279	38,580	25,435	25,435	25,435
Street Fund:						
S.D.C. - Storm Drain	-	-	-	-	-	-
S.D.C. - Transportation	2,376,108	2,415,789	(567,808)	229,751	229,751	229,751
Street Activities	1,341,013	2,685,243	2,381,425	-	-	-
New Construction	700,000	177,198	208,663	215,002	215,002	215,002
General Operations/Other	-	-	-	3,654,811	3,654,811	3,654,811
	<u>4,417,121</u>	<u>5,278,230</u>	<u>2,022,280</u>	<u>4,099,570</u>	<u>4,099,570</u>	<u>4,099,570</u>
Airport Fund	116,697	117,515	70,236	122,022	122,022	102,022
Capital Improvements Fund:						
S.D.C. Parks	459,458	557,297	91,474	84,139	84,139	84,139
Open Space	459,918	341,907	1,166,957	-	-	-
New Construction	680,921	1,663	-	1,280,245	1,280,245	1,280,245
General Operations/Other	494,410	1,848,620	278,522	(1,571,901)	(1,571,901)	(1,571,901)
	<u>2,094,707</u>	<u>2,749,487</u>	<u>1,536,953</u>	<u>164,922</u>	<u>164,922</u>	<u>164,922</u>
Debt Service Fund	1,150,618	861,562	849,354	1,223,803	1,223,803	1,223,803
Water Fund:						
S.D.C. - Reimbursements	1,183,362	1,619,572	1,751,280	2,159,955	2,159,955	2,159,955
S.D.C. - Improvements	728,996	262,592	(3,391,513)	(4,859,202)	(4,859,202)	(4,859,202)
Transfer from operations for SDC	-	-	1,640,233	-	-	-
New Construction	2,525,000	343,700	-	-	-	-
Bond Proceeds Reserve	-	-	-	-	-	-
General Operations/Other	2,000,217	2,982,727	2,072,024	8,646,467	8,646,467	8,646,467
	<u>6,437,575</u>	<u>5,208,591</u>	<u>2,072,024</u>	<u>8,646,467</u>	<u>8,646,467</u>	<u>8,646,467</u>
Wastewater Fund:						
S.D.C. - Reimbursements	1,725,368	1,867,209	\$1,962,385	2,125,606	2,054,258	2,054,258
S.D.C. - Improvements	(31,387)	(87,507)	(3,840,915)	(4,165,990)	(6,325,705)	(6,325,705)
Transfer from operations for SDC	-	-	1,878,530	-	2,145,841	2,145,841
New Construction	250,000	-	-	-	-	-
Debt & F&B Restricted	875,490	875,490	875,490	-	-	-
General Operations/Other	1,471,303	2,440,151	1,317,542	7,334,338	9,459,944	9,459,944
	<u>4,290,774</u>	<u>5,095,343</u>	<u>2,193,032</u>	<u>7,334,338</u>	<u>7,334,338</u>	<u>7,334,338</u>
Stormwater Fund	-	-	-	1,421,882	1,421,882	1,421,882
Electric Fund	2,327,540	1,755,163	368,237	928,874	928,874	928,874
Telecommunications Fund	587,624	305,058	327,302	227,510	227,510	227,510
Central Services Fund	853,280	900,608	16,549	270,359	160,360	260,360
Insurance Services Fund	848,857	1,766,285	136,638	164,995	164,995	164,995
Health Benefits Fund	-	473,726	33,370	329,693	329,693	329,693
Equipment Fund	3,357,663	2,937,106	1,968,694	1,691,123	1,691,123	1,691,123
Cemetery Trust Fund	874,045	922,666	974,046	1,009,771	1,009,771	1,009,771
Parks & Recreation Fund	1,783,435	503,628	4,014	5,579	5,579	5,579
Ashland Youth Activities Fund	-	-	-	-	-	-
Parks Capital Improvement Fund	387,632	209,302	308,617	460,485	460,485	460,485
Parks Equipment Fund	-	-	40,000	152,589	152,589	152,589
<b>Total Funds</b>	<b><u>\$ 33,966,630</u></b>	<b><u>\$ 32,934,610</u></b>	<b><u>\$ 13,212,287</u></b>	<b><u>\$ 30,292,394</u></b>	<b><u>\$ 30,072,393</u></b>	<b><u>\$ 30,152,395</u></b>
Reserved or Restricted	\$ 17,743,197	\$ 16,109,042	\$ 3,065,578	\$ 1,669,714	\$ (561,349)	\$ (529,041)
Operating	16,223,433	16,825,568	6,627,946	23,400,602	25,416,209	25,463,903
	<b><u>\$ 33,966,630</u></b>	<b><u>\$ 32,934,610</u></b>	<b><u>\$ 9,693,524</u></b>	<b><u>\$ 25,070,316</u></b>	<b><u>\$ 24,854,860</u></b>	<b><u>\$ 24,934,862</u></b>



**Resources and Long – Term Plan**

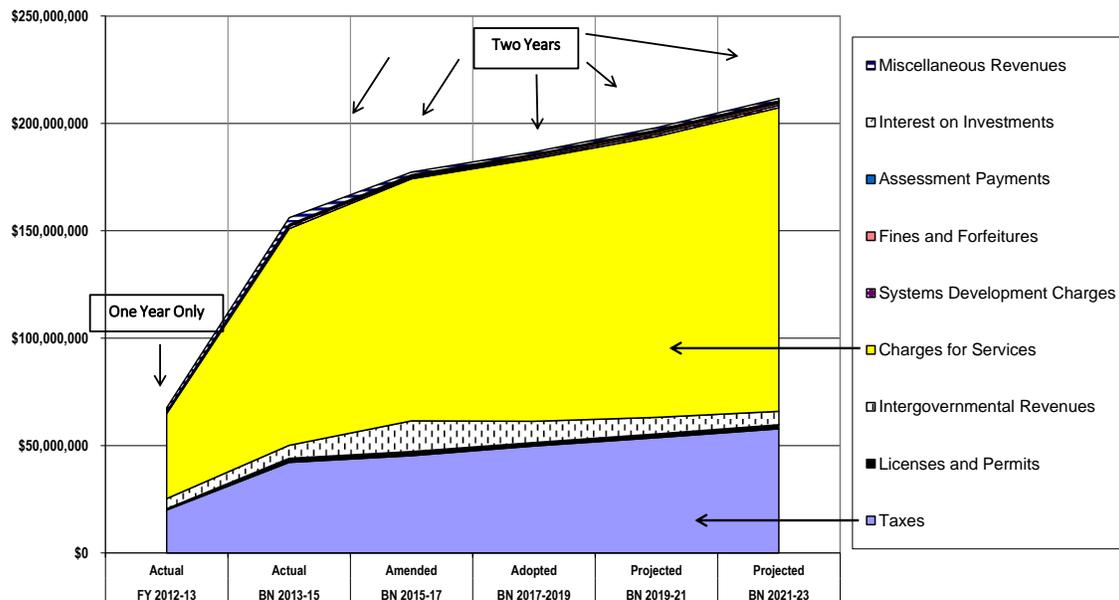
Resources Summary - Long-Term Plan..... 3-2  
Long-Term Plan Fund Totals ..... 3-3  
Changes in Ending Fund Balances ..... 3-4  
General Fund ..... 3-6  
Community Development Block Grant ..... 3-10  
Reserve Fund..... 3-12  
Street Fund..... 3-14  
Airport Fund..... 3-18  
Capital Improvements Fund ..... 3-20  
Debt Service Fund..... 3-26  
Water Fund..... 3-30  
Wastewater Fund ..... 3-36  
Stormwater Fund ..... 3-42  
Electric Fund ..... 3-44  
Telecommunication Fund ..... 3-46  
Central Services Fund..... 3-48  
Insurance Services Fund ..... 3-50  
Health Benefits Fund..... 3-52  
Equipment Fund ..... 3-54  
Cemetery Trust Fund ..... 3-56  
Parks and Recreation Fund ..... 3-58  
Parks Capital Improvement Fund..... 3-60  
Parks Equipment Fund..... 3-64  
Youth Activities Levy Fund ..... 3-66

## Resources and Long - Term Plan

### RESOURCE SUMMARY

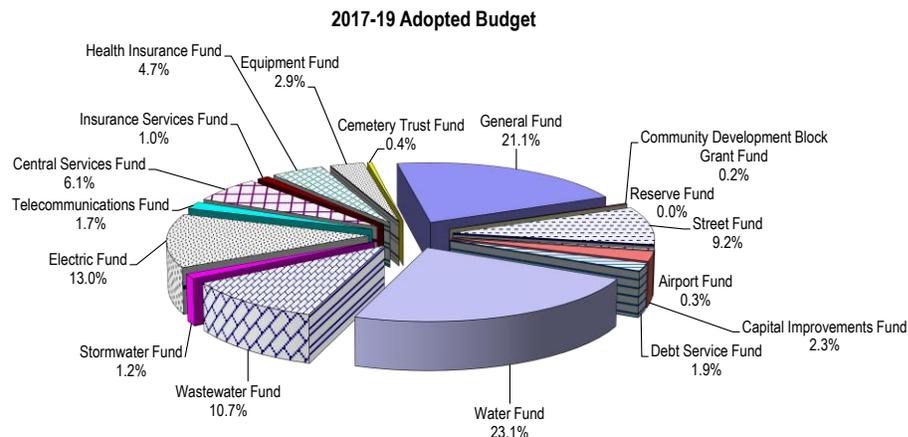
	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimated	BN 2017-19 Adopted
<b>Revenues:</b>					
Taxes	\$19,998,715	\$42,178,085	\$45,305,576	\$45,495,619	\$50,023,505
Licenses and Permits	583,679	1,872,797	1,910,425	2,128,415	1,660,300
Intergovernmental Revenues	4,743,846	6,078,233	14,315,556	7,021,486	9,840,119
Charges for Services	39,616,797	100,863,599	112,685,650	111,942,304	122,324,409
Systems Development Charges	538,559	1,134,392	592,416	1,061,498	731,500
Fines and Forfeitures	196,535	362,187	410,000	384,050	857,900
Assessment Payments	41,048	126,991	520,000	58,831	60,000
Interest on Investments	174,497	356,649	369,358	480,234	457,850
Miscellaneous Revenues	1,793,475	3,142,029	1,200,678	997,596	1,120,550
<b>Total Revenues</b>	<b>67,687,151</b>	<b>156,114,962</b>	<b>177,309,659</b>	<b>169,570,033</b>	<b>187,076,133</b>
<b>Budgetary Resources:</b>					
Working Capital Carryover	29,410,019	33,966,633	30,632,011	32,934,608	38,079,779
Other Financing Sources:					
Bond & Bank Loan Proceeds	6,552,681	1,838,589	26,935,724	3,357,892	56,086,312
Interfund Loan	791,795	1,684,795	2,571,200	840,544	2,100,000
Operating Transfers In	411,787	1,897,442	2,456,240	1,575,424	2,831,440
<b>Total Budgetary Resources</b>	<b>37,166,282</b>	<b>39,387,459</b>	<b>62,595,175</b>	<b>38,708,468</b>	<b>99,097,531</b>
<b>Total Resources</b>	<b>\$104,853,433</b>	<b>\$195,502,420</b>	<b>\$239,904,834</b>	<b>\$208,278,501</b>	<b>\$286,173,664</b>

City Wide Revenue Trend



Resources and Long – Term Plan

<b>FUND TOTALS</b>					
	<b>FY 2012-13</b>	<b>BN 2013-15</b>	<b>BN 2015-17</b>	<b>BN 2015-17</b>	<b>BN 2017-19</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimated</b>	<b>Adopted</b>
General Fund	\$19,126,071	\$46,390,192	\$51,168,412	\$51,264,867	\$56,387,024
Community Development Block Grant	135,713	368,865	439,799	287,093	453,786
Reserve Fund	1,019,580	1,286,279	888,580	540,279	1,075,435
Street Fund	8,285,412	11,753,834	20,149,014	12,919,193	25,847,832
Airport Fund	227,773	391,842	661,251	383,095	926,477
Capital Improvements Fund	6,551,294	5,759,902	8,542,155	6,885,484	6,244,662
Debt Service Fund	3,866,270	4,894,589	5,119,554	4,868,019	4,964,190
Water Fund	13,537,212	21,088,602	35,285,227	22,559,856	54,635,348
Wastewater Fund	10,914,809	17,442,708	24,994,657	20,136,391	31,965,116
Stormwater Fund					3,186,095
Electric Fund	15,759,759	30,457,105	32,132,998	31,849,177	34,673,056
Telecommunications Fund	2,497,874	4,484,194	5,017,036	4,684,023	4,648,604
Central Services Fund	7,078,055	14,096,491	15,765,216	15,323,339	16,322,956
Insurance Services Fund	1,544,975	3,920,598	3,615,888	3,392,574	2,771,444
Health Insurance Fund	-	9,773,441	10,763,370	10,674,255	13,436,994
Equipment Fund	4,897,473	7,381,342	7,296,254	7,292,126	7,816,595
Cemetery Trust Fund	878,871	931,804	984,846	969,110	1,022,770
<b>Total by Fund</b>	<b>96,321,141</b>	<b>180,421,788</b>	<b>222,824,257</b>	<b>194,028,881</b>	<b>266,378,385</b>
Parks and Recreation Fund	7,593,290	12,432,938	12,245,141	11,981,577	13,196,765
Parks Youth Activities Levy Fund	20,326	-	-	-	-
Parks Equipment Fund	-	-	519,000	536,350	602,589
Parks Capital Imp Fund	918,676	2,647,691	4,316,436	1,731,693	5,995,925
<b>Total Parks</b>	<b>8,532,292</b>	<b>15,080,629</b>	<b>17,080,577</b>	<b>14,249,620</b>	<b>19,795,279</b>
<b>Grand Total</b>	<b>\$104,853,433</b>	<b>\$195,502,417</b>	<b>\$239,904,834</b>	<b>\$208,278,501</b>	<b>\$286,173,664</b>



## 2017-2019 Biennial Budget

### CHANGES IN ENDING FUND BALANCES

As of June 30,	BN Change					
	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2017-19 Adopted	2015-17 Amended to 2017-19 Adopted	
General Fund	\$3,385,681	\$3,620,264	\$252,360	\$1,902,976	654.1%	a
Community Dev. Block Grant Fund	33,801	33,801	1	1	0.0%	
Reserve Fund	1,019,580	196,279	38,580	25,435	-34.1%	b
Street Fund	4,417,121	3,067,937	1,676,626	4,099,570	144.5%	c
Airport Fund	116,697	117,516	70,236	102,022	45.3%	d
Capital Improvements Fund	2,094,707	2,749,488	1,536,953	164,922	-89.3%	e
Debt Service Fund	1,150,618	861,560	849,354	1,223,803	44.1%	f
Water Fund	6,437,576	5,208,592	2,072,024	8,646,467	317.3%	g
Wastewater Fund	4,290,774	5,095,343	2,193,032	7,334,338	234.4%	h
Storm Water Fund				1,421,882		i
Electric Fund	2,327,540	1,755,164	368,237	928,874	152.2%	j
Telecommunications Fund	587,624	305,057	327,302	227,510	-30.5%	k
Central Services Fund	853,280	900,610	16,549	260,360	1473.3%	
Insurance Fund	848,857	1,766,282	136,638	164,995	20.8%	l
Health Insurance Fund	-	473,726	33,370	329,693	888.0%	m
Equipment Fund	3,357,663	2,937,106	1,968,694	1,691,123	-14.1%	n
Cemetery Trust Fund	874,045	922,666	974,046	1,009,771	3.7%	
Parks & Recreation	1,783,435	503,626	4,014	5,579	39.0%	o
Parks YAL	-	-	-	-		
Parks CIP Fund	387,632	209,302	308,617	460,485	49.2%	p
Parks Equipment Fund	-	-	40,000	152,589	281.5%	
<b>Total Ending Fund Balances</b>	<b>\$33,966,631</b>	<b>\$30,724,319</b>	<b>\$12,866,633</b>	<b>\$30,152,395</b>	<b>134.3%</b>	

#### Notes:

Historically, City staff has managed operations to ensure actual Ending Fund Balances (EFB) exceed budgeted and targeted amounts. The combination of conservative budgeting and contingency amounts that are often unused normally results in larger actual Ending Fund Balances. The transition to a biennium (BN) budget has made it more difficult to anticipate and model EFB changes between biennia.

- a General Fund current elevated EFB is budgeted to decrease, funding operations in the City and Parks. A \$800,000 Contingency is expected.
- b Reserve Fund amounts have been utilized per requirements.
- c The operations portion of the Street Fund has been separated into a new fund: the Storm Water Fund. EFB is reduced as a result.
- d Airport Fund has an EFB that is held to pay for minor improvements and matching funds for grants occurring in the biennium.
- e Capital Improvements Fund EFB will reduce due to a transfer to the Central Services Fund.
- f Debt Service EFB is rising as staff sets aside added funds to meet targets.
- g Water Fund EFB is budgeted to increase as staff sets aside added funds for significant capital improvements during the biennium.
- h Waste Water Fund EFB is budgeted to increase as staff sets aside added funds for significant capital improvements during the biennium.
- i Storm Water Fund is a new fund, established in BN 2017-19.
- j Electric Fund EFB is budgeted to decrease as part of significant capital improvements during the biennium.
- k Telecommunication Fund EFB is budgeted to decrease minimally during the biennium.
- l Insurance Services Fund current elevated EFB is budgeted to increase slightly as staff sets aside funds for capital projects during the biennium.
- m Health Benefits Fund EFB is low but anticipated to grow over time from savings in premiums and claims costs.
- n Equipment Fund is a sinking fund for capital purchases and the budgeted EFB is lower due to capital equipment purchases.
- o Parks & Recreation Fund is a component unit to the City. This fund's EFB is budgeted recognizing a lesser need for a large EFB.
- p Parks CIP Fund EFB is budgeted to increase as staff sets aside added funds for capital projects during the biennium.



## General Fund

### General Fund Narrative

Principal sources of revenue within the General Fund are property, franchise, and electric user taxes; transient lodging tax, charges for services and year-end carryover.

Highlighted below are significant revenue items.

**Current Property Taxes.** This revenue is generated by the levy of the City of Ashland's permanent tax rate as defined by Measure 50. Although Ashland citizens have approved a permanent rate of \$4.29 per thousand on assessed value, for years the City of Ashland has levied \$4.20 per thousand. Due to ongoing budget needs, the full tax rate is under consideration for implementation.

**Electric Utility Users Tax.** The Electric Utility Users Tax is equal to 25 percent of the electric bill.

**Cable TV Franchise.** The 5 percent franchise tax on cable TV is split, with 70 percent going to the General Fund and the balance to the Street Fund. Most of the General Fund tax is dedicated to support the public access TV channel with Southern Oregon University.

**Electric Franchise.** The electric franchise fee is equal to 10 percent of electric revenues.

**Natural Gas Franchise.** The total franchise fee as shown in this budget is 5 percent of the gas utility's gross receipts. The amount received is subject to rate changes and weather.

**Telephone Franchise.** This line item is expected to remain flat in future years due to trends toward other communication methods.

**Water Franchise.** The water franchise fee paid to the General Fund is equal to 8 percent of Water Fund revenues, and has no specific restrictions in use.

**Wastewater Franchise.** The wastewater franchise fee is paid to the General Fund is equal to 8 percent of Wastewater Fund revenues.

**Hotel-Motel Tax.** The tax is 9% and proceeds support General Fund operations and Economic, Cultural, Tourism and Sustainability Grants. The increases projected for this revenue is 5% in the first year of the biennium, and 3.5% in the following year.

**Planning and Zoning Fees.** Revenue is intermittent due to changes in development. The proposed budget is showing an estimated decrease of 16.2% from the previous biennium.

**State Liquor Tax, Cigarette Tax, and State Revenue Sharing.** Estimates are based on per capita information compiled by the League of Oregon Cities. Total Inter-governmental Revenues have leveled off and are trended to increase proportionately with population growth.

**Ambulance Revenues.** Ambulance revenues are based on transports and have been trending up each year.

2017-19 Biennial Budget

General Fund Revenue							
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimated	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>400 Working Capital Carryover</b>	<b>\$ 3,495,819</b>	<b>\$3,385,681</b>	<b>\$3,400,277</b>	<b>\$ 3,620,264</b>	<b>\$4,412,535</b>	<b>\$4,412,535</b>	<b>\$4,412,535</b>
<b>Taxes</b>							
Property Taxes							
Current	4,349,412	18,624,711	19,515,640	19,643,022	21,276,400	21,276,400	21,496,400
Prior	222,158	750,349	900,000	599,371	770,000	770,000	770,000
Electric Utility User Tax	2,704,335	5,818,200	6,298,000	6,055,835	6,890,470	6,890,470	6,890,470
Water surcharge for AFR	-	-	350,000	346,416	350,000	350,000	350,000
Franchises	2,774,205	5,748,952	6,358,340	6,199,940	7,072,030	7,072,030	7,072,030
License	218,903	436,242	443,200	477,973	498,700	498,700	498,700
Hotel/Motel Tax	2,009,703	4,554,424	5,229,810	5,528,397	5,880,900	5,880,900	5,880,900
Marijuana	-	330	2,000	440	-	-	-
<b>410 Total Taxes</b>	<b>12,278,716</b>	<b>35,933,208</b>	<b>39,096,990</b>	<b>38,851,393</b>	<b>42,738,500</b>	<b>42,738,500</b>	<b>42,958,500</b>
<b>Licenses and Permits</b>							
Planning and Zoning Fees	316,845	1,116,283	1,064,000	939,436	863,000	923,000	923,000
Building Permits	236,005	664,979	779,925	1,083,979	622,300	622,300	622,300
Fire Permits	30,829	91,535	66,500	105,000	115,000	115,000	115,000
<b>420 Total Licenses and Permits</b>	<b>583,679</b>	<b>1,872,797</b>	<b>1,910,425</b>	<b>2,128,415</b>	<b>1,600,300</b>	<b>1,660,300</b>	<b>1,660,300</b>
<b>Intergovernmental Revenue</b>							
Federal	19,215	26,171	940,392	680,597	825,659	825,659	825,659
State	552,298	1,347,204	1,658,978	1,548,736	1,361,930	1,361,930	1,361,930
<b>430 Total Intergovernmental Revenue</b>	<b>571,513</b>	<b>1,373,375</b>	<b>2,599,370</b>	<b>2,229,333</b>	<b>2,187,589</b>	<b>2,187,589</b>	<b>2,187,589</b>
<b>Charges for Services</b>							
Police	96,174	284,725	205,000	249,772	215,000	215,000	215,000
Court	355,273	522,333	500,000	360,584	386,000	386,000	386,000
Legal	2,606	3,986	4,000	3,042	5,000	5,000	5,000
Fire and Rescue	1,106,437	2,170,563	2,087,350	2,517,227	2,568,000	2,568,000	2,568,000
Cemetery	23,414	71,253	70,000	50,159	63,000	63,000	63,000
Planning Division Services	32,190	63,540	70,000	67,110	60,000	60,000	60,000
Building Division Services	17,850	32,441	45,000	37,272	30,000	30,000	30,000
Miscellaneous	263,000	-	-	-	-	-	-
<b>440 Total Charges for Services</b>	<b>1,896,944</b>	<b>3,148,841</b>	<b>2,981,350</b>	<b>3,285,164</b>	<b>3,327,000</b>	<b>3,327,000</b>	<b>3,327,000</b>
<b>Fines</b>							
Court Fines	196,535	362,187	410,000	384,050	857,900	857,900	857,900
<b>450 Total Fines</b>	<b>196,535</b>	<b>362,187</b>	<b>410,000</b>	<b>384,050</b>	<b>857,900</b>	<b>857,900</b>	<b>857,900</b>
<b>Interest on Investments</b>							
Interest on Pooled Investments	22,045	47,932	60,000	67,834	75,000	75,000	75,000
<b>470 Total Interest on Investments</b>	<b>22,045</b>	<b>47,932</b>	<b>60,000</b>	<b>67,834</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>Miscellaneous Revenues</b>							
Donations	24,508	46,670	21,400	34,545	55,200	55,200	55,200
Miscellaneous Income	51,483	110,366	51,600	150,935	340,000	340,000	340,000
<b>480 Total Miscellaneous Revenues</b>	<b>75,991</b>	<b>157,036</b>	<b>73,000</b>	<b>185,480</b>	<b>395,200</b>	<b>395,200</b>	<b>395,200</b>
<b>Other Financing Sources</b>							
Operating Transfers In:							
From Reserve Fund	-	100,000	-	-	-	-	-
From Water Fund	-	-	500,000	500,000	500,000	500,000	500,000
From Cemetery Trust	4,826	9,139	10,800	12,935	13,000	13,000	13,000
<b>490 Total Other Financing Sources</b>	<b>4,826</b>	<b>109,139</b>	<b>510,800</b>	<b>512,935</b>	<b>513,000</b>	<b>513,000</b>	<b>513,000</b>
<b>Total General Fund</b>	<b>\$ 19,126,068</b>	<b>\$ 46,390,196</b>	<b>\$ 51,042,212</b>	<b>\$ 51,264,867</b>	<b>\$ 56,107,024</b>	<b>\$56,167,024</b>	<b>\$56,387,024</b>

## General Fund Long – Term Plan

GENERAL FUND					Adopted	Projected	Projected
Fund #110	FY 2012-13	BN 2013-15	BN 2015-17	BN 2015-17	Total	Total	Total
	Actual	Actual	Amended	Estimate	2017-19	2019-21	2021-23
<b>RESOURCES</b>							
Working Capital Carryover	\$ 3,495,819	\$ 3,385,681	\$ 3,400,277	3,620,264	\$4,412,535	\$2,702,976	(\$1,430,524)
<b>Revenues</b>							
Taxes	\$12,278,716	\$35,933,208	\$ 38,746,990	\$38,851,393	\$42,958,500	\$46,451,000	\$50,241,000
Licenses and Permits	583,679	1,872,797	1,910,425	2,128,415	1,660,300	1,767,000	1,911,000
Intergovernmental Revenue	571,513	1,373,375	2,599,370	2,229,333	2,187,589	1,383,000	1,495,000
Charges for Services	1,896,946	3,148,841	2,981,350	3,285,164	3,327,000	3,639,000	3,935,000
Fines and Forfeitures	196,535	362,187	410,000	384,050	857,900	916,000	991,000
Interest on Pooled Investments	22,045	47,932	60,000	67,834	75,000	79,000	83,000
Miscellaneous Revenues	75,991	157,036	73,000	185,480	395,200	420,000	455,000
Interfund Loan	-	-	126,200	-	-	-	-
Operating Transfers In	4,826	109,139	510,800	512,935	513,000	527,800	559,900
<b>Total Revenues</b>	<b>15,630,251</b>	<b>43,004,515</b>	<b>47,418,135</b>	<b>47,644,603</b>	<b>51,974,489</b>	<b>55,182,800</b>	<b>59,670,900</b>
<b>TOTAL RESOURCES</b>	<b>\$19,126,070</b>	<b>\$46,390,196</b>	<b>\$50,818,412</b>	<b>\$51,264,867</b>	<b>\$56,387,024</b>	<b>\$57,885,776</b>	<b>\$58,240,376</b>
<b>REQUIREMENTS</b>							
<b>Expenditures</b>							
Administration	\$306,625	\$405,355	\$961,540	\$ 523,424	\$3,006,150	\$2,699,000	\$2,808,000
Administration - Library	376,760	487,988	56,587	56,587	-	-	-
Admin. - Municipal Court - Personal Services	336,297	748,506	822,900	715,976	691,680	840,000	1,054,000
Admin. - Municipal Court - Materials & Services	100,760	216,086	233,930	202,246	252,415	261,000	273,000
Admin. Services - Economic and Cultural Grants	623,419	1,304,744	1,695,033	1,476,022	-	-	-
Admin. Services - Social Services Grant	123,394	254,205	267,933	264,392	-	-	-
Admin. Services - Band - Personal Services	3,659	7,329	7,600	7,774	7,920	9,300	11,700
Admin. Services - Band - Materials & Services	51,935	106,688	122,950	122,091	123,620	127,000	131,000
Admin. Services - Miscellaneous	43,776	185,715	269,000	110,905	38,000	38,000	38,000
Parks Contracted Services	-	8,856,000	9,560,000	9,560,000	10,601,400	11,275,000	11,963,000
Police - Personal Services	4,069,569	9,038,442	9,861,210	9,560,139	11,387,520	13,774,000	17,278,000
Police - Materials & Services	1,557,546	3,251,981	3,706,325	3,619,959	3,860,605	3,985,000	4,145,000
Police - Capital Outlay	249,011	25,964	70,000	30,344	-	-	-
Fire and Rescue - Personal Services	4,242,230	9,817,294	11,379,708	11,128,826	12,427,195	14,963,000	18,770,000
Fire and Rescue - Materials & Services	1,562,578	3,332,560	5,085,546	4,110,240	5,018,810	4,515,000	4,699,000
Fire and Rescue - Capital Outlay	-	-	454,632	602,792	-	-	-
Public Works - Cemetery - Personal Services	160,063	378,018	424,470	404,992	467,564	566,000	710,000
Public Works - Cemetery - Materials & Services	122,211	285,500	315,895	327,951	354,214	366,000	382,000
Public Works - Cemetery - Capital Outlay	-	-	15,000	-	30,000	30,000	30,000
Community Dev.-Planning - Personal Services	845,764	1,916,062	2,127,760	2,076,260	2,529,300	3,038,000	3,812,000
Community Dev.-Planning - Materials & Services	314,524	631,129	758,663	678,273	928,780	792,000	824,000
Community Dev.-Building - Personal Services	389,840	833,781	924,570	858,331	920,495	1,119,000	1,403,000
Community Dev.-Building - Materials & Services	259,928	493,761	534,660	542,843	559,440	576,000	600,000
Community Dev. - Social Services Grant	-	-	-	-	267,940	277,000	289,000
Interfund Loan	-	-	66,000	-	-	-	-
Operating Transfers Out	500	192,824	518,570	97,010	211,000	66,000	-
Contingency policy: 3% of annual operating expenditures	-	-	675,570	-	800,000	800,000	800,000
<b>Total Expenditures</b>	<b>15,740,389</b>	<b>42,769,932</b>	<b>50,916,052</b>	<b>47,077,377</b>	<b>54,484,048</b>	<b>60,116,300</b>	<b>70,020,700</b>
<b>Unappropriated Ending Fund Balance</b>	<b>3,385,681</b>	<b>3,620,264</b>	<b>252,360</b>	<b>4,187,490</b>	<b>1,902,976</b>	<b>(2,230,524)</b>	<b>(11,780,324)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$19,126,070</b>	<b>\$46,390,196</b>	<b>\$51,168,412</b>	<b>\$51,264,867</b>	<b>\$56,387,024</b>	<b>\$57,885,776</b>	<b>\$58,240,376</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>(\$110,138)</b>	<b>\$234,583</b>	<b>(\$3,497,917)</b>	<b>\$14,596</b>	<b>(\$2,509,559)</b>	<b>(\$4,933,500)</b>	<b>(\$10,349,800)</b>
<b>Ending Fund Balance Reconciliation:</b>							
Unappropriated Ending Fund Bal Plus Contingency	\$3,385,681	\$3,620,264	\$927,930	\$4,187,490	\$2,702,976	-\$1,430,524	-\$10,980,324
Restricted	-542,049	-794,574	-794,574	-830,680	-424,628	-	-
Unassigned Ending Fund Balance	2,843,632	2,825,690	133,356	3,356,810	2,278,348	-1,430,524	-10,980,324
Fund Balance Policy: at least 12% of annual revenue	1,875,000	5,147,000	2,156,000	2,887,000	2,576,000	2,786,000	3,013,000
Excess (deficiency)	\$968,632	-\$2,321,310	-\$2,022,644	\$469,810	-\$297,652	-\$4,216,524	-\$13,993,324



## Community Development Block Grant Fund

### CDBG Narrative

The City of Ashland is an entitlement city for Community Development Block Grant funds from the Department of Housing and Urban Development (HUD). This will be the eighteenth year the City has received these funds that must be used to assist low and moderate income neighborhoods and households.

The City of Ashland anticipates an annual allocation of approximately \$158,726 in Community Development Block Grant funds for program expenses by the Department of Housing and Urban Development (HUD).

In recent years CDBG funds have been applied to numerous affordable housing projects in Ashland.

CDBG Fund Revenue							
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
400 Working Capital Carryover	\$ 33,798	\$ 33,801	\$ 1	\$ 33,081	\$ 1		\$ 1
<b>Intergovernmental Revenues</b>							
430111 CDBG Grant (Federal)	101,915	335,060	439,798	253,292	453,785	453,785	453,785
430 Total Intergovernmental	101,915	335,060	439,798	253,292	453,785	453,785	453,785
<b>Other Resources</b>							
470 Total Other	-	-	-	-	-	-	-
<b>Total CDBG Fund</b>	<b>\$ 135,713</b>	<b>\$ 368,861</b>	<b>\$ 439,799</b>	<b>\$ 286,373</b>	<b>\$ 453,786</b>	<b>\$ 453,785</b>	<b>\$ 453,786</b>

**Community Development Block Grant Long – Term Plan**

<b>CDBG FUND</b>								
<b>Fund #250</b>	<b>FY 2012-13</b>	<b>BN 2013-15</b>	<b>BN 2015-17</b>	<b>BN 2015-17</b>	<b>Adopted</b>	<b>Projected</b>	<b>Projected</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Total</b>	<b>Total</b>	<b>Total</b>	
					<b>2017-19</b>	<b>2019-21</b>	<b>2021-23</b>	
<b>RESOURCES</b>								
<b>Working Capital Carryover</b>	\$33,798	33,801	\$1	\$33,801	\$1	\$1	\$1	
<b>Revenues</b>								
Intergovernmental Revenue	\$101,915	\$335,060	\$439,798	\$253,292	\$453,785	\$422,811	\$422,810	
<b>Total Revenues</b>	<b>101,915</b>	<b>335,060</b>	<b>439,798</b>	<b>253,292</b>	<b>453,785</b>	<b>422,811</b>	<b>422,810</b>	
<b>TOTAL RESOURCES</b>	<b>\$135,713</b>	<b>\$368,861</b>	<b>\$439,799</b>	<b>\$287,093</b>	<b>\$453,786</b>	<b>\$422,812</b>	<b>\$422,811</b>	
<b>REQUIREMENTS</b>								
<b>Expenditures</b>								
Personal Services	\$32,446	\$67,560	\$65,420	\$62,184	\$62,880	\$62,740	\$62,740	
Materials and Services	69,466	267,504	374,378	224,909	390,905	360,071	360,070	
<b>Total Expenditures</b>	<b>101,912</b>	<b>335,064</b>	<b>439,798</b>	<b>\$287,093</b>	<b>453,785</b>	<b>422,811</b>	<b>422,810</b>	
<b>Unappropriated Ending Fund Balance</b>	<b>33,801</b>	<b>33,801</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	
<b>TOTAL REQUIREMENTS</b>	<b>\$135,713</b>	<b>\$368,865</b>	<b>\$439,799</b>	<b>\$287,093</b>	<b>\$453,786</b>	<b>\$422,812</b>	<b>\$422,811</b>	
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$3</b>	<b>(\$4)</b>	<b>\$ -</b>	<b>\$ (33,800)</b>	<b>\$ -</b>	<b>\$0</b>	<b>\$0</b>	

## Reserve Fund

### Reserve Fund Narrative

The Reserve Fund was established and adopted by Council on June 15, 2010 by Resolution No. 2010-18.

According to ORS 280.050, the purpose of a Reserve Fund is for “providing funds for financing costs of services, projects, property and equipment”, and is for a limited period of time. On (or prior to) the 10<sup>th</sup> anniversary of the date on which the reserve fund was established, the governing body must review the fund and determine by resolution whether the fund will be continued or abolished.

Past transfers made into the fund from General, Street, Parks and Recreation Funds have been used for varied projects. No regular revenue stream has been established, leaving interest as the only ongoing revenue.

This fund must be re-established or closed by June 15, 2020.

Reserve Fund Revenue							
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>400 Working Capital Carryover</b>	<b>\$ 1,013,910</b>	<b>\$ 1,019,580</b>	<b>\$ 204,580</b>	<b>\$ 196,279</b>	<b>\$ 24,735</b>	<b>\$ 24,735</b>	<b>\$ 24,735</b>
<b>Charges for Service</b>							
<b>440 Total Charges for Service</b>	-	-	-	-	-	-	-
<b>Interest on Investments</b>							
Interest on Investments	5,670	16,699	34,000	19,000	700	700	700
<b>470 Total Interest on Investments</b>	<b>5,670</b>	<b>16,699</b>	<b>34,000</b>	<b>19,000</b>	<b>700</b>	<b>700</b>	<b>700</b>
<b>490 Other Financing Sources</b>							
Interfund Loan - Health Benefits Fund	-	250,000	650,000	325,000	-	1,050,000	1,050,000
Operating Transfers In - General Fund	-	-	-	-	-	-	-
Operating Transfers In - Central Service	-	-	-	-	-	-	-
Operating Transfers In - AFN	-	-	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>250,000</b>	<b>650,000</b>	<b>325,000</b>	<b>-</b>	<b>1,050,000</b>	<b>1,050,000</b>
<b>Total Reserve Fund</b>	<b>\$ 1,019,580</b>	<b>\$ 1,286,279</b>	<b>\$ 888,580</b>	<b>\$ 540,279</b>	<b>\$ 25,435</b>	<b>\$ 1,075,435</b>	<b>\$ 1,075,435</b>

**Reserve Fund Long – Term Plan**

<b>RESERVE FUND</b>					Adopted	Projected	Projected
Fund #255	FY 2012-13	BN 2013-15	BN 2015-17	BN 2015-17	Total	Total	Total
	Actual	Actual	Amended	Estimate	2017-19	2019-21	2021-23
<b>RESOURCES</b>							
<b>Working Capital Carryover</b>	<b>\$1,013,910</b>	<b>\$1,019,580</b>	<b>\$204,580</b>	<b>\$196,279</b>	<b>\$24,735</b>	<b>\$25,435</b>	<b>\$624,135</b>
<b>Revenues</b>							
Interest on Investments	\$ 5,670	\$ 16,699	\$ 34,000	\$ 19,000	\$ 700	\$ 3,700	\$ 7,700
Interfund Loan	-	250,000	650,000	325,000	1,050,000	595,000	255,000
<b>Total Revenues</b>	<b>5,670</b>	<b>266,699</b>	<b>684,000</b>	<b>344,000</b>	<b>1,050,700</b>	<b>598,700</b>	<b>262,700</b>
<b>TOTAL RESOURCES</b>	<b>\$1,019,580</b>	<b>\$1,286,279</b>	<b>\$888,580</b>	<b>\$540,279</b>	<b>\$1,075,435</b>	<b>\$624,135</b>	<b>\$886,835</b>
<b>REQUIREMENTS</b>							
<b>Expenditures</b>							
Interfund Loan	\$ -	\$ 900,000	\$ 850,000	\$ 515,544	\$ 1,050,000	\$ -	\$ -
Operating Transfers Out	-	190,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>1,090,000</b>	<b>850,000</b>	<b>515,544</b>	<b>1,050,000</b>	<b>-</b>	<b>-</b>
<b>Unappropriated Ending Fund Balance</b>	<b>1,019,580</b>	<b>196,279</b>	<b>38,580</b>	<b>24,735</b>	<b>25,435</b>	<b>624,135</b>	<b>886,835</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$1,019,580</b>	<b>\$1,286,279</b>	<b>\$888,580</b>	<b>\$540,279</b>	<b>\$1,075,435</b>	<b>\$624,135</b>	<b>\$886,835</b>
 <i>Annual Revenues Over (Under) Expenditures</i>	 <i>\$5,670</i>	 <i>(\$823,301)</i>	 <i>(\$166,000)</i>	 <i>(\$171,544)</i>	 <i>\$700</i>	 <i>\$598,700</i>	 <i>\$262,700</i>

## Street Fund

### **Street Fund Narrative**

This special revenue fund accounts for street operations and related capital projects. Major revenue sources are gas tax, utility fees and grants. The stormwater activities were separated out of this fund and the Stormwater Fund was established for the BN 2017-19.

**Taxes-Cable TV Franchise.** The five percent (5%) cable TV franchise fee is split, with thirty percent (30%) placed in the Street Fund and the balance in the General Fund. It is expected to stabilize at a lower level recognizing industry changes to internet-based televisions.

**Taxes- Franchise.** Water and Wastewater Franchise payments (2% of annual Fund Revenues) were suspended in 2011.

**Prepared Food and Beverage Tax.** Initially in March 1993 and then again in November 2009, the citizens approved a 5% prepared food and beverage tax. In November 2016, the citizens approved a change to the original disbursement of the tax. Originally one percent (1/5 of the revenues) of the tax was dedicated for purposes of acquisition, planning, development and major rehabilitation of City parks per the City of Ashland's Capital Improvement Plan. Of the twenty percent (20%) allocated to the Parks Account, twenty percent (20%) of the amount collected was to be used for Open Space acquisition. The other eighty percent (80%) of the tax revenue was dedicated to the Wastewater Treatment Plant upgrade and is shown in the Wastewater Fund. In 2009, two percent (2%) of the total proceeds funds collection offsets in the Central Service Fund.

In November 2016, the disbursement was reallocated to twenty five percent (25%) of the tax and was dedicated for the purpose of acquisition, planning, development, repair and rehabilitation of City parks per adopted plans of the Ashland Parks and Recreation Commission and is now shown in the Parks Capital Improvement Fund. Of the remainder, the City may retain up to two percent (2%) of the tax collected for costs of administration and collection as well as a portion is dedicated to the Wastewater Treatment Plant debt and capital improvement projects as well as for street maintenance and reconstruction which is shown in this fund.

The tax sunsets in December 2030.

**Intergovernmental Revenues.** The primary source of Intergovernmental Revenue, the State Gasoline Tax is budgeted at approximately \$149.76 per capita, in the biennium. Changes in delivery practices and hybrid vehicle use may cause a reduction in overall revenue allocated.

**Charges for services-Transportation Utility Fee.** All fees collected are for the purposes of providing adequate operations, administration and maintenance of the local transportation network including streets, pedestrian facilities, handicap access and bicycle facilities. A master plan study is in process and may impact the fees charged.

2017-19 Biennial Budget

Street Fund Revenue							
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>400 Working Capital Carryover</b>	<b>\$ 3,043,292</b>	<b>\$ 4,417,122</b>	<b>\$ 4,702,624</b>	<b>\$5,278,230</b>	<b>\$3,977,740</b>	<b>\$3,977,740</b>	<b>\$3,977,740</b>
<b>Taxes</b>							
Charter Franchise	-	91,234	82,700	69,945	96,700	96,700	96,700
Ashland Home Network Franchise	-	23,928	14,000	17,955	14,000	14,000	14,000
Food & Beverage Tax	-	-	-	28,221	1,126,100	1,126,100	1,126,100
<b>410 Total Taxes</b>	<b>55,505</b>	<b>115,162</b>	<b>96,700</b>	<b>116,121</b>	<b>1,236,800</b>	<b>1,236,800</b>	<b>1,236,800</b>
<b>Intergovernmental Revenues</b>							
State:							
Grants	682,696	20,500	5,832,153	99,935	2,223,895	2,223,895	2,223,895
Gas Tax	1,108,170	2,322,276	2,268,800	2,478,285	3,088,050	3,088,050	3,088,050
County and Other	(61,783)	5,212	-	-	-	-	-
<b>430 Total Intergovernmental</b>	<b>1,729,083</b>	<b>2,347,988</b>	<b>8,100,953</b>	<b>2,578,220</b>	<b>5,311,945</b>	<b>5,311,945</b>	<b>5,311,945</b>
<b>Charges for Services</b>							
RVTD Services	23,249	51,314	53,800	52,987	50,000	50,000	50,000
Public Works Services	-	6,298	-	-	-	-	-
<b>Sales:</b>							
Storm Drain Utility Fee	588,288	1,258,298	1,290,800	1,338,615	-	-	-
Transportation Utility Fee	1,309,151	2,780,270	2,875,100	2,946,358	3,145,895	3,145,895	3,145,895
<b>440 Total Charges for Services</b>	<b>1,920,688</b>	<b>4,096,180</b>	<b>4,219,700</b>	<b>4,337,960</b>	<b>3,195,895</b>	<b>3,195,895</b>	<b>3,195,895</b>
Storm Drain	22,316	51,024	32,000	85,666			
Transportation	106,855	194,528	101,000	221,557	150,000	150,000	150,000
<b>System Development Charges</b>	<b>129,171</b>	<b>245,552</b>	<b>133,000</b>	<b>307,223</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Assessments and Consortiums</b>							
Unassessed Principal	41,048	126,991	120,000	58,831	60,000	60,000	60,000
<b>460 Total Assessments and Consortiums</b>	<b>41,048</b>	<b>126,991</b>	<b>120,000</b>	<b>58,831</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b>Interest on Investments</b>							
Interest on Pooled Investments	16,283	48,418	48,000	83,361	60,000	60,000	60,000
<b>470 Total Interest on Investments</b>	<b>16,283</b>	<b>48,418</b>	<b>48,000</b>	<b>83,361</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b>Miscellaneous Revenues</b>							
Miscellaneous Income	160,740	356,423	100,000	50,955	60,000	60,000	60,000
Notes Receivable payments	-	-	-	108,292	108,290	108,290	108,290
<b>480 Total Miscellaneous Revenues</b>	<b>160,740</b>	<b>356,423</b>	<b>100,000</b>	<b>159,247</b>	<b>168,290</b>	<b>168,290</b>	<b>168,290</b>
<b>Other Financing Sources</b>							
Loan Proceeds	1,189,603	-	3,306,854	-	11,687,162	11,687,162	11,687,162
<b>490 Total Other Financing Sources</b>	<b>1,189,603</b>	<b>-</b>	<b>3,306,854</b>	<b>-</b>	<b>11,687,162</b>	<b>11,687,162</b>	<b>11,687,162</b>
<b>Total Street Fund</b>	<b>\$ 8,285,413</b>	<b>\$ 11,753,836</b>	<b>\$ 20,827,831</b>	<b>\$ 12,919,193</b>	<b>\$ 25,847,832</b>	<b>\$ 25,847,832</b>	<b>\$ 25,847,832</b>

## Street Fund Long – Term Plan

STREET FUND - SUMMARY					Adopted	Projected	Projected
Fund # 260	FY 2012-13	BN 2013-15	BN 2015-17	BN 2015-17	Total	Total	Total
	Actual	Actual	Amended	Estimate	2017-19	2019-21	2021-23
<b>RESOURCES</b>							
Working Capital Carryover	\$3,043,292	\$4,417,121	\$4,702,624	\$5,278,230	\$3,977,740	\$4,099,570	\$4,736,801
<b>Revenues</b>							
Taxes	\$55,504	\$115,161	\$96,700	\$116,121	\$1,236,800	\$1,391,000	\$1,475,800
Intergovernmental Revenue	1,729,083	2,347,988	7,422,136	2,578,220	5,311,945	3,220,400	3,416,500
Charges for Services	1,920,687	4,096,180	4,219,700	4,337,960	3,195,895	3,468,800	3,819,300
Systems Development Charges (SDC)	129,172	245,552	133,000	307,223	150,000	322,900	356,100
Assessment Revenues	41,048	126,991	120,000	58,831	60,000	-	-
Interest on Investments	16,283	48,418	48,000	83,361	60,000	60,000	60,000
Miscellaneous Revenues	160,740	356,423	100,000	159,246	168,290	168,290	168,290
Bond Proceeds	1,189,603	-	3,306,854	-	11,687,162	1,550,000	385,000
<b>Total Revenues</b>	<b>5,242,120</b>	<b>7,336,713</b>	<b>15,446,390</b>	<b>7,640,964</b>	<b>21,870,092</b>	<b>10,181,390</b>	<b>9,680,990</b>
<b>TOTAL RESOURCES</b>	<b>\$8,285,412</b>	<b>\$11,753,834</b>	<b>\$20,149,014</b>	<b>\$12,919,194</b>	<b>\$25,847,832</b>	<b>\$14,280,960</b>	<b>\$14,417,791</b>
<b>REQUIREMENTS</b>							
<b>Expenditures</b>							
Street Operations - Personal Services	\$655,051	\$1,410,075	\$1,652,520	\$1,669,717	\$1,929,177	\$2,360,000	\$2,960,400
Street Operations - Materials & Services	995,279	2,339,911	3,166,504	2,742,083	3,589,220	3,697,600	3,846,900
Street Operations - Capital Outlay	1,101,487	892,487	8,172,746	1,058,552	13,177,535	1,979,500	320,750
Street Operations - Debt Service	-	237,823	246,710	246,708	251,710	251,459	250,909
Grounds Maintenance	200,118	393,835	494,400	512,552	501,900	517,100	537,900
Storm Water Operations - Personal Services	265,398	544,050	609,660	609,002	-	-	-
Storm Water Operations - Materials & Services	252,969	515,224	584,540	536,662	-	-	-
Storm Water Operations - Capital Outlay	154,556	20,185	118,500	39,368	-	-	-
Storm Water Operations -Debt Service	-	26,317	25,300	12,750	-	-	-
SDC Projects	243,433	95,698	2,956,854	401,448	2,198,720	142,500	96,250
New Debt Service	-	-	-	-	-	496,000	600,000
Contingency policy: 3% of annual operating expenditures	-	-	99,000	-	100,000	100,000	100,000
<b>Total Expenditures</b>	<b>3,868,291</b>	<b>6,475,605</b>	<b>18,126,734</b>	<b>7,828,842</b>	<b>21,748,262</b>	<b>9,544,159</b>	<b>8,713,109</b>
<b>Unappropriated Ending Fund Balance</b>	<b>4,417,121</b>	<b>5,278,229</b>	<b>2,022,280</b>	<b>5,090,353</b>	<b>4,099,570</b>	<b>4,736,801</b>	<b>5,704,682</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$8,285,412</b>	<b>\$11,753,834</b>	<b>\$20,149,014</b>	<b>\$12,919,194</b>	<b>\$25,847,832</b>	<b>\$14,280,960</b>	<b>\$14,417,791</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$1,373,829</b>	<b>\$861,108</b>	<b>(\$2,680,344)</b>	<b>(\$187,877)</b>	<b>\$121,830</b>	<b>\$637,231</b>	<b>\$967,881</b>
<b>Storm Drain and Transportation Balances:</b>							
Storm Drain Balance	(\$1,054,714)	(809,336)	(\$1,202,935)	(\$554,561)	-	-	-
Transportation Balance	2,927,078	5,041,847	3,844,333	3,844,333	2,837,892	3,904,623	4,804,254
Other	2,544,757	1,045,718	(619,118)	1,800,581	1,261,678	832,178	900,428
<b>Total Ending Fund Balance</b>	<b>4,417,121</b>	<b>5,278,229</b>	<b>\$2,022,280</b>	<b>\$5,090,353</b>	<b>\$4,099,570</b>	<b>\$4,736,801</b>	<b>\$5,704,682</b>
<b>Ending Fund Balance Reconciliation:</b>							
Unappropriated Ending Fund Balance	\$4,417,121	\$5,278,229	\$2,022,280	\$5,090,353	\$4,099,570	\$4,736,801	\$5,704,682
Minus Restrictions	4,227,519	2,878,334	501,458	2,309,707	1,556,525	1,399,425	1,815,525
Unassigned Ending Fund Balance	189,602	2,399,895	1,520,822	2,780,646	2,543,045	3,337,376	3,889,157
Fund Balance Policy: at least 15% of annual revenues	582,000	1,045,000	506,000	539,000	585,000	630,000	678,000
<b>Excess (deficiency)</b>	<b>(\$392,398)</b>	<b>\$1,354,895</b>	<b>\$1,014,822</b>	<b>\$2,241,646</b>	<b>\$1,958,045</b>	<b>\$2,707,376</b>	<b>\$3,211,157</b>



## Airport Fund

### Airport Fund Narrative

This fund is used to account for Airport operations and revenues from service charges, hangar rental, and lease fees. The fund may borrow internally or externally for projects as needed.

Airport Fund Revenue							
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
400 Working Capital Carryover	\$ 83,711	\$ 116,697	\$ 114,751	\$ 117,516	\$ 118,677	\$ 118,677	\$ 118,677
<b>Intergovernmental Revenues</b>							
Federal	-	-	-	-	536,800	536,800	536,800
430 Total Intergovernmental	-	-	-	-	536,800	536,800	536,800
<b>Charges for Services</b>							
Rent	124,492	274,192	276,000	264,128	270,000	270,000	270,000
440 Total Charges for Services	124,492	274,192	276,000	264,128	270,000	270,000	270,000
<b>Interest on Investments</b>							
Interest on Pooled Investments	570	953	500	1,452	1,000	1,000	1,000
470 Total Interest on Investments	570	953	500	1,452	1,000	1,000	1,000
<b>Other Financing Sources</b>							
Proceeds from Debt Issue	-	-	270,000	-	-	-	-
Transfers In - Equipment Fund	19,000	-	-	-	-	-	-
490 Total Other Financing Sources	19,000	-	270,000	-	-	-	-
<b>Total Airport Fund</b>	<b>\$ 227,773</b>	<b>\$ 391,842</b>	<b>\$ 661,251</b>	<b>\$ 383,095</b>	<b>\$ 926,477</b>	<b>\$ 926,477</b>	<b>\$ 926,477</b>

**Airport Fund Long – Term Plan**

AIRPORT FUND					Adopted	Projected	Projected
Fund #280	FY 2012-13	BN 2013-15	BN 2015-17	BN 2015-17	Total	Total	Total
	Actual	Actual	Amended	Estimate	2017-19	2019-21	2021-23
<b>RESOURCES</b>							
<b>Working Capital Carryover</b>	\$83,711	\$116,697	\$114,751	\$117,516	\$118,677	\$112,022	(\$214,278)
<b>Revenues</b>							
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ 536,800	\$ -	\$ -
Charges for Services	124,492	274,192	276,000	264,128	270,000	290,700	320,400
Interest on Investments	570	953	500	1,452	1,000	1,000	1,000
Other Financing Sources	-	-	270,000	-	-	1,580,000	-
Interfund Loan	19,000	-	-	-	-	-	-
<b>Total Revenues</b>	<b>144,062</b>	<b>275,145</b>	<b>546,500</b>	<b>265,579</b>	<b>807,800</b>	<b>1,871,700</b>	<b>321,400</b>
<b>TOTAL RESOURCES</b>	<b>\$227,773</b>	<b>\$391,842</b>	<b>\$661,251</b>	<b>\$383,095</b>	<b>\$926,477</b>	<b>\$1,983,722</b>	<b>\$107,122</b>
<b>REQUIREMENTS</b>							
<b>Expenditures</b>							
Materials and Services	\$72,540	\$133,293	\$425,943	\$104,359	\$425,380	\$438,000	\$455,000
Capital Outlay	-	44,962	88,000	82,988	312,000	1,760,000	-
Debt Service	38,536	77,072	77,072	77,072	77,075	-	-
Interfund Loan	-	19,000	-	-	-	-	-
Contingency policy: 3% of annual operating expenditures	-	-	-	-	10,000	10,000	10,000
<b>Total Expenditures</b>	<b>111,076</b>	<b>274,327</b>	<b>591,015</b>	<b>264,418</b>	<b>824,455</b>	<b>2,208,000</b>	<b>465,000</b>
<b>Unappropriated Ending Fund Balance</b>	<b>116,697</b>	<b>117,516</b>	<b>70,236</b>	<b>118,677</b>	<b>102,022</b>	<b>(224,278)</b>	<b>(357,878)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$227,773</b>	<b>\$391,843</b>	<b>\$661,251</b>	<b>\$383,095</b>	<b>\$926,477</b>	<b>\$1,983,722</b>	<b>\$107,122</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$32,986</b>	<b>\$818</b>	<b>(\$44,515)</b>	<b>\$1,161</b>	<b>(\$16,655)</b>	<b>(\$336,300)</b>	<b>(\$143,600)</b>
<b>Unappropriated Ending Fund Bal Plus Contingency</b>	<b>116,697</b>	<b>117,516</b>	<b>70,236</b>	<b>\$118,677</b>	<b>112,022</b>	<b>(214,278)</b>	<b>(347,878)</b>
<b>Fund Balance Policy: at least 10% of annual revenues</b>	<b>14,000</b>	<b>28,000</b>	<b>28,000</b>	<b>27,000</b>	<b>27,000</b>	<b>29,000</b>	<b>32,000</b>
<b>Excess (deficiency)</b>	<b>\$102,697</b>	<b>\$89,516</b>	<b>\$42,236</b>	<b>\$91,677</b>	<b>\$75,022</b>	<b>(\$253,278)</b>	<b>(\$389,878)</b>

## Capital Improvements Fund

### CIP Fund Narrative

This fund accounts for facility maintenance and capital projects not includable in the enterprise funds. Primary revenues are internal charges, taxes and impact fees.

**Prepared Food and Beverage Tax.** Initially in March 1993 and then again in November 2009, the citizens approved a 5% prepared food and beverage tax. In November 2016, the citizens approved a change to the original disbursement of the tax. Originally one percent (1/5 of the revenues) of the tax was dedicated for purposes of acquisition, planning, development and major rehabilitation of City parks per the City of Ashland's Capital Improvement Plan. Of the twenty percent (20%) allocated to the Parks Account, twenty percent (20%) of the amount collected was to be used for Open Space acquisition. The other eighty percent (80%) of the tax revenue was dedicated to the Wastewater Treatment Plant upgrade and is shown in the Wastewater Fund. In 2009, two percent (2%) of the total proceeds funds collection offsets in the Central Service Fund.

In November 2016, the disbursement was reallocated to twenty five (25%) of the tax was dedicated for the purpose of acquisition, planning, development, repair and rehabilitation of City parks per adopted plans of the Ashland Parks and Recreation Commission and is now shown in the Parks Capital Improvement Fund. Of the remainder, the City may retain up to two percent (2%) of the tax collected for costs of administration and collection as well as a portion is dedicated to the Wastewater Treatment Plant debt and capital improvement projects as well as for street maintenance and reconstruction.

The tax sunsets in December 2030.

**Charges for services.** Fees from parking revenue are used to maintain the parking structure. Use of facilities fees (an internal charge) go toward facility maintenance and improvements.

**System Development Charges.** The City revised System Development Charges for water and wastewater in 2006 and transportation, storm drain, and parks during the 1996-97 fiscal year. This budget includes only the Parks SDCs. Other SDCs are shown in the appropriate operating department funds.

**Assessment Payments.** These are payments made on Local Improvement Projects by property owners prior to the City permanently financing the project. After the project is financed the payments are made to the Debt Fund. Property owners pay for the improvements upon completion of the project either over time or in full.

**Charges for Services.** In 2008, the City revised the facility use fee, to appropriately cover the cost of the Facilities Division of Public Works. Each department is now charged the fee for the operations, which includes payments for utilities, personnel for maintaining the facilities, as well as replacement costs such as reroofing and long term maintenance of all City buildings.

**Intergovernmental Revenues.** Grants for improvements to municipal improvements are budgeted here.

2017-19 Biennial Budget

CIP Fund Revenue							
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>400 Working Capital Carryover</b>	<b>\$ 4,449,285</b>	<b>\$ 2,094,707</b>	<b>\$ 1,918,994</b>	<b>\$ 2,749,488</b>	<b>\$ 2,522,222</b>	<b>\$ 2,522,222</b>	<b>\$ 2,522,222</b>
<b>Taxes</b>							
Food and Beverage Tax (For Parks CIP)	459,918	993,068	1,093,400	1,093,400	-	-	-
<b>410 Total Taxes</b>	<b>459,918</b>	<b>993,068</b>	<b>1,093,400</b>	<b>1,093,400</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intergovernmental Revenues</b>							
Grants	97,786	520,240	-	2,732	-	-	-
<b>430 Total Intergovernmental</b>	<b>97,786</b>	<b>520,240</b>	<b>-</b>	<b>2,732</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Charges for Services</b>							
Property Rent	30,752	4,527	270,660	6,000	-	-	-
Parking Lot Fees	-	122,888	-	-	120,000	120,000	120,000
Use of Facilities Fee	928,627	1,857,254	1,934,940	1,934,940	1,954,940	1,954,940	1,954,940
<b>440 Total Charges for Services</b>	<b>959,379</b>	<b>1,984,669</b>	<b>2,205,600</b>	<b>1,940,940</b>	<b>2,074,940</b>	<b>2,074,940</b>	<b>2,074,940</b>
Parks	48,059	97,838	129,416	94,372	101,500	101,500	101,500
<b>System Development Charges</b>	<b>48,059</b>	<b>97,838</b>	<b>129,416</b>	<b>94,372</b>	<b>101,500</b>	<b>101,500</b>	<b>101,500</b>
<b>Assessments</b>							
<b>460 Total Assessment Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interest on Investments</b>							
Interest on Pooled Investments	18,181	21,667	22,600	30,113	26,000	26,000	26,000
<b>470 Total Interest on Investments</b>	<b>18,181</b>	<b>21,667</b>	<b>22,600</b>	<b>30,113</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>
<b>Miscellaneous Revenues</b>							
Miscellaneous Income	12,681	47,712	22,100	4,438	20,000	20,000	20,000
<b>480 Total Miscellaneous Revenues</b>	<b>12,681</b>	<b>47,712</b>	<b>22,100</b>	<b>4,438</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Other Financing Sources</b>							
Loan Proceeds	506,005	-	3,050,045	870,000	1,500,000	1,500,000	1,500,000
<b>Operating Transfers In</b>							
From Insurance Fund	-	-	100,000	100,000	-	-	-
<b>490 Total Other Financing Sources</b>	<b>506,005</b>	<b>-</b>	<b>3,150,045</b>	<b>970,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>
<b>Total Capital Improvements Fund</b>	<b>\$ 6,551,294</b>	<b>\$ 5,759,901</b>	<b>\$ 8,542,155</b>	<b>\$ 6,885,483</b>	<b>\$ 6,244,662</b>	<b>\$ 6,244,662</b>	<b>\$ 6,244,662</b>

## Capital Improvements Plan Fund Long – Term Plan

CIP FUND - SUMMARY					Adopted	Projected	Projected
Fund #410	FY 2012-13	BN 2013-15	BN 2015-17	BN 2015-17	Total	Total	Total
	Actual	Actual	Amended	Estimate	2017-19	2019-21	2021-23
<b>RESOURCES</b>							
Working Capital Carryover	\$4,449,285	\$2,094,707	\$1,918,994	\$2,749,488	\$2,522,222	\$164,922	(\$3,084,378)
<b>Revenues</b>							
Taxes	\$459,918	\$993,068	\$1,093,400	\$1,093,400	\$ -	\$ -	\$ -
Intergovernmental Revenues	97,786	520,240	-	2,732	-	-	-
Charges for Services	959,379	1,984,670	2,205,600	1,940,941	2,074,940	928,200	1,003,900
System Dev. Charges	48,059	97,838	129,416	94,372	101,500	130,000	130,000
Interest on Investments	18,181	21,667	22,600	30,113	26,000	129,100	137,900
Miscellaneous Revenues	12,681	47,712	22,100	4,438	20,000	22,200	24,100
Other Financing Sources	506,005	-	3,050,045	870,000	1,500,000	-	-
Interfund Loan	-	-	100,000	100,000	-	-	-
<b>Total Revenues</b>	<b>2,102,009</b>	<b>3,665,195</b>	<b>6,623,161</b>	<b>\$4,135,997</b>	<b>\$3,722,440</b>	<b>\$1,209,500</b>	<b>\$1,295,900</b>
<b>TOTAL RESOURCES</b>	<b>\$6,551,294</b>	<b>\$5,759,902</b>	<b>\$8,542,155</b>	<b>\$6,885,485</b>	<b>\$6,244,662</b>	<b>\$1,374,422</b>	<b>(\$1,788,478)</b>
<b>REQUIREMENTS</b>							
<b>Expenditures</b>							
Facilities - Personal Services	\$196,601	\$440,985	\$662,790	\$579,903	\$636,010	\$689,200	\$731,200
Facilities - Materials and Services	393,323	900,909	1,047,860	1,236,339	984,090	1,014,600	1,055,500
Facilities - Capital Outlay	3,386,063	767,315	1,110,000	457,580	838,000	560,000	560,000
Parks SDC - Capital Outlay	-	-	607,340	-	394,640	100,000	-
Parks Open Space - Materials and Services	2,894	2,979	189,930	-	-	40,000	-
Parks Open Space - Capital Outlay	233,571	808,193	2,909,912	1,874,022	1,500,000	2,020,000	350,000
Completed LID - Debt	-	5,555	-	-	-	-	-
Operating Transfers Out - Open Space (Land) Debt	36,135	83,479	277,370	215,419	-	-	-
Operating Transfers Out - CSF	-	-	-	-	1,667,000	-	-
Interfund Loan	208,000	1,000	-	-	-	-	-
Contingency Policy: 3% of annual revenues	-	-	200,000	-	60,000	35,000	35,000
<b>Total Expenditures</b>	<b>4,456,587</b>	<b>3,010,415</b>	<b>7,005,202</b>	<b>4,363,263</b>	<b>6,079,740</b>	<b>4,458,800</b>	<b>2,731,700</b>
Unappropriated Ending Fund Balance	2,094,707	2,749,488	1,536,953	2,522,222	164,922	(3,084,378)	(4,520,178)
<b>TOTAL REQUIREMENTS</b>	<b>\$6,551,294</b>	<b>\$5,759,903</b>	<b>\$8,542,155</b>	<b>\$6,885,485</b>	<b>\$6,244,662</b>	<b>\$1,374,422</b>	<b>(\$1,788,478)</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>(\$2,354,578)</b>	<b>\$654,780</b>	<b>(\$382,041)</b>	<b>(\$227,266)</b>	<b>(\$2,357,300)</b>	<b>(\$3,249,300)</b>	<b>(\$1,435,800)</b>
<b>Ending Fund Balance Reconciliation:</b>							
<b>Unappropriated Ending Fund Balance</b>	<b>\$2,094,707</b>	<b>\$2,749,488</b>	<b>\$1,536,953</b>	<b>\$2,522,222</b>	<b>\$164,922</b>	<b>-\$3,084,378</b>	<b>-\$4,520,178</b>
<b>Minus Restrictions</b>	<b>1,960,852</b>	<b>1,960,852</b>	<b>779,396</b>	<b>1,573,384</b>	<b>1,364,384</b>	<b>(645,616)</b>	<b>(845,616)</b>
<b>Unassigned Ending Fund Balance</b>	<b>\$133,855</b>	<b>\$788,636</b>	<b>\$757,557</b>	<b>\$948,838</b>	<b>-\$1,199,462</b>	<b>-\$2,438,762</b>	<b>-\$3,674,562</b>
<b>Fund Balance Policy (Policy is \$500,000)</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>Excess (deficiency)</b>	<b>(\$366,145)</b>	<b>\$288,636</b>	<b>\$257,557</b>	<b>\$448,838</b>	<b>(\$1,699,462)</b>	<b>-\$2,938,762</b>	<b>-\$4,174,562</b>

**Capital Improvements Plan Fund Long - Term Plan**

<b>CIP FUND - Operational Detail</b>					<b>Adopted</b>	<b>Projected</b>	<b>Projected</b>
<b>Fund #410</b>	<b>FY 2012-13</b>	<b>BN 2013-15</b>	<b>BN 2015-17</b>	<b>BN 2015-17</b>	<b>Total</b>	<b>Total</b>	<b>Total</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>2017-19</b>	<b>2019-21</b>	<b>2021-23</b>
<b>RESOURCES</b>							
<b>Working Capital Carryover</b>	\$36,519	\$36,519	\$672,907	\$690,589	\$492,259	(\$1,511,901)	(\$2,751,201)
<b>Revenues</b>							
Taxes	\$ 208,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	959,379	1,984,670	2,205,600	1,940,941	2,074,940	928,200	1,003,900
Interest on Investments	15,200	18,100	22,600	30,113	26,000	109,100	117,900
Miscellaneous Revenues	12,681	47,712	22,100	4,438	20,000	22,200	24,100
Operating Transfers In			100,000	100,000	-	-	-
<b>Total Revenues</b>	<b>1,195,260</b>	<b>2,050,482</b>	<b>2,350,300</b>	<b>2,075,492</b>	<b>2,120,940</b>	<b>1,059,500</b>	<b>1,145,900</b>
<b>TOTAL RESOURCES</b>	<b>\$1,231,779</b>	<b>\$2,087,001</b>	<b>\$3,023,207</b>	<b>\$2,766,081</b>	<b>\$2,613,199</b>	<b>(\$452,401)</b>	<b>(\$1,605,301)</b>
<b>REQUIREMENTS</b>							
Facilities - Personnel Services	\$196,601	440,985	\$662,790	579,903	\$636,010	\$689,200	\$731,200
Facilities - Materials and Services	393,323	900,909	1,047,860	1,236,339	984,090	1,014,600	1,055,500
Facilities - Capital Outlay	300,000	53,518	355,000	457,580	838,000	560,000	560,000
Operating Transfers Out - CSF	-	-	-	-	1,667,000	-	-
Interfund Loan	208,000	1,000	-	-	-	-	-
Operating Contingency: 3% of revenues	-	-	200,000	-	60,000	35,000	35,000
<b>Total Expenditures</b>	<b>1,097,924</b>	<b>1,396,412</b>	<b>2,265,650</b>	<b>2,273,822</b>	<b>4,185,100</b>	<b>2,298,800</b>	<b>2,381,700</b>
<b>Unappropriated Ending Fund Balance</b>	<b>133,855</b>	<b>690,589</b>	<b>757,557</b>	<b>492,259</b>	<b>(1,571,901)</b>	<b>(2,751,201)</b>	<b>(3,987,001)</b>
<b>Total Requirements</b>	<b>\$1,231,779</b>	<b>\$2,087,001</b>	<b>\$3,023,207</b>	<b>\$2,766,081</b>	<b>\$2,613,199</b>	<b>(\$452,401)</b>	<b>(\$1,605,301)</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$97,336</b>	<b>\$654,070</b>	<b>\$84,650</b>	<b>(\$198,330)</b>	<b>(\$2,064,160)</b>	<b>(\$1,239,300)</b>	<b>(\$1,235,800)</b>
<b>Operations Reconciliation:</b>							
<b>Operating Ending Fund Balance Plus Contingencies</b>	<b>133,855</b>	<b>690,589</b>	<b>757,557</b>	<b>492,259</b>	<b>(1,571,901)</b>	<b>(2,751,201)</b>	<b>(3,987,001)</b>
<b>Fund Balance Policy</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>Excess (deficiency)</b>	<b>\$ (366,145)</b>	<b>\$ 190,589</b>	<b>\$ 257,557</b>	<b>\$ (7,741)</b>	<b>\$ (2,071,901)</b>	<b>\$ (3,251,201)</b>	<b>\$ (4,487,001)</b>

## Capital Improvements Plan Fund Long – Term Plan

CIP FUND - Capital Detail					Adopted	Projected	Projected
Fund #410	FY 2012-13	BN 2013-15	BN 2015-17	BN 2015-17	Total	Total	Total
	Actual	Actual	Amended	Estimate	2017-19	2019-21	2021-23
<b>RESOURCES</b>							
Working Capital Carryover	\$4,412,766	\$2,668,106	\$1,246,087	\$1,960,852	\$1,573,384	\$1,364,384	(\$645,616)
<b>Revenues</b>							
Taxes	\$ 251,918	\$ 993,068	\$ 1,093,400	\$ 1,093,400	\$ -	\$ -	\$ -
Intergovernmental Revenues	97,786	520,240	-	2,732	-	-	-
System Dev. Charges	48,059	97,838	129,416	94,372	96,000	130,000	130,000
Interest	2,981	3,567	-	-	-	20,000	20,000
Other Financing Sources	506,005	-	3,050,045	870,000	1,500,000	-	-
<b>Total Revenues</b>	<b>906,749</b>	<b>1,614,713</b>	<b>4,272,861</b>	<b>2,060,504</b>	<b>1,596,000</b>	<b>150,000</b>	<b>150,000</b>
<b>TOTAL RESOURCES</b>	<b>\$5,319,515</b>	<b>\$4,282,819</b>	<b>\$5,518,948</b>	<b>\$4,021,356</b>	<b>\$3,169,384</b>	<b>\$1,514,384</b>	<b>(\$495,616)</b>
<b>REQUIREMENTS</b>							
<b>Expenditures</b>							
Public Works - Capital Outlay	\$ 3,086,063	\$ 713,797	\$ 755,000	\$ -	\$ -	\$ -	\$ -
Parks SDC - Capital Outlay	-	-	607,340	358,530	305,000	100,000	-
Parks Open Space - Materials and Services	2,894	2,979	189,930	-	-	40,000	-
Parks Open Space (Land) - Capital Outlay	233,571	808,193	2,909,912	1,874,022	1,500,000	2,020,000	350,000
Completed LID - Debt	-	5,555	-	-	-	-	-
Transfers Out - Open Space (Land) Debt	36,135	83,479	277,370	215,419	-	-	-
<b>Total Expenditures</b>	<b>3,358,663</b>	<b>1,614,003</b>	<b>4,739,552</b>	<b>2,447,971</b>	<b>1,805,000</b>	<b>2,160,000</b>	<b>350,000</b>
<b>Unappropriated Ending Fund Balance</b>	<b>1,960,852</b>	<b>1,960,852</b>	<b>779,396</b>	<b>1,573,384</b>	<b>1,364,384</b>	<b>(645,616)</b>	<b>(845,616)</b>
<b>Total Requirements</b>	<b>\$5,319,515</b>	<b>\$3,574,855</b>	<b>\$5,518,948</b>	<b>\$4,021,356</b>	<b>\$3,169,384</b>	<b>\$1,514,384</b>	<b>(\$495,616)</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(\$2,451,914)</b>	<b>\$710</b>	<b>(\$466,691)</b>	<b>(\$387,468)</b>	<b>(\$209,000)</b>	<b>(\$2,010,000)</b>	<b>(\$200,000)</b>
<b>Capital Reconciliation:</b>							
<b>SDC Fund Balance</b>	<b>\$459,458</b>	<b>\$557,297</b>	<b>\$91,474</b>	<b>\$293,139</b>	<b>\$84,139</b>	<b>\$114,139</b>	<b>\$244,139</b>
<b>Open Space (Land) Fund Balance</b>	<b>459,918</b>	<b>459,918</b>	<b>1,166,957</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>	<b>1,041,476</b>	<b>943,637</b>	<b>(479,035)</b>	<b>1,280,245</b>	<b>1,280,245</b>	<b>(759,755)</b>	<b>(1,089,755)</b>
<b>Capital Fund Balance</b>	<b>\$1,960,852</b>	<b>\$1,960,852</b>	<b>\$779,396</b>	<b>\$1,573,384</b>	<b>\$1,364,384</b>	<b>(\$645,616)</b>	<b>(\$845,616)</b>



## Debt Service Fund

### **Debt Service Fund Narrative**

The purpose of the Debt Service Fund is to account for the payment of principal and interest due on the City's debt, both bonded and un-bonded. All enterprise debt is budgeted within the corresponding fund.

**Property Tax.** Revenues in this fund are voter approved taxes collected to pay the 2005 GO Bonds for Fire Station #1, and 2012 GO Bonds for Fire Station #2.

**Charges for Services.** Revenues primarily include payments from other funds to meet technology debt service requirements.

**Assessment Payments.** These payments are from individual benefited property owners who pay for principal and interest for property or service improvements over a period of time at a rate established when the assessment is financed.

**Operating Transfers In.** These transfers are from the Capital Improvements Fund to support "Open Space" debt for land purchases.

2017-19 Biennial Budget

Debt Service Fund Revenue							
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>400 Total Working Capital Carryover</b>	<b>\$ 982,650</b>	<b>\$ 1,150,619</b>	<b>\$ 753,948</b>	<b>\$ 861,560</b>	<b>\$ 1,193,611</b>	<b>\$ 1,193,611</b>	<b>\$ 1,193,611</b>
<b>Property Taxes</b>							
<b>Current</b>							
Fire Station #1/2005 GO Bonds	838,697	(3,721)	888,546	(952)			
Fire Station #2/2011 GO Bonds		554,135	-	557,404	553,000	553,000	553,000
<b>Prior</b>	<b>29,151</b>	<b>22,110</b>	<b>66,880</b>	<b>6,579</b>			
1997 Flood Bonds		219		99	-	-	-
2000 Flood & Fire Station Bonds		1,292		302	-	-	-
Fire Station #1/2005 GO Bonds		26,632		18,888	10,000	10,000	10,000
Fire Station #2/2011 GO Bonds		14,275		13,022	10,000	10,000	10,000
<b>410 Total Taxes</b>	<b>867,848</b>	<b>1,019,824</b>	<b>955,426</b>	<b>1,001,912</b>	<b>973,540</b>	<b>973,540</b>	<b>973,540</b>
<b>Charges for Services</b>							
Hospital	36,195	56,201	72,388	-	-	-	-
Parking Lot Fees	37,977	75,875	76,648	275,797	-	-	-
Technology Payment	1,154,300	2,308,600	2,308,600	2,308,600	2,308,600	2,308,600	2,308,600
<b>440 Total Charges for Services</b>	<b>1,228,472</b>	<b>2,440,676</b>	<b>2,457,636</b>	<b>2,584,397</b>	<b>2,308,600</b>	<b>2,308,600</b>	<b>2,308,600</b>
<b>Assessments</b>							
Principle Assessments	-	-	400,000	-	-	-	-
<b>460 Total Assessment Payments</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interest on Investments</b>							
Interest on Pooled Investments	4,737	8,162	20,000	8,161	8,000	8,000	8,000
<b>470 Total Interest on Investments</b>	<b>4,737</b>	<b>8,162</b>	<b>20,000</b>	<b>8,161</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
<b>Miscellaneous Revenues</b>							
Miscellaneous Income	309,782	6	58,604	-	-	-	-
<b>480 Total Miscellaneous Revenues</b>	<b>309,782</b>	<b>6</b>	<b>58,604</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources</b>							
Loan Proceeds	71,851	-	-	-	-	-	-
Interfund Loan - Central Services Fund	364,795	-	-	-	-	-	-
<b>Operating Transfers In:</b>							
From General Fund	-	191,824	196,570	196,570	210,000	210,000	210,000
From Capital Improvements Fund	36,135	83,479	277,370	215,419	-	-	-
From Parks Capital Improvement Fund	-	-	-	-	270,440	270,440	270,440
<b>490 Total Other Financing Sources</b>	<b>36,135</b>	<b>275,303</b>	<b>473,940</b>	<b>411,989</b>	<b>480,440</b>	<b>480,440</b>	<b>480,440</b>
<b>Total Debt Service Fund</b>	<b>\$ 3,429,624</b>	<b>\$ 4,894,590</b>	<b>\$ 5,119,554</b>	<b>\$ 4,868,019</b>	<b>\$ 4,964,191</b>	<b>\$ 4,964,191</b>	<b>\$ 4,964,191</b>

## Debt Service Fund Long – Term Plan

DEBT SERVICE FUND					Adopted	Projected	Projected
Fund #530	FY 2012-13	BN 2013-15	BN 2015-17	BN 2015-17	Total	Total	Total
	Actual	Actual	Amended	Estimate	2017-19	2019-21	2021-23
<b>RESOURCES</b>							
Working Capital Carryover	\$982,650	\$1,150,618	\$753,948	\$861,560	\$1,193,610	\$1,223,803	\$1,838,689
<b>Revenues</b>							
Taxes	\$867,848	\$1,019,824	\$955,426	\$1,001,912	\$973,540	\$1,000,000	\$1,000,000
Charges for Services Internal	1,154,300	2,308,600	2,308,600	2,308,600	2,308,600	2,307,756	2,307,756
Charges for Services - External	74,172	132,076	149,036	275,797	-	-	-
Assessment Payments	-	-	400,000	-	-	400,000	400,000
Interest on Investments	4,737	8,162	20,000	8,161	8,000	20,000	20,000
Miscellaneous Revenues	309,782	6	58,604	-	-	-	-
Bond Proceeds	71,851	-	-	-	-	-	-
Interfund Loan	364,795	-	-	-	-	-	-
Operating Transfers In	36,135	275,303	473,940	411,989	480,440	480,000	480,000
<b>Total Revenues</b>	<b>2,883,620</b>	<b>\$3,743,971</b>	<b>4,365,606</b>	<b>\$4,006,459</b>	<b>3,770,580</b>	<b>4,207,756</b>	<b>4,207,756</b>
<b>TOTAL RESOURCES</b>	<b>\$3,866,270</b>	<b>\$4,894,589</b>	<b>\$5,119,554</b>	<b>\$4,868,019</b>	<b>\$4,964,190</b>	<b>\$5,431,559</b>	<b>\$6,046,445</b>
<b>REQUIREMENTS</b>							
<b>Expenditures</b>							
Materials and Services	\$ 55,676	\$ 7,094	\$ -	\$ 800	\$ -	\$ -	\$ -
Debt Service:							
Bancroft	-	-	400,000	-	-	-	-
General Obligation Fire Station 1	274,874	552,497	548,250	545,895	553,000	395,000	-
General Obligation Fire Station 2	202,787	403,673	404,176	404,175	400,525	404,925	403,125
Full Faith and Credit Parks	-	80,462	277,364	79,717	74,963	196,313	195,819
Full Faith and Credit AFN	1,429,029	2,542,590	2,505,170	2,505,166	2,516,420	2,519,120	2,525,490
Parks Notes & Contracts	753,286	81,917	135,240	136,301	195,479	77,513	79,763
Interfund Loan	-	364,795	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$2,715,652</b>	<b>4,033,028</b>	<b>4,270,200</b>	<b>3,672,055</b>	<b>3,740,387</b>	<b>3,592,871</b>	<b>3,204,196</b>
Unappropriated Ending Fund Balance	1,150,618	861,560	849,354	1,195,964	1,223,803	1,838,689	2,842,249
<b>TOTAL REQUIREMENTS</b>	<b>\$3,866,270</b>	<b>\$4,894,588</b>	<b>\$5,119,554</b>	<b>\$4,868,019</b>	<b>\$4,964,190</b>	<b>\$5,431,559</b>	<b>\$6,046,445</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$167,968</b>	<b>(\$289,057)</b>	<b>\$95,406</b>	<b>\$334,404</b>	<b>\$30,193</b>	<b>\$614,885</b>	<b>\$1,003,560</b>



## **Water Fund**

### **Water Fund Narrative**

This enterprise fund is used to account for the income and expense related to the supply, treatment and delivery of water to our customers.

**Water Sales.** This plan reflects an increase in water rates of four and a half percent (4.5%) in year one of the biennium to meet goals set by the Water Master Plan, and reduce amounts in the following years.

**System Development Charges.** Conservative amounts are budgeted for system-growth payments from developers.

**Other Financing Sources.** Borrowing for Capital Improvements is anticipated in the biennium.

**2017-19 Biennial Budget**

<b>Water Fund Revenue</b>							
<b>Description</b>	<b>FY 2012-13 Actual</b>	<b>BN 2013-15 Actual</b>	<b>BN 2015-17 Amended</b>	<b>BN 2015-17 Estimate</b>	<b>BN 2017-19 Proposed</b>	<b>BN 2017-19 Approved</b>	<b>BN 2017-19 Adopted</b>
<b>400 Working Capital Carryover</b>	<b>\$ 2,708,906</b>	<b>\$ 6,437,575</b>	<b>\$ 6,061,702</b>	<b>\$ 5,208,591</b>	<b>\$ 8,697,716</b>	<b>\$ 8,697,716</b>	<b>\$ 8,697,716</b>
<b>Taxes</b>							
<b>Property Taxes</b>							
Prior- 1982 Water Bonds	-	38	-	5	-	-	-
Prior - 1992 Water Bonds	-	43	-	5	-	-	-
<b>410 Total Taxes</b>	<b>38</b>	<b>81</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intergovernmental Revenues</b>							
Federal	1,969,979	160,220	14,000	14,897	-	-	-
<b>430 Total Intergovernmental</b>	<b>1,969,979</b>	<b>160,220</b>	<b>14,000</b>	<b>14,897</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Charges for Services</b>							
Sales	5,547,560	12,077,557	13,954,600	14,457,190	15,874,482	15,874,482	15,874,482
<b>440 Total Charges for Services</b>	<b>5,547,560</b>	<b>12,077,557</b>	<b>13,954,600</b>	<b>14,457,190</b>	<b>15,874,482</b>	<b>15,874,482</b>	<b>15,874,482</b>
<b>System Development Charges</b>	<b>266,197</b>	<b>597,443</b>	<b>200,000</b>	<b>477,247</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>Interest on Investments</b>							
Interest on Pooled Investments	19,543	56,606	40,800	67,632	64,000	64,000	64,000
<b>470 Total Interest on Investments</b>	<b>19,543</b>	<b>56,606</b>	<b>40,800</b>	<b>67,632</b>	<b>64,000</b>	<b>64,000</b>	<b>64,000</b>
<b>Miscellaneous Revenues</b>							
Miscellaneous Income	477,199	34,574	24,000	67,286	50,000	50,000	50,000
<b>480 Total Miscellaneous Revenues</b>	<b>477,199</b>	<b>34,574</b>	<b>24,000</b>	<b>67,286</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Other Financing Sources</b>							
Proceeds from Debt Issuance	2,547,791	1,724,546	14,990,125	2,267,001	29,749,150	29,749,150	29,749,150
<b>490 Total Other Financing Sources</b>	<b>2,547,791</b>	<b>1,724,546</b>	<b>14,990,125</b>	<b>2,267,001</b>	<b>29,749,150</b>	<b>29,749,150</b>	<b>29,749,150</b>
<b>Total Water Fund</b>	<b>\$ 13,537,213</b>	<b>\$ 21,088,602</b>	<b>\$ 35,285,227</b>	<b>\$ 22,559,855</b>	<b>\$ 54,635,348</b>	<b>\$ 54,635,348</b>	<b>\$ 54,635,348</b>

## Water Fund Long – Term Plan

WATER FUND - SUMMARY					Adopted	Projected	Projected
Fund #670	FY 2012-13	BN 2013-15	BN 2015-17	BN 2015-17	Total	Total	Total
	Actual	Actual	Amended	Estimate	2017-19	2019-21	2021-23
<b>RESOURCES</b>							
<b>Working Capital Carryover</b>	<b>\$2,708,907</b>	<b>\$6,437,576</b>	<b>\$6,061,702</b>	<b>\$5,208,592</b>	<b>\$8,697,716</b>	<b>\$9,456,467</b>	<b>\$11,821,774</b>
<b>Revenues</b>							
Taxes	\$ 38	\$ 80	\$ -	\$ 10	\$ -	\$ -	\$ -
Intergovernmental Revenue	1,969,979	160,220	14,000	14,897	-	100,000	100,000
Systems Development Charges (SDC)	266,196	597,443	200,000	477,247	200,000	200,000	200,000
Charges for Services	5,547,560	12,077,557	13,954,600	14,457,190	15,874,482	17,335,600	19,112,600
Interest on Investments	19,542	56,606	40,800	67,632	64,000	40,000	40,000
Miscellaneous Revenues	477,199	34,574	24,000	67,287	50,000	50,000	50,000
Bond Issue	2,547,791	1,724,546	14,990,125	2,267,001	29,749,150	2,448,000	566,000
<b>Total Revenues</b>	<b>10,828,305</b>	<b>14,651,026</b>	<b>29,223,525</b>	<b>17,351,264</b>	<b>45,937,632</b>	<b>20,173,600</b>	<b>20,068,600</b>
<b>TOTAL RESOURCES</b>	<b>\$13,537,212</b>	<b>\$21,088,602</b>	<b>\$35,285,227</b>	<b>\$22,559,856</b>	<b>\$54,635,348</b>	<b>\$29,630,067</b>	<b>\$31,890,374</b>
<b>REQUIREMENTS</b>							
<b>Expenditures</b>							
Conservation - Personal Services	\$73,889	\$252,263	\$346,750	\$314,144	\$385,208	\$469,000	\$589,000
Conservation - Materials & Services	66,125	189,758	349,275	241,034	353,680	364,000	380,000
Treatment - Personal Services	466,847	977,188	1,113,610	1,143,604	1,319,104	1,596,000	2,001,000
Treatment - Materials & Services	532,778	1,153,228	1,368,034	1,064,756	1,373,132	1,414,000	1,471,000
Treatment - Capital Outlay	98,033	158,785	11,460,240	537,039	21,691,400	80,000	80,000
Treatment - Debt Service	220,863	467,434	281,543	281,691	282,177	282,544	276,122
Forest Interface - Personal Services	214,410	291,769	-	-	-	-	-
Forest Interface - Materials & Services	2,245,675	597,709	-	-	-	-	-
Supply - Personal Services	-	16,983	-	22,096	111,930	138,000	174,000
Supply - Materials & Services	211,051	670,881	959,710	840,863	1,176,970	1,212,000	1,260,000
Supply - Capital	59,501	4,131,999	1,598,225	1,579,945	1,462,250	131,000	-
Supply - Debt Service	21,416	44,787	18,971	18,971	636,758	19,090	18,618
Distribution - Personal Services	838,867	1,982,109	2,096,980	1,854,658	2,243,216	2,690,000	3,375,000
Distribution - Materials & Services	1,481,135	3,071,259	3,726,627	3,502,063	4,242,086	4,389,000	4,565,000
Distribution - Capital	84,197	311,307	3,772,100	661,164	4,322,150	3,190,500	1,257,875
Distribution - Debt Service	137,064	662,801	502,133	502,133	592,101	502,562	501,041
SDC - Improvement	32,137	164,013	3,170,335	618,031	4,056,350	-	50,625
SDC - Debt Service	115,648	585,737	429,950	429,949	430,369	430,597	428,046
Interfund Loan	200,000	150,000	-	-	-	-	-
Operating Transfers Out	-	-	500,000	250,000	500,000	500,000	500,000
New Debt Service	-	-	1,348,720	-	-	400,000	600,000
Contingency policy: 3% of annual operating revenues	-	-	170,000	-	810,000	810,000	810,000
<b>Total Expenditures</b>	<b>7,099,636</b>	<b>15,880,010</b>	<b>33,213,203</b>	<b>13,862,140</b>	<b>45,988,881</b>	<b>18,618,293</b>	<b>18,337,327</b>
<b>Unappropriated Ending Fund Balance</b>	<b>6,437,576</b>	<b>5,208,592</b>	<b>2,072,024</b>	<b>8,697,716</b>	<b>8,646,467</b>	<b>11,011,774</b>	<b>13,553,047</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$13,537,212</b>	<b>\$21,088,602</b>	<b>\$35,285,227</b>	<b>\$22,559,856</b>	<b>\$54,635,348</b>	<b>\$29,630,067</b>	<b>\$31,890,374</b>
<b>Ending Fund Balance Reconciliation:</b>							
<b>Ending Fund Balance Plus Contingency</b>	<b>\$6,437,576</b>	<b>\$5,208,592</b>	<b>\$2,242,024</b>	<b>\$8,697,716</b>	<b>\$8,646,467</b>	<b>\$11,011,774</b>	<b>\$13,553,047</b>
<b>Minus Bond Reserve Account</b>	<b>(2,525,000)</b>	<b>(2,525,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Minus Interfund Loan</b>	<b>(200,000)</b>	<b>(150,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Minus SDC Restrictions</b>	<b>(1,912,358)</b>	<b>(1,760,051)</b>	<b>(1,640,233)</b>	<b>(1,587,472)</b>	<b>\$2,699,246</b>	<b>-\$5,592,910</b>	<b>-\$5,593,377</b>
<b>Unassigned Ending Fund Balance</b>	<b>1,800,218</b>	<b>773,541</b>	<b>601,791</b>	<b>7,110,243</b>	<b>\$11,345,713</b>	<b>5,418,864</b>	<b>\$7,959,670</b>
<b>Fund Balance Policy: at least 20% of annual revenues</b>	<b>1,656,000</b>	<b>2,585,000</b>	<b>1,300,000</b>	<b>1,559,000</b>	<b>1,622,000</b>	<b>1,795,000</b>	<b>1,977,000</b>
<b>Excess (deficiency)</b>	<b>\$144,218</b>	<b>(\$1,811,459)</b>	<b>(\$698,209)</b>	<b>\$5,551,243</b>	<b>\$9,723,713</b>	<b>\$3,623,864</b>	<b>\$5,982,670</b>

## Water Fund Long – Term Plan

WATER FUND - Operational Detail					Adopted	Projected	Projected
Fund #670	FY 2012-13	BN 2013-15	BN 2015-17	BN 2015-17	Total	Total	Total
	Actual	Actual	Amended	Estimate	2017-19	2019-21	2021-23
<b>RESOURCES</b>							
<b>Working Capital Carryover</b>	\$456,157	\$1,719,771	\$3,122,469	\$3,455,918	\$6,555,812	\$9,242,932	\$11,969,836
<b>Revenues</b>							
Taxes	\$ 38	\$ 80	\$ -	\$ 10	\$ -	\$ -	\$ -
Intergovernmental Revenue	1,969,979	160,220	14,000	14,897	-	100,000	100,000
Charges for Services	5,547,560	12,077,557	13,954,600	14,457,190	15,874,482	17,335,600	19,112,600
Interest on investments	6,300	18,100	40,800	67,632	64,000	40,000	40,000
Miscellaneous Revenues	477,199	34,574	24,000	67,287	50,000	50,000	50,000
Interfund Loan	-	-	-	-	-	-	-
Bond Issue	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>8,001,076</b>	<b>12,290,531</b>	<b>14,033,400</b>	<b>14,607,016</b>	<b>15,988,482</b>	<b>17,525,600</b>	<b>19,302,600</b>
<b>TOTAL RESOURCES</b>	<b>\$8,457,233</b>	<b>\$14,010,302</b>	<b>\$17,155,869</b>	<b>\$18,062,934</b>	<b>\$22,544,294</b>	<b>\$26,768,532</b>	<b>\$31,272,436</b>
<b>REQUIREMENTS</b>							
<b>Expenditures</b>							
Conservation - Personal Services	\$ 73,889	\$ 252,263	\$ 346,750	\$314,144	\$385,208	\$469,000	\$589,000
Conservation - Materials & Services	66,125	189,758	349,275	241,034	353,680	364,000	380,000
Treatment - Personal Services	466,851	977,188	1,113,610	1,143,604	1,319,104	1,596,000	2,001,000
Treatment - Materials & Services	532,778	1,153,228	1,368,034	1,064,756	1,373,132	1,414,000	1,471,000
Treatment - Capital Outlay	13,315	15,920	93,800	30,000	80,000	80,000	80,000
Treatment - Debt Service	220,863	467,434	281,543	281,691	282,177	282,544	276,122
Forest Interface - Personal Services	214,410	291,769	-	-	-	-	-
Forest Interface - Materials & Services	2,245,675	597,709	-	-	-	-	-
Supply - Personal Services	-	16,983	-	22,096	111,930	138,000	174,000
Supply - Materials & Services	211,050	670,881	959,710	840,863	1,176,970	1,212,000	1,260,000
Supply - Capital	6,702	-	-	1,329,945	-	-	-
Supply - Debt Service	21,416	44,787	18,971	18,971	636,758	19,090	18,618
Distribution - Personal Services	838,867	1,982,109	2,096,980	1,854,658	2,243,216	2,690,000	3,375,000
Distribution - Materials & Services	1,481,135	3,071,259	3,726,627	3,502,063	4,242,086	4,389,000	4,565,000
Distribution - Capital	7,322	10,295	11,000	111,164	5,000	742,500	742,500
Distribution - Debt Service	137,064	662,801	502,133	502,133	592,101	502,562	501,041
Interfund Loan	200,000	150,000	-	-	-	-	-
Operating Transfer Out	-	-	500,000	250,000	500,000	500,000	500,000
New Debt Service	-	-	1,348,720	-	-	400,000	600,000
Contingency policy: 3% of annual operating revenues	-	-	170,000	-	810,000	810,000	810,000
<b>Total Expenditures</b>	<b>6,737,462</b>	<b>10,554,384</b>	<b>12,887,153</b>	<b>11,507,122</b>	<b>14,111,362</b>	<b>15,608,696</b>	<b>17,343,281</b>
<b>Unappropriated Ending Fund Balance</b>	<b>1,719,771</b>	<b>3,455,918</b>	<b>4,268,716</b>	<b>6,555,812</b>	<b>8,432,932</b>	<b>11,159,836</b>	<b>13,929,155</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$8,457,233</b>	<b>\$14,010,302</b>	<b>\$17,155,869</b>	<b>\$18,062,934</b>	<b>\$22,544,294</b>	<b>\$26,768,532</b>	<b>\$31,272,436</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$1,263,614</b>	<b>\$1,736,147</b>	<b>\$1,146,247</b>	<b>\$3,099,894</b>	<b>\$1,877,120</b>	<b>\$1,916,904</b>	<b>\$1,959,319</b>
<b>Operations Reconciliation:</b>							
<b>Ending Fund Balance - Operations Plus Contingencies</b>	<b>\$1,719,771</b>	<b>\$3,455,918</b>	<b>\$4,268,716</b>	<b>\$6,555,812</b>	<b>\$8,432,932</b>	<b>\$11,159,836</b>	<b>\$13,929,155</b>
<b>Transfer to Capital to Cover SDC Deficit</b>	<b>-</b>	<b>-</b>	<b>1,640,233</b>	<b>-</b>	<b>2,699,246</b>	<b>(5,592,910)</b>	<b>(5,593,377)</b>
<b>Operating Fund Balance</b>	<b>1,719,771</b>	<b>3,455,918</b>	<b>2,628,483</b>	<b>6,555,812</b>	<b>5,733,686</b>	<b>16,752,746</b>	<b>19,522,532</b>
<b>Fund Balance Policy: at least 20% of annual revenues</b>	<b>1,600,000</b>	<b>2,458,000</b>	<b>1,455,000</b>	<b>1,460,500</b>	<b>1,622,000</b>	<b>1,785,000</b>	<b>1,967,000</b>
<b>Excess (deficiency)</b>	<b>\$119,771</b>	<b>\$997,918</b>	<b>\$1,173,483</b>	<b>\$5,095,312</b>	<b>\$4,111,686</b>	<b>\$14,967,746</b>	<b>\$17,555,532</b>

## Water Fund Long – Term Plan

WATER FUND - Capital Detail					Adopted	Projected	Projected
Fund #670	FY 2012-13	BN 2013-15	BN 2015-17	BN 2015-17	Total	Total	Total
	Actual	Actual	Amended	Estimate	2017-19	2019-21	2021-23
<b>RESOURCES</b>							
Working Capital Carryover	\$2,252,750	\$4,717,805	\$2,939,233	\$1,752,674	\$2,141,903	\$213,535	(\$148,062)
<b>Revenues</b>							
Intergovernmental Revenue							
System Development Charges (SDC):							
Reimbursement	\$266,197	\$597,443	\$200,000	\$477,247	\$200,000	\$200,000	\$200,000
Improvement	-	-	-	-	-	-	-
Interest	13,243	38,506	-	-	-	-	-
Interfund Loan	-	-	-	-	-	-	-
Bond Issue	2,547,791	1,724,546	14,990,125	2,267,001	29,749,150	2,448,000	566,000
<b>Total Revenues</b>	<b>2,827,231</b>	<b>2,360,495</b>	<b>15,190,125</b>	<b>2,744,248</b>	<b>29,949,150</b>	<b>2,648,000</b>	<b>766,000</b>
<b>TOTAL RESOURCES</b>	<b>\$5,079,981</b>	<b>\$7,078,300</b>	<b>\$18,129,358</b>	<b>\$4,496,922</b>	<b>\$32,091,053</b>	<b>\$2,861,535</b>	<b>\$617,938</b>
<b>Requirements</b>							
<b>Expenditures</b>							
Treatment - Capital Projects	\$ 84,718	\$ 142,865	\$ 11,366,440	\$ 507,039	\$ 21,611,400	\$ -	\$ -
Supply - Capital Projects	52,799	4,131,999	1,598,225	250,000	1,462,250	131,000	-
Distribution - Capital Projects	76,875	301,012	3,761,100	550,000	4,317,150	2,448,000	515,375
Interfund Loan	-	-	-	-	-	-	-
System Development Charges (SDC):							
Reimbursement - Projects	-	-	-	-	-	-	-
Improvement - Materials & Services	1,600	28,040	-	103,430	-	-	-
Improvement - Projects	30,537	135,973	3,170,335	514,601	4,056,350	-	50,625
Reimbursement - Debt Service	77,098	161,234	68,292	68,292	68,571	68,724	67,023
Improvement - Debt Service	38,549	424,503	361,658	361,657	361,798	361,873	361,023
<b>Total Expenditures</b>	<b>362,176</b>	<b>5,325,626</b>	<b>20,326,050</b>	<b>2,355,019</b>	<b>31,877,519</b>	<b>3,009,597</b>	<b>994,046</b>
Unappropriated Ending Fund Balance	4,717,805	1,752,674	(2,196,692)	2,141,903	213,535	(148,062)	(376,109)
<b>TOTAL REQUIREMENTS</b>	<b>\$5,079,981</b>	<b>\$7,078,300</b>	<b>\$18,129,358</b>	<b>\$4,496,922</b>	<b>\$32,091,053</b>	<b>\$2,861,535</b>	<b>\$617,938</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$2,465,055</b>	<b>(\$2,965,131)</b>	<b>(\$5,135,925)</b>	<b>\$389,230</b>	<b>(\$1,928,369)</b>	<b>(\$361,597)</b>	<b>(\$228,046)</b>
<b>Ending Capital Fund Balance:</b>							
SDC Reimbursement Fund Balance	1,183,362	1,619,571	1,751,280	2,028,526	2,159,955	981,557	1,114,534
SDC Improvement Fund Balance (Deficit)	728,996	140,480	-3,391,513	-441,054	-4,859,202	4,611,353	4,478,843
SDC Balance (Deficit)	1,912,358	1,760,051	-1,640,233	1,587,472	-2,699,246	5,592,910	5,593,377
Bond Reserve Account	2,525,000	2,525,000	-	-	-	-	-
Transfer from Operations to Cover SDC Deficit	-	-	-	-	-2,699,246	5,592,910	5,593,377
Other	350,000	502,307	-556,459	554,431	5,612,027	-11,333,882	-11,562,862
<b>Capital Fund Balance</b>	<b>\$4,787,358</b>	<b>\$4,787,358</b>	<b>-2,196,692</b>	<b>\$2,141,903</b>	<b>\$213,535</b>	<b>-148,062</b>	<b>-376,109</b>



## **Wastewater Fund**

### **Wastewater Fund Narrative**

This enterprise fund is used to account for wastewater charges, food and beverage taxes and related expenditures for personnel, materials and services, capital outlay, debt service and other expenditures.

**Prepared Food and Beverage Tax.** Initially in March 1993 and then again in November 2009, the citizens approved a five percent (5%) prepared food and beverage tax. In November 2016, the citizens approved a change to the original disbursement of the tax. Originally one percent (1/5 of the revenues) of the tax was dedicated for purposes of acquisition, planning, development and major rehabilitation of City parks per the City of Ashland's Capital Improvement Plan. Of the twenty percent (20%) allocated to the Parks Account, twenty percent (20%) of the amount collected was to be used for Open Space acquisition. The other eighty percent (80%) of the tax revenue was dedicated to the Wastewater Treatment Plant upgrade and is shown in the Wastewater Fund. In 2009, two percent (2%) of the total proceeds funds collection offsets in the Central Service Fund.

In November 2016, the disbursement was reallocated to twenty five (25%) of the tax and was dedicated for the purpose of acquisition, planning, development, repair and rehabilitation of City parks per adopted plans of the Ashland Parks and Recreation Commission and is now shown in the Parks Capital Improvement Fund. Of the remainder, the City may retain up to two percent (2%) of the tax collected for costs of administration and collection as well as a portion is dedicated to the Wastewater Treatment Plant debt and capital improvement projects which is shown here as well as for street maintenance and reconstruction. The tax sunsets in December 2030.

**Wastewater Sales.** This plan reflects a five percent (5%) increase from the previous biennium. The residential wastewater rates are based on winter consumption, while commercial rates are based on year-round water consumption.

**System Development Charges.** Conservative amounts are budgeted for system-growth payments from developers.

**Other Financing Sources.** Proceeds for bond issuance and loans are shown here

**2017-19 Biennial Budget**

<b>Wastewater Fund Revenue</b>							
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>400 Working Capital Carryover</b>	<b>\$ 2,794,809</b>	<b>\$ 4,290,774</b>	<b>\$ 4,464,697</b>	<b>\$ 5,095,342</b>	<b>\$ 6,751,916</b>	<b>\$ 6,751,916</b>	<b>\$ 6,751,916</b>
<b>Taxes</b>							
Food and Beverage Tax	1,839,673	3,972,266	4,264,260	4,264,260	3,209,200	3,209,200	3,209,200
<b>410 Total Taxes</b>	<b>1,839,673</b>	<b>3,972,266</b>	<b>4,264,260</b>	<b>4,264,260</b>	<b>3,209,200</b>	<b>3,209,200</b>	<b>3,209,200</b>
<b>Charges for Services</b>							
Public Works Services	13,250	26,500	20,000	13,250	-	-	-
Sales	3,915,092	8,796,566	10,767,000	10,293,608	11,852,000	11,852,000	11,852,000
<b>440 Total Charges for Services</b>	<b>3,928,342</b>	<b>8,823,066</b>	<b>10,787,000</b>	<b>10,306,858</b>	<b>11,852,000</b>	<b>11,852,000</b>	<b>11,852,000</b>
<b>System Development Charges</b>	<b>95,132</b>	<b>193,559</b>	<b>130,000</b>	<b>182,655</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>Interest on Investments</b>							
Interest on Pooled Investments	14,328	42,964	30,000	64,765	50,000	50,000	50,000
<b>470 Total Interest on Investments</b>	<b>14,328</b>	<b>42,964</b>	<b>30,000</b>	<b>64,765</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Miscellaneous Revenues</b>							
Miscellaneous Income	5,094	6,036	-	1,619	2,000	2,000	2,000
<b>480 Total Miscellaneous Revenues</b>	<b>5,094</b>	<b>6,036</b>	<b>-</b>	<b>1,619</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>Other Financing Sources</b>							
Bond Proceeds	2,237,431	114,043	5,318,700	-	-	-	-
SRF Loan	-	-	-	220,891	9,900,000	9,900,000	9,900,000
<b>490 Total Other Financing Sources</b>	<b>2,237,431</b>	<b>114,043</b>	<b>5,318,700</b>	<b>220,891</b>	<b>9,900,000</b>	<b>9,900,000</b>	<b>9,900,000</b>
<b>Total Wastewater Fund</b>	<b>\$ 10,914,809</b>	<b>\$ 17,442,708</b>	<b>\$ 24,994,657</b>	<b>\$ 20,136,391</b>	<b>\$ 31,965,116</b>	<b>\$ 31,965,116</b>	<b>\$ 31,965,116</b>

## Wastewater Fund Long – Term Plan

WASTEWATER FUND - SUMMARY					Adopted	Projected	Projected
Fund #675	FY 2012-13	BN 2013-15	BN 2015-17	BN 2015-17	Total	Total	Total
	Actual	Actual	Amended	Estimate	2017-19	2019-21	2021-23
<b>RESOURCES</b>							
Working Capital Carryover	\$2,794,809	\$4,290,774	\$4,464,697	\$5,095,342	\$6,751,916	\$7,334,338	\$10,985,894
<b>Revenues</b>							
Taxes	\$1,839,673	\$3,972,266	\$4,264,260	\$4,264,260	\$3,209,200	\$3,347,000	\$3,550,000
System Development Charges (SDC)	95,132	193,559	130,000	182,655	200,000	209,100	221,900
Charges for Services	3,928,342	8,823,066	10,787,000	10,306,858	11,852,000	13,005,400	14,338,500
Interest on Investments	14,328	42,964	30,000	64,765	50,000	53,000	57,000
Miscellaneous	5,094	6,036	-	1,619	2,000	2,000	2,000
SRF Loan				220,891	9,900,000	-	-
Bond Issue	2,237,431	114,043	5,318,700	-	-	-	-
<b>Total Revenues</b>	<b>8,120,000</b>	<b>13,151,934</b>	<b>20,529,960</b>	<b>15,041,049</b>	<b>25,213,200</b>	<b>16,616,500</b>	<b>18,169,400</b>
<b>TOTAL RESOURCES</b>	<b>\$10,914,809</b>	<b>\$17,442,708</b>	<b>\$24,994,657</b>	<b>\$20,136,391</b>	<b>\$31,965,116</b>	<b>\$23,950,838</b>	<b>\$29,155,294</b>
<b>REQUIREMENTS</b>							
<b>Expenditures</b>							
Collection - Personal Services	\$399,280	\$859,210	\$1,114,320	\$1,061,531	\$1,216,775	\$1,471,000	\$1,844,000
Collection - Materials & Services	1,205,746	2,583,388	3,129,298	2,995,169	3,327,205	3,446,000	3,586,000
Collection - Capital Outlay	408,013	411,890	1,105,896	370,115	1,544,950	6,000	6,000
Collection - Debt Service	28,571	151,071	147,457	214,120	144,656	316,657	313,456
Treatment - Personal Services	539,307	1,279,022	1,349,470	1,331,451	1,464,203	1,774,000	2,224,000
Treatment - Materials & Services	1,469,677	3,239,191	3,988,470	3,606,179	4,021,840	4,143,000	4,311,000
Treatment - Capital Outlay	818,887	462,726	4,845,770	405,774	4,793,500	-	-
Treatment - Debt Service	1,639,100	3,253,029	3,237,300	3,237,097	3,732,624	609,288	609,286
SDC Projects	115,454	107,838	3,691,644	163,039	4,014,511	-	-
SDC Debt					45,514	-	-
New Debt Service	-	-	-	-	-	874,000	1,748,000
Contingency policy: 3% of annual operating revenues			192,000		325,000	325,000	325,000
<b>Total Expenditures</b>	<b>6,624,035</b>	<b>12,347,365</b>	<b>22,801,625</b>	<b>13,384,474</b>	<b>\$24,630,778</b>	<b>12,964,945</b>	<b>14,966,742</b>
<b>Unappropriated Ending Fund Balance</b>	<b>4,290,774</b>	<b>5,095,343</b>	<b>2,193,032</b>	<b>6,751,916</b>	<b>7,334,338</b>	<b>10,985,894</b>	<b>14,188,552</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$10,914,809</b>	<b>\$17,442,708</b>	<b>\$24,994,657</b>	<b>\$20,136,391</b>	<b>\$31,965,116</b>	<b>\$23,950,838</b>	<b>\$29,155,294</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$1,495,965</b>	<b>\$804,569</b>	<b>(\$2,271,665)</b>	<b>\$1,656,574</b>	<b>\$582,422</b>	<b>\$3,651,555</b>	<b>\$3,202,658</b>
<b>Ending Fund Balance Reconciliation:</b>							
Ending Fund Balance Plus Contingency	\$4,290,774	\$5,095,343	\$2,193,032	\$6,751,916	\$7,334,338	\$10,985,894	\$14,188,552
Minus Treatment Plant Debt Service Reserve	(875,490)	(875,490)	(875,490)	(875,490)	(875,490)	(875,490)	(875,490)
Minus SDC Restrictions / Plus SDC Deficit	(1,693,982)	(1,800,025)	1,813,329	(1,819,641)	2,040,384	1,831,284	1,818,484
<b>Unassigned Ending Fund Balance</b>	<b>1,721,302</b>	<b>2,419,828</b>	<b>3,130,871</b>	<b>4,056,785</b>	<b>8,499,232</b>	<b>11,941,688</b>	<b>15,131,546</b>
<b>Fund Balance Policy: at least 15% of annual revenues</b>	<b>868,000</b>	<b>1,927,000</b>	<b>1,177,000</b>	<b>1,177,000</b>	<b>1,150,000</b>	<b>1,258,000</b>	<b>1,376,000</b>
<b>Excess (deficiency)</b>	<b>\$853,302</b>	<b>\$492,828</b>	<b>\$1,953,871</b>	<b>\$2,879,785</b>	<b>\$7,349,232</b>	<b>\$10,683,688</b>	<b>\$13,755,546</b>

**Wastewater Fund Long – Term Plan**

<b>WASTEWATER FUND - Operational Detail</b>					<b>Approved</b>	<b>Projected</b>	<b>Projected</b>
<b>Fund #675</b>	<b>FY 2012-13</b>	<b>BN 2013-15</b>	<b>BN 2015-17</b>	<b>BN 2015-17</b>	<b>Total</b>	<b>Total</b>	<b>Total</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>2017-19</b>	<b>2019-21</b>	<b>2021-23</b>
<b>RESOURCES</b>							
<b>Working Capital Carryover</b>	<b>\$2,092,139</b>	<b>\$3,588,104</b>	<b>\$3,446,671</b>	<b>\$5,067,525</b>	<b>\$7,465,373</b>	<b>\$8,666,270</b>	<b>\$12,433,725</b>
<b>Revenues</b>							
Taxes	\$1,839,673	\$3,972,266	\$4,264,260	\$4,264,260	\$3,209,200	\$3,347,000	\$3,550,000
Charges for Services	3,928,342	8,823,066	10,787,000	10,306,858	11,852,000	13,005,400	14,338,500
Interest on Investments	14,328	42,964	30,000	64,765	50,000	53,000	57,000
Miscellaneous	5,094	6,036	-	1,619	2,000	2,000	2,000
SRF Loan				220,891	-	-	-
<b>Total Revenues</b>	<b>5,787,437</b>	<b>12,844,332</b>	<b>15,081,260</b>	<b>14,858,393</b>	<b>\$15,113,200</b>	<b>16,407,400</b>	<b>17,947,500</b>
<b>TOTAL RESOURCES</b>	<b>\$7,879,576</b>	<b>\$16,432,436</b>	<b>\$18,527,931</b>	<b>\$19,925,918</b>	<b>\$22,578,573</b>	<b>\$25,073,670</b>	<b>\$30,381,225</b>
<b>REQUIREMENTS</b>							
<b>Expenditures</b>							
Collection - Personal Services	\$399,280	859,210	\$1,114,320	\$1,061,531	\$1,216,775	\$1,471,000	\$1,844,000
Collection - Materials & Services	1,205,746	2,583,388	3,129,298	2,995,169	3,327,205	3,446,000	3,586,000
Collection - Capital Outlay	-	-	-	-	5,000	6,000	6,000
Collection - Debt Service	28,571	151,071	147,457	214,120	144,656	316,657	313,456
Treatment - Personal Services	539,307	1,279,022	1,349,470	1,331,451	1,464,203	1,774,000	2,224,000
Treatment - Materials & Services	1,469,677	3,239,191	3,988,470	3,606,179	4,021,840	4,143,000	4,311,000
Treatment - Debt Service	1,639,100	3,253,029	3,237,300	3,237,097	3,732,624	609,288	609,286
New Debt Service	-	-	-	-	-	874,000	1,748,000
Contingency policy: 3% of annual operating revenues			192,000		325,000	325,000	325,000
<b>Total Expenditures</b>	<b>5,281,681</b>	<b>11,364,911</b>	<b>13,158,315</b>	<b>12,460,546</b>	<b>14,237,303</b>	<b>12,964,945</b>	<b>14,966,742</b>
<b>Unappropriated Ending Fund Balance</b>	<b>2,597,895</b>	<b>5,067,525</b>	<b>5,369,616</b>	<b>7,465,373</b>	<b>8,341,270</b>	<b>12,108,725</b>	<b>15,414,483</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$7,879,576</b>	<b>\$16,432,436</b>	<b>\$18,527,931</b>	<b>\$19,925,918</b>	<b>\$22,578,573</b>	<b>\$25,073,670</b>	<b>\$30,381,225</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$505,756</b>	<b>\$1,479,421</b>	<b>\$1,922,945</b>	<b>\$2,397,848</b>	<b>\$875,897</b>	<b>\$3,442,455</b>	<b>\$2,980,758</b>
<b>Operations Reconciliation:</b>							
<b>Ending Fund Balance Plus Contingencies</b>	<b>\$2,597,895</b>	<b>\$5,067,525</b>	<b>\$5,369,616</b>	<b>\$7,465,373</b>	<b>\$8,341,270</b>	<b>\$12,108,725</b>	<b>\$15,414,483</b>
<b>Minus Treatment Plant Debt Service Reserve</b>	<b>(875,490)</b>	<b>(875,490)</b>	<b>(875,490)</b>	<b>(875,490)</b>	<b>(875,490)</b>	<b>(875,490)</b>	<b>(875,490)</b>
<b>Transfer to Capital to Cover SDC Deficit</b>	<b>-</b>	<b>-</b>	<b>(1,813,329)</b>	<b>-</b>	<b>(2,040,384)</b>	<b>(2,040,384)</b>	<b>(2,040,384)</b>
<b>Operating Fund Balance</b>	<b>1,722,405</b>	<b>4,192,035</b>	<b>2,680,797</b>	<b>6,589,883</b>	<b>5,425,396</b>	<b>9,192,851</b>	<b>12,498,609</b>
<b>Fund Balance Policy (Policy is 15% annual revenues)</b>	<b>868,000</b>	<b>1,927,000</b>	<b>1,177,000</b>	<b>1,177,000</b>	<b>1,150,000</b>	<b>1,258,000</b>	<b>2,692,000</b>
<b>Excess (deficiency)</b>	<b>\$854,405</b>	<b>\$2,265,035</b>	<b>\$1,503,797</b>	<b>\$5,412,883</b>	<b>\$4,275,396</b>	<b>\$7,934,851</b>	<b>\$9,806,609</b>

## Wastewater Fund Long – Term Plan

WASTEWATER FUND - CAPITAL DETAIL					Approved	Projected	Projected
Fund #675	FY 2012-13	BN 2013-15	BN 2015-17	BN 2015-17	Total	Total	Total
	Actual	Actual	Amended	Estimate	2017-19	2019-21	2021-23
<b>RESOURCES</b>							
Working Capital Carryover	\$702,670	\$702,670	\$1,018,026	\$27,818	(\$713,456)	(\$1,006,931)	(\$797,831)
<b>Revenues</b>							
System Development Charges (SDC):							
Reimbursement	\$95,132	\$193,559	\$130,000	\$182,655	\$200,000	\$209,100	\$221,900
SRF Loan					\$9,900,000		
Bond Issue	2,237,431	114,043	5,318,700	-	-	-	-
<b>Total Revenues</b>	<b>2,332,563</b>	<b>307,602</b>	<b>5,448,700</b>	<b>182,655</b>	<b>10,100,000</b>	<b>209,100</b>	<b>221,900</b>
<b>TOTAL RESOURCES</b>	<b>\$3,035,233</b>	<b>\$1,010,272</b>	<b>\$6,466,726</b>	<b>\$210,473</b>	<b>\$9,386,544</b>	<b>(\$797,831)</b>	<b>(\$575,931)</b>
<b>Requirements</b>							
<b>Expenditures</b>							
Collection - CIP	\$ 408,013	\$ 411,890	\$ 1,105,896	\$ 370,115	\$ 1,539,950	\$ -	\$ -
Treatment - CIP	818,887	462,726	4,845,770	390,774	4,793,500	-	-
WWTP Construction			-	-	-	-	-
Interfund Loan			-	-	-	-	-
<b>System Development Charges (SDC):</b>							
Reimbursement - Projects	-	20,331	15,000	13,039	1,961	-	-
Reimbursement - Debt Service	-	-	-	-	45,514	-	-
Improvement - Projects	115,454	87,507	3,676,644	150,000	4,012,550	-	-
<b>Total Expenditures</b>	<b>1,342,354</b>	<b>982,454</b>	<b>9,643,310</b>	<b>923,929</b>	<b>10,393,475</b>	<b>-</b>	<b>-</b>
<b>Unappropriated Ending Fund Balance</b>	<b>1,692,879</b>	<b>27,818</b>	<b>(3,176,584)</b>	<b>(713,456)</b>	<b>(1,006,931)</b>	<b>(797,831)</b>	<b>(575,931)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$3,035,233</b>	<b>\$1,010,272</b>	<b>\$6,466,726</b>	<b>\$210,473</b>	<b>\$9,386,544</b>	<b>(\$797,831)</b>	<b>(\$575,931)</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$990,209</b>	<b>(\$674,852)</b>	<b>(\$4,194,610)</b>	<b>(\$741,274)</b>	<b>(\$293,475)</b>	<b>\$209,100</b>	<b>\$221,900</b>
<b>Ending Capital Fund Balance:</b>							
SDC Balance (Deficit)	1,693,982	1,779,702	(1,813,329)	1,799,318	(2,015,193)	(1,806,093)	(1,584,193)
Transfer from Operations to Cover SDC Deficit	-	-	1,813,329	-	2,015,193	1,806,093	1,584,193
Other	(1,103)	(1,751,884)	(3,176,584)	(2,512,774)	(1,006,931)	(797,831)	(575,931)
<b>Capital Fund Balance</b>	<b>\$1,692,879</b>	<b>\$27,818</b>	<b>(\$3,176,584)</b>	<b>(\$713,456)</b>	<b>(\$1,006,931)</b>	<b>(\$797,831)</b>	<b>(\$575,931)</b>



## Stormwater Fund

### Stormwater Fund Narrative

This enterprise fund accounts for stormwater operations and related capital projects. The main revenue source is utility fees. This fund was established for the BN 2017-19 separating stormwater activities from the Street Fund.

**Charges for Service-Storm Drain Utility Fee.** This fee is calculated on the impervious area for commercial customers. Residential customers pay a flat fee per month. The City updated the storm drain data and adopted a rate design in 1994. A master plan study is in process and may impact the fees charged.

Stormwater Fund Revenue						
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
400 Working Capital Carryover	\$ -	\$ -	\$ -	\$1,697,095	\$1,697,095	\$1,697,095
<b>Charges for Services</b>						
Stormwater Utility Fees	-	-	-	1,390,000	1,390,000	1,390,000
440 Total Charges for Services	-	-	-	1,390,000	1,390,000	1,390,000
Stormwater SDC's	-	-	-	80,000	80,000	80,000
System Development Charges	-	-	-	80,000	80,000	80,000
<b>Interest on Investments</b>						
Interest on Pooled Investments	-	-	-	19,000	19,000	19,000
470 Total Interest on Investments	-	-	-	19,000	19,000	19,000
<b>Total Stormwater Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,186,095</b>	<b>\$ 3,186,095</b>	<b>\$ 3,186,095</b>

**Stormwater Fund Long – Term Plan**

<b>STORMWATER FUND - SUMMARY</b>				<b>Adopted</b>	<b>Projected</b>	<b>Projected</b>
<b>Fund # 680</b>	<b>FY 2012-13</b>	<b>BN 2013-15</b>	<b>BN 2015-17</b>	<b>Total</b>	<b>Total</b>	<b>Total</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>2017-19</b>	<b>2019-21</b>	<b>2021-23</b>
<b>RESOURCES</b>						
<b>Working Capital Carryover</b>				<b>\$1,697,095</b>	<b>\$1,451,882</b>	<b>\$1,186,782</b>
<b>Revenues</b>						
Charges for Services				\$ 1,390,000	\$ 1,506,800	\$ 1,661,300
Systems Development Charges (SDC)				80,000	172,200	189,800
Interest on Investments				19,000	60,000	60,000
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,489,000</b>	<b>1,739,000</b>	<b>1,911,100</b>
<b>TOTAL RESOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$3,186,095</b>	<b>\$3,190,882</b>	<b>\$3,097,882</b>
<b>REQUIREMENTS</b>						
<b>Expenditures</b>						
Stormwater Operations - Personal Services				\$ 696,653	\$ 852,700	\$ 1,069,800
Stormwater Operations - Materials & Services				613,060	631,700	657,300
Stormwater Operations - Capital Outlay				150,000	-	-
Stormwater Operations -Debt Service				24,500	23,700	22,900
SDC Projects				250,000	-	-
New Debt Service				-	496,000	600,000
Operating Contingency policy: 3% of annual operating expenditures				30,000	30,000	30,000
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,764,213</b>	<b>2,034,100</b>	<b>2,380,000</b>
<b>Unappropriated Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,421,882</b>	<b>1,156,782</b>	<b>717,882</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,186,095</b>	<b>\$3,190,882</b>	<b>\$3,097,882</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(\$275,213)</b>	<b>(\$295,100)</b>	<b>(\$468,900)</b>
<b>Ending Fund Balance Reconciliation:</b>						
<b>Unappropriated Ending Fund Bal Plus Contingency</b>				<b>\$1,421,882</b>	<b>\$1,156,782</b>	<b>\$717,882</b>
<b>Minus Restricted</b>				<b>(375,964)</b>	<b>(203,764)</b>	<b>(13,964)</b>
<b>Unassigned Ending Fund Balance</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>1,797,846</b>	<b>1,360,546</b>	<b>731,846</b>
<b>Fund Balance Policy: at least 15% of annual re</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>105,000</b>	<b>116,000</b>	<b>128,000</b>
<b>Excess (deficiency)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,692,846</b>	<b>\$1,244,546</b>	<b>\$603,846</b>

## Electric Fund

### Electric Fund Narrative

This enterprise fund is used to account for the electric operations and electric conservation programs. Resources are primarily from charges for services.

**Intergovernmental.** Federal reserves in Power Administration payments for qualifying conservation programs.

**Charges for Services.** This plan reflects a system average increase of 6.9% for the first year of the biennium and 4.3% in the second year in accordance with a recently completed and approved cost of service and financial study.

**Other Financing Sources.** No borrowing for improvements is anticipated.

Electric Fund Revenue							
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>400 Working Capital Carryover</b>	<b>\$ 2,418,100</b>	<b>\$ 2,327,539</b>	<b>\$ 1,479,265</b>	<b>\$ 1,755,162</b>	<b>\$ 1,533,656</b>	<b>\$ 1,533,656</b>	<b>\$ 1,533,656</b>
<b>Intergovernmental</b>							
Federal	148,642	335,700	323,000	465,149	420,000	420,000	420,000
<b>430 Total Intergovernmental</b>	<b>148,642</b>	<b>335,700</b>	<b>323,000</b>	<b>465,149</b>	<b>420,000</b>	<b>420,000</b>	<b>420,000</b>
<b>Charges for Services</b>							
Sales	12,680,992	27,210,985	29,539,358	28,991,274	32,014,707	32,014,707	32,014,707
Miscellaneous Services	257,047	278,280	453,686	421,193	487,534	487,534	487,534
<b>440 Total Charges for Services</b>	<b>12,938,039</b>	<b>27,489,265</b>	<b>29,993,044</b>	<b>29,412,467</b>	<b>32,502,241</b>	<b>32,502,241</b>	<b>32,502,241</b>
<b>Interest on Investments</b>							
Interest on Pooled Investments	10,536	15,713	14,715	19,320	22,100	22,100	22,100
<b>470 Total Interest on Investments</b>	<b>10,536</b>	<b>15,713</b>	<b>14,715</b>	<b>19,320</b>	<b>22,100</b>	<b>22,100</b>	<b>22,100</b>
<b>Miscellaneous Revenues</b>							
Donations	6,887	14,167	15,348	13,143	12,170	12,170	12,170
Loan Proceeds	90,304	133,735	142,000	92,813	90,990	90,990	90,990
Miscellaneous Income	139,160	98,920	138,433	54,191	58,070	58,070	58,070
Bad Debt Recovered	8,090	42,065	27,193	36,932	33,830	33,830	33,830
<b>480 Total Miscellaneous Revenues</b>	<b>244,441</b>	<b>288,887</b>	<b>322,974</b>	<b>197,079</b>	<b>195,060</b>	<b>195,060</b>	<b>195,060</b>
<b>Other Financing Sources</b>							
<b>490 Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Electric Fund</b>	<b>\$ 15,759,758</b>	<b>\$ 30,457,104</b>	<b>\$ 32,132,998</b>	<b>\$ 31,849,177</b>	<b>\$ 34,673,057</b>	<b>\$ 34,673,057</b>	<b>\$ 34,673,057</b>

## Electric Fund Long – Term Plan

ELECTRIC FUND					Adopted	Projected	Projected
Fund #690	FY 2012-13	BN 2013-15	BN 2015-17	BN 2015-17	Total	Total	Total
	Actual	Actual	Amended	Estimate	2017-19	2019-21	2021-23
<b>RESOURCES</b>							
<b>Working Capital Carryover</b>	<b>\$2,418,100</b>	<b>\$2,327,540</b>	<b>\$1,479,265</b>	<b>\$1,755,163</b>	<b>\$1,533,656</b>	<b>\$1,153,874</b>	<b>\$1,253,557</b>
<b>Revenues</b>							
Intergovernmental Revenue	\$148,642	\$335,700	\$323,000	\$465,149	\$420,000	\$432,000	\$448,000
Charges for Services - Rates	12,680,992	27,210,985	29,539,358	29,174,219	32,014,707	34,299,000	36,388,000
Charges for Services - Fees	257,047	278,280	453,686	238,248	487,533	522,000	554,000
Interest on Investments	10,536	15,713	14,715	19,320	22,100	22,000	22,000
Miscellaneous Revenues	244,442	288,887	322,974	197,079	195,060	202,000	210,000
Other Financing Proceeds	-	-	-	-	-	1,420,000	-
<b>Total Revenues</b>	<b>13,341,659</b>	<b>28,129,565</b>	<b>30,653,733</b>	<b>30,094,014</b>	<b>33,139,400</b>	<b>36,897,000</b>	<b>37,622,000</b>
<b>TOTAL RESOURCES</b>	<b>\$15,759,759</b>	<b>\$30,457,105</b>	<b>\$32,132,998</b>	<b>\$31,849,177</b>	<b>\$34,673,056</b>	<b>\$38,050,874</b>	<b>\$38,875,557</b>
<b>REQUIREMENTS</b>							
<b>Expenditures</b>							
Conservation - Personal Services	\$183,028	\$440,165	\$476,940	\$488,420	\$544,440	\$661,700	\$830,200
Conservation - Materials & Services	286,517	947,056	943,090	852,897	942,450	959,500	998,300
Supply - Personal Services	-	9,163	-	-	-	-	-
BPA Supply power costs	5,689,314	12,080,454	13,110,104	13,030,584	13,999,720	14,000,000	15,000,000
Supply - Materials & Services	402,663	741,898	941,783	871,729	982,205	1,022,100	1,063,300
Distribution - Personal Services	1,985,162	4,356,152	4,810,060	4,601,386	5,264,710	6,387,300	8,012,100
Distribution - Materials & Services	2,891,611	6,206,340	6,954,551	6,726,416	7,157,020	7,354,800	7,652,000
Distribution - Capital Outlay	561,946	913,806	1,194,000	842,790	969,000	2,770,000	1,400,000
Distribution M&S - Payment for Technology debt	541,300	1,082,600	1,082,600	1,082,600	1,082,600	1,188,600	1,188,600
BPA Transmission power costs	866,385	1,870,818	1,925,945	1,772,014	2,531,435	2,400,000	2,600,000
Transmission - Materials & Services	-	5,718	-	-	-	8,800	8,800
CREB Debt Service to 2022; Substation to 2040	24,293	47,771	46,688	46,686	45,602	44,517	21,851
Contingency policy: 3% of annual operating expenditures			279,000	-	225,000	225,000	225,000
<b>Total Expenditures</b>	<b>\$13,432,219</b>	<b>\$28,701,941</b>	<b>\$31,764,761</b>	<b>\$30,315,522</b>	<b>\$33,744,182</b>	<b>37,022,317</b>	<b>39,000,151</b>
<b>Unappropriated Ending Fund Balance</b>	<b>2,327,540</b>	<b>1,755,164</b>	<b>368,237</b>	<b>1,533,656</b>	<b>928,874</b>	<b>1,028,557</b>	<b>(124,594)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$15,759,759</b>	<b>\$30,457,105</b>	<b>\$32,132,998</b>	<b>\$31,849,177</b>	<b>\$34,673,056</b>	<b>\$38,050,874</b>	<b>\$38,875,557</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>(\$90,560)</b>	<b>(\$572,376)</b>	<b>(\$1,111,028)</b>	<b>(\$221,507)</b>	<b>(\$604,782)</b>	<b>(\$125,317)</b>	<b>(\$1,378,151)</b>
<b>Ending Fund Balance Plus Contingency</b>	<b>\$2,327,540</b>	<b>\$1,755,164</b>	<b>\$647,237</b>	<b>\$1,533,656</b>	<b>\$1,153,874</b>	<b>\$1,253,557</b>	<b>100,406</b>
<b>Fund Balance Policy: at least 12% of annual revenue</b>	<b>1,601,000</b>	<b>3,375,500</b>	<b>1,877,100</b>	<b>1,798,800</b>	<b>2,036,700</b>	<b>2,159,900</b>	<b>2,290,400</b>
<b>Excess (deficiency)</b>	<b>\$726,540</b>	<b>-\$1,620,336</b>	<b>(\$1,229,863)</b>	<b>(\$265,144)</b>	<b>(\$882,826)</b>	<b>(\$906,343)</b>	<b>(\$2,189,994)</b>

## Telecommunication Fund

### Telecommunication Fund Narrative

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

**Charges for Services.** Charges for payments from the Cable TV partner and revenues from internet services continue to change but the overall revenue remains flat.

Telecommunications Fund Revenue							
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
400 Working Capital Carryover	\$ 586,943	\$ 587,625	\$ 251,528	\$ 305,058	\$ 309,450	\$ 309,450	\$ 309,450
<b>Charges for Services</b>							
Sales:							
CATV	105,560	202,268	211,200	201,128	156,000	156,000	156,000
Internet	1,603,960	3,279,968	3,633,365	3,424,558	3,726,375	3,726,375	3,726,375
High Speed	186,586	407,063	519,000	420,731	423,180	423,180	423,180
Misc Services	-	264	-	11,964	29,600	29,600	29,600
<b>440 Total Charges for Services</b>	<b>1,896,106</b>	<b>3,889,563</b>	<b>4,363,565</b>	<b>4,058,381</b>	<b>4,335,155</b>	<b>4,335,155</b>	<b>4,335,155</b>
<b>Interest on Investments</b>							
Interest on Pooled Investments	1,733	2,257	1,943	4,344	4,000	4,000	4,000
<b>470 Total Interest on Investments</b>	<b>1,733</b>	<b>2,257</b>	<b>1,943</b>	<b>4,344</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>Miscellaneous Revenues</b>							
Miscellaneous Income	13,092	4,750	-	696	-	-	-
<b>480 Total Miscellaneous Revenues</b>	<b>13,092</b>	<b>4,750</b>	<b>-</b>	<b>696</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources</b>							
Interfund Loans	-	-	400,000	315,544	-	-	-
<b>490 Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>315,544</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Telecommunications Fund</b>	<b>\$ 2,497,874</b>	<b>\$ 4,484,195</b>	<b>\$ 5,017,036</b>	<b>\$ 4,684,023</b>	<b>\$ 4,648,605</b>	<b>\$ 4,648,605</b>	<b>\$ 4,648,605</b>

## Telecommunication Fund Long – Term Plan

TELECOMMUNICATION FUND					Adopted	Projected	Projected
Fund #695	FY 2012-13	BN 2013-15	BN 2015-17	BN 2015-17	Total	Total	Total
	Actual	Actual	Amended	Estimate	2017-19	2019-21	2021-23
<b>RESOURCES</b>							
<b>Working Capital Carryover</b>	<b>\$586,943</b>	<b>\$587,624</b>	<b>\$251,528</b>	<b>\$305,057</b>	<b>\$309,449</b>	<b>\$332,509</b>	<b>\$278,624</b>
<b>Revenues</b>							
Charges for Services	\$1,896,106	\$3,889,563	\$4,363,565	\$4,058,381	\$4,335,155	\$4,727,300	\$5,211,900
Interest on Investments	1,733	2,257	1,943	4,344	4,000	4,000	4,000
Miscellaneous Revenues	13,092	4,750	-	696	-	-	-
Interfund Loan	-	-	400,000	315,544	-	-	-
<b>Total Revenues</b>	<b>1,910,931</b>	<b>3,896,570</b>	<b>4,765,508</b>	<b>4,378,965</b>	<b>4,339,155</b>	<b>4,731,300</b>	<b>5,215,900</b>
<b>TOTAL RESOURCES</b>	<b>\$2,497,874</b>	<b>\$4,484,194</b>	<b>\$5,017,036</b>	<b>\$4,684,022</b>	<b>\$4,648,604</b>	<b>\$5,063,809</b>	<b>\$5,494,524</b>
<b>REQUIREMENTS</b>							
<b>Expenditures</b>							
Internet - Personal Services	\$575,776	\$1,299,335	\$1,343,230	\$1,299,669	\$1,448,575	\$1,750,300	\$2,195,700
Internet - Materials & Services	851,943	1,764,465	2,028,504	1,856,903	1,899,520	1,956,885	2,035,944
Internet - Capital Outlay	73,531	297,337	250,000	400,000	150,000	260,000	260,000
				-	-	-	-
Debt service / Payment for Technology debt	409,000	818,000	818,000	818,000	818,000	818,000	818,000
Contingency policy: 3% of annual operating expenditures			250,000	-	105,000	105,000	105,000
<b>Total Expenditures</b>	<b>1,910,250</b>	<b>4,179,137</b>	<b>4,689,734</b>	<b>4,374,572</b>	<b>\$4,421,095</b>	<b>4,890,185</b>	<b>5,414,644</b>
<b>Unappropriated Ending Fund Balance</b>	<b>587,624</b>	<b>305,057</b>	<b>327,302</b>	<b>309,449</b>	<b>227,509</b>	<b>173,624</b>	<b>79,880</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$2,497,874</b>	<b>\$4,484,194</b>	<b>\$5,017,036</b>	<b>\$4,684,022</b>	<b>\$4,648,604</b>	<b>\$5,063,809</b>	<b>\$5,494,524</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$681</b>	<b>(\$282,567)</b>	<b>\$75,774</b>	<b>\$4,392</b>	<b>(\$81,940)</b>	<b>(\$158,885)</b>	<b>(\$198,744)</b>
<b>Ending Fund Balance Plus Contingency</b>	<b>\$587,624</b>	<b>\$305,057</b>	<b>\$577,302</b>	<b>\$309,449</b>	<b>\$332,509</b>	<b>\$278,624</b>	<b>\$184,880</b>
<b>Fund Balance Policy: at least 20% of annual revenues</b>	<b>382,000</b>	<b>779,000</b>	<b>400,000</b>	<b>440,000</b>	<b>440,000</b>	<b>485,000</b>	<b>534,000</b>
<b>Excess (deficiency)</b>	<b>\$205,624</b>	<b>(\$473,943)</b>	<b>\$177,302</b>	<b>(\$130,551)</b>	<b>(\$107,491)</b>	<b>(\$206,376)</b>	<b>(\$349,120)</b>

## Central Services Fund

### Central Services Fund Narrative

Central Services is an internal service fund. The purpose of an internal service fund as described by governmental fund accounting is one that provides support to other departments which in turn provide direct services to the public.

The City of Ashland's internal support services are provided through five separate departments: Administration, Administrative Services, City Recorder, Information Technology and Public Works. Revenue to fund these services is calculated based on a matrix using various factors to determine the level of benefits received and subsequent fees are charged out to the various departments.

Central Service Fund Revenue							
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>400 Working Capital Carryover</b>	<b>\$ 984,409</b>	<b>\$ 853,279</b>	<b>\$ 898,651</b>	<b>\$ 900,609</b>	<b>\$ 242,080</b>	<b>\$ 242,080</b>	<b>\$ 242,080</b>
<b>Taxes</b>							
Food and Beverage Tax	46,930	101,332	108,800	107,647	118,775	118,775	118,775
Late and Penalty	15,864	43,144	40,000	60,877	42,000	42,000	42,000
<b>410 Total Taxes</b>	<b>62,794</b>	<b>144,476</b>	<b>148,800</b>	<b>168,523</b>	<b>160,775</b>	<b>160,775</b>	<b>160,775</b>
<b>Charges for Services</b>							
Finance Department Services	3,530	11,047	20,300	13,150	18,500	18,500	18,500
Recorder Services	-	160	-	-	-	-	-
Lien Search	12,160	23,810	21,430	22,970	25,500	25,500	25,500
Public Works Services	9,203	18,822	20,600	22,981	22,000	22,000	22,000
Engineering Fees	138,935	320,689	510,000	476,467	510,000	510,000	510,000
Interdepartmental	5,748,800	12,028,530	13,068,435	13,056,435	13,659,500	13,549,500	13,659,500
<b>440 Total Charges for Services</b>	<b>5,912,628</b>	<b>12,403,058</b>	<b>13,640,765</b>	<b>13,592,003</b>	<b>14,235,500</b>	<b>14,125,500</b>	<b>14,235,500</b>
<b>Interest on Investments</b>							
Interest on Pooled Investments	11,121	21,344	10,000	17,245	17,600	17,600	17,600
<b>470 Total Interest on Investments</b>	<b>11,121</b>	<b>21,344</b>	<b>10,000</b>	<b>17,245</b>	<b>17,600</b>	<b>17,600</b>	<b>17,600</b>
<b>Miscellaneous Revenues</b>							
Miscellaneous Income	107,103	219,539	250,000	227,957	-	-	-
<b>480 Total Miscellaneous Revenues</b>	<b>107,103</b>	<b>219,539</b>	<b>250,000</b>	<b>227,957</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources</b>							
Interfund Loan	-	364,795	400,000	-	-	-	-
Operating Transfers In	-	90,000	417,000	417,000	1,667,000	1,667,000	1,667,000
<b>490 Total Other Financing Sources</b>	<b>-</b>	<b>454,795</b>	<b>817,000</b>	<b>417,000</b>	<b>1,667,000</b>	<b>1,667,000</b>	<b>1,667,000</b>
<b>Total Central Services Fund</b>	<b>\$ 7,078,055</b>	<b>\$ 14,096,491</b>	<b>\$ 15,765,216</b>	<b>\$ 15,323,338</b>	<b>\$ 16,322,955</b>	<b>\$ 16,212,955</b>	<b>\$ 16,322,955</b>

**Central Services Fund Long – Term Plan**

<b>CENTRAL SERVICES FUND</b>					<b>Adopted</b>	<b>Projected</b>	<b>Projected</b>
<b>Fund #710</b>	<b>FY 2012-13</b>	<b>BN 2013-15</b>	<b>BN 2015-17</b>	<b>BN 2015-17</b>	<b>Total</b>	<b>Total</b>	<b>Total</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>2017-19</b>	<b>2019-21</b>	<b>2021-23</b>
<b>RESOURCES</b>							
<b>Working Capital Carryover</b>	<b>\$984,411</b>	<b>\$853,280</b>	<b>\$898,651</b>	<b>\$900,610</b>	<b>\$242,081</b>	<b>\$495,360</b>	<b>(\$2,362,640)</b>
<b>Revenues</b>							
Taxes	\$62,793	\$144,476	\$148,800	\$168,523	\$160,775	\$178,000	\$196,000
Charges for Services - Other	163,828	374,528	572,330	535,568	576,000	626,000	676,900
Charges for Services - Internal Services Fee	5,748,800	12,028,530	13,068,435	13,056,435	13,659,500	14,701,000	16,209,000
Interest on Investments	11,121	21,344	10,000	17,245	17,600	18,000	18,000
Miscellaneous Revenues	107,103	219,539	250,000	227,957	-	-	-
Interfund Loan	-	364,795	400,000	-	-	-	-
Operating Transfers In	-	90,000	417,000	417,000	1,667,000	-	-
<b>Total Revenues</b>	<b>6,093,645</b>	<b>13,243,212</b>	<b>14,866,565</b>	<b>14,422,729</b>	<b>16,080,875</b>	<b>15,523,000</b>	<b>17,099,900</b>
<b>TOTAL RESOURCES</b>	<b>\$7,078,056</b>	<b>\$14,096,492</b>	<b>\$15,765,216</b>	<b>\$15,323,339</b>	<b>\$16,322,956</b>	<b>\$16,018,360</b>	<b>\$14,737,260</b>
<b>REQUIREMENTS</b>							
<b>Expenditures</b>							
Administration - Personal Services	\$961,005	\$2,163,378	\$2,452,530	\$2,467,914	\$2,759,095	\$3,309,000	\$4,151,000
Administration - Materials & Services	327,740	633,840	962,290	989,693	1,016,065	1,014,000	1,054,000
IT - Computer Services - Personal Services	708,477	1,773,199	1,922,510	1,910,913	2,098,905	2,542,000	3,188,000
IT - Computer Services - Materials & Services	153,386	561,265	635,628	559,210	669,870	709,000	737,000
IT - Computer Services - Capital Outlay	34,145	62,307	349,500	275,425	42,500	100,000	200,000
Administrative Services - Personal Services	1,372,032	2,897,592	3,159,380	3,123,535	3,400,505	4,096,000	5,139,000
Administrative Services - Materials & Services	457,066	969,114	1,132,717	1,109,180	1,615,039	1,563,000	1,626,000
Administrative Services - Capital Outlay	45,171	-	575,000	428,595	196,905	247,000	394,000
City Recorder - Personal Services	177,327	415,231	445,560	419,843	325,940	396,000	496,000
City Recorder - Materials & Services	182,983	453,523	547,030	446,281	58,510	61,000	65,000
Public Works - Personal Services	1,226,861	2,855,194	3,059,590	2,922,620	3,150,840	3,839,000	4,815,000
Public Works - Materials & Services	206,771	411,240	506,932	428,049	493,422	505,000	525,000
Public Works - Capital Outlay	7,017	-	-	-	-	-	-
Interfund Loan	364,795	-	-	-	-	-	-
Contingency policy: 3% of annual operating expenditures	-	-	-	-	235,000	235,000	235,000
<b>Total Expenditures</b>	<b>6,224,776</b>	<b>13,195,883</b>	<b>\$15,748,667</b>	<b>\$15,081,258</b>	<b>\$16,062,596</b>	<b>\$18,616,000</b>	<b>\$22,625,000</b>
<b>Unappropriated Ending Fund Balance</b>	<b>853,280</b>	<b>900,610</b>	<b>16,549</b>	<b>242,081</b>	<b>260,360</b>	<b>(2,597,640)</b>	<b>(7,887,740)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$7,078,056</b>	<b>\$14,096,493</b>	<b>\$15,765,216</b>	<b>\$15,323,339</b>	<b>\$16,322,956</b>	<b>\$16,018,360</b>	<b>\$14,737,260</b>
<i>Annual Revenues Over (Under) Expenditures</i>	<i>(\$131,131)</i>	<i>\$47,329</i>	<i>(\$882,102)</i>	<i>(\$658,529)</i>	<i>\$18,279</i>	<i>(\$3,093,000)</i>	<i>(\$5,525,100)</i>
<b>Ending Fund Balance Plus Contingency</b>	<b>\$853,280</b>	<b>\$900,610</b>	<b>\$16,549</b>	<b>\$242,081</b>	<b>\$495,360</b>	<b>(\$2,362,640)</b>	<b>(\$7,652,740)</b>
<b>Fund Balance Policy: at least 3% of annual revenues</b>	<b>183,000</b>	<b>397,000</b>	<b>197,000</b>	<b>197,000</b>	<b>230,000</b>	<b>238,000</b>	<b>263,000</b>
<b>Excess (deficiency)</b>	<b>\$670,280</b>	<b>\$503,610</b>	<b>(\$180,451)</b>	<b>\$45,081</b>	<b>\$265,360</b>	<b>(\$2,600,640)</b>	<b>(\$7,915,740)</b>

## Insurance Services Fund

### Insurance Services Fund Narrative

The purpose of the Insurance Services Fund is to account for the liability and workers compensation insurances and risk management activities for the City of Ashland.

This fund includes personnel costs for one full time position whose main responsibility is the risk management duties performed under the supervision and oversight of the Administrative Services department.

#### Insurance Services Fund Revenue

Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>400 Working Capital Carryover</b>	<b>\$ 761,552</b>	<b>\$ 848,858</b>	<b>\$ 1,962,888</b>	<b>\$ 1,766,283</b>	<b>\$ 1,117,445</b>	<b>\$ 1,117,445</b>	<b>\$ 1,117,445</b>
<b>Charges for Services</b>							
Interdepartmental	404,705	804,235	840,000	840,000	840,000	840,000	840,000
Workers Compensation	337,844	676,630	720,000	720,000	720,000	720,000	720,000
<b>440 Total Charges for Services</b>	<b>742,549</b>	<b>1,480,865</b>	<b>1,560,000</b>	<b>1,560,000</b>	<b>1,560,000</b>	<b>1,560,000</b>	<b>1,560,000</b>
<b>Interest on Investments</b>							
Interest on Pooled Investments	5,116	16,485	13,000	15,384	14,000	14,000	14,000
<b>470 Total Interest on Investments</b>	<b>5,116</b>	<b>16,485</b>	<b>13,000</b>	<b>15,384</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>
<b>Miscellaneous Revenues</b>							
PERS	-	1,481,371	-	-	-	-	-
Miscellaneous Income	35,759	93,020	80,000	50,907	80,000	80,000	80,000
<b>480 Total Miscellaneous Revenues</b>	<b>35,759</b>	<b>1,574,391</b>	<b>80,000</b>	<b>50,907</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
<b>Total Insurance Services Fund</b>	<b>\$ 1,544,976</b>	<b>\$ 3,920,599</b>	<b>\$ 3,615,888</b>	<b>\$ 3,392,574</b>	<b>\$ 2,771,445</b>	<b>\$ 2,771,445</b>	<b>\$ 2,771,445</b>

**Insurance Services Fund Long – Term Plan**

INSURANCE SERVICES FUND					Adopted	Projected	Projected
Fund #720	FY 2012-13	BN 2013-15	BN 2015-17	BN 2015-17	Total	Total	Total
	Actual	Actual	Amended	Estimate	2017-19	2019-21	2021-23
<b>RESOURCES</b>							
<b>Working Capital Carryover</b>	<b>\$761,552</b>	<b>\$848,857</b>	<b>\$1,962,888</b>	<b>\$1,766,282</b>	<b>\$1,117,444</b>	<b>\$203,494</b>	<b>\$326,494</b>
<b>Revenues</b>							
Charges for Services	\$742,548	\$1,480,865	\$1,560,000	\$1,560,000	\$1,560,000	\$2,222,000	\$2,688,000
Interest on Investments	5,116	16,485	13,000	15,384	14,000	14,000	14,000
Miscellaneous Revenues	35,759	1,574,391	80,000	50,908	80,000	80,000	80,000
<b>Total Revenues</b>	<b>783,423</b>	<b>3,071,741</b>	<b>1,653,000</b>	<b>1,626,291</b>	<b>1,654,000</b>	<b>2,316,000</b>	<b>2,782,000</b>
<b>TOTAL RESOURCES</b>	<b>\$1,544,975</b>	<b>\$3,920,598</b>	<b>\$3,615,888</b>	<b>\$3,392,573</b>	<b>\$2,771,444</b>	<b>\$2,519,494</b>	<b>\$3,108,494</b>
<b>REQUIREMENTS</b>							
<b>Expenditures</b>							
Personal Services	\$77,722	\$179,227	\$204,960	\$202,696	\$233,160	\$282,000	\$354,000
Materials and Services	618,396	1,475,087	1,814,790	1,502,933	1,854,790	1,911,000	1,988,000
Capital Outlay	-	-	-	-	480,000	-	-
Operating Transfers Out	-	500,000	1,069,500	569,500	-	-	-
Contingency policy: 3% of annual operating expenditures	-	-	390,000	-	38,500	38,500	38,500
<b>Total Expenditures</b>	<b>696,118</b>	<b>2,154,314</b>	<b>3,479,250</b>	<b>2,275,129</b>	<b>2,606,450</b>	<b>2,231,500</b>	<b>2,380,500</b>
<b>Unappropriated Ending Fund Balance</b>	<b>848,857</b>	<b>1,766,282</b>	<b>136,638</b>	<b>1,117,444</b>	<b>164,994</b>	<b>287,994</b>	<b>727,994</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$1,544,975</b>	<b>\$3,920,596</b>	<b>\$3,615,888</b>	<b>\$3,392,573</b>	<b>\$2,771,444</b>	<b>\$2,519,494</b>	<b>\$3,108,494</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$87,305</b>	<b>\$917,427</b>	<b>(\$1,826,250)</b>	<b>(\$648,838)</b>	<b>(\$952,450)</b>	<b>\$84,500</b>	<b>\$401,500</b>
<b>Ending Fund Balance Plus Contingency</b>	<b>\$848,857</b>	<b>\$1,766,282</b>	<b>\$526,638</b>	<b>\$1,117,444</b>	<b>\$203,494</b>	<b>\$326,494</b>	<b>\$766,494</b>
<b>Fund Balance Policy</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>Excess (deficiency)</b>	<b>(\$151,143)</b>	<b>\$766,282</b>	<b>(\$473,362)</b>	<b>\$117,444</b>	<b>(\$796,506)</b>	<b>(\$673,506)</b>	<b>(\$233,506)</b>

## Health Benefits Fund

### Health Benefits Fund Narrative

The Health Benefits Fund was established in the 2013-2015 budget to account for the transition to self-insurance for health benefits. Primary revenue is the payments per FTE from other funds and departments. Interest earnings are also recorded here. Interfund loans to create the required revenue are budgeted as needed.

Health Benefits Fund Revenue							
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
400 Working Capital Carryover	\$ -	\$ -	\$ 73,370	\$ 473,726	\$ 521,456	\$ 521,456	\$ 521,456
<b>Charges for Services</b>							
440171 Health Insurance Premiums	-	8,158,032	9,730,000	9,979,377	11,852,537	11,852,537	11,852,537
440 Total Charges for Services	-	8,158,032	9,730,000	9,979,377	11,852,537	11,852,537	11,852,537
<b>Interest on Investments</b>							
Interest on Pooled Investments	-	3,614	10,000	8,264	13,000	13,000	13,000
470 Total Interest on Investments	-	3,614	10,000	8,264	13,000	13,000	13,000
<b>Miscellaneous Revenues</b>							
Miscellaneous Income	-	211,795	-	12,886	-	-	-
480 Total Miscellaneous Revenues	-	211,795	-	12,886	-	-	-
<b>Other Financing Sources</b>							
Interfund Loan - Reserve Fund	-	900,000	450,000	200,000	-	1,050,000	1,050,000
Operating Transfers In - Insurance Fund	-	500,000	500,000	-	-	-	-
490 Total Other Financing Sources	-	900,000	950,000	200,000	-	1,050,000	1,050,000
<b>Total Health Benefits Fund</b>	<b>\$ -</b>	<b>\$ 9,273,441</b>	<b>\$ 10,763,370</b>	<b>\$ 10,674,253</b>	<b>\$ 12,386,993</b>	<b>\$ 13,436,993</b>	<b>\$ 13,436,993</b>

**Health Benefits Fund Long – Term Plan**

<b>HEALTH BENEFITS FUND</b>					<b>Adopted</b>	<b>Projected</b>	<b>Projected</b>
<b>Fund #725</b>	<b>FY 2012-13</b>	<b>BN 2013-15</b>	<b>BN 2015-17</b>	<b>BN 2015-17</b>	<b>Total</b>	<b>Total</b>	<b>Total</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimated</b>	<b>2017-19</b>	<b>2019-21</b>	<b>2021-23</b>
<b>RESOURCES</b>							
<b>Working Capital Carryover</b>	\$ -	\$ -	\$73,370	\$473,726	\$521,456	\$829,693	\$2,496,503
<b>Revenues</b>							
Charges for Services	\$ -	\$8,158,032	\$9,730,000	\$9,979,379	\$11,852,537	\$13,037,792	\$13,689,682
Interest on Investments	-	3,614	10,000	8,261	13,000	25,000	30,000
Miscellaneous Revenues	-	211,795	-	12,886	-	-	-
Interfund Loan	-	900,000	450,000	200,000	1,050,000	-	-
Operating Transfers In	-	500,000	500,000	-	-	-	-
<b>Total Revenues</b>	-	<b>9,773,441</b>	<b>10,690,000</b>	<b>10,200,526</b>	<b>12,915,537</b>	<b>13,062,792</b>	<b>13,719,682</b>
<b>TOTAL RESOURCES</b>	\$ -	<b>\$9,773,441</b>	<b>\$10,763,370</b>	<b>\$10,674,252</b>	<b>\$13,436,994</b>	<b>\$13,892,485</b>	<b>\$16,216,185</b>
<b>REQUIREMENTS</b>							
<b>Expenditures</b>							
Materials and Services	\$ -	\$9,049,715	\$9,830,000	\$9,827,796	\$11,557,301	\$11,395,982	\$11,623,902
Interfund Loan	-	250,000	650,000	325,000	1,050,000	-	-
Contingency policy: 3% of annual operating expenditures	-	-	250,000	-	500,000	500,000	500,000
<b>Total Expenditures</b>	-	<b>9,299,715</b>	<b>10,730,000</b>	<b>10,152,796</b>	<b>13,107,301</b>	<b>11,895,982</b>	<b>12,123,902</b>
<b>Unappropriated Ending Fund Balance</b>	-	<b>473,726</b>	<b>33,370</b>	<b>521,456</b>	<b>329,693</b>	<b>1,996,503</b>	<b>4,092,283</b>
<b>TOTAL REQUIREMENTS</b>	\$ -	<b>\$9,773,441</b>	<b>\$10,763,370</b>	<b>\$10,674,252</b>	<b>\$13,436,994</b>	<b>\$13,892,485</b>	<b>\$16,216,185</b>
<b>Annual Revenues Over (Under) Expenditures</b>	\$ -	<b>\$473,726</b>	<b>(\$40,000)</b>	<b>\$47,730</b>	<b>(\$191,764)</b>	<b>\$1,166,810</b>	<b>\$1,595,780</b>

## Equipment Fund

### Equipment Fund Narrative

This fund is an internal service fund that provides for the maintenance and replacement of most motorized equipment within the City.

**Charges for Services.** Represents the charges to departments for operating, maintaining, and replacement of vehicles.

**Other Financing Sources.** Repayment of interfund loans is a primary activity.

Equipment Fund Revenue							
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
400 Working Capital Carryover	\$ 2,479,905	\$ 3,357,663	\$ 2,446,794	\$ 2,937,106	\$ 3,343,135	\$ 3,343,135	\$ 3,343,135
<b>Intergovernmental Revenues</b>							
Grants	124,928	-	-	-	-	-	-
430 Total Intergovernmental	124,928	-	-	-	-	-	-
<b>Charges for Services</b>							
Maintenance Services	926,121	1,851,110	1,970,248	1,970,248	1,970,248	1,970,248	1,970,248
Equipment Replacement	834,753	1,755,818	1,968,212	1,968,212	1,968,212	1,968,212	1,968,212
Fuel Sales	73,235	44,920	600,000	332,187	350,000	350,000	350,000
440 Total Charges for Services	1,834,109	3,651,848	4,538,460	4,270,647	4,288,460	4,288,460	4,288,460
<b>Interest on Investments</b>							
Interest on Pooled Investments	23,675	31,805	35,000	36,476	35,000	35,000	35,000
470 Total Interest on Investments	23,675	31,805	35,000	36,476	35,000	35,000	35,000
<b>Miscellaneous Revenues</b>							
Miscellaneous Income	265	2,872	20,000	14,837	20,000	20,000	20,000
Sale of Equipment	26,591	167,154	150,000	33,059	130,000	130,000	130,000
480 Total Miscellaneous Revenues	26,856	170,026	170,000	47,896	150,000	150,000	150,000
<b>Other Financing Sources</b>							
Interfund Loans:							
From General Fund	-	-	66,000	-	-	-	-
From Airport, CIP & Water Funds	408,000	170,000	-	-	-	-	-
From Parks Equipment Fund	-	-	40,000	-	-	-	-
490 Total Other Financing Sources	408,000	170,000	106,000	-	-	-	-
<b>Total Equipment Fund</b>	<b>\$ 4,897,473</b>	<b>\$ 7,381,342</b>	<b>\$ 7,296,254</b>	<b>\$ 7,292,126</b>	<b>\$ 7,816,595</b>	<b>\$ 7,816,595</b>	<b>\$ 7,816,595</b>

**Equipment Fund Long – Term Plan**

<b>EQUIPMENT FUND</b>					<b>Adopted</b>	<b>Projected</b>	<b>Projected</b>
<b>Fund #730</b>	<b>FY 2012-13</b>	<b>BN 2013-15</b>	<b>BN 2015-17</b>	<b>BN 2015-17</b>	<b>Total</b>	<b>Total</b>	<b>Total</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>2017-19</b>	<b>2019-21</b>	<b>2021-23</b>
<b>RESOURCES</b>							
<b>Working Capital Carryover</b>	<b>\$2,479,905</b>	<b>\$3,357,663</b>	<b>\$2,446,794</b>	<b>\$2,937,106</b>	<b>\$3,343,135</b>	<b>\$1,791,123</b>	<b>\$1,674,123</b>
<b>Revenues</b>							
Grant Revenue	\$124,928	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	1,834,109	3,651,848	4,538,460	4,270,647	4,288,460	4,615,000	5,088,000
Interest on Investments	23,675	31,805	35,000	36,476	35,000	37,000	41,000
Miscellaneous Revenues	26,856	170,026	170,000	47,897	150,000	156,000	164,000
Interfund Loan	408,000	170,000	106,000	-	-	242,000	223,000
<b>Total Revenues</b>	<b>2,417,568</b>	<b>4,023,679</b>	<b>4,849,460</b>	<b>4,355,021</b>	<b>4,473,460</b>	<b>5,050,000</b>	<b>5,516,000</b>
<b>TOTAL RESOURCES</b>	<b>\$4,897,473</b>	<b>\$7,381,342</b>	<b>\$7,296,254</b>	<b>\$7,292,127</b>	<b>\$7,816,595</b>	<b>\$6,841,123</b>	<b>\$7,190,123</b>
<b>REQUIREMENTS</b>							
<b>Expenditures</b>							
PW Maintenance Division - Personal Services	\$412,130	\$923,374	\$1,152,230	\$1,073,353	\$1,158,656	\$1,412,000	\$1,772,000
PW Maintenance Division - Materials & Services	589,626	1,160,971	1,756,630	1,714,957	2,017,816	2,095,000	2,180,000
PW Maintenance Division - Capital	-	-	53,000	50,050	-	60,000	80,000
Purchasing and Acquisition Division - Capital	519,054	2,359,891	1,330,500	1,110,631	2,849,000	1,600,000	1,800,000
Interfund Loan	19,000	-	965,200	-	-	-	-
Contingency policy: 3% of annual operating revenues	-	-	70,000	-	100,000	100,000	100,000
<b>Total Expenditures</b>	<b>1,539,810</b>	<b>4,444,236</b>	<b>5,327,560</b>	<b>3,948,992</b>	<b>6,125,472</b>	<b>5,267,000</b>	<b>5,932,000</b>
<b>Unappropriated Ending Fund Balance</b>	<b>3,357,663</b>	<b>2,937,106</b>	<b>1,968,694</b>	<b>3,343,135</b>	<b>1,691,123</b>	<b>1,574,123</b>	<b>1,258,123</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$4,897,473</b>	<b>\$7,381,342</b>	<b>\$7,296,254</b>	<b>\$7,292,127</b>	<b>\$7,816,595</b>	<b>\$6,841,123</b>	<b>\$7,190,123</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$877,758</b>	<b>(\$420,557)</b>	<b>(\$478,100)</b>	<b>\$406,029</b>	<b>(\$1,652,012)</b>	<b>(\$217,000)</b>	<b>(\$416,000)</b>
<b>Ending Fund Balance Plus Contingency</b>	<b>3,357,663</b>	<b>2,937,106</b>	<b>2,038,694</b>	<b>3,343,135</b>	<b>1,791,123</b>	<b>1,674,123</b>	<b>1,358,123.47</b>
<b>Fund Balance Policy</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>1,600,000</b>
<b>Excess (deficiency)</b>	<b>\$1,757,663</b>	<b>\$1,337,106</b>	<b>\$438,694</b>	<b>\$1,743,135</b>	<b>\$191,123</b>	<b>\$74,123</b>	<b>(\$241,877)</b>

## Cemetery Trust Fund

### Cemetery Trust Fund Narrative

This fund accounts for trust monies derived from bequests and perpetual care given to the City for the maintenance and preservation of the cemeteries and mausoleums. By City Charter, only the interest earned on the trust may be used for the operation and maintenance of the cemeteries, and is transferred on a monthly basis to fund operations, while the principal continues to grow by an amount equal to the perpetual care revenues received.

**Sales.** The perpetual care portion of each cemetery sale of graves, niches, or crypts is accounted for here. This revenue is expected to remain stable for the near future.

**Interest on Investments.** Interest earnings are estimated to remain stable for the near future.

**Operating Transfers In.** By City Charter, the Cemetery operations is required to pay an amount not less than \$500 per year to assure the perpetual continuity of the trust.

Cemetery Trust Fund Revenue							
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>400 Working Capital Carryover</b>	<b>\$ 861,244</b>	<b>\$ 874,046</b>	<b>\$ 923,046</b>	<b>\$ 922,666</b>	<b>\$ 958,771</b>	<b>\$ 958,771</b>	<b>\$ 958,771</b>
<b>Charges for Services</b>							
Sales	12,302	47,620	50,000	30,696	50,000	50,000	50,000
<b>440 Total Charges for Services</b>	<b>12,302</b>	<b>47,620</b>	<b>50,000</b>	<b>30,696</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Interest on Investments</b>							
Interest on Pooled Investments	4,826	9,139	10,800	14,748	13,000	13,000	13,000
<b>470 Total Interest on Investments</b>	<b>4,826</b>	<b>9,139</b>	<b>10,800</b>	<b>14,748</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
<b>Other Financing Sources</b>							
Operating Transfers In:							
From General Fund	500	1,000	1,000	1,000	1,000	1,000	1,000
<b>490 Total Other Financing Sources</b>	<b>500</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Total Cemetery Trust Fund</b>	<b>\$ 878,872</b>	<b>\$ 931,805</b>	<b>\$ 984,846</b>	<b>\$ 969,110</b>	<b>\$ 1,022,771</b>	<b>\$ 1,022,771</b>	<b>\$ 1,022,771</b>

## Cemetery Trust Fund Long – Term Plan

CEMETERY TRUST FUND					Adopted	Projected	Projected
Fund #810	FY 2012-13	BN 2013-15	BN 2015-17	BN 2015-17	Total	Total	Total
	Actual	Actual	Amended	Estimate	2017-19	2019-21	2021-23
<b>RESOURCES</b>							
<b>Working Capital Carryover</b>	<b>\$861,244</b>	<b>\$874,045</b>	<b>\$923,046</b>	<b>\$922,666</b>	<b>\$958,770</b>	<b>\$1,009,770</b>	<b>\$1,060,770</b>
<b>Revenues</b>							
Charges for Services	\$12,301	\$47,620	\$50,000	\$30,696	\$50,000	\$50,000	\$50,000
Interest on Investments	4,826	9,139	10,800	14,748	13,000	13,600	14,400
Operating Transfers In	500	1,000	1,000	1,000	1,000	1,000	1,000
<b>Total Revenues</b>	<b>17,627</b>	<b>57,759</b>	<b>61,800</b>	<b>46,444</b>	<b>64,000</b>	<b>64,600</b>	<b>65,400</b>
<b>TOTAL RESOURCES</b>	<b>\$878,871</b>	<b>\$931,804</b>	<b>\$984,846</b>	<b>\$969,110</b>	<b>\$1,022,770</b>	<b>\$1,074,370</b>	<b>\$1,126,170</b>
<b>REQUIREMENTS</b>							
<b>Expenditures</b>							
Operating Transfers Out	\$4,826	\$9,139	\$10,800	\$10,340	\$13,000	\$13,600	\$14,400
<b>Total Expenditures</b>	<b>4,826</b>	<b>9,139</b>	<b>10,800</b>	<b>10,340</b>	<b>13,000</b>	<b>13,600</b>	<b>14,400</b>
<b>Unappropriated Ending Fund Balance</b>	<b>874,045</b>	<b>922,666</b>	<b>974,046</b>	<b>958,770</b>	<b>1,009,770</b>	<b>1,060,770</b>	<b>1,111,770</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$878,871</b>	<b>\$931,805</b>	<b>\$984,846</b>	<b>\$969,110</b>	<b>\$1,022,770</b>	<b>\$1,074,370</b>	<b>\$1,126,170</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>\$12,801</b>	<b>\$48,620</b>	<b>\$51,000</b>	<b>\$36,104</b>	<b>\$51,000</b>	<b>\$51,000</b>	<b>\$51,000</b>

## Parks and Recreation Fund

### Parks and Recreation Fund Narrative

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

**Charges for Services.** Contracted Services, rents and program fees and payments from the General Fund for providing services are the primary revenue stream.

Parks & Recreation Fund Revenue							
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
<b>400 Working Capital Carryover</b>	<b>\$ 2,242,228</b>	<b>\$ 1,783,435</b>	<b>\$392,641</b>	<b>\$ 503,626</b>	<b>\$ 140,165</b>	<b>\$ 140,165</b>	<b>\$ 140,165</b>
<b>Taxes</b>							
Property Taxes							
Current	4,290,891	-	-	-	-	-	-
Prior	143,332	-	-	-	-	-	-
<b>410 Total Taxes</b>	<b>4,434,223</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intergovernmental Revenues</b>							
Grants/other	-	10,589	-	92	30,000	30,000	30,000
<b>430 Total Intergovernmental</b>	<b>-</b>	<b>10,589</b>	<b>-</b>	<b>92</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Charges for Service</b>							
Facility Rentals	61,731	148,474	175,000	180,555	218,000	218,000	218,000
Contracted Services	182,795	344,940	415,000	408,263	480,000	480,000	480,000
Charges for Service - General Fund	-	8,856,000	9,560,000	9,560,000	10,601,400	10,601,400	10,601,400
Golf Course Fees	292,533	601,466	605,000	530,812	609,000	609,000	609,000
Recreation Programs	298,540	631,086	610,000	714,330	874,200	874,200	874,200
<b>440 Total Charges for Services</b>	<b>835,599</b>	<b>10,581,966</b>	<b>11,365,000</b>	<b>11,393,959</b>	<b>12,782,600</b>	<b>12,782,600</b>	<b>12,782,600</b>
<b>Interest on Investments</b>							
Interest on Pooled Investments	14,178	9,535	14,000	5,858	14,000	14,000	14,000
<b>470 Total Interest on Investments</b>	<b>14,178</b>	<b>9,535</b>	<b>14,000</b>	<b>5,858</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>
<b>Miscellaneous</b>							
Donations	4,235	19,924	20,000	820	-	-	-
Miscellaneous Income	42,501	27,489	80,000	24,222	60,000	60,000	60,000
Bad Debt Recovered	-	-	-	500	-	-	-
<b>480 Total Miscellaneous Income</b>	<b>46,736</b>	<b>47,413</b>	<b>100,000</b>	<b>25,542</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b>Other Financing Sources</b>							
<b>Operating Transfers In:</b>							
From General Fund	-	-	321,000	52,500	-	-	-
From Parks CIP Fund	-	-	52,500	-	170,000	170,000	170,000
From Parks YAL	20,326	-	-	-	-	-	-
<b>490 Total Other Financing Sources</b>	<b>20,326</b>	<b>-</b>	<b>373,500</b>	<b>52,500</b>	<b>170,000</b>	<b>170,000</b>	<b>170,000</b>
<b>Total Parks &amp; Recreation</b>	<b>\$ 7,593,290</b>	<b>\$ 12,432,938</b>	<b>\$ 12,245,141</b>	<b>\$ 11,981,577</b>	<b>\$ 13,196,765</b>	<b>\$ 13,196,765</b>	<b>\$ 13,196,765</b>

**Parks and Recreation Fund Long – Term Plan**

PARKS AND RECREATION FUND					Adopted	Projected	Projected
Fund #211	FY 2012-13	BN 2013-15	BN 2015-17	BN 2015-17	Total	Total	Total
	Actual	Actual	Amended	Estimated	2017-19	2019-21	2021-23
<b>RESOURCES</b>							
<b>Working Capital Carryover</b>	<b>\$2,242,228</b>	<b>\$1,783,435</b>	<b>\$392,641</b>	<b>\$503,626</b>	<b>\$140,165</b>	<b>\$200,579</b>	<b>(\$1,438,611)</b>
<b>Revenues</b>							
Taxes	\$ 4,434,223	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	10,589	-	92	30,000	-	-
Charges for Service	835,599	1,725,966	1,805,000	1,833,959	2,181,200	2,296,000	2,436,000
Charges for Service - General Fund	-	8,856,000	9,560,000	9,560,000	10,601,400	11,275,000	11,963,000
				-			
Interest on Investments	14,178	9,535	14,000	5,858	14,000	14,000	14,000
Miscellaneous	46,736	47,413	100,000	25,542	60,000	63,000	67,000
Operating Transfers In-Food and Beverage Projects	20,326	-	373,500	52,500	170,000	-	-
<b>Total Revenues</b>	<b>5,351,062</b>	<b>10,649,503</b>	<b>11,852,500</b>	<b>\$ 11,477,951</b>	<b>13,056,600</b>	<b>13,648,000</b>	<b>14,480,000</b>
<b>TOTAL RESOURCES</b>	<b>\$7,593,290</b>	<b>\$12,432,938</b>	<b>\$12,245,141</b>	<b>\$11,981,577</b>	<b>\$13,196,765</b>	<b>\$13,848,579</b>	<b>\$13,041,389</b>
<b>REQUIREMENTS</b>							
<b>Expenditures</b>							
Parks Division - Personal Services	\$1,931,755	\$4,237,940	\$4,518,930	\$4,394,149	\$5,045,280	\$6,137,000	\$7,698,000
Parks Division - Materials & Services	1,660,989	3,206,785	3,522,917	3,552,862	3,573,935	3,689,000	3,838,000
Parks Division - Capital Outlay	-	28,384	86,000	12,321	20,000	20,000	20,000
Recreation Division - Personal Services	883,193	1,932,631	2,206,790	2,241,297	2,444,036	2,966,000	3,721,000
Recreation Division - Materials & Services	301,670	575,144	621,840	560,680	749,835	770,000	802,000
Golf Division - Personal Services	264,174	739,960	802,600	797,450	848,830	1,020,000	1,280,000
Golf Division - Materials & Services	155,074	286,466	302,050	302,654	314,270	327,000	339,000
Operating Transfers Out:							
To City General Fund	263,000	-	-	-	-	-	-
To Parks CIP - Projects	350,000	602,000	-	-	-	-	-
To Parks CIP - Equipment Replacement	-	320,000	-	-	-	-	-
To Parks Equip Replace Fund/Rents	-	-	80,000	80,000	-	358,190	358,190
Contingency policy: 3% of annual revenues			100,000	-	195,000	195,000	195,000
<b>Total Expenditures</b>	<b>5,809,855</b>	<b>\$11,929,310</b>	<b>\$12,241,127</b>	<b>\$11,941,412</b>	<b>13,191,186</b>	<b>15,482,190</b>	<b>18,251,190</b>
<b>Unappropriated Ending Fund Balance</b>	<b>1,783,435</b>	<b>503,626</b>	<b>4,014</b>	<b>40,165</b>	<b>5,579</b>	<b>(1,633,611)</b>	<b>(5,209,801)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$7,593,290</b>	<b>\$12,432,936</b>	<b>\$12,245,141</b>	<b>\$11,981,577</b>	<b>\$13,196,765</b>	<b>\$13,848,579</b>	<b>\$13,041,389</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>(\$458,793)</b>	<b>(\$1,279,807)</b>	<b>(\$388,627)</b>	<b>(\$463,461)</b>	<b>(\$134,586)</b>	<b>(\$1,834,190)</b>	<b>(\$3,771,190)</b>
<b>Ending Fund Balance Plus Contingency</b>	<b>1,783,435</b>	<b>503,626</b>	<b>104,014</b>	<b>40,165</b>	<b>200,579</b>	<b>(1,438,611)</b>	<b>(5,014,801)</b>
<b>Fund Balance Policy: at least 12.5% of operating</b>	<b>1,299,000</b>	<b>2,752,000</b>	<b>752,000</b>	<b>1,515,000</b>	<b>818,000</b>	<b>866,000</b>	<b>918,000</b>
<b>Excess (deficiency)</b>	<b>\$484,435</b>	<b>(\$2,248,374)</b>	<b>(\$647,986)</b>	<b>(\$1,474,835)</b>	<b>(\$617,421)</b>	<b>(\$2,304,611)</b>	<b>(\$5,932,801)</b>

## **Parks Capital Improvement Fund**

### **Parks Capital Improvement Fund Narrative**

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

**Prepared Food and Beverage Tax.** Initially in March 1993 and then again in November 2009, the citizens approved a five percent (5%) prepared food and beverage tax. In November 2016, the citizens approved a change to the original disbursement of the tax. Originally one percent (1/5 of the revenues) of the tax was dedicated for purposes of acquisition, planning, development and major rehabilitation of City parks per the City of Ashland's Capital Improvement Plan. Of the twenty percent (20%) allocated to the Parks Account, twenty percent (20%) of the amount collected was to be used for Open Space acquisition. The other eighty percent (80%) of the tax revenue was dedicated to the Wastewater Treatment Plant upgrade and is shown in the Wastewater Fund. In 2009, two percent (2%) of the total proceeds funds collection offsets in the Central Service Fund.

In November 2016, the disbursement was reallocated to twenty five (25%) of the tax and was dedicated for the purpose of acquisition, planning, development, repair and rehabilitation of City parks per adopted plans of the Ashland Parks and Recreation Commission and is now shown in the Parks Capital Improvement Fund. Of the remainder, the City may retain up to two percent (2%) of the tax collected for costs of administration and collection as well as a portion is dedicated to the Wastewater Treatment Plant debt and capital improvement projects as well as for street maintenance and reconstruction. The tax sunsets in December 2030.

**Charges for Service.** Payments for use of the Calle area.

**Interest.** Interest is budgeted to increase slightly in future years.

**Intergovernmental Revenue.** Revenue for projects obtained through bonds and grants are budgeted here.

**Other Financing Sources.** A transfer from the Parks and Recreation Fund including monies for delayed projects are included here in previous years.

**2017-19 Biennial Budget**

<b>Parks CIP Fund Revenue</b>								
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted	
<b>400 Working Capital Carryover</b>	\$ 449,132	\$ 387,632	\$ 582,254	\$ 209,302	\$ 341,235	\$ 341,235	\$ 341,235	
<b>Taxes</b>								
Food and Beverage Tax	-	-	-		1,484,690	\$1,484,690	\$1,484,690	
<b>Total Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>1,484,690</b>	<b>\$1,484,690</b>	<b>1,484,690</b>	
<b>Intergovernmental Revenues</b>								
City	-	995,061	3,517,252	1,477,771	-	-	-	
Grants/other	-	-	-	-	900,000	900,000	900,000	
<b>430 Total Intergovernmental</b>	<b>-</b>	<b>995,061</b>	<b>3,517,252</b>	<b>1,477,771</b>	<b>900,000</b>	<b>900,000</b>	<b>900,000</b>	
<b>Charges for Service</b>								
Calle Revenue	11,635	146,201	212,930	13,137	-	-	-	
Depreciation/Vehicle Replacement	85,000	170,000	-	-	-	-	-	
<b>440 Total Charges for Service</b>	<b>96,635</b>	<b>316,201</b>	<b>212,930</b>	<b>13,137</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Interest on Investments</b>								
Interest on Investments	1,955	3,356	4,000	14,928	20,000	20,000	20,000	
<b>470 Total Interest on Investments</b>	<b>1,955</b>	<b>3,356</b>	<b>4,000</b>	<b>14,928</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	
<b>Miscellaneous</b>								
Miscellaneous Income (SDC)	20,954	23,441	-	16,555	-	-	-	
<b>Total Miscellaneous Income</b>	<b>20,954</b>	<b>23,441</b>	<b>-</b>	<b>16,555</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other Financing Sources</b>								
<b>Operating Transfers In:</b>								
Bonds	-	-	-	-	3,250,000	3,250,000	3,250,000	
From Parks & Recreation Fund	350,000	922,000	-	-	-	-	-	
<b>490 Total Other Financing Sources</b>	<b>350,000</b>	<b>922,000</b>	<b>-</b>	<b>-</b>	<b>3,250,000</b>	<b>3,250,000</b>	<b>3,250,000</b>	
<b>Total Parks Capital Improvement</b>	<b>\$ 918,676</b>	<b>\$ 2,647,691</b>	<b>\$ 4,316,436</b>	<b>\$ 1,731,693</b>	<b>\$5,995,925</b>	<b>\$ 5,995,925</b>	<b>\$5,995,925</b>	

## Parks Capital Improvement Fund Long – Term Plan

PARKS CIP FUND					Adopted	Projected	Projected
Fund #411	FY 2012-13	BN 2013-15	BN 2015-17	BN 2015-17	Total	Total	Total
	Actual	Actual	Amended	Estimated	2017-19	2019-21	2021-23
<b>RESOURCES</b>							
<b>Working Capital Carryover</b>	\$449,132	\$387,632	\$582,254	\$209,302	\$341,235	\$460,485	\$2,089,463
<b>Revenues</b>							
Taxes (Food & Beverage)	\$ -	\$ -	\$ -	\$ -	\$ 1,484,690	\$ 1,544,078	\$1,605,841
Charges for Service	11,635	146,201	212,930	13,137	-	24,000	25,000
Charges for Service -Vehicle Replacement	85,000	170,000	-	-	-	-	-
Intergovernmental Revenue	-	995,061	3,517,252	1,477,771	900,000	2,160,000	350,000
Interest on Investments	1,955	3,356	4,000	14,928	20,000	20,900	22,100
Sale of Assets	20,954	23,441	-	16,555	-	-	-
Proceeds from Debt Issuance	-	-	-	-	3,250,000	-	-
Transfers In - From Parks	350,000	922,000	-	-	-	-	-
<b>Total Revenues</b>	<b>469,544</b>	<b>2,260,059</b>	<b>3,734,182</b>	<b>1,522,391</b>	<b>5,654,690</b>	<b>\$ 3,748,978</b>	<b>\$2,002,941</b>
<b>TOTAL RESOURCES</b>	<b>\$918,676</b>	<b>\$2,647,691</b>	<b>\$4,316,436</b>	<b>\$1,731,693</b>	<b>\$5,995,925</b>	<b>\$4,209,463</b>	<b>\$4,092,404</b>
<b>REQUIREMENTS</b>							
<b>Expenditures</b>							
Personal Services	\$ -	\$ -	\$ 189,930	\$ 163,186	\$ -	\$ -	\$ -
Materials and Services	25,081	1,331	85,052	55,016	-	-	-
Capital Equipment Replacement	205,610	551,215	-	-	-	-	-
Capital Projects	300,353	1,885,843	3,732,837	1,172,256	5,095,000	2,120,000	350,000
Transfers Out - Food and Beverage Project	-	-	-	-	170,000	-	-
Transfers Out - Open Space (Land) Debt	-	-	-	-	270,440	-	-
<b>Total Expenditures</b>	<b>531,044</b>	<b>2,438,389</b>	<b>4,007,819</b>	<b>1,390,458</b>	<b>5,535,440</b>	<b>\$2,120,000</b>	<b>\$350,000</b>
<b>Unappropriated Ending Fund Balance</b>	<b>387,632</b>	<b>209,302</b>	<b>308,617</b>	<b>341,235</b>	<b>460,485</b>	<b>2,089,463</b>	<b>3,742,404</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$918,676</b>	<b>\$2,647,691</b>	<b>\$4,316,436</b>	<b>\$1,731,693</b>	<b>\$5,995,925</b>	<b>\$4,209,463</b>	<b>\$4,092,404</b>
<b>Annual Revenues Over (Under) Expenditures</b>	<b>(\$61,500)</b>	<b>(\$178,330)</b>	<b>(\$273,637)</b>	<b>\$131,933</b>	<b>\$119,250</b>	<b>\$1,628,978</b>	<b>\$1,652,941</b>
<b>Unappropriated Ending Fund Balance</b>	<b>\$387,632</b>	<b>\$209,302</b>	<b>\$302,132</b>	<b>\$341,235</b>	<b>\$460,485</b>	<b>\$2,089,463</b>	<b>\$3,742,404</b>
<b>Reserve for equipment replacement</b>	<b>(10,865)</b>	<b>(271,470)</b>	<b>(705,840)</b>	<b>98,160</b>	<b>98,160</b>	<b>98,160</b>	<b>98,160</b>
<b>Adjusted Ending Fund Balance</b>	<b>\$398,497</b>	<b>\$480,772</b>	<b>\$1,007,972</b>	<b>\$243,075</b>	<b>\$362,325</b>	<b>\$1,991,303</b>	<b>\$3,644,244</b>



## Parks Equipment Fund

### Parks Equipment Fund Narrative

This fund is a new internal service fund established in BN 2015-17 that provides for the replacement of major motorized equipment and vehicles.

**Charges for Services.** Represents the charges to the Parks and Recreation Fund for replacement of vehicles and equipment.

Parks Equipment Fund Revenue							
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimate	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
400 Working Capital Carryover	\$ -	\$ -	\$ -	\$ -	\$ 176,139	\$ 176,139	\$ 176,139
<b>Charges for Services</b>							
440160 Equipment Replacement Fees	-	-	-	455,000	425,000	425,000	425,000
440 Total Charges for Services	-	-	-	\$ 455,000	425,000	425,000	425,000
<b>Interest on Investments</b>							
4700010 Interest on Pooled Investments	-	-	-	1,350	1,450	1,450	1,450
470 Total Interest on Investments	-	-	-	\$ 1,350	1,450	1,450	1,450
<b>Other Financing Sources</b>							
Interfund Loan	-	-	439,000	-	-	-	-
Operating Transfers In	-	-	80,000	80,000	-	-	-
490 Total Other Financing Sources	-	-	519,000	\$ 80,000	-	-	-
<b>Total Parks Equipment Replacement Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 519,000</b>	<b>\$ 536,350</b>	<b>\$ 602,589</b>	<b>\$ 602,589</b>	<b>\$ 602,589</b>

Parks Equipment Fund Long – Term Plan

PARKS EQUIPMENT FUND					Adopted	Projected	Projected
Fund #731	FY 2012-13	BN 2013-15	BN 2015-17	BN 2015-17	Total	Total	Total
	Actual	Actual	Amended	Estimate	2017-19	2019-21	2021-23
<b>RESOURCES</b>							
Working Capital Carryover	\$ -	\$ -	\$ -	\$ -	\$176,139	\$152,589	\$360,779
<b>Revenues</b>							
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$425,000	\$ -	\$ -
Interest on Investments	-	-	-	-	1,450	-	-
Interfund Loan	-	-	439,000	-	-	-	-
Operating Transfers In	-	-	80,000	80,000	-	358,190	358,190
Total Revenues	-	-	519,000	536,350	426,450	358,190	358,190
<b>TOTAL RESOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 519,000</b>	<b>\$536,350</b>	<b>\$602,589</b>	<b>\$510,779</b>	<b>\$718,969</b>
<b>REQUIREMENTS</b>							
<b>Expenditures</b>							
Materials and Services/Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
Capital Equipment Replacement	-	-	439,000	360,210	450,000	-	-
Interfund Loan repayment	-	-	40,000	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>479,000</b>	<b>360,210</b>	<b>450,000</b>	<b>150,000</b>	<b>150,000</b>
Unappropriated Ending Fund Balance	-	-	\$40,000	\$176,139	\$152,589	360,779	568,969
<b>TOTAL REQUIREMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 519,000</b>	<b>\$536,350</b>	<b>\$602,589</b>	<b>\$510,779</b>	<b>\$718,969</b>
<i>Annual Revenues Over (Under) Expenditures</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 40,000</i>	<i>\$176,139</i>	<i>(\$23,550)</i>	<i>\$208,190</i>	<i>\$208,190</i>

**2017-19 Biennial Budget**

**Youth Activities Levy Fund Narrative**

This fund accounted for the contractual agreement with the Ashland School District, which provided monies for a wide variety of extra-curricular activities for students in the District’s elementary, middle, and high schools.

Resources included property taxes which were authorized by the levy.

**Taxes.** The levy passed in 2003 and expired in 2008. The amounts budgeted in FY 2012-13 were for prior year delinquent tax receipts that the City expected to receive.

Youth Activities Levy Fund Revenue						
Description	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2017-19 Proposed	BN 2017-19 Approved	BN 2017-19 Adopted
400 Working Capital Carryover	\$ 20,326	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Taxes</b>						
410 Total Taxes	-	-	-	-	-	-
<b>Total Youth Activities Levy</b>	<b>\$ 20,326</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

YOUTH ACTIVITY LEVY - Closed				Adopted	Proposed	Proposed
	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	Total 2017-19	Total 2019-21	Total 2021-23
<b>RESOURCES</b>						
Working Capital Carryover	\$ 20,326	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenues</b>						
Total Revenues	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 20,326</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REQUIREMENTS</b>						
<b>Expenditures</b>						
Transfer Out	\$ 20,326	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Loan repayment	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>20,326</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unappropriated Ending Fund Balance	-	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 20,326</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<i>Annual Revenues Over (Under) Expenditu</i>	<i>\$ (20,326)</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>

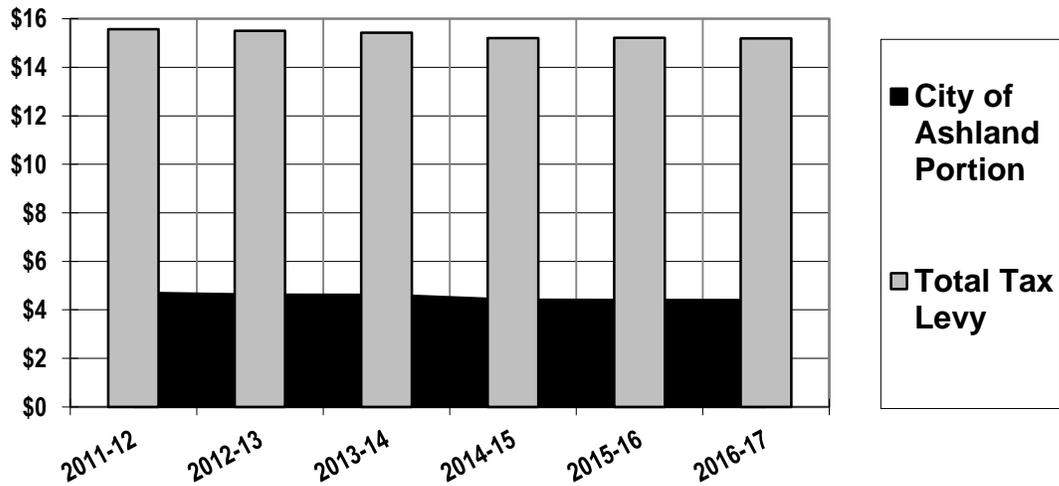
**Appendix**

History of Combined Property Tax Rates .....A-2  
History of Combined Property Tax Levies .....A-3  
History of Property Tax Rates .....A-4  
Petty Cash.....A-5  
Financial Management Policies and Accounting Methods.....A-6  
Salary Schedule .....A-18  
History of Positions and Union Affiliation .....A-22  
Chart of Accounts Descriptions.....A-24  
Summary of Internal Service Charges .....A-28  
Statistical Information.....A-29  
Glossary .....A-32  
Index .....A-41

## History of Combined Property Tax Rates

	2011-12 Tax Rate	2012-13 Tax Rate	2013-14 Tax Rate	2014-15 Tax Rate	2015-16 Tax Rate	2016-17 Tax Rate
City of Ashland	\$4.70680	\$4.62520	\$4.61750	\$4.41690	\$4.40540	\$4.40200
County	2.25560	2.25420	2.24880	2.23830	2.18140	2.17550
Vector	0.04290	0.04290	0.04290	0.04290	0.04290	0.04290
RVTD	0.17720	0.17720	0.17720	0.17720	0.17720	0.17720
Schools-ESD-Rogue	5.02530	5.02530	5.02530	5.02530	5.02530	5.02530
School Debt	3.36360	3.37720	3.30990	3.30300	3.38510	3.36690
<b>Total Tax Rate</b>	<b>\$15.57140</b>	<b>\$15.50200</b>	<b>\$15.42160</b>	<b>\$15.20360</b>	<b>\$15.21730</b>	<b>\$15.18980</b>
<b>Assessed Valuation</b>	<b>\$2,128,659,147</b>	<b>\$2,186,388,026</b>	<b>\$2,262,503,440</b>	<b>\$2,348,446,788</b>	<b>\$2,445,873,117</b>	<b>\$2,535,055,868</b>

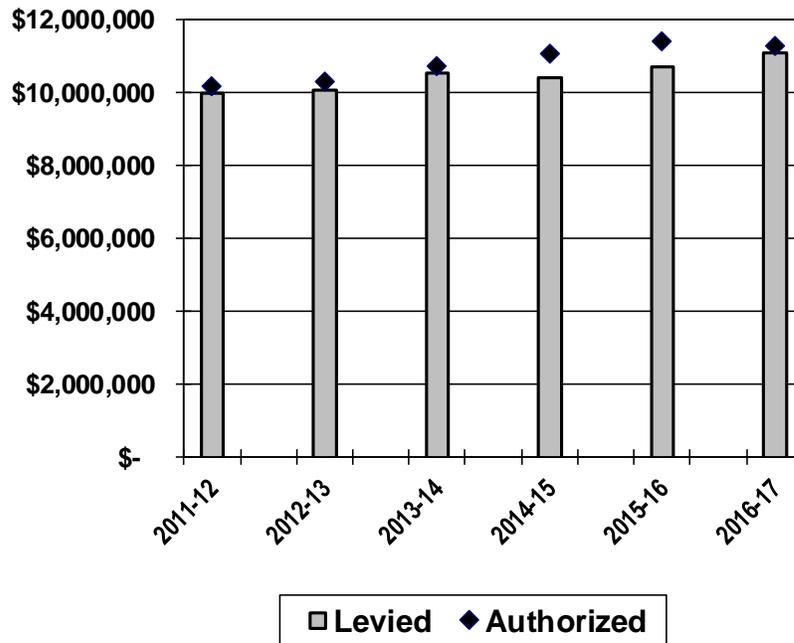
## Combined Property Tax Rates



## History of Combined Property Tax Levies

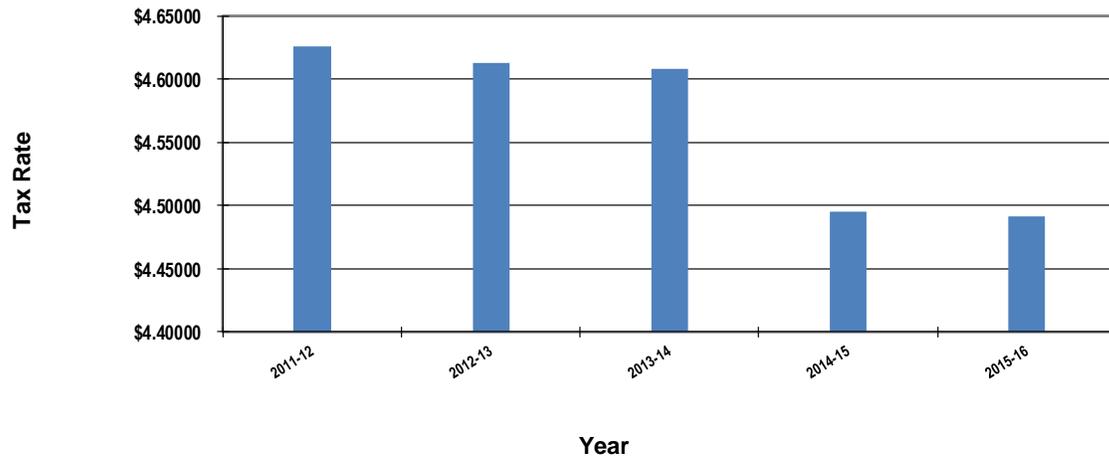
Tax Levy:	2011-12 Tax Levy	2012-13 Tax Levy	2013-14 Tax Levy	2014-15 Tax Levy	2015-16 Tax Levy	2016-17 Tax Levy
General Fund	\$ 4,097,873	\$ 4,209,929	\$ 9,570,850	\$ 9,905,830	\$ 10,215,200	\$ 10,573,060
General Fund - Tech Debt	372,000	-	-	-	-	-
Debt Service Fund	-	372,000	-	-	-	-
Parks	4,444,689	4,566,229	-	-	-	-
YAL Levy	-	-	-	-	-	-
Ashland Library Levy	406,858	419,064	432,000	-	-	-
1997 Flood Restore Bonds	-	-	-	-	-	-
2000 Flood Restore Bonds	-	-	-	-	-	-
2005 GO Bonds	416,610	296,865	299,970	296,730	296,460	295,650
2012 Fire St. GO Bonds	259,200	219,011	216,527	219,443	216,851	219,659
<b>Levied</b>	<b>\$ 9,997,230</b>	<b>\$ 10,083,098</b>	<b>\$ 10,519,347</b>	<b>\$ 10,422,003</b>	<b>\$ 10,728,511</b>	<b>\$ 11,088,369</b>
<b>Authorized</b>	<b>\$ 10,186,668</b>	<b>\$ 10,287,940</b>	<b>\$ 10,722,497</b>	<b>\$ 11,078,133</b>	<b>\$ 11,399,311</b>	<b>\$ 11,299,309</b>

### Combined Property Tax Levy



## History of Property Tax Rates

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
	Tax Rate					
General Fund (COA)	\$ 1.92950	\$ 1.92950	\$ 4.19720	\$ 4.19720	\$ 4.28650	\$ 4.28650
Debt Service Fund (COA)	0.17500	0.17490	-	-	-	-
Ashland Library - Bond Levy	0.19210	0.19210	0.19210	0.19210	-	-
1997 Flood Restoration Bonds (COA Bonds)	-	-	-	-	-	-
2000 Flood Restoration Bonds (COA Bonds)	-	-	-	-	-	-
2005 GO Bonds (COA Bonds)	0.19620	0.13610	0.13150	0.12570	0.12200	0.11750
2012 Fire Station GO Bonds (COA Bonds)	0.12200	0.10040	0.09170	0.09300	0.08620	0.08730
Parks (COA)	2.09280	2.09280	-	-	-	-
Parks Youth Activities Levy - Bond Levy	-	-	-	-	-	-
	<b>\$ 4.70760</b>	<b>\$ 4.62580</b>	<b>\$ 4.61250</b>	<b>\$ 4.60800</b>	<b>\$ 4.49470</b>	<b>\$ 4.49130</b>



## Petty Cash

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

<b><u>Petty Cash</u></b>	<b><u>Confirmed</u></b>
Administration	\$ 300.00
City Recorder	1,000.00
Electric	100.00
Finance-Purchasing	400.00
Fire	200.00
Police	150.00
Police Reward Fund	2,000.00
<b><u>Tills</u></b>	
Community Development	150.00
Finance-Utilities	390.00
Fire	200.00
Municipal Court	250.00
Parks	100.00
Parks-Nature Center	50.00
Parks-Pool	400.00
Parks-4th of July	200.00
Police	100.00
Police Contact Station	50.00
Public Works	150.00
<b>TOTAL</b>	<b><u><u>\$ 6,190.00</u></u></b>

## **Financial Management Policies and Accounting Methods**

### **Financial Management Policies**

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

#### **Objectives**

The objectives of Ashland's financial policies are as follows:

- To enhance the City Council's decision-making ability by providing accurate information on program and operating costs.
- To employ revenue policies that prevent undue or unbalanced reliance on any one source, distribute the cost of municipal services fairly, and provide adequate funds to operate desired programs.
- To provide and maintain essential public programs, services, facilities, utilities, infrastructure, and capital equipment.
- To protect and enhance the City's credit rating.
- To ensure the legal use of all City funds through efficient systems of financial security and internal control.

#### **Investments**

All City funds shall be invested to provide—in order of importance—safety of principal, a sufficient level of liquidity to meet cash flow needs, and the maximum yield possible. One hundred percent of all idle cash will be continuously invested.

#### **Accounting**

- The City will maintain an accounting and financial reporting system that conforms to Generally Accepted Accounting Principles (GAAP) and Oregon Local Budget Law. The City will issue a Comprehensive Annual Financial Report (Audit Report) each fiscal year. The Comprehensive Annual Financial Report shows fund expenditures and revenues on both a GAAP and budget basis for comparison purposes.
- An independent annual audit will be performed by a certified public accounting firm that will issue an official opinion on the annual financial statements and a management letter as needed or required detailing areas that need improvement.
- Full disclosure will be provided in financial statements and bond representations.
- The accounting systems will be maintained to monitor expenditures and revenues on a monthly basis with thorough analysis and adjustment of the biennium budget as appropriate.
- The accounting system will provide monthly information about cash position and investment performance.

Annually, the City will submit documentation to obtain the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA).

**Operating Budgetary Policies**

- The Budget Committee will be appointed in conformance with State statutes. The Budget Committee's chief purpose is to review the City Administrator's proposed budget and approve a budget and maximum tax levy for City Council consideration. The Budget Committee may consider and develop recommendations on other financial issues as delegated by the City Council.
- The City will finance all current expenditures with current revenues. The City will avoid budgetary practices that balance current expenditures through the obligation of future resources.
- The City budget will support City Council goals and priorities and the long-range needs of the community.
- In contrast to the line-item budget that focuses exclusively on items to be purchased (such as supplies and equipment), the City will use a program/objectives format that is designed to:
  - 1) Structure budget choices and information in terms of programs and their related work activities,
  - 2) Provide information on what each program is committed to accomplish in long-term goals and in short-term objectives, and
  - 3) Measure the degree of achievement of program objectives (performance measures).
- The City will include multi-year projections in the budget document.
- To maintain fund integrity, the City will manage each fund as an independent entity in accordance with applicable statutes and with generally accepted accounting principles.
- The City will allocate direct and administrative costs to each fund based upon the cost of providing these services. The City will recalculate the cost of administrative services regularly to identify the impact of inflation and other cost increases.
- The City will submit documentation for each adopted budget to obtain the Award for Distinguished Budget Presentation from the Government Finance Officers Association.

**Fund Balance Policy**

**General Fund**

The General Fund accounts for all financial resources not accounted for in other funds. Resources include working capital carryover, taxes, licenses and permits, intergovernmental revenue, fines and forfeitures, charges for services, miscellaneous revenues, and inter-fund transfers. Expenditures are for Social Services, Economic and Cultural Development, Police Department, Municipal Court Department, Fire and Rescue Department, City Band, Cemeteries, the Department of Community Development, and payments for services provided by other funds. This fund uses the modified accrual method of accounting.

- The General Fund will maintain an unrestricted and undesignated balance of annual revenue of at least 12 percent. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs.
- The City will budget a contingency appropriation to provide for unanticipated no-recurring expenditures. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

## Financial Management Policies and Accounting Methods

### Special Revenue Funds

Special Revenue funds account for the proceeds of specific sources that are legally restricted to expenditures for specified purposes. Special Revenue funds account for transactions using the modified accrual method of accounting.

**Reserve Fund.** This fund is used to set aside funds to protect services and to stabilize the budget, and to meet any costs that may arise in the future from unexpected events. As established by Resolution 2010-18.

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

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

**Street Fund.** Revenues are from the state road tax, grants, franchise fees, charges for services and miscellaneous sources. Expenditures are for the maintenance, repair, and surfacing of streets, as well as the maintenance, repair and construction of storm drains.

- The Street Fund will maintain a committed balance of annual revenue of at least 15 percent. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs.
- The System Development Charges for Transportation and Storm Drains are included in the Street Fund balance. This portion of the Street Fund balance is restricted and shall not be used in determining the minimum fund balance.
- The City will budget a contingency appropriation to provide for unanticipated expenditures of a nonrecurring nature. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

**Airport Fund.** Revenues are from airport leases, and fuel sales. Expenditures are for airport operations.

- The Airport Fund will maintain a committed balance of annual revenue of at least 10 percent. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs.
- No portion of the Airport fund balance is restricted for specific uses.
- Many of the Airport assets have restrictions placed on them by the Federal Aviation Administration. None of the current revenues are pledged to outside lenders.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

### Capital Projects Funds

Capital Improvement funds are established to account for financial resources that are used for the acquisition or construction of major capital facilities (other than those financed by Enterprise Funds, Internal Service Funds, Special Assessment Funds and Trust Funds). Capital Projects funds use the modified accrual method of accounting.

## Financial Management Policies and Accounting Methods

**Capital Improvements Fund.** This fund accounts for revenues from grants, unbonded assessment payments, and other sources, and will account for the construction of special local improvements, usually streets, with revenues from short term borrowing and unbonded assessments. Expenditures are for construction, property and equipment acquisition and replacement, improvements and related purposes including facility maintenance, and the repayment of short-term debt principal and interest incurred in financing improvements. The purpose is to accumulate funds prior to a large construction project; therefore, there is no minimum fund balance.

The System Development Charges (SDCs) for Parks are included in the Capital Improvements fund balance. This portion of the Capital Improvements fund balance is legally restricted and shall not be used in determining the minimum fund balance.

- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

### Debt Service Funds

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Expenditures and revenues are accounted for using the modified accrual method of accounting. All bond issues and notes are separated in the accounting system.

- All of the monies within the Debt Service fund are restricted for Debt service until the specific debt is repaid in full. ORS prohibits cities from borrowing this money for any other purpose.

### Enterprise Funds

Enterprise funds account for the following operations: (a) those that are financed and operated in a manner similar to private business enterprise, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) those where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability, or other purposes.

Enterprise funds use full accrual basis of accounting for financial statement presentations. However, the enterprise activities use a modified accrual basis of accounting for budgetary purposes. This assures budgetary compliance with such expenditures as capital construction and acquisition, as well as debt principal transactions.

**Water Fund.** This fund accounts for water operations. Revenues are from sales of water, other charges for services, and miscellaneous sources. Expenditures are for operations, conservation programs, capital construction, and retirement of debt.

- The Water Fund will maintain an unrestricted and undesignated balance of annual revenue of at least 20 percent in addition to any amounts held for repayment of debt. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs.
- The Water System Development Charges and reserved debt service fund balances are included in the Water Fund balance. These portions of the Water Fund balance are restricted and shall not be used in determining the minimum fund balance.

## Financial Management Policies and Accounting Methods

- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

**Wastewater Fund.** This fund accounts for wastewater treatment and collection. Revenues are from charges for services and taxes. Expenditures are for operations, capital construction, and retirement of debt.

- The Wastewater Fund will maintain an unrestricted and undesignated balance of annual revenue of at least 15 percent in addition to any amount required by debt financing. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs.
- The Wastewater System Development Charges and reserved debt service fund balances are included in the Wastewater Fund balance. These portions of the Wastewater Fund balance are restricted and shall not be used in determining the minimum fund balance.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

**Electric Fund.** The Electric Fund accounts for the distribution of purchased electricity according to standards set forth by the Federal Energy Regulatory Commission. Revenues are from sale of electricity and other charges for services and intergovernmental revenues. Expenditures are for related operations. Utility operations include wholesale power purchases, operating expenses, energy conservation incentives, capital outlay, retirement of debt, franchise tax, and related purposes.

- The Electric Fund will maintain an unrestricted and undesignated balance of annual revenue of at least 12 percent. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs.
- No portion of the Electric Fund balance is restricted for specific uses.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

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

- The Telecommunications Fund will maintain a minimum balance of 20 percent of annual revenue as was established in FY 2006-07.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

### Internal Service Funds

Internal service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. Internal service funds use full accrual accounting methods for financial statement presentations. However, the internal service funds use a modified accrual basis of accounting for budgetary purposes. This assures budgetary compliance with such expenditures as capital construction and acquisition as well as debt principal transactions.

**Central Services Fund.** This fund is divided into Administration, Information Technology, Administrative Services, City Recorder, and Public Works Administration/Engineering. Expenditures are for personnel, materials and services and capital outlay for these departments. These functions are supported by charges for services by direct service departments and divisions.

- The Central Services Fund will maintain an unrestricted and undesignated balance of annual revenue of at least 3 percent. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs.
- No portion of the Central Services Fund balance is restricted for specific purposes.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

**Insurance Services Fund.** Revenues in this fund are from service charges from other departments, investment income, and insurance retrospective rating adjustments. Expenditures are for insurance premiums, self-insurance direct claims, and administration.

- The Insurance Services Fund will maintain an unrestricted and undesignated balance of \$400,000 as recommended in the June 1993 Risk Financing Study. This balance will be increased annually by the Consumer Price Index (CPI) to account for inflation. This is the minimum needed to maintain the City's insurance programs and provide for uninsured exposures.
- No portion of the Insurance Services Fund balance is legally restricted for specific uses.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

**Health Benefits Fund.** Revenues in this fund are primarily from service charges from other departments, investment income and interfund loans as needed. Expenditures are for insurance premiums, self-insurance direct claims, and administration.

- The Health Benefits Fund will maintain a balance of \$500,000 as recommended for self-insurance programs.
- The Health Benefits Fund balance is legally restricted for the employee health benefits program.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

## Financial Management Policies and Accounting Methods

**Equipment Fund.** This fund is used to account for the maintenance and replacement of the City fleet of vehicles and specified equipment. Revenues are from equipment rental and replacement charges. Expenditures are for personnel, materials and services, and capital outlay. This fund is divided into two functions: equipment maintenance and equipment replacement. The purpose of the equipment replacement function is to accumulate adequate funds to replace equipment. This replacement schedule is updated annually.

- No minimum fund balance is recommended beyond the amount calculated to sufficiently fund equipment replacement.
- No portion of the Equipment fund balance is legally restricted for specific uses. The City has a policy of renting equipment at rates that include the replacement cost of the specific piece of equipment.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

### Trust and Agency Funds

Trust and Agency funds account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, or governmental units, and/or other funds. These include (a) expendable trust funds, (b) non-expendable trust funds, (c) pension trust funds, and (d) agency funds.

**Cemetery Trust Fund.** The Cemetery Trust Fund is a non-expendable trust fund that uses the accrual basis of accounting. Revenues are from interest income and perpetual care service charges on cemetery operations. Expenditures are for the repurchase of plots and transfers of earnings to the cemetery fund for operations.

- No minimum fund balance policy is recommended.

### Discrete Components Unit

#### Parks

**Parks and Recreation Fund.** (Parks General Fund) Revenues are from, charges for services, and miscellaneous sources. Expenditures are for parks, recreational, and golf course operations.

- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures.
- The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.
- A fund balance policy is not needed since this fund works on a reimbursement basis.

**Parks Capital Improvements Fund.** (Capital Projects Fund) This fund is used to account for resources from grants, *payments for services*, and inter-fund transfers that are to be expended for equipment purchases and major park renovations. The purpose is to accumulate funds prior to a large construction project; therefore, there is no minimum fund balance.

## Financial Management Policies and Accounting Methods

### Revenues

- The City will estimate its annual revenues by an objective, analytical process. Because most revenues are sensitive to conditions outside the City's control, estimates will be conservative.
- The City will make every effort to maintain a diversified and stable revenue base to protect its operation from short-term fluctuations in any one revenue source.
- With the exception of legally restricted portions of a fund balance, Council action equivalent to that taken to commit or assign fund balance can be done to un-assign it.
- The City will establish charges for enterprise funds that fully support the total cost of the enterprise. Utility rates will be reviewed annually. Rates will be adjusted as needed to account for major changes in consumption and cost increases.
- The City will charge user fees to the direct beneficiaries of City services to recover some or all of the full cost of providing that service. All user fees will be reviewed biannually to insure that direct and overhead costs are recovered in the percentage approved by City Council.
- To the extent practicable, new development shall pay necessary fees to meet all identified costs associated with that development.
- The City will work aggressively to collect all delinquent accounts receivable. When necessary, collection procedures will include termination of service, submission to collection agencies, foreclosure, and other available legal remedies.

### Expenditures

- The City will provide employee compensation that is competitive with comparable public jurisdictions within the relative recruitment area.
- Estimated wage increases and changes in employee benefits will be included in the proposed budget under Personnel Services.
- The City is committed to maintaining and improving the productivity of its staff by providing a proper working environment, adequate equipment and supplies, and appropriate training and supervision. A Social Service appropriation will be included in the proposed General Fund Budget. This appropriation will increase or decrease relative to the overall General Fund revenues.
- An Economic, Cultural Development, Tourism and Sustainability appropriation will be included in the proposed General Fund Budget. This appropriation will increase or decrease relative to the overall Transient Occupancy Tax Revenues.

### Purchasing

- The City will purchase materials, supplies, and equipment through a competitive process that provides the best product for the least cost.

## **Financial Management Policies and Accounting Methods**

### **Capital**

- The City will provide for adequate maintenance of equipment and capital assets. The City will make regular contributions to the Equipment Replacement Fund and the City Facilities budget to ensure that monies will be available as needed to replace City vehicles and facilities.
- Future operating costs associated with new capital improvements will be projected and included in the long-term budget forecast.
- The City will determine and use the most appropriate method for financing all new capital projects.
- Special accounts dedicated for capital improvements will be segregated in the accounting system and used only for the intended capital purposes.
- The Capital Improvement Plan will encourage a level capital replacement schedule.

### **Debts**

- The City will not use long-term borrowing to finance current operations.
- Capital projects, financed through bond proceeds, will be financed for a period not to exceed the useful life of the project.
- Whenever possible, enterprise debt will be self-supporting. Regardless of the type of debt issued, the City will establish a one-year reserve for all self-supporting debt.
- The City will seek to maintain and improve its bond rating to minimize borrowing costs and to ensure its access to credit markets.
- The City will keep the final maturity of general obligation bonds at or below 20 years, with the exception of water supply and land acquisition that will be limited to 30 years.
- The City will maintain good communications with bond rating agencies about its financial condition.

### **Risk Management**

- The City will provide an active risk management program that reduces human suffering and protects City assets through loss prevention, insurance, and self-insurance.

### **Accounting Methods**

**General Fund.** This fund accounts for all financial resources except those accounted for in another fund. Resources include working capital carryover, taxes, licenses and permits, intergovernmental revenue, fines and forfeitures, charges for services, miscellaneous revenues, and inter-fund transfers. Expenditures are for Social Services, Economic and Cultural Development, Police Department, Municipal Court Division, Communications, Fire and Rescue Department, Community Development, Planning Division, Building Division, Cemetery and other administrative programs as needed. This fund uses the modified accrual method of accounting.

### Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Special revenue funds account for transactions on the modified accrual method of accounting.

**Reserve Fund.** This fund is used to set aside funds to protect services and to stabilize the budget, and to meet any costs that may arise in the future from unexpected events as established by Resolution 2010-18.

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

**Street Fund.** Revenues are from the state road tax, franchise fees, charges for services and miscellaneous sources. Expenditures are for the maintenance, repair, and surfacing of streets, as well as maintenance and construction of the storm water runoff infrastructure.

**Airport Fund.** Revenues are from airport leases. Expenditures are for maintenance of airport facilities.

### Capital Projects Funds

Capital improvement funds are established to account for financial resources that are used for the acquisition or construction of major capital facilities (other than those financed by enterprise funds, internal service funds, special assessment funds, and trust funds). Capital projects funds use the modified accrual method of accounting.

**Capital Improvements Fund.** This fund accounts for revenues from grants, non-bonded assessment payments, bond proceeds, and other sources, and will account for the construction of special local improvements, usually streets, with revenues from short-term borrowing and non-bonded assessments. Expenditures are for construction, property and equipment acquisition and maintenance, improvements and related purposes, and the repayment of short-term debt principal and interest incurred in financing improvements.

### Debt Service Funds

**Debt Service Fund.** This fund accounts for the accumulation of resources to be used for payment of the debt incurred for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, and trust funds). Expenditures and revenues are accounted for on the modified accrual method of accounting.

**Bancroft Bonds** revenues are from Bancroft (Local Improvement District) bonded assessments. These are expended for the retirement of local improvement district bonded debt principal and interest until such debts have been fulfilled.

**General Bond** revenues are from property taxes that are expended for the retirement of general obligation debt principal and interest.

**Notes, Contracts, and Liens revenues** derived from operating transfers from other funds are used to repay long-term contracts that are not bonded.

## Financial Management Policies and Accounting Methods

### Enterprise Funds

Enterprise funds account for the following operations:

- (1) those that are financed and operated in a manner similar to private business enterprise, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or
- (2) those where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability, or other purposes.

Enterprise funds use full accrual basis of accounting for financial statement presentations. However, the enterprise activities use a modified accrual basis of accounting for budgetary purposes. This assures budgetary compliance with such expenditures as capital construction and acquisition, as well as debt principal transactions.

**Water Fund.** This fund accounts for water operations. Revenues are from sales of water, other charges for services, as well as property taxes dedicated to the retirement of general obligation bonds. Expenditures are for operations, conservation programs, capital construction, and retirement of debt.

**Wastewater Fund.** This fund accounts for wastewater treatment and collection. Revenues are from charges for services and taxes. Expenditures are for operations, capital construction, and retirement of debt.

**Electric Fund.** This fund accounts for the distribution of purchased electricity according to standards set forth by the Federal Energy Regulatory Commission. Revenues are from sale of electricity and other charges for services and intergovernmental grants. Expenditures are for related operations. Utility operations include wholesale power purchases, operating expenses, energy conservation incentives, capital outlay, retirement of debt, and franchise tax.

**Telecommunications Fund.** This fund accounts for telecommunications operations. Revenues are from cable TV, Internet connections, and high-speed data. Expenses are for operations maintenance, capital construction, and debt service.

### Internal Service Funds

Internal Service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. Internal service funds use full accrual accounting methods for financial statement presentations. However, the internal service funds use a modified accrual basis of accounting for budgetary purposes. This assures budgetary compliance with such expenditures as capital construction and acquisition as well as debt principal transactions.

**Central Service Fund.** This fund is divided into the following Divisions: Elected Officials, Administration, Administrative Services, Legal, Customer Services, Accounting, Purchasing, Public Works Administration, Engineering, Maintenance, Computer Services, and the City Recorder. These Divisions fall under the umbrellas of the Administration, Finance, Public Works, Telecommunications and the Electric Departments. These functions are supported by charges for services by all direct service divisions and departments.

**Insurance Services Fund.** Revenues in this fund are from service charges from other departments, investment income, and insurance retrospective rating adjustments. Expenditures are for insurance premiums, self-insurance direct claims, and administration.

## Financial Management Policies and Accounting Methods

**Health Benefits Fund.** Revenues in this fund are from service charges primarily from other departments, investment income, and internal loans. Expenditures are for insurance premiums, self-insurance direct claims, and administration.

**Equipment Fund.** This fund is used to account for the replacement and maintenance of the city's fleet of vehicles. Revenues are from equipment rental and replacement charges. Expenditures are for personal services, materials and services, and capital outlay.

### Trust and Agency Funds

Trust and agency funds account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, or governmental units, and/or other funds. These include (a) expendable trust funds, (b) non-expendable trust funds, (c) pension trust funds, and (d) agency funds.

**Cemetery Trust Fund.** The Cemetery Trust Fund is a non-expendable trust fund that uses the accrual basis of accounting. Revenues are from interest income and perpetual care service charges on cemetery operations. Expenditures are for the repurchase of plots and transfers of earnings to the general fund for operations.

### Discrete Components Unit Parks

**Parks and Recreation Fund.** (Parks General Fund) Revenues are from the parks and recreation charges for services, and miscellaneous sources. Expenditures are for parks and recreational purposes as well as department operations.

**Ashland Youth Activities Serial Levy Fund.** (Special Revenue Fund) Revenues were from a three-year Ashland Youth Activities local option property tax levy. Expenditures were for community and youth activities and recreation. This fund closed to the Parks and Recreation fund as of July 1, 2013.

**Parks Capital Improvements Fund.** (Capital Projects Fund) This fund is used to account for resources from grants and inter-fund transfers that are to be expended for equipment purchases and major park renovations.

*These funds use the modified accrual method of accounting.*

## Salary Schedule

Salary Schedule Effective July 1, 2017 <u>Classification:</u>	Yearly		Yearly	
	2017-2018	2017-2018	2018-2019	2018-2019
	<u>Minimum</u>	<u>Maximum</u>	<u>Minimum</u>	<u>Maximum</u>
<b><u>Elected and Appointed:</u></b>				
Mayor	500	500	500	500
Council	350	350	350	350
City Recorder/Treasurer	90,038	90,038	92,855	92,855
Municipal Judge	61,194	61,194	63,108	63,108
<b><u>Management and Confidential:</u></b>				
City Administrator	132,553	161,119	135,204	164,341
Assistant City Administrator	109,052	146,313	111,233	144,692
City Attorney	109,052	146,313	111,233	144,692
Director of Administrative Services	98,913	132,711	100,891	131,240
Director of Community Development	98,913	132,711	100,891	131,240
Director of Electric Utilities	98,913	132,711	100,891	131,240
Director of Information Technology	98,913	132,711	100,891	131,240
Director of Public Works	98,913	132,711	100,891	131,240
Fire Chief	98,913	132,711	100,891	131,240
Police Chief	98,913	132,711	100,891	131,240
Director of Human Resources	98,913	132,711	100,891	113,403
Electric Operations Superintendent	89,743	109,083	91,538	111,265
Deputy Police Chief	89,743	109,083	91,538	111,265
Deputy Fire Chief	89,743	109,083	91,538	111,265
Fire Division Chief (EMS, Life & Safety, and Forestry)	85,470	103,889	87,179	105,966
Police Lieutenant	85,470	103,889	87,179	105,966
Engineering Services Manager	85,470	103,889	87,179	105,966
Public Works Superintendent	85,470	103,889	87,179	105,966
Assistant City Attorney	81,399	98,942	83,027	100,920
Building Official	81,399	98,942	83,027	100,920
Planning Manager	81,399	98,942	83,027	100,920
Accounting Manager	77,525	94,232	79,075	96,116
AFN Operations Manager	77,525	94,232	79,075	96,116
Computer Services Manager	77,525	94,232	79,075	96,116
Management Analyst	70,317	85,469	71,724	87,179
Police Sergeant	73,130	88,888	74,592	90,666
Senior Engineer	70,665	85,892	72,079	87,610
Wastewater & Water Reuse Supervisor	69,208	84,985	70,592	86,685
Water Treatment Plant Supervisor	69,208	84,985	70,592	86,685
Customer Service Manager	66,969	81,399	68,308	83,027
GIS Manager	66,969	81,399	68,308	83,027
Network Administrator	67,300	81,802	68,646	83,438
Senior Information Systems Analyst	67,300	81,802	68,646	83,438
Senior Planner	66,969	81,399	68,308	83,027
Water Quality and Distribution Supervisor	63,780	77,525	65,055	79,075
Maintenance Safety Supervisor	60,742	73,833	61,957	75,310
Street Supervisor	60,742	73,833	61,957	75,310
WW Collections Supervisor	60,742	73,833	61,957	75,310
Accounting Analyst	55,368	67,300	56,475	68,646
Human Resources Analyst	55,368	67,300	56,475	68,646

## Salary Schedule

### Management and Confidential:

IS Analyst/Programmer	55,368	67,300	56,475	68,646
Police Administrative Analyst	55,368	67,300	56,475	68,646
Administrative Analyst	55,368	67,300	56,475	68,646
Risk Management Specialist	55,368	67,300	56,475	68,646
Telecommunications Technician	55,368	67,300	56,475	68,646
User Support Coordinator	55,368	67,300	56,475	68,646
Fire Adapted Communities Coordinator	55,368	67,300	56,475	68,646
Municipal Court Supervisor	55,095	66,969	56,197	68,308
Administrative Supervisor	47,829	58,137	48,786	59,299
Paralegal	47,829	58,137	48,786	59,299
Fiscal Services Specialist	47,829	58,137	48,786	59,299
Executive Assistant	45,551	55,368	46,462	56,476
Administrative Assistant	43,382	52,732	44,249	53,787
CERT Coordinator	43,382	52,732	44,249	53,787

### General City Services Staff:

Associate Engineer	59,348	74,195	60,238	75,308
Building Inspector	57,352	70,662	58,212	71,722
GIS Analyst	56,504	70,662	57,352	71,722
Associate Planner	53,814	67,297	54,621	68,307
Engineering Project Manager	53,814	67,297	54,621	68,307
Housing Program Analyst	53,814	67,297	54,621	68,307
Accountant	51,251	64,093	52,020	65,054
Conservation Specialist	51,251	64,093	52,020	65,054
Assistant Planner	48,811	61,041	49,543	61,956
Engineering Tech II	48,811	61,041	49,543	61,956
Senior Financial Technician	48,811	61,041	49,543	61,956
Code Compliance Specialist	44,273	55,366	44,937	56,196
Customer Service Specialist	44,273	55,366	44,937	56,196
Engineering Tech I	44,272	55,366	44,936	56,196
Permit Technician	41,902	50,934	42,740	51,952
GIS Technician	44,273	55,366	44,937	56,196
User Support Technician	44,273	55,366	44,937	56,196
Senior Police Records Clerk	42,948	52,729	43,592	53,520
Senior Financial Clerk	40,157	50,218	40,759	50,972
Police Records/Court Services Clerk	40,992	50,327	41,606	51,082
Financial Clerk II	36,423	45,550	36,969	46,233
Office Assistant II	34,689	43,380	35,209	44,031
Water Conservation Assistant				
Financial Clerk I	33,037	41,315	33,532	41,934
Office Assistant I	31,464	39,347	31,936	39,938

### Fire and Rescue Personnel:

Battalion Chief - EMT "P"	92,571	99,658	94,423	101,651
Captain-EMT "P"	86,295	93,193	88,021	95,057
Engineer-EMT "P"	80,019	86,729	81,620	88,464
Firefighter-EMT "P"	63,387	80,265	64,654	81,870

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

## Salary Schedule

### Police Personnel:

Senior Police Officer	55,753	81,807	56,868	83,444
Police Officer	55,201	80,997	56,305	82,617
Community Outreach Officer	51,668	75,362	52,702	76,869
Evidence & Property Technician	48,182	62,113	49,146	63,356
Community Services Officer	41,102	52,956	41,925	54,015

### General Labor:

Senior Wastewater Treatment Plant Operator	53,796	68,721	54,872	70,095
Senior Water Treatment Plant Operator	53,796	68,721	54,872	70,095
Water Quality Technician	53,796	68,721	54,872	70,095
Cemetery Sexton	51,234	65,547	52,259	66,858
Utility Technician	51,234	65,547	52,259	66,858
Senior Mechanic	48,795	62,525	49,771	63,776
Wastewater Treatment Plant Operator	48,795	62,525	49,771	63,776
Water Treatment Plant Operator II	48,795	62,525	49,771	63,776
Mechanic	46,471	59,647	47,401	60,840
Senior Utility Worker	46,471	59,647	47,401	60,840
Meter Reader/Repairer	44,258	56,905	45,143	58,044
Water Treatment Plant Operator I	44,258	56,905	45,143	58,044
Utility Worker II	42,151	54,295	42,994	55,381
Utility Worker I	38,232	49,440	38,996	50,429

### Electric Staff:

General Foreman	103,605	103,605	105,677	105,677
Lead Working Line Installer	100,830	100,830	102,847	102,847
Meter Relay Technician	98,055	98,055	100,016	100,016
Electric Meter Repairer	92,505	92,505	94,355	94,355
Electrician	92,505	92,505	94,355	94,355
Line Installer/Service Person	92,505	92,505	94,355	94,355
Line Installer	92,505	92,505	94,355	94,355
Apprentice Line Installer	64,754	83,254	66,049	84,919
Tree Trimmer Foreman	90,321	90,321	92,128	92,128
Arborist	84,106	84,106	85,788	85,788
Tree Trimmer	77,890	77,890	79,448	79,448
Line Truck Driver	73,173	73,173	74,636	74,636
Connect-Disconnect	66,307	66,307	67,633	67,633
Electrical Warehouse Worker	66,307	66,307	67,633	67,633
Communications/Head End Technician	65,376	73,506	66,684	74,976
Lead Telecommunications Technician	62,319	62,319	63,565	63,565
Mapping Specialist	53,321	65,654	54,387	66,967
Meter Reader, Groundsperson	29,450	62,947	30,039	64,206
Telecommunications Technician	27,768	59,351	28,323	60,538

## Salary Schedule

**Parks and Recreation  
Salary Schedule  
Effective July 1, 2017**

<u>Classification:</u>	<u>Yearly</u>		<u>Yearly</u>	
	<u>2017-2018</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2018-2019</u>
	<u>Minimum</u>	<u>Maximum</u>	<u>Minimum</u>	<u>Maximum</u>
<b><u>Senior Management</u></b>				
Parks and Recreation Director	98,913	132,711	100,891	135,365
Parks Superintendent	77,215	93,855	78,759	95,732
Recreation Superintendent	77,215	93,855	78,759	95,732
<b><u>Mid Management</u></b>				
Open Space & Outer Parks Supervisor, Irrigation	60,742	73,833	61,957	75,310
Senior Program Manager	56,592	69,139	57,724	70,522
Nature Center Manager	56,592	69,139	57,724	70,522
Recreation Manager	56,592	69,139	57,724	70,522
Environmental Education Coordinator	45,377	56,592	46,285	57,724
Golf Course Manager	45,377	56,592	46,285	57,724
Volunteer and Promotions Coordinator	44,189	53,616	45,073	54,688
Golf Course Coordinator	44,189	53,616	45,073	54,688
<b><u>Maintenance</u></b>				
Greens Superintendent	47,413	60,703	48,361	61,917
Park Technician III	47,413	60,703	48,361	61,917
Park Technician II	41,838	53,011	42,675	54,071
Park/Golf Technician I	36,481	46,883	37,211	47,820
Custodian	26,664	37,879	27,197	38,637
Park Worker/Golf Worker	25,961	46,883	26,480	47,820
<b><u>Clerical</u></b>				
Administrative Supervisor	47,593	57,850	48,545	59,007
Executive Assistant	45,146	54,875	46,049	55,973
Administrative Assistant	43,382	52,732	44,249	53,787
Office Assistant II	34,519	43,168	35,209	44,031
Recreation Secretary	34,154	41,461	34,837	42,290
Golf Club Assistant	34,154	41,461	34,837	42,290
Senior Center Specialist	34,154	41,461	34,837	42,290
Office Assistant I	31,125	38,924	31,748	39,703
Receptionist	25,161	34,475	25,664	35,164

## History of Positions and Union Affiliation

Department	2012 Actual	2013 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN2017-19 Proposed	BN2017-19 Approved	BN2017-19 Adopted
Administration	12.15	13.15	14.15	14.15	14.07	14.07	15.07
Information Technology	15.50	14.50	14.50	14.50	14.50	14.50	14.50
Administrative Services	16.25	16.25	16.50	16.75	16.75	16.75	16.75
City Recorder	2.00	2.00	2.00	2.00	2.00	1.00	1.00
Police	36.30	36.30	36.75	36.75	37.25	37.25	42.25
Fire and Rescue	34.75	34.75	34.60	34.60	37.00	37.00	37.00
Public Works	58.50	60.05	67.00	67.00	68.00	68.00	68.00
Community Development	12.60	13.00	14.00	14.00	14.00	15.00	15.00
Electric	20.25	20.75	17.00	17.00	17.00	17.00	17.00
<b>Subtotal</b>	<b>208.30</b>	<b>210.75</b>	<b>216.50</b>	<b>216.75</b>	<b>220.57</b>	<b>220.57</b>	<b>226.57</b>
Parks and Recreation	43.80	43.80	44.80	44.80	37.25	37.25	37.25
<b>Total Staffing Requirement</b>	<b>252.10</b>	<b>254.55</b>	<b>261.30</b>	<b>261.55</b>	<b>257.82</b>	<b>257.82</b>	<b>263.82</b>

## SUMMARY OF UNION AFFILIATION

Department	Non- represented	IBEW Clerical	IBEW Electrical	Laborers	Ashland Police Assoc.	Ashland Firefighters	Temps	Total
Administration Department	9.00	6.00					0.07	15.07
Information Technology	8.50	4.00	2.00					14.50
Administrative Services	8.00	8.75						16.75
City Recorder	2.00							2.00
Police Department	8.00	4.50			28.00		1.75	42.25
Fire and Rescue Department	7.00					30.00		37.00
Public Works Department	14.00	9.00		40.00			4.00	67.00
Community Development	6.00	9.00						15.00
Electric Department	2.50	0.50	14.00					17.00
Parks Department	37.25							37.25
	<b>102.25</b>	<b>41.75</b>	<b>16.00</b>	<b>40.00</b>	<b>28.00</b>	<b>30.00</b>	<b>5.82</b>	<b>263.82</b>
	By							
Contract Status	Resolution	Open	Settled	Settled	Open	Open		
Termination Date	N/A	6/30/2020	6/30/2017	6/30/2019	6/30/2018	6/30/2018		



## Chart of Accounts Descriptions

### CHART OF ACCOUNTS DESCRIPTIONS

The following descriptions include the revenues categories for the City of Ashland. Revenues are recognized as soon as they are both measurable and available. Generally speaking, revenues are considered to be available when they are collected within the period or soon enough thereafter to pay liabilities of the current period.

#### **RESOURCES (Revenue)**

##### **400 Working Capital Carryover**

This is the Ending Fund Balance from the prior year. In general, it represents the amount carried over from year to year and can be referred to as Beginning Fund Balance, Carry Forward or Balance Carried Forward. It is the difference between total resources for a given year (actual, estimated or projected revenues plus the prior year ending fund balance) and total requirements for the same year (actual, estimated or projected expenditures or expenses). It is normally a positive number or zero. A negative amount is bracketed and would represent an amount offset in another fund like the General Fund.

##### **410 Taxes**

Taxes include the total amount of dollars raised in property taxes imposed by the City's Permanent Tax Rate, Local Option Levies, and Bonded Debt Levies in addition to User Taxes, Franchise Taxes, Business Licenses Taxes, the Hotel/Motel Tax, the Food and Beverage Tax and other revenue from sources that qualify as a tax per Oregon law.

##### **420 Licenses and Permits**

These are City charges to citizens for providing a certain service in relation to licenses and permits. Examples are Planning and Zoning Fees, Community Development Fees and Building Permits.

##### **430 Intergovernmental Revenue**

Revenues that the City receives from other governmental agencies such as Federal and State Grants, State Shared Revenue and contributions toward programs from local entities fit into this category.

##### **440 Charges for Services**

This revenue category includes payments received for services rendered to the community or among City departments. Examples are charges for various General Fund services, Water, Wastewater, Electric and Telecommunication Services as well as System Development Charges and internal service charges.

##### **450 Fines**

Revenue the City receives for fines issued. Examples are Court Fines, Parking Fines, and Traffic Fines.

##### **460 Assessments**

Assessment Revenue includes amounts assessed against a property for improvements specifically benefiting that property. They normally relate to a local improvement district requested by the citizens themselves.

##### **470 Interest on Investments**

This is the interest received on the City funds that are invested. Idle cash (amounts of money determined to be above what is needed for immediate or short term demands) is continuously invested in investments or interest bearing accounts. Investments are done in order of importance of safety of principal, a sufficient level of liquidity to meet cash flow needs, and the maximum yield possible.

### **480 Miscellaneous Revenues**

These are revenues that do not fit under any other of the classifications. Examples are Land Sales, Donations, and Sale of Equipment.

### **490 Other Financing Sources**

This resource represents Interfund Loans, Operating Transfers In and proceeds from Loans, Bond Sales and other types of Debt Issuances.

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

## **EXPENDITURES**

### **PERSONAL SERVICES (500)**

#### **510 Salaries and Wages**

All payments for employees including temporary employees are charged in this classification. Also included are overtime and stand-by pay.

#### **520 Fringe Benefits**

Charges associated with employee's costs such as FICA, Medicare, Retirement Contributions, Group Health Care, Worker's Compensation and Unemployment costs.

### **MATERIALS & SERVICES (600)**

The term used in an operating budget to designate a classification of expenditures. Refers to planned purchases other than Personal Services or Capital Outlay. Includes contractual and other services, materials, supplies, and other charges.

#### **601 Supplies**

All supplies used by the City such as: office supplies, small tools under \$5,000, technical items, food and related items, books and periodicals, and uniforms. Technical items may include computer hardware, office furniture that is not capitalized, and copier/printer toner.

#### **602 Rental, Repair, Maintenance**

Any expense incurred to rent, repair or maintain equipment owned, operated or leased by the City, including all parts, services and fuel. When a City department purchases a vehicle, a replacement charge is assessed each year for the cost to replace that vehicle in the future. These funds are set aside in the Equipment Fund for the future replacement.

#### **603 Communications**

Charges for local and long distance telephone service, cellular service, pagers, radios, computers, fax, and postage that are incurred in service to the City.

#### **604 Contractual Services**

Monies paid to persons for services rendered to the City, who are not employees of the City and fit the legal guidelines for subcontractors. Examples are RVTV contract, pro tem judge services, labor law consulting, recruitments, outside counsel, parking enforcement, audit services, dispatch, RVTD contract, grounds maintenance contract, surveying, plumbing contractors, electrical contractors, architects, redevelopment plans, contractual review of plans for Fire and Life Safety, and temporary agency employees.

## **Chart of Accounts Descriptions**

### **605 Miscellaneous Charges and Fees**

All internal charges are located here. Central Service Fees, Insurance Service Fees, Facilities Use Fees, Technology Debt along with any licenses. An example is Financial Software licenses such as Microsoft Office Suite.

### **606 Other Purchased Services**

Miscellaneous purchased services that do not fit appropriately into other materials and services categories. All advertising, printing and binding, dues, medical and laboratory work, and training expense is shown here.

### **607 Insurance**

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

### **608 Commission**

Expenditures relating to advisory committees and commissions created by Council. There are over 20 advisory board and commissions that assist the City Council with over 135 Ashland citizens that serve on these boards and commissions.

### **609 Grants**

All Social Service, Economic and Cultural grants awarded by the City. Each year as part of the budget process, these funds are allocated to qualifying entities.

### **610 Programs**

Programs are groups of activities to accomplish a major service or function for which the local government is responsible. Examples are fire prevention, CERT, safety, first time home buyer, weed abatement, conservation, solar program, employee computer loans, and the City Source newsletter.

### **612 Franchise**

General government tax assessed on city enterprise utility gross revenues. Examples are Water, Wastewater, Electric and Telecommunication revenue.

## **CAPITAL OUTLAY (700)**

Monies spent to purchase or construct land, buildings, internal and contracted improvement projects or equipment with a minimum value of \$5,000 as per the Fixed Asset Capitalization Policy, and buildings such as the Civic Center, Public Library, and the City Hall. Items, which generally have a useful life of two or more years, such as machinery, land, furniture, equipment or buildings.

### **701 Land**

Land is categorized into three groups:

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

### **702 Buildings**

All city owned or occupied buildings. Buildings include fixtures and attachments permanently fixed to the structure such as light fixtures, wiring, plumbing, and HVAC.

**703 Equipment**

Equipment such as small equipment, heavy equipment, vehicles, computer network and software peripherals including hardware and printers, including parts and supplies that aren't otherwise categorized with a minimum value of \$5,000 as per the Fixed Assets Capitalization Policy.

**704 Improvements Other than Buildings**

Infrastructure improvements per the Fixed Assets Capitalization Policy.

**DEBT SERVICE (800)**

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

**801 Principal**

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

**802 Interest**

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

**OTHER FINANCING USES (900)**

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

**901 Interfund Loans**

Loans made between funds.

**902 Operating Transfers Out**

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

## Summary of Internal Service Charges

	Central Services	Insurance Fees	Technology Debt	Facility Fees	Equipment Replacement	Fleet Maintenance	Total
Admin - Econ Develop	\$ 2,814	\$ 206	\$ -	\$ 2,200	\$ -	\$ -	\$ 5,220
Admin - Muni Court	141,586	3,090	-	22,920	9,600	-	177,196
Administration	144,400	3,296	-	25,120	9,600	-	182,415
Band	12,982	1,030	-	-	-	-	14,012
Police	1,014,750	61,810	-	188,200	206,372	249,600	1,720,732
Fire	795,270	59,170	-	100,000	568,380	217,250	1,740,070
Cemetery	100,298	7,826	-	6,600	1,230	32,660	148,614
Comm Dev	802,352	13,436	-	170,000	15,864	9,560	1,011,212
Miscellaneous	-	-	-	-	-	-	-
<b>General Fund</b>	<b>2,870,052</b>	<b>146,568</b>	<b>-</b>	<b>489,920</b>	<b>801,446</b>	<b>509,070</b>	<b>4,817,055</b>
<b>Street Fund</b>	<b>1,194,344</b>	<b>103,020</b>	<b>60,000</b>	<b>8,800</b>	<b>171,600</b>	<b>211,604</b>	<b>1,749,368</b>
<b>Airport Fund</b>	<b>-</b>	<b>10,300</b>	<b>-</b>	<b>8,800</b>	<b>-</b>	<b>-</b>	<b>19,100</b>
<b>Capital Imp. Fund</b>	<b>23,142</b>	<b>3,090</b>	<b>-</b>	<b>3,300</b>	<b>6,180</b>	<b>4,560</b>	<b>40,272</b>
Supply	324,362	-	-	-	-	-	324,362
Distribution	1,490,716	71,910	100,000	160,000	123,120	132,680	2,078,426
Treatment	365,638	8,240	56,400	200,000	2,160	18,794	651,232
Conservation	55,908	6,950	-	16,500	11,580	540	91,478
<b>Water Fund</b>	<b>2,236,624</b>	<b>87,100</b>	<b>156,400</b>	<b>376,500</b>	<b>136,860</b>	<b>152,014</b>	<b>3,145,498</b>
Collection	1,298,814	185,440	120,000	-	90,720	141,370	1,836,344
Treatment	792,910	6,180	71,600	154,000	38,160	67,320	1,130,170
Filters	-	-	-	-	400,000	-	400,000
<b>Wastewater Fund</b>	<b>2,091,724</b>	<b>191,620</b>	<b>191,600</b>	<b>154,000</b>	<b>528,880</b>	<b>208,690</b>	<b>3,366,514</b>
<b>Storm Drain Fund</b>	<b>337,470</b>	<b>6,180</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>119,450</b>	<b>463,100</b>
Conservation	104,060	2,060	-	15,000	13,390	540	135,050
Supply	792,206	-	-	-	-	-	792,206
Distribution	1,720,344	70,056	1,082,600	260,000	231,600	213,990	3,578,590
<b>Electric Fund</b>	<b>2,616,610</b>	<b>72,116</b>	<b>1,082,600</b>	<b>275,000</b>	<b>244,990</b>	<b>214,530</b>	<b>4,505,846</b>
<b>Telecomm Fund</b>	<b>980,534</b>	<b>12,360</b>	<b>818,000</b>	<b>111,240</b>	<b>40,000</b>	<b>52,620</b>	<b>2,014,754</b>
Administration	-	2,271	-	61,600	-	-	63,871
Telecommunications	-	2,472	-	18,000	1,200	6,500	28,172
Administrative Services	-	10,300	-	125,380	9,842	1,440	146,962
City Recorder	-	1,030	-	21,000	-	-	22,030
Public Works - Support	-	41,210	-	170,000	-	30,680	241,890
<b>Central Services Fund</b>	<b>-</b>	<b>57,283</b>	<b>-</b>	<b>395,980</b>	<b>11,042</b>	<b>38,620</b>	<b>502,925</b>
<b>Insurance Fund</b>	<b>56,704</b>	<b>-</b>	<b>-</b>	<b>3,300</b>	<b>-</b>	<b>-</b>	<b>60,004</b>
<b>Equipment Fund</b>	<b>396,946</b>	<b>41,210</b>	<b>-</b>	<b>5,500</b>	<b>24,720</b>	<b>10,290</b>	<b>478,666</b>
<b>Parks Fund</b>	<b>766,092</b>	<b>95,000</b>	<b>-</b>	<b>60,000</b>	<b>455,000</b>	<b>77,500</b>	<b>1,453,592</b>
<b>Total City and Parks</b>	<b>\$ 13,570,242</b>	<b>\$ 825,847</b>	<b>\$ 2,308,600</b>	<b>\$ 1,892,340</b>	<b>\$ 2,420,718</b>	<b>\$ 1,598,949</b>	<b>\$ 22,616,694</b>

These amounts are incorporated within the budget to reflect services provided between funds. The amounts budgeted are based upon cost allocation plans (CAPs) reviewed and accepted by management each year. They take into consideration the value of the services provided and is often adjusted to reflect a cost sharing approach for necessary operations and the ability to pay towards them.

**CITY OF ASHLAND, OREGON  
OPERATING INDICATORS  
BY FUNCTION / PROGRAM  
Last five years**

<b>Function/Program</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
<b>Police</b>					
Physical arrests, juvenile and adult	2,042	2,591	2,509	2,868	2,670
Traffic violations	2,065	2,969	3,461	3,061	2,679
<b>Fire</b>					
Fire alarm responses	819	462	398	390	379
Emergency medical responses	2,718	3,144	3,098	2,927	3,105
Non-emergency public service responses	248	261	155	97	94
Code enforcement plans review	507	499	404	380	246
Total calls for service	4,063	3,867	3,533	3,414	3,577
Total ambulance patient transports	1,942	1,895	1,600	1,523	1,635
<b>Water</b>					
Service connections	8,810	8,738	8,870	9,038	9,071
Daily average consumption in millions of gallons	4.1	3.0	2.9	2.7	2.7
Maximum daily capacity of plant in million gallons	8	8	8	8	8
<b>Sewer</b>					
Service connections	8,414	8,308	8,295	8,181	7,850
Daily average treatment in million of gallons	2.2	2.4	2.3	2.2	2.2
Maximum daily capacity in millions of gallons	4	4	4	4	3
<b>Electric</b>					
Service connections	12,706	12,678	12,662	11,914	12,148
<b>Telecommunications</b>					
Cable TV	1,350	1,306	1,400	1,840	0
Cable modem	3,962	3,800	3,961	4,082	4,066
Potential station capacity	140	140	140	140	140

**CITY OF ASHLAND, OREGON**  
**CAPITAL ASSETS AND INFRASTRUCTURE STATISTICS**  
**BY FUNCTION/PROGRAM**  
**Last five years**

<b>Function/Program</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
<b>Police</b>					
Stations	1	1	1	1	1
Contact station	1	1	1	1	1
Patrol units (vehicles)	8	8	8	8	8
Sworn officers	28	28	28	28	25
<b>Fire</b>					
Stations	2	2	2	2	2
Fire fighters	26	27	27	27	26
<b>Streets</b>					
Miles of paved streets	93	92	92	92	92
Miles of gravel streets	10	9	9	9	9
Miles of storm sewers	94	93	93	93	93
<b>Water</b>					
Miles of water mains	133	130	130	130	130
Hydrants	1,263	1,267	1,266	1,262	1,248
Water treatment plant	1	1	1	1	1
<b>Sewer</b>					
Miles of sanitary sewers	110	110	110	110	110
Treatment plant	1	1	1	1	1

<sup>1</sup> Identifies integration of Cartegraph System with GIS that has provided more accurate figures.

**CITY OF ASHLAND, OREGON**  
**CAPITAL ASSETS AND INFRASTRUCTURE**  
**STATISTICS BY FUNCTION/PROGRAM**  
**Last five years**

Function/Program	2016	2015	2014	2013	2012
<b>Electric</b>					
Street lights	1,865	1,864	1,864	1,858	1,827
Electrical transformers	2,049	2,040	2,032	2,025	2,007
Poles	3,600	3,602	3,605	3,600	3,506
Substations	3	3	3	3	3
<b>Telecommunications</b>					
Miles of fiber	25	25	25	25	25
Miles of coax	119	119	119	119	119
<b>Parks and Recreation</b>					
Community centers	3	3	3	3	3
Parks	19	19	19	16	16
Park acreage	831	642	642	642	642
Golf courses	1	1	1	1	1
Swimming pools	1	1	1	1	1
Ice skating rinks	1	1	1	1	1
Skateboard parks	1	1	1	1	1
Tennis courts	12	12	12	12	12
Trails (miles)	47	41	29	29	29
<b>Health Care</b>					
Hospital	1	1	1	1	1
Hospital beds	49	49	49	49	49
<b>Education</b>					
Elementary schools	4	4	4	4	4
Elementary school instructors	78	75	69	69	69
Secondary schools	2	2	2	2	2
Secondary school instructors	105	103	91	91	91
State universities	1	1	1	1	1

## Glossary

**Accrual Basis:** Method of accounting where expenditures and revenues are recorded when incurred, not when paid.

**ADA:** Americans with Disabilities Act.

**Adopted budget:** Financial plan that forms the basis for appropriations. Adopted by the governing body (ORS 294.435).

**AFN:** Ashland Fiber Network is the state-of-the-art telecommunications infrastructure of fiber optic cable that weaves through the City's neighborhoods. AFN provides citizens of Ashland with three services: high-speed data, cable modem Internet access, and cable television.

**AFR:** Ashland Forrest Resiliency.

**AIR:** Ashland is Ready.

**Airport Fund:** This fund accounts for maintenance of airport facilities. Revenues are from airport leases.

**AMR:** Automatic Meter Reading System.

**Annexation:** The incorporation of land into an existing city with a resulting change in the boundaries of that city.

**Annual Revenues:** The sum of all sources of Estimated Revenues of a fund excluding Working Capital Carryover.

**APD:** Ashland Police Department.

**Appropriation:** Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body [ORS 294.311.(3)].

**Appropriation Resolution:** The legal document passed by the City Council authorizing expenditures.

**Approved Budget:** The budget that has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing (ORS 294.406).

**ASA:** Ambulance Service Area.

**Assessed Value:** The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

**Audit:** The annual review and appraisal of a municipal corporation's accounts and fiscal affairs conducted by an accountant under contract or the Secretary of State (ORS 297.425).

**Audit Report:** A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government's financial statements, and compliance with requirements, orders and regulations.

**AWTA:** Ashland Woodland Trails Association.

**Balanced Budget:** When total anticipated resources including beginning fund balance or carry over from the prior period, all revenue and other sources of money equal all proposed requirements including expenditures for personal services, materials & services, capital outlay, debt service, other uses and estimated ending fund balance or carry over to the next period.

**Baseline:** Year two of the prior budget year's long-term plan. The beginning point for the budget preparation, comparison and justification in the ensuing year.

**Biennial Budget:** A budget for a 24-month period.

**Bioswale:** Long narrow trenches dug next to impervious surfaces like parking lots. Water runs off these impervious surfaces into the trench where it is "cleaned" of oily substances and other pollutants prior to reaching the storm drain system. A variety of grasses, shrubs and ground covers are planted in the trenches.

**Bonded Debt Levy:** Property tax levy dedicated to repayment of General Obligation Bonds authorized by more than 50 percent of the community's registered voters. The levy cannot exceed the term of the bonds.

**Bonds:** Written promises to pay a sum of money, called principal or face value, at a future date, called the maturity date, along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used to finance long-term capital improvements.

**BPA:** Bonneville Power Administration. This federal agency is the major wholesaler of Northwest electric energy.

**Budget:** A financial operating plan with estimated expenditures and expected revenues for a given period.

**Budget Committee:** A panel composed of the City Council and an equal number of citizens responsible for the review and recommendation of the annual budget (ORS 294.336).

**Budget Message:** A message prepared by the City Administrator and the Budget Officer explaining the annual proposed budget, articulating the strategies and budgets to achieve the City's goals, and identifying budget impacts and changes (ORS 294.391).

**Budget Officer:** The person appointed by the City Council to be responsible for assembling the budget. For the City of Ashland, the Finance Director serves this role (ORS 294.331).

**Budget Period:** A 24-month period beginning July 1 of the first fiscal year and ending June 30 of the second fiscal year.

**Budget Transfers:** Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

**CAFR:** Comprehensive Annual Financial Report.

**CAP:** Central Area Patrol (Police and Parks Fund).

**CAP:** Civil Area Patrol (Airport Fund).

**Capital Expenditure:** Payment for equipment, buildings or improvements that have a depreciable life of two or more years.

## Glossary

**Capital Improvements Fund:** This fund accounts for revenues from grants, non-bonded assessment Fund payment, bond proceeds, and other sources, and will account for the construction of special local improvements with revenues from short-term borrowing and non-bonded assessments. Expenditures are for construction, property and equipment acquisitions, and the related payment of debt service in financing improvements.

**Capital Outlay:** An object classification that includes items with a useful life of one or more years, such as machinery, land, furniture, computers, or other equipment, and which cost more than \$5,000 [ORS 294.352(6)].

**Capital Project Funds:** A fund type used to account for resources, such as bond sale proceeds, to be used for major capital item purchase or construction [OAR 150-294.352(1)].

**CATV:** Cable Television.

**CDBG:** Community Development Block Grant are funds from the Department of Housing and Urban Development used to assist low and moderate income neighborhoods and households.

**Cemetery Trust Fund:** This fund was established to provide perpetual care of cemeteries and accounts for the repurchase of plots and transfers of earnings to the general fund. Revenues are from interest income and service charges on cemetery operations.

**Central Service Charge:** Reimbursement for services that are paid for out of one fund but benefit the programs in another fund.

**Central Services Fund:** This fund captures all the costs of internal administrative service providers that provide support to the other departments and divisions. Revenues support this this fund are charges to departments based on the benefits received.

**CERT:** Community Emergency Response Team.

**CERVS:** Community Resource and Vital Services is a non-profit program that ICCA is part of. (See ICCA.)

**CIP:** Capital Improvement Plan.

**CMOM:** Capacity, Management, Operation and Maintenance.

**Community Development Block Grant Fund:** This fund accounts for financial resources received from the U.S. Department of Housing and Urban Development as CDBG funds can be used for a variety of housing and Community development projects that benefit low and moderate-income persons in Ashland.

**Contingency:** An appropriation of funds to cover unforeseen events that may occur during the budget year. The City Council must authorize the use of any contingency appropriations.

**CPI:** Consumer Price Index.

**CSO:** Community Service Officer.

**CSV:** Community Service Volunteer.

**CUFR:** Component Unit Financial Report.

**CWSRF:** Clean Water State Revolving Fund.

**DARE:** Drug Awareness Resistance Education.

**Debt Service:** Payment of interest and principal related to long term debt.

**Debt Service Fund:** This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest except that payable from proprietary, fiduciary, or special assessment funds.

**Depreciation:** A system of accounting which aims to distribute the cost or other basic value of tangible capital assets, less salvage (if any), over the estimated useful life of the unit in a systematic and rational manner. It is a process of allocation, not of valuation. Depreciation is not budgeted by the City, in accordance with Oregon Local Budget Law.

**DEQ:** The Oregon Department of Environmental Quality works to restore, enhance, and maintain the quality of Oregon's air, water and land.

**Electric Fund:** This fund accounts for sale of electricity, charges for other services, and intergovernmental grants. Expenditures are for wholesale power purchases, operating expenses, energy conservation incentives, capital outlay, retirement of debt, and franchise tax.

**Encumbrance:** An obligation chargeable to an appropriation and for which part of the appropriation is reserved [ORS 294.311(10)].

**EMS:** Emergency Medical Services.

**EMT:** Emergency Medical Technician.

**Enterprise Funds:** Records the resources and expenses of acquiring, operating and maintaining a self-supporting facility or service.

**EOC:** The Emergency Operations Center is the coordinating and support organization headquarters for emergency operations within the City. The purpose of the EOC is to support Incident Command operations.

**EPA:** Environmental Protection Agency.

**Equipment Fund:** This fund accounts for the replacement and maintenance of the city's fleet of vehicles. Revenues are from equipment rental charges.

**Expenditures:** The money spent by the City for the programs and projects included within the approved budget.

**F&B:** Food and Beverage.

**FAA:** Federal Aviation Administration.

**FAC:** Fire Adapted Community.

**FAM:** Federal Aid Money to Municipalities.

**FBO:** Fixed Base Operator.

**FEMA:** Federal Emergency Management Agency.

**FFY:** Federal Fiscal Year.

## **Glossary**

**Fiscal Year:** Twelve-month period from July 1 to June 30 for which the annual budget of the City is prepared and adopted. Example: FY, FY 06, FY 2006.

**Fiduciary funds:** Used to account for assets held in trust by the government for the benefit of individuals or other entities.

**Fixed Assets:** Assets of a long-term character such as land, buildings, furniture, and other equipment.

**Food and Beverage Tax:** Five-percent tax assessed on prepared food and beverage providers gross receipts from prepared food items excluding alcohol. The tax was enacted July 1, 1993 and authorization ends December 31, 2030.

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

**Fringe Benefits:** The non-salary part of employees' total compensation. A typical benefit package includes insurance, retirement, and vacation/sick leave components.

**FTE:** Full-time Equivalent is a term used to measure the number of employees on a 40 hour per week basis.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

**Fund Balance:** The difference between governmental fund assets and liabilities; also referred to as fund equity.

**GAAP:** Generally accepted accounting principles as determined through common practice or as promulgated by the Government Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standard setting bodies.

**GASB:** Government Accounting Standards Board.

**GFOA:** Government Finance Officers Association.

**General Fund:** This fund accounts for all financial resources except those accounted for in other funds. It provides for many of the city's primary operations such as public safety services, parks & recreation and community development.

**GIS:** Geographic Information Systems.

**Governmental funds:** Include General funds, Special Revenue funds, Capital Projects funds, Debt Service funds & Special Assessment funds.

**Health Benefits Fund:** This fund accounts for employee health benefits and premiums, self-insurance direct claims, and administration. Revenues are from departmental payments per FTE. The fund was established July 1, 2013.

**HIPPA:** Health Insurance Portability and Accountability Act.

**HR:** Human Resources.

**HUD:** Housing and Urban Development.

**IBEW:** International Brotherhood of Electrical Workers.

**ICCA:** Interfaith Care Community of Ashland is an organization that is under the auspices of CERVS. It is a coalition of faith groups and community volunteers committed to providing a coordinated program of emergency services to families and individuals in need. Also known as ICCA/CERVS.

**Insurance Services Fund:** This fund accounts for insurance premiums, self-insurance direct claims, and risk management administration. Revenues are from service charges from other departments, and investment income.

**Interfund Loans:** Loans made by one fund to another and authorized by resolution or ordinance (ORS 294.460).

**Internal Service Fund:** Accounts for internally supported activities where the government is the primary reciprocate of the services provided by the fund.

**IS:** Information Services or Electronic Data Processing.

**ISTEA:** Intermodal Surface Transportation Efficiency Act grant to encourage various types of transportation.

**JJTC:** Jackson/Josephine Transportation Community.

**LCDC:** Land Conservation Development Commission.

**Line Item:** An expenditure description at the most detailed level. Objects of expenditure are grouped into specific items, such as printing.

**LID:** Local Improvement Districts are formed by petition and used to request the City of Ashland to finance improvements to neighborhoods (e.g., sidewalks) over a 10-year period.

**LLC:** Limited Liability Company.

**Local option Levy:** Voter-approved property tax levies for a period of two to five years above the permanent rate.

**Materials and Services:** The term used in an operating budget to designate a classification of expenditures. Refers to planned purchases other than Personal Services or Capital Outlay.

**Major Fund:** Those whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

**Measure 47:** In November 1996, voters passed a tax limitation initiative that was referred to as Measure 47. The measure's provisions included: a tax roll back for property taxes; a cap of 3 percent on assessed value increases in future years; a requirement that special elections for property tax increase measures must be approved by 50 percent of all registered voters, as opposed to a simple majority in general elections. Because of several complexities regarding implementation, the legislature instead proposed Measure 50 in May 1997.

**Measure 50:** In May 1997, voters replaced Measure 47 with Measure 50. The measure fundamentally changed the structure of property taxes in Oregon, moving from the tax base system to a permanent tax rate. Measure 50 has the same financial impact as Measure 47, with the benefit of simplified implementation.

**Modified Accrual:** Revenues are recorded in the accounting period in which they become available and measurable, and expenditures are recorded in the accounting period in which the fund liability is incurred.

**MS4:** Municipal Storm Drain System

## **Glossary**

**NPDES:** National Pollutant Discharge Elimination System.

**OCI:** Overall Condition Index.

**ODA:** Oregon Department of Agriculture.

**ODOT:** Oregon Department of Transportation.

**Ordinance:** The method by which the appropriation of the budget is enacted into law by the City Council per authority of the Oregon State Statutes.

**Organizational Unit:** An administrative subdivision, such as a department or division, of the city government charged with carrying on one or more specific functions.

**ORS:** Oregon Revised Statute.

**OSF:** Oregon Shakespeare Festival.

**OSHA:** Occupational Safety and Health Administration.

**Parks and Recreation Fund:** This fund accounts for the parks and recreational purposes as well as department operations. Revenues are from the general fund, and charges for services.

**Parks Capital Improvements:** This fund accounts for resources from grants and inter-fund fund transfers that are to be expended for equipment purchases and major park renovations.

**PEG:** Public Education and Government access fee relative to the Cable TV Franchise.

**Permanent Tax Rate:** The rate per thousand dollars of Assessed Value that is the maximum that can be levied for government operations. The assessed valuation is capped and can only increase by three percent per year.

**PERS:** Public Employee Retirement System.

**Personal Services:** Employee wages, health insurance costs, workers' compensation charges, and any other employee benefits.

**PMS:** Pavement Management System.

**Program:** Some departments are divided into programs for better management and tracking of resources.

**Proposed Budget:** The financial and operating document submitted to the Budget Committee and the governing body for consideration.

**PUC:** Public Utility Commission.

**PW:** Public Works.

**Requirements:** Total expenditures and unappropriated fund balance.

**Reserve:** A portion of a fund that is restricted for a specific purpose.

**Reserve Fund:** This fund is used to set aside funds to protect services and to stabilize the budget, and to meet any costs that may arise in the future from unexpected events.

**Resources:** Total amounts available for appropriation consisting of the estimated beginning carryover balance plus anticipated revenues.

**Revenues:** Monies received or anticipated by a local government from both tax and non-tax sources.

**RVACT:** Rogue Valley Area Commission on Transportation.

**RVTD:** Rogue Valley Transit District.

**RVTV:** Rogue Valley Television.

**SBA:** Small Business Administration, established in 1953, is a federal agency that provides financial, technical, and management assistance to help Americans start, run and grow their businesses.

**SCADA:** Supervisory Control and Data Acquisition.

**SDC:** System Development Charges are assessed on new construction to cover the demands placed on City services. Charges collected cover water, sewer, transportation, storm drains, and parks and recreation costs.

**SOU:** Southern Oregon University located in Ashland, Oregon.

**SOWAC:** Southern Oregon Women's Access to Credit is an organization that is a recipient of an Economic and Cultural Development grant.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources that are restricted to expenditures for a specific purpose.

**SRO:** School Resource Officer.

**Street Fund:** This fund accounts for revenue sources from state road tax, franchise fees, charges for services and miscellaneous sources. Expenditures are for the maintenance, repair, and surfacing of streets, as well as maintenance and construction of the storm water runoff infrastructure.

**Supplemental Budget:** A budget that is prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. The supplemental budget cannot be used to increase a tax levy.

**SUV:** Sport Utility Vehicle.

**TAP:** Talent Ashland Phoenix.

**TAP Intertie:** Talent Ashland Phoenix Intertie is the connecting of all three Cities into one water system.

**Tax Levy:** Total amount of dollars raised in property taxes imposed by the City, permanent tax rate, local option levies, and Bonded Debt levies.

**TID:** Talent Irrigation District.

**TOT / Transient Occupancy Tax (Hotel/Motel Tax):** A nine percent tax assessed on lodging providers gross receipts from rental of guest accommodations.

**TPAC:** Transportation Plan Advisory Committee.

## **Glossary**

**Transfer:** An amount distributed from one fund to finance activities in another fund. It is shown as an expenditure in the originating fund and a revenue in the receiving fund.

**TTPC:** Transportation Transit Parking Committee.

**UB:** Utility Billing.

**Unappropriated Ending Fund Balance:** An amount set aside to be used as cash carryover for the next fiscal year's budget.

**USFS:** United States Forest Service.

**Wastewater Fund:** This fund accounts for wastewater treatment and collection. Revenues are from charges for services. Expenditures are for operations, capital construction, and retirement of debt.

**Water Fund:** This fund accounts for water operations. Revenues are from water, other charges for services, as well as property taxes dedicated to the retirement of general obligation bonds. Expenditures are for operations, and retirement of debt.

**Working Capital Carryover:** The amount carried over from year to year. It is based on the difference between estimated revenues to be received and the estimated amount expected to be spent.

**WW:** Wastewater.

**WWTP:** Wastewater Treatment Plant.

**YAL:** Youth Activity Levy.

**YDO:** Youth Diversion Officer.

**YHO:** You Have Options.

**A**

Accounting Division (Administrative Svcs) **3-42**  
 Accounting Methods **A-14**  
 Acronyms [Glossary] **A-32**  
 Administration Department **2-2**  
 Administration Division (Administration) **2-6**  
 Administrative Services Department **2-28**  
 Administrative Svcs Non-Operating Funds **2-36**  
 Affidavit of Publication, April 20, 2017 **L-4**  
 Affidavit of Publication, May 31, 2017 **L-6**  
 Affidavit of Publication, June 15, 2017 **L-8**  
 Affidavit of Publication, June 24, 2017 **L-24**  
 Airport Division (Public Works) **2-72**  
 Airport Fund **3-18**  
 Ashland Parks & Recreation Commission 2017  
 Strategic Planning Goals **1-20**

**B**

Budget Appropriation Matrix **1-32**  
 Biennial Process Budget Calendar **1-23**  
 Budget in Brief **1-9**  
 Budget Message **1-3**  
 Budget Process **1-22**  
 Budgeted Program/Division by Department and  
 Fund **1-33**  
 Building Safety Division (Community Development)  
**2-113**

**C**

Capital Improvements Fund **3-20**  
 Capital Improvements Plan Overview **1-14**  
 CDBG (Community Development) **2-112; 3-10**  
 Cemetery Division (Public Works) **2-60**  
 Cemetery Trust Fund **3-56**  
 Central Services Fund **3-48**  
 Changes in Ending Fund Balance **3-4**  
 Chart of Accounts Descriptions **A-24**  
 City of Ashland Organization Chart **1-2**  
 City Council Goals and Objectives **1-16**  
 City Recorder **2-40**  
 Code Compliance Program (Community  
 Development) **2-109**  
 Community Development Department **2-104**  
 Current Planning Program (Community  
 Development) **2-107**  
 Customer Services [Utility Billing] Division  
 (Administrative Services) **2-32**

**D**

Debt Service (Non-Departmental) **2-143**  
 Debt Service Fund **3-26**  
 Debt Summary **1-30**

**E**

Economic and Cultural Services Division  
 (Administration) **2-17**  
 Electric Department **2-16**  
 Electric Fund **3-44**  
 Energy Conservation Division (Administration)  
**2-16**  
 Equipment Fund **3-54**

**F**

Facilities Maintenance Division **2-59**  
 Financial Management Policies **A-6**  
 Fire & Rescue Department **2-48**  
 Fire & Rescue Emergency Medical Services  
**2-50**  
 Fire & Rescue Forest Division **2-52**  
 Fire & Rescue Operations Division  
 (Fire & EMS) **2-50**  
 Fire & Rescue Life Safety Division (AF&R) **2-54**  
 Fleet Maintenance Division (Public Works) **2-60**  
 Forestry, Trails, Natural Resources &  
 Construction (Parks & Recreation) **2-126**  
 Form LB-50 **L-36**

**G**

General Fund **3-6**  
 Golf Division (Parks & Recreation) **2-130**  
 Glossary **A-32**

**H**

Health Benefits Fund **3-52**  
 Horticulture/Arboriculture Program (Parks &  
 Recreation) **2-126**  
 Housing Program (Community Development) **2-108**  
 History of Combined Property Tax Levies **A-3**  
 History of Combined Property Tax Rates **A-2**  
 History of Positions and Summary of Union  
 Affiliation **A-22**  
 History of Property Tax Rates **A-4**  
 Human Resource Division (Administration) **2-10**

**I**

Index **A-41**  
 Information Systems Division **2-20**  
 Information Technology Department (IT) **2-18**  
 Insurance Services Fund **3-50**  
 Interfund Loans (Non-Departmental) **2-144**  
 Internal Franchise Fees **1-34**

**J****K**

## Index

### L

Legal Division (Administration) **2-14**  
Legal Notice, June 5, 2017 **L-7**  
Legal Notice, June 20, 2017 **L-9**  
Legal Notice, June 30, 2017 **L-25**  
Legal Notice, May 11, 18, 25, 2017 **L-5**  
Long Range Planning (Community Development)  
**2-107**  
Long-Term Plan Fund Totals **3-3**

### M

Mayor & Council (Administration) **2-4**  
Municipal Court Division (Administration) **2-12**

### N

Non-Departmental Activities **2-142**

### O

Operating Transfers Out (Non-Departmental)  
**2-145**  
Operation Contingencies (Non-Departmental)  
**2-146**  
Organization Chart, City of Ashland **1-2**

### P

Parks & Recreation Administration & Operations  
Division **2-128**  
Parks Division (Parks & Recreation) **2-126**  
Parks & Recreation Department **2-124**  
Parks & Recreation Commission 2017 Strategic  
Planning Goals **1-20**  
Parks & Recreation Fund **3-58**  
Parks Capital Improvement Fund **3-60**  
Parks Equipment Fund **3-64**  
Petty Cash **A-5**  
Planning Division **2-107**  
Police Department **2-42**  
Police Department Administrative Division **2-45**  
Police Department Operations Division **2-47**  
Police Department Support Division **2-46**  
Programs and Divisions by Department and  
Fund **1-33**  
Property Tax Summary **1-28**  
Public Works Admin & Engineering Division  
**2-102**  
Public Works Airport Division **2-71**  
Public Works Department **2-56**  
Public Works Division of  
Facilities Maintenance **2-59/ Cemetery 2-60/**  
Fleet Maintenance **2-60/ Purchasing &**  
Acquisitions **2-61**  
Public Works Street Division **2-62**

Public Works Water -  
Supply Division **2-74**  
Treatment Division **2-78**  
Distribution Division **2-82**  
Conservation Division **2-91**  
Stormwater Division **2-100**  
Wastewater Division **2-92**

### Q

### R

Recreation Division (Parks & Recreation) **2-129**  
Requirements by Classification **1-27**  
Requirements by Department **1-25**  
Requirements by Fund **1-24**  
Reserve Fund **3-12**  
Resolution 2017-14 Declaring the City's Election  
to Receive State Revenues **L-16**  
Resolution 2017-15, Certifying City Provides  
Sufficient Municipal Services to Qualify for  
State Subventions **L-14**  
Resolution 2017-16 Adopting the 2017-19  
Biennial Budget and Making Appropriations  
**L-17**  
Resolution 2017-17 Repealing 2017-16 to Adopt  
the 2017-19 Biennial Budget and Making  
Appropriations **L-30**  
Resolution 2017-18 Levying Taxes for the Fiscal  
Year July 1, 2017 through June 30, 2018 **L-37**  
Resources Summary **1-26**  
Resources Summary Long-Term Plan **3-2**  
Risk Management (Administrative Services) **2-35**

### S

Salary Schedule **A-18**  
Senior Program (Parks & Recreation) **2-128**  
Staff Report to Council **L-10; L-26**  
Statistical Information **A-29**  
Stormwater Fund **3-42**  
Street Fund **3-14**  
Streets Division **2-62**  
Summary of Changes **1-36**  
Summary of Internal Service Charges **A-28**

### T

Table of Contents **I**  
Telecommunication Fund **3-46**  
Telecommunications Division/AFN **2-23**  
The Budget Message **1-3**  
The Budget in Brief **1-9**  
The Budget Process **1-22**

### U

Unappropriated Ending Fund Balance  
(Non-Departmental) **2-147**

**V**

**W**

Wastewater Fund **3-36**

Water - (Public Works)

    Water Supply Division **2-74**

    Water Treatment Division **2-78**

    Water Distribution Division **2-82**

    Water Conservation Division **2-91**

    Stormwater Division **2-100**

    Wastewater Division **2-92**

Water Fund **2-74; 3-30**

What Do I Get For My Money **1-9**

Where the Money Comes From **1-10**

Where the Money Goes **1-12**

**X**

**Y**

Youth Activities Levy Fund **3-66**

**Z**



**Legal Compliance**

Budget Calendar, BN 2017-19 ..... L-3  
Affidavit of Publication, April 20, 2017 ..... L-4  
Legal Notice, May 11, 18, 25, 2017 ..... L-5  
Affidavit of Publication, May 31, 2017 ..... L-6  
Legal Notice, June 5, 2017 ..... L-7  
Affidavit of Publication, June 15, 2017 ..... L-8  
Legal Notice June 20, 2017 ..... L-9  
Staff Report to Council ..... L-10  
Resolution 2017-15 -  
    Certifying City Provides Sufficient Municipal Services to Qualify for State Subventions ..... L-14  
Certification of True Copy ..... L-15  
Resolution 2017-14 -  
    Declaring the City’s Election to Receive State Revenues ..... L-16  
Resolution 2017-16 -  
    Adopting the 2017-19 Biennial Budget and Making Appropriations ..... L-17  
Affidavit of Publication, June 24, 2017 ..... L-24  
Legal Notice June 30, 2017 ..... L-25  
Staff Report to Council ..... L-26  
Resolution 2017-17 -  
    Repealing 2017-16 to Adopt the 2017-19 Biennial Budget and Making Appropriations ..... L-30  
Form LB-50, Notice of Property Tax and  
    Certification of Intent to Impose a Tax, Fee, Assessment, or Charge on Property ..... L-36  
Resolution 2017-18 -  
    Levying Taxes for the Fiscal Year July 1, 2017 through June 30, 2018 ..... L-37



**CITY OF ASHLAND  
Budget Calendar  
BN 2017-19**

- May 11, 2017 BUDGET COMMITTEE – Budget Message  
Administration, Administrative Services, City Recorder, Parks and Recreation  
Council Chambers – 6:00 pm
- May 18, 2017 BUDGET COMMITTEE – Budget Message  
Police, Fire, Telecommunications, Electric, AFN  
Council Chambers – 6:00 pm
- May 25, 2017 BUDGET COMMITTEE  
Community Development, Public Works  
Approval of Grant Process and Allocations  
Council Chambers – 6:00 pm
- June 5, 2017 BUDGET COMMITTEE  
Approval of 2017-19 Biennial Budget and Tax Rate  
Council Chambers – 6:00 pm
- June 20, 2017 PUBLIC HEARING  
Resolution for Budget Appropriations  
Resolution to Qualify for State Subventions  
Resolution to Receive State Revenues  
Resolution Levying Property Taxes  
Council Chambers – 7:00 pm
- June 30, 2017 PUBLIC HEARING  
Resolution Levying Property Taxes  
Resolution to Adopt the 2017-19 Biennial Budget and Make Appropriations  
Council Chambers – 3:00 pm

City of Ashland  
20 E. Main Street  
Ashland, OR 97520

RECEIVED  
MAY 05 2017  
ACCOUNTS PAYABLE

Affidavit of Publication

\*\*\*THIS IS NOT A BILL\*\*\*

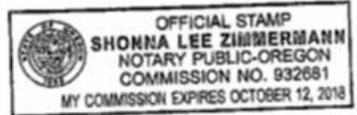
CASE NO.

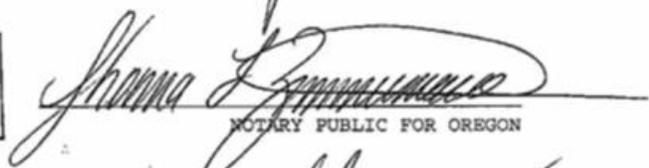
State of Oregon  
County of Jackson

I, Cheri R. Gray, being first duly sworn, depose and say that I am the principal clerk of Medford Mail Tribune, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed at Medford in the aforesaid county and state; that the PUBLIC NOTICE, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 (One) successive and consecutive insertion(s) in the following issues 4/20/2017, (HERE SET FORTH DATES OF ISSUE)



Subscribed and sworn to before me this 28 day of April, 2017.



  
NOTARY PUBLIC FOR OREGON

My commission expires 12 day of October, 2018

Southern Oregon Media Group - Mail Tribune - Ashland Daily Tidings  
111 N Fir St  
Medford, OR 97501

PUBLICATION	EXPIRE DATE	AD CAPTION	# TIMES	AMOUNT	PO
Daily Tidings	4/20/2017	Notice of Budget Committee Meeting	1 (One)	27.64	112005

## **NOTICE OF CITY OF ASHLAND BUDGET COMMITTEE MEETING**

A public meeting of the City of Ashland Budget Committee, Jackson County, Oregon to discuss the budget for the biennium July 1, 2017 to June 30, 2019 will be held at the Council Chambers located at 1175 East Main St., Ashland, Oregon. The meeting will take place on May 11, 2017 at 6:00 pm., with subsequent meetings on May 18 and 25, 2017, at the same location and time.

The purpose of the first meeting is for the Budget Committee to receive the budget message and hear presentations on the proposed budgets. These are public meetings where deliberation of the Budget Committee will take place. Once scheduled budget presentations have concluded, a public hearing will be held giving citizens an opportunity to discuss proposed programs and comment on the possible uses of State Revenue Sharing funds.

A copy of the proposed budget document will be available for review on the City's website at [www.ashland.or.us](http://www.ashland.or.us) or may be inspected at City Hall, 20 East Main St., Ashland after May 4, 2017. This notice is also posted on the City of Ashland website at [www.ashland.or.us](http://www.ashland.or.us).

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Administrator's office at (541) 488-6002 (TTY phone number 1-800-735-2900). Notification 72 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to the meeting (28 CFR 35.102-35.104 ADA Title 1).

City of Ashland  
20 E. Main Street  
Ashland, OR 97520

Affidavit of Publication

\*\*\*THIS IS NOT A BILL\*\*\*

State of Oregon  
County of Jackson

I, Cheri R. Gray, being first duly sworn, depose and say that I am the principal clerk of Medford Mail Tribune, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed at Medford in the aforesaid county and state; that the PUBLIC NOTICE, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 (One) successive and consecutive insertion(s) in the following issues 5/31/2017, (HERE SET FORTH DATES OF ISSUE)

*[Handwritten Signature]*

Subscribed and sworn to before me this 31 day of May, 2017.



*[Handwritten Signature]*  
NOTARY PUBLIC FOR OREGON

My commission expires 12 day of October, 2018.

Southern Oregon Media Group - Mail Tribune - Ashland Daily Tidings  
111 N Fir St  
Medford, OR 97501

PUBLICATION	EXPIRE DATE	AD CAPTION	# TIMES	AMOUNT	PO
Daily Tidings	5/31/2017	Notice of Budget Committee Meeting	1 (One)	24.68	112010

## **NOTICE OF CITY OF ASHLAND BUDGET COMMITTEE MEETING**

A public meeting of the City of Ashland Budget Committee, Jackson County, Oregon to discuss the budget for the biennium July 1, 2017 to June 30, 2019 will be held at the Council Chambers located at 1175 East Main St., Ashland, Oregon. The meeting will take place on June 5, 2017 at 6:00 pm.

The purpose of the meeting is for the Budget Committee to hear presentations on the proposed budgets. This is a public meeting where deliberation of the Budget Committee will take place. Once scheduled budget presentations have concluded, a public hearing will be held giving citizens an opportunity to discuss proposed programs and comment on the possible uses of State Revenue Sharing funds.

A copy of the proposed budget document will be available for review on the City's website at [www.ashland.or.us](http://www.ashland.or.us) or may be inspected at City Hall, 20 East Main St., Ashland. This notice is also posted on the City of Ashland website at [www.ashland.or.us](http://www.ashland.or.us).

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City of Ashland  
20 E Main St  
Ashland, OR 97520

Affidavit of Publication

\*\*\*THIS IS NOT A BILL\*\*\*

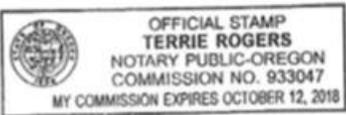
CASE NO.

State of Oregon  
County of Jackson

I, Christina Littrell, being first duly sworn, depose and say that I am the principal clerk of Medford Mail Tribune, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed at Medford in the aforesaid county and state; that the PUBLIC NOTICE, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 (ONE) successive and consecutive insertion(s) in the following issues 6/15/2017, (HERE SET FORTH DATES OF ISSUE)

Christina Littrell

Subscribed and sworn to before me this 27<sup>th</sup> day of June, 2017.



Terrie Rogers  
NOTARY PUBLIC FOR OREGON

My commission expires 12<sup>th</sup> day of Oct., 2018.

Southern Oregon Media Group - Mail Tribune - Ashland Daily Tidings  
111 N Fir St  
Medford, OR 97501

PUBLICATION	EXPIRE DATE	AD CAPTION	# TIMES	AMOUNT	PO
Daily Tidings	6/15/2017	Notice of Budget Hearing	1 (ONE)	149.68	

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Ashland City Council will be held on June 20, 2017 at 7:00 pm at the City Council Chambers, 1175 East Main St., Ashland, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2017 as approved by the Ashland Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall, 20 East Main St., Ashland, Oregon, between the hours of 9:00 a.m. and 4:00 p.m. or online at www.ashland.or.us. This budget is for a biennial budget period. This budget was prepared on a basis of accounting that is consistent with the preceding year.

Contact: Mark Welch, Administrative Services Director Telephone: 541.552.2003 Email: Mark.Welch@ashland.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Biennium 2013-15	Adopted Budget This Biennium 2015-17	Approved Budget Next Biennium 2017-19
Beginning Fund Balance/Net Working Capital	33,966,633	30,057,011	38,079,779
Fees, Licenses, Permits, Fines, Assessments & Other Service	84,759,627	96,615,308	102,507,609
Federal, State and all Other Grants, Gifts, Allocations and Donations	6,098,578	13,151,329	13,156,289
Revenue from Bonds and Other Debt	1,838,589	26,935,724	52,836,312
Interfund Transfers / Internal Service Reimbursements	20,714,686	22,230,435	27,947,940
All Other Resources Except Current Year Property Taxes	27,729,344	26,909,386	28,295,795
Current Year Property Taxes Estimated to be Received	20,394,964	21,371,066	23,019,940
<b>Total Resources</b>	<b>195,502,420</b>	<b>237,270,259</b>	<b>285,843,664</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	55,146,073	61,160,136	67,102,077
Materials and Services	80,154,004	91,859,901	99,797,369
Capital Outlay	14,464,959	52,693,451	70,293,409
Debt Service	9,220,537	10,632,044	10,003,474
Interfund Transfers	1,897,442	2,456,240	2,831,440
Other Financing Uses (Interfund Loans)	1,684,795	2,171,200	2,100,000
Contingencies	0	3,085,000	3,533,500
Unappropriated Ending Balance and Reserved for Future Expenditure	32,934,610	13,212,287	30,182,395
<b>Total Requirements</b>	<b>195,502,420</b>	<b>237,270,259</b>	<b>285,843,664</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Administration Department - General Fund	1,857,935	2,066,027	3,900,245
FTE	4.00	4.00	4.0
Administration Department - all other funds	13,723,945	14,361,238	16,694,953
FTE	10.15	10.15	10.07
Information Technology Department	6,575,908	7,347,372	7,127,370
FTE	14.50	14.5	14.5
Administrative Services Department	17,141,436	22,476,785	20,641,457
FTE	16.25	16.75	16.75
City Recorder	868,755	912,590	544,452
FTE	2.00	2.0	2.0
Police Department	12,316,387	13,544,844	15,028,125
FTE	36.75	36.8	37.25
Fire & Rescue Department	14,039,332	15,780,502	17,446,005
FTE	34.60	34.6	37.0
Public Works Department	43,960,207	83,031,054	106,141,200
FTE	62.00	67.0	68.0
Community Development	4,209,797	4,785,451	5,599,740
FTE	14.00	14.0	15.0
Electric Department	27,266,950	30,019,043	31,986,690
FTE	17.00	17.0	17.0
Parks & Recreation	13,445,699	16,507,946	18,541,184
FTE	43.80	44.8	37.25
Non-departmental	40,096,069	26,437,407	42,192,243
FTE	0.00	0.0	0.0
<b>Total Requirements</b>	<b>195,502,420</b>	<b>237,270,259</b>	<b>285,843,664</b>
<b>Total FTE</b>	<b>255.05</b>	<b>261.55</b>	<b>258.82</b>

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \*

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2013-15	Rate or Amount Imposed This Year 2015-17	Rate or Amount Approved Next Year 2017-19
Permanent Rate Levy (rate limit \$4.1972 per \$1,000)	4.1972	4.1972	4.1972
Local Option Levy	0.1921	0	0
Levy For General Obligation Bonds	1,032,670	1,028,620	1,029,808

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$24,357,670	
Other Bonds	\$2,323,481	
Other Borrowings	\$665,000	\$1,812,747
<b>Total</b>	<b>\$27,346,151</b>	<b>\$1,812,747</b>

# Council Business Meeting

June 20, 2017

**Title:** Public Hearing for BN 2017-19 Budget Approval

**From:** Mark Welch  
Administrative Services Director &  
Budget Officer  
Mark.Welch@ashland.or.us

## **Summary:**

At its June 5, 2017 meeting, the Citizens Budget Committee recommended approval of the proposed budget with several amendments. Per Oregon Budget Law, the City Council is responsible for completing the approval process by completing the following after the public hearing:

- Approval of resolution for budget appropriations
- Approval of resolution confirming jurisdictional qualification for state subventions
- Approval of resolution to receiving state funds
- Approval of resolution levying property taxes

## **Actions, Options, or Potential Motions:**

I move to approve a resolution titled, “Resolution Certifying City Provides Sufficient Municipal Services to Qualify for State Subventions,”

And

I move to approve a resolution titled, “A Resolution Declaring the City’s Election to Receive State Revenues,”

And

I move to approve “A Resolution Levying Taxes for the Period of July 1, 2017 to and Including June 30, 2018, Such Taxes in the Levy rate of \$4.1972/\$1000 Assessed Value Upon All the Real and Personal Property Subject to Assessment and Levy Within the Corporate Limits of the City of Ashland, Jackson County, Oregon”.

And

I move to approve a resolution titled, “A Resolution To Adopt the 2017-19 Biennial Budget and Marking Appropriations.”

## **Staff Recommendation:**

Staff recommends approval of all four resolutions associated and consistent with the recommendations made by the Citizen’s Budget Committee.

## **Resource Requirements:**

The approval of each of the four resolutions provide for the approval of the BN17-19 operating and capital budget in the amount of \$285,913,664.

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

2.1 Engage community in conversation about core services, desired service levels and funding mechanisms.

- 2.2 Engage board and commissions in supporting the strategic plan.  
 17.1 Complete and implement the AFN business plan.

**Background and Additional Information:**

Resolution for Budget Appropriations: The Citizen’s Budget Committee approved the proposed BN17-19 Budget with the following amendments:

- 1) Repayment of the inter-fund loan from the Reserve Fund to the Health Benefits Fund in the amount of \$525,000 rather than the proposal for loan forgiveness. This results an increases of \$525,000 the reserve fund and a corresponding \$525,000 expenses to continue the current loan practice.
- 2) Creation of a Permit Ombudsperson position in the Community Development Department with General Fund appropriations of \$110,000 annually funded by an increase in Community Development permit fees (\$30,000), a transfer of appropriations from the Economic Development Program (\$25,000) with the remainder (\$55,000) from Central Service Charges.
- 3) Creation of a Climate and Energy Analyst position in Administration. No specific funding sources were identified, but rather direction was given for staff to compile different funding options for Council to consider. (see below)
- 4) Ongoing funding to the Housing Trust Fund utilizing the local 3% marijuana tax revenues up to \$100,000 per year. Because this is a new and unknown revenue stream that will be disbursed well into the next biennium, this recommended action will be presented to Council as a supplemental budget item, likely in August or September of 2017 after the tax revenues are received.

Staff would like to introduce several funding alternatives to the Permit Ombudsperson and Climate and Energy Analyst positions for Council’s consideration.

**Permit Ombudsperson:** The City Administrator, Community Development Director, and the impacted employees, jointly developed a shift of staff resources to fill the Permit Ombudsperson position at a reduced cost to the City. Banking responsibilities recently transitioned from the City Recorder to the Finance Department, reducing the workload in the City Recorder’s Office, and proving the opportunity for the staff reallocation. With the Community Development Fee, Economic Grant and reallocation the plan requires \$30,000 from the General Fund Ending Fund Balance, while assisting in funding the Climate and Energy Analyst position.

**Climate and Energy Analyst:** The shifting of staffing from the City Recorder’s Office to Community Development redirects roughly 70% of the funding necessary for the Climate and Energy Analyst. It is anticipated that an additional \$25,000 will be saved by potential personnel changes thus requiring only \$5,000 in Central Service Fund Ending Fund Balance per year.

The proposed funding strategy effectively provides funding for the new 2.0 FTE at a net cost of the equivalent of 1.0 FTE.

<b>Funding Strategy for Permit Ombudsperson and CEAP</b>		
	<b>Yearly Amount</b>	<b>BN Total</b>
<b>General Fund</b>		
Permit Ombudsperson and reallocation of Personnel from Central Services	\$85,000	170,000
Comm Dev Fee Increase	30,000	60,000
Economic Grant Reallocation	25,000	50,000
General Fund EFB	30,000	60,000
<b>Central Service Fund</b>		
Climate Energy Action Plan Position	110,000	220,000
Reallocation of Personnel to General Fund	-80,000	-160,000
Potential Additional Personnel Savings	-25,000	-50,000
Central Service EFB	5,000	10,000

Staff recommends the above funding strategy. Other funding sources include the following:

- 1) Utilization of the General Fund ending fund balance in the amount of \$105,000
- 2) Utilization of the Central Services ending fund balance in the amount of \$105,000
- 3) Creation of a Climate and Energy fee collected via the monthly utility bill. A charge of \$0.75 per account containing an electric meter would provide roughly \$105,000 annually.
- 4) Dedicated increase in the property tax assessment rate of approximately \$.042 provides roughly \$105,000 annually.

Changes may still come forward from public input during the hearing and changes accepted by Council should be addressed in the final budget adoption. The budget presented for adoption includes two staff changes. The first is an increase in \$50,000 in the General Fund for a carryover of funds for Public Arts and the other is a carryover of \$20,000 in the Airport Fund to complete a tree trimming project

The resolution to establish appropriations has been constructed to reflect the action taken by the Budget Committee on June 5, 2017 and staff will be prepared to incorporate any changes that may occur during the course of the public hearing.

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

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

Resolution Confirming Jurisdictional Qualification for State Subventions and Resolution to Receive State Funds

Council certifies that the City qualifies for subventions (revenues shared by the state) by resolution each year. Additionally, Council annually adopts a resolution electing to receive an apportionment of the Oregon Department of Administrative Services General Fund revenues derived from taxes imposed as part of state revenue sharing. These are both necessary steps in the 2017-19 budget process.

Resolution levying property taxes

The biennial budget for the City provides appropriations and expenditure authority for a two-year period. However, the Council must elect to levy taxes annually. The Council cannot levy an amount greater than what has been approved by the Budget Committee in either year of the biennium without going through a prescribed public process prior to beginning the biennium. The public process would include republishing the amended budget and tax rate in the newspaper and a second public hearing to adopt the amended levy. The resolution is consistent with the Committee's approval although Council could choose to lower the amount or rate to levy below what was approved by the Committee.

**Attachments:**

1. Resolution re: Qualifying for State Subventions
2. Resolution re: Electing to Receive State Subventions
3. Resolution re: Levying Taxes
4. Resolution re: Adopting the Budget

RESOLUTION 2017- 15

**A RESOLUTION CERTIFYING CITY OF ASHLAND SERVICES**

**RECITALS:**

- A. ORS 221.760 provides that for cities located within counties having population over 100,000 to receive state revenues from cigarette, gas and liquor taxes, the State of Oregon must be satisfied that the City provides certain municipal services.

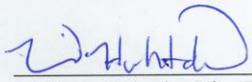
**THE CITY OF ASHLAND RESOLVES AS FOLLOWS:**

**Section 1.** The City of Ashland hereby certifies that it provides the following municipal services:

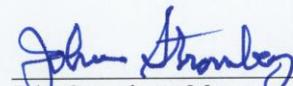
- Police protection
- Fire protection
- Planning, zoning and subdivision services
- Street construction, maintenance and lighting
- Storm sewers
- Water utilities
- Sanitary sewer
- Electric distribution

This resolution takes effect upon signing by the Mayor.

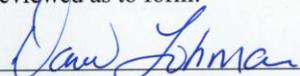
This resolution was duly PASSED and ADOPTED this 20<sup>th</sup> day of June, 2017.

  
\_\_\_\_\_  
Melissa Huhtala, City Recorder

SIGNED AND APPROVED this 20<sup>th</sup> day of June, 2017.

  
\_\_\_\_\_  
John Stromberg, Mayor

Reviewed as to form:

  
\_\_\_\_\_  
David Lohman, City Attorney



Certification of True Copy

I certify that I have compared the foregoing document Resolution "A Resolution certifying city provides sufficient municipal services to qualify for State subventions" is a foregoing true and correct copy.

Dated this 20<sup>th</sup> of June, 2017

By   
\_\_\_\_\_  
Melissa Huhtala  
Ashland City Recorder/Treasurer  
Ashland, OR

---

CITY RECORDER/TREASURER      Tel. 541-488-5307  
20 E MAIN STREET      Fax: 541-552-2059  
Ashland, Oregon 97520      TTY: 800-735-2900  
[www.ashland.or.us](http://www.ashland.or.us)



**RESOLUTION 2017-14**  
**A RESOLUTION DECLARING THE CITY'S ELECTION**  
**TO RECEIVE STATE REVENUES**

**RECITALS:**

The City must annually adopt a resolution electing to receive an apportionment of the Oregon Department of Administrative Services General Fund revenues derived from tax imposed on the sale of liquor as part of State Revenue Sharing.

**THE CITY OF ASHLAND RESOLVES AS FOLLOWS:**

Pursuant to ORS 221.770, the City hereby elects to receive state revenues for fiscal year 2017/ 18.

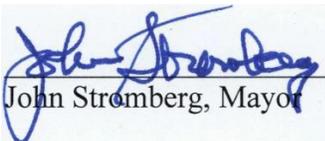
This resolution takes effect upon signing by the Mayor.

\_\_\_\_\_ This resolution was duly PASSED and ADOPTED this 20<sup>th</sup> day of June, 2017.

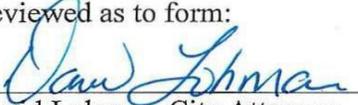


\_\_\_\_\_  
Melissa, Huhtala, City Recorder

SIGNED AND APPROVED this 20<sup>th</sup> day of June, 2017.

  
\_\_\_\_\_  
John Stromberg, Mayor

Reviewed as to form:

  
\_\_\_\_\_  
David Lohman, City Attorney

RESOLUTION 2017- 16RESOLUTION TO ADOPT THE 2017-19 BIENNIAL BUDGET  
AND MAKING APPROPRIATIONS

The City of Ashland City Council hereby adopts the 2017-19 Biennial Budget.  
The amounts for the biennial budget period beginning July 1, 2017 through June 30, 2019 are  
therefore appropriated as follows:

**Section 1.****GENERAL FUND**

Administration Department	3,006,150
Administration Department - Parking	-
Administration Department- Municipal Court	944,095
Administrative Services - Band	131,540
Administrative Services - Miscellaneous	38,000
Administrative Services - Parks	10,601,400
Police Department	15,028,125
Fire and Rescue Department	17,446,005
Public Works - Cemetery Division	851,778
Community Development - Planning Division	3,458,080
Community Development - Building Division	1,479,935
Community Development - Social Services Grants	267,940
Interfund Loan	-
Transfers	211,000
Contingency	800,000
Ending Fund Balance	2,012,976
<b>TOTAL GENERAL FUND</b>	<b>56,277,024</b>

**COMMUNITY DEVELOPMENT BLOCK GRANT FUND**

Personnel Services	62,880
Materials and Services	390,905
Ending Fund Balance	1
<b>TOTAL CDBG FUND</b>	<b>453,786</b>

**RESERVE FUND**

Interfund Loan	1,050,000
Transfers	-
Ending Fund Balance	25,435
<b>TOTAL RESERVE FUND</b>	<b>1,075,435</b>

## 2017-19 Biennial Budget

### STREET FUND

Public Works - Street Operations	18,947,642
Public Works - Grounds Maintenance	501,900
Public Works - Street Operations Debt	-
Public Works - Transportation SDC's	2,198,720
Public Works - Storm Water SDC's	-
Public Works - Local Improvement Districts	-
New Debt	-
Transfers	-
Contingency	100,000
Ending Fund Balance	4,099,570
<b>TOTAL STREET FUND</b>	<b>25,847,832</b>

### AIRPORT FUND

Materials and Services	425,380
Capital Outlay	312,000
Debt Service	77,075
Interfund Loan	-
Contingency	10,000
Ending Fund Balance	122,022
<b>TOTAL AIRPORT FUND</b>	<b>946,477</b>

### CAPITAL IMPROVEMENTS FUND

Public Works - Facilities	2,458,100
Administrative Services - Parks Open Space	1,894,640
Transfers	1,667,000
Interfund Loan	-
Contingency	60,000
Ending Fund Balance	164,922
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>6,244,662</b>

### DEBT SERVICE FUND

Debt Service	3,740,387
Interfund Loan	-
Ending Fund Balance	1,223,804
<b>TOTAL DEBT SERVICE FUND</b>	<b>4,964,191</b>

### WATER FUND

Public Works - Conservation Division	738,888
Public Works - Water Supply	2,751,150

Public Works - Water Supply Debt	636,758
Public Works - Water Treatment	24,383,636
Public Works - Water Treatment Debt	282,177
Public Works - Water Distribution	10,807,452
Public Works - Water Distribution Debt	592,101
Public Works - Improvement SDC's	4,056,350
Public Works - Debt SDC's	430,369
Debt Services	-
Transfers Out	500,000
Contingency	810,000
Ending Fund Balance	8,646,467
<b>TOTAL WATER FUND</b>	<b>54,635,348</b>

**WASTEWATER FUND**

Public Works - Wastewater Collection	6,088,930
Public Works - Wastewater Collection Debt Service	144,656
Public Works - Wastewater Treatment	10,279,543
Public Works - Wastewater Treatment Debt Service	3,732,624
Public Works - Reimbursement SDC's	-
Public Works - Improvement SDC's	4,060,025
Contingency	325,000
Ending Fund Balance	7,334,338
<b>TOTAL WASTEWATER FUND</b>	<b>31,965,116</b>

**STORMWATER FUND**

Public Works - Storm Water Operations	1,459,713
Public Works - Storm Water Operations Debt	24,500
Public Works - SDC's	250,000
Contingency	30,000
Ending Fund Balance	10,421,882
<b>TOTAL STORMWATER FUND</b>	<b>3,186,095</b>

**ELECTRIC FUND**

Admsitration - Conservation Division	1,486,890
Electric - Supply	14,981,925
Electric - Distribution	13,390,730
Electric - Transmission	2,531,435
Debt Services	1,128,202
Contingency	225,000
Ending Fund Balance	928,874
<b>TOTAL ELECTRIC FUND</b>	<b>34,673,056</b>

## 2017-19 Biennial Budget

### TELECOMMUNICATIONS FUND

Personnel Services	1,448,575
Materials and Services	2,717,520
Capital Outlay	150,000
Contingency	105,000
Ending Fund Balance	227,510
<b>TOTAL TELECOMMUNICATIONS FUND</b>	<b>4,648,605</b>

### CENTRAL SERVICES FUND

Administration Department	3,775,160
IT - Computer Services Division	2,811,275
Administrative Services Department	5,212,449
City Recorder Division	384,450
Public Works - Administration and Engineering	3,644,262
Interfund Loan	
Contingency	235,000
Ending Fund Balance	260,360
<b>TOTAL CENTRAL SERVICES FUND</b>	<b>16,322,956</b>

### INSURANCE SERVICES FUND

Personnel Services	233,160
Materials and Services	1,854,790
Capital Outlay	480,000
Transfer	-
Contingency	38,500
Ending Fund Balance	164,995
<b>TOTAL INSURANCE SERVICES FUND</b>	<b>2,771,445</b>

### HEALTH BENEFITS FUND

Personnel Services	-
Materials and Services	11,557,301
Interfund Loan	1,050,000
Contingency	500,000
Ending Fund Balance	329,693
<b>TOTAL INSURANCE SERVICES FUND</b>	<b>13,436,994</b>

### EQUIPMENT FUND

Public Works - Maintenance	3,176,472
Public Works - Purchasing and Acquisition	2,849,000
Interfund Loan	-

Contingency	100,000
Ending Fund Balance	1,691,123
<b>TOTAL EQUIPMENT FUND</b>	<b>7,816,595</b>
<b>CEMETERY TRUST FUND</b>	
Transfers	13,000
Ending Fund Balance	1,009,771
<b>TOTAL CEMETERY TRUST FUND</b>	<b>1,022,771</b>
<b>PARKS AND RECREATION FUND</b>	
Parks Division	8,639,215
Recreation Division	3,193,871
Golf Division	1,163,100
Transfer	-
Contingency	195,000
Ending Fund Balance	5,579
<b>TOTAL PARKS AND RECREATION FUND</b>	<b>13,196,765</b>
<b>PARKS CAPITAL IMPROVEMENTS FUND</b>	
Personnel Services	-
Materials and Services	-
Capital Outlay	5,095,000
Transfers	440,440
Ending Fund Balance	460,485
<b>TOTAL PARKS CAPITAL IMPROVEMENTS FUND</b>	<b>5,995,925</b>
<b>PARKS EQUIPMENT RESERVE FUND</b>	
Capital Outlay	450,000
Interfund Loan	-
Ending Fund Balance	152,589
<b>TOTAL PARKS EQUIPMENT RESERVE FUND</b>	<b>602,589</b>
<b>TOTAL BUDGET</b>	<b>255,781,269</b>
<b>TOTAL UNAPPROPRIATED AND RESERVE AMOUNTS, ALL FUNDS</b>	<b>30,282,395</b>
<b>TOTAL APPROPRIATIONS</b>	<b>286,063,664</b>

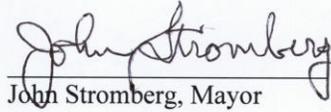
**Section 2.** This resolution takes effect upon signing by the Mayor.

This resolution was duly PASSED and ADOPTED this 20<sup>th</sup> day of June, 2017.

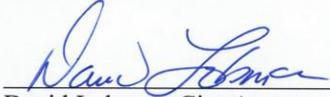


\_\_\_\_\_  
Melissa Huhtala, City Recorder

SIGNED AND APPROVED this 20<sup>th</sup> day of June, 2017.

  
\_\_\_\_\_  
John Stromberg, Mayor

Reviewed as to form:



\_\_\_\_\_  
David Lohman, City Attorney



City of Ashland  
20 E Main St  
Ashland, OR 97520

Affidavit of Publication

\*\*\*THIS IS NOT A BILL\*\*\*

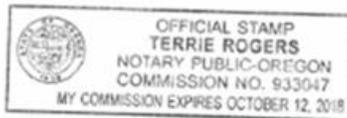
CASE NO.

State of Oregon  
County of Jackson

I, Christina Littrell, being first duly sworn, depose and say that I am the principal clerk of Medford Mail Tribune, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed at Medford in the aforesaid county and state; that the PUBLIC NOTICE, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 (ONE) successive and consecutive insertion(s) in the following issues 6/24/2017 (HERE SET FORTH DATES OF ISSUE)

Christina Littrell

Subscribed and sworn to before me this 7<sup>th</sup> day of July, 2017.



Terrie Rogers  
NOTARY PUBLIC FOR OREGON

My commission expires 12<sup>th</sup> day of Oct., 2018.

Southern Oregon Media Group - Mail Tribune - Ashland Daily Tidings  
111 N Fir St  
Medford, OR 97501

PUBLICATION	EXPIRE DATE	AD CAPTION	# TIMES	AMOUNT	PO
Daily Tidings	6/24/2017	Notice of Budget Hearing	1 (ONE)	158.00	112015

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Ashland City Council will be held on June 30, 2017 at 3:00 pm at the City Council Chambers, 1175 East Main St., Ashland, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2017 as approved by the Ashland Budget Committee and amended by City Council. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall, 20 East Main St., Ashland, Oregon, between the hours of 9:00 a.m. and 4:00 p.m. or online at www.ashland.or.us. This budget is for a biennial budget period. This budget was prepared on a basis of accounting that is consistent with the preceding year.

Contact: Mark Welch, Administrative Services Director Telephone: 541.552.2003 E-mail: Mark.Welch@ashland.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Biennium 2013-15	Adopted Budget This Biennium 2015-17	Approved Budget Next Biennium 2017-19
Beginning Fund Balance/Net Working Capital	33,966,633	30,057,011	38,079,779
Fees, Licenses, Permits, Fines, Assessments & Other Service	84,759,627	96,615,308	102,507,609
Federal, State and all Other Grants, Gifts, Allocations and Donations	6,098,578	13,151,329	13,156,289
Revenue from Bonds and Other Debt	1,838,589	26,935,724	52,836,312
Interfund Transfers / Internal Service Reimbursements	20,714,686	22,230,435	28,057,940
All Other Resources Except Current Year Property Taxes	27,729,344	26,909,386	28,295,795
Current Year Property Taxes Estimated to be Received	20,394,964	21,371,066	23,472,840
<b>Total Resources</b>	<b>195,502,420</b>	<b>237,270,259</b>	<b>286,406,564</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	55,146,073	61,160,136	67,112,077
Materials and Services	80,154,004	91,859,901	99,907,369
Capital Outlay	14,464,959	52,693,451	70,313,409
Debt Service	9,220,537	10,632,044	10,003,474
Interfund Transfers	1,897,442	2,456,240	2,831,440
Other Financing Uses (Interfund Loans)	1,684,795	2,171,200	2,100,000
Contingencies	0	3,085,000	3,533,500
Unappropriated Ending Balance and Reserved for Future Expenditure	32,934,610	13,212,287	30,605,295
<b>Total Requirements</b>	<b>195,502,420</b>	<b>237,270,259</b>	<b>286,406,564</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Administration Department - General Fund	1,857,935	2,066,027	3,900,245
FTE	4.00	4.00	4.0
Administration Department - all other funds	13,723,945	14,361,238	16,914,952
FTE	10.15	10.15	11.07
Information Technology Department	6,575,908	7,347,372	7,127,370
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Public Works Department	43,960,207	83,031,054	106,161,200
FTE	62.00	67.0	68.0
Community Development	4,209,797	4,785,451	5,659,740
FTE	14.00	14.0	15.0
Electric Department	27,266,950	30,019,043	31,986,690
FTE	17.00	17.0	17.0
Parks & Recreation	13,445,699	16,507,946	18,541,184
FTE	43.80	44.8	37.25
Non-departmental	40,096,069	26,437,407	42,615,143
FTE	0.00	0.0	0.0
<b>Total Requirements</b>	<b>195,502,420</b>	<b>237,270,259</b>	<b>286,406,564</b>
<b>Total FTE</b>	<b>255.05</b>	<b>261.55</b>	<b>263.82</b>

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \*

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2013-15	Rate or Amount Imposed This Year 2015-17	Rate or Amount Approved Next Year 2017-19
Permanent Rate Levy (rate limit \$4.2865 per \$1,000)	4.1972	4.1972	4.2865
Local Option Levy	0.1921	0	0
Levy For General Obligation Bonds	1,032,670	1,028,620	1,029,808

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$24,357,670	
Other Bonds	\$2,323,481	
Other Borrowings	\$665,000	\$1,812,747
<b>Total</b>	<b>\$27,346,151</b>	<b>\$1,812,747</b>

# Council Business Meeting

June 30, 2017

**Title:** Public Hearing for BN 2017-19 Property Tax Levy

**From:** Mark Welch                      Administrative Services Director & Budget Officer  
[Mark.Welch@ashland.or.us](mailto:Mark.Welch@ashland.or.us)

**Summary:**

At its June 20, 2017 meeting, Council amended the Budget Committee’s approved budget and property tax rate to increase the property tax rate up to \$4.2865 per \$1,000 of assessed valuation and hold a special meeting on June 30<sup>th</sup> to adopt a specific property tax rate.

State Law requires that the amendment to the approved property tax rate be republished in the newspaper prior to action of the Council. The Ashland Daily Tidings published a proposed tax rate of up to \$4.2865 per \$1,000 of assessed valuation and budget on June 24<sup>th</sup>.

State Law requires that the City Council adopts a property tax assessment prior to the beginning of each Fiscal Year, or June 30<sup>th</sup>. Although the City adopts a biennium budget the property tax levy must be adopted annually.

**Actions, Options, or Potential Motions:**

I move to approve “A Resolution Levying Taxes for the Period of July 1, 2017 to and Including June 30, 2018, Such Taxes in the Levy rate of *[\$4.2865/\$1000 or some lower rate]* Assessed Value Upon All the Real and Personal Property Subject to Assessment and Levy Within the Corporate Limits of the City of Ashland, Jackson County, Oregon”.

**Staff Recommendation:**

Staff recommends approval of a property tax levy resolution.

**Policies, Plans and Goals Supported:**

2.1 Engage community in conversation about core services, desired service levels and funding mechanisms.

**Background and Additional Information:**

The biennial budget for the City provides appropriations and expenditure authority for a two-year period. However, the Council must elect to levy taxes annually. The City has followed the public process including republishing the amended budget and tax rate in the newspaper along with a second public hearing to adopt the amended levy.

Funding for the authorized five new Police Officers

The City Council approved hiring five new Police Officers in April. It was decided at that time to refer potential funding mechanism to the Budget Committee. The Budget Committee met and did not develop a funding method for the Police Officers. The estimated cost of the Police Officer is

\$550,000 per year, or \$110,000 each.

Council directed staff to review potential funding options to be discussed, along with the property tax levy increase, at the June 30, 2017 Special City Council Meeting.

Staff developed four potential funding options to assist Council in their deliberations. The options presented in the attachment reflect several different scenarios that range from no property tax increase to the property tax increasing the maximum 0.09 cents available.

The resolution provided for adoption is based on the motion from the June 20<sup>th</sup> meeting. The property tax rate can be set at any rate below \$4.2865 per \$1,000 of assessed valuation.

**Attachments:**

1. Resolution re: Levying Taxes
2. Funding Options
3. Funding Options Calculation Sheet
4. Reasons for Each Funding Options
5. Police Department Staffing Report

# Council Business Meeting

**June 30, 2017**

**Title:** Public Hearing for BN 2017-19 Budget Approval and Fee Changes

**From:** Mark Welch  
Administrative Services Director &  
Budget Officer  
Mark.Welch@ashland.or.us

**Summary:**

This communication includes two potential actions of Council pending the outcome of the Police funding discussion.

If no changes are made to Police staffing, nor to the property tax rate, then these two items will not be undertaken.

At its June 20, 2017 meeting, the City Council approved having a special meeting on June 30<sup>th</sup> to discuss funding options for the five new Police Officers Council previously authorized the Police Chief to add to the Department. Staff has prepared two potential resolutions for consideration to finalize potential Police staffing changes.

**Actions, Options, or Potential Motions:**

- 1) I move to approve a resolution titled, “A Resolution to Adopt the 2017-19 Biennial Budget and Making Appropriations.”
  
- 2) I move to approve a resolution titled, “A Resolution Creating a Public Safety Support Fee Dedicated to General Fund Activities Relating to Public Safety Operations.”

**Staff Recommendation:**

If Council desires to make amendments to its June 20, 2017 approval of the resolution to adopt the 2017-19 biennial budget and making appropriations, the attached revised budget adoption resolution will need to be amended and approved.

Additionally, if Council desires the associated funding for the appropriation amendment to be derived from a Public Safety Support Fee charged through the monthly utility bill, Council will need to approve the attached resolution creating a Public Safety Support Fee.

If no changes are made to the budget as approved on June 20, 2017, neither resolution needs to be acted upon.

**Policies, Plans and Goals Supported:**

2.1 Engage community in conversation about core services, desired service levels and funding mechanisms.

**Background and Additional Information:**

Resolution for Budget Appropriations: The City Council approved resolution 2017-16 making appropriations for BN17-19 Budget in the amount of \$285,953,664.

The attached revised resolution includes an additional \$550,000 for the five new Police Officers. Depending on the outcome of the funding discussion, this proposed resolution may need to be updated to reflect any changes discussed. The Total appropriations, including the five Police Officers, total \$286,503,664.

The City Council adopted Resolution 2017-16 making appropriation at the June 20<sup>th</sup> meeting. If changes to the appropriations are made, then Resolution 2017-16 will first need to be rescinded and the new resolution making appropriations adopted.

Resolution Creating a Public Safety Support Fee Dedicated to General Fund Activities Relating to Public Safety Operations: The City Council has discussed creating a public safety support fee as a potential funding mechanism for the new Police Officers. The attached resolution would only be acted upon if the Council decides to create such a fee. The proposed rates are for example purposes and can amended to reflect the Council desires.

**Attachments:**

1. Resolution re: Rescinding Resolution 2017-16 and Adopting the Budget
2. Resolutions re: Creating a Public Safety Support Fee Dedicated to General Fund Activities Relating to Public Safety Operations

RESOLUTION 2017- 17

**RESOLUTION REPEALING 2017-16 TO ADOPT THE 2017-19 BIENNIAL BUDGET AND MAKING APPROPRIATIONS**

The City of Ashland City Council hereby repeals Resolution 2017-16.

The City of Ashland City Council hereby adopts the 2017/19 Biennial Budget.

The amounts for the biennial budget period beginning July 1, 2017 through June 30, 2019 are therefore appropriated as follows:

**Section 1.**

**GENERAL FUND**

Administration Department	3,006,150
Administration Department - Parking	-
Administration Department- Municipal Court	944,095
Administrative Services - Band	131,540
Administrative Services - Miscellaneous	38,000
Administrative Services - Parks	10,601,400
Police Department	15,248,125
Fire and Rescue Department	17,446,005
Public Works - Cemetery Division	851,778
Community Development - Planning Division	3,458,080
Community Development - Building Division	1,479,935
Community Development - Social Services Grants	267,940
Interfund Loan	-
Transfers	211,000
Contingency	800,000
Ending Fund Balance	1,902,976
<b>TOTAL GENERAL FUND</b>	<b>56,387,024</b>

**COMMUNITY DEVELOPMENT BLOCK GRANT FUND**

Personnel Services	62,880
Materials and Services	390,905
Ending Fund Balance	1
<b>TOTAL CDBG FUND</b>	<b>453,786</b>

**RESERVE FUND**

Interfund Loan	1,050,000
Transfers	-
Ending Fund Balance	25,435
<b>TOTAL RESERVE FUND</b>	<b>1,075,435</b>

**STREET FUND**

Public Works - Street Operations	18,947,642
Public Works - Grounds Maintenance	501,900
Public Works - Street Operations Debt	-
Public Works - Transportation SDC's	2,198,720
Public Works - Storm Water SDC's	-
Public Works - Local Improvement Districts	-
New Debt	-
Transfers	-
Contingency	100,000
Ending Fund Balance	4,099,570
<b>TOTAL STREET FUND</b>	<b>25,847,832</b>

**AIRPORT FUND**

Materials and Services	425,380
Capital Outlay	312,000
Debt Service	77,075
Interfund Loan	-
Contingency	10,000
Ending Fund Balance	102,022
<b>TOTAL AIRPORT FUND</b>	<b>926,477</b>

**CAPITAL IMPROVEMENTS FUND**

Public Works - Facilities	2,458,100
Administrative Services - Parks Open Space	1,894,640
Transfers	1,667,000
Interfund Loan	-
Contingency	60,000
Ending Fund Balance	164,922
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>6,244,662</b>

## 2017-19 Biennial Budget

<b>DEBT SERVICE FUND</b>	
Debt Service	3,740,387
Interfund Loan	-
Ending Fund Balance	1,223,804
<b>TOTAL DEBT SERVICE FUND</b>	<b>4,964,191</b>
<b>WATER FUND</b>	
Public Works - Conservation Division	738,888
Public Works - Water Supply	2,751,150
Public Works - Water Supply Debt	636,758
Public Works - Water Treatment	24,383,636
Public Works - Water Treatment Debt	282,177
Public Works - Water Distribution	10,807,452
Public Works - Water Distribution Debt	592,101
Public Works - Improvement SDC's	4,056,350
Public Works - Debt SDC's	430,369
Debt Services	-
Transfers Out	500,000
Contingency	810,000
Ending Fund Balance	8,646,467
<b>TOTAL WATER FUND</b>	<b>54,635,348</b>
<b>WASTEWATER FUND</b>	
Public Works - Wastewater Collection	6,088,930
Public Works - Wastewater Collection Debt Service	144,656
Public Works - Wastewater Treatment	10,279,543
Public Works - Wastewater Treatment Debt Service	3,732,624
Public Works - Reimbursement SDC's	-
Public Works - Improvement SDC's	4,060,025
Contingency	325,000
Ending Fund Balance	7,334,338
<b>TOTAL WASTEWATER FUND</b>	<b>31,965,116</b>
<b>STORMWATER FUND</b>	
Public Works - Storm Water Operations	1,459,713
Public Works - Storm Water Operations Debt	24,500
Public Works - SDC's	250,000
Contingency	30,000
Ending Fund Balance	10,421,882
<b>TOTAL STORMWATER FUND</b>	<b>3,186,095</b>

**ELECTRIC FUND**

Administration - Conservation Division	1,486,890
Electric - Supply	14,981,925
Electric - Distribution	13,390,730
Electric - Transmission	2,531,435
Debt Services	1,128,202
Contingency	225,000
Ending Fund Balance	928,874
<b>TOTAL ELECTRIC FUND</b>	<b>34,673,056</b>

**TELECOMMUNICATIONS FUND**

Personnel Services	1,448,575
Materials and Services	2,717,520
Capital Outlay	150,000
Contingency	105,000
Ending Fund Balance	227,510
<b>TOTAL TELECOMMUNICATIONS FUND</b>	<b>4,648,605</b>

**CENTRAL SERVICES FUND**

Administration Department	3,775,160
IT - Computer Services Division	2,811,275
Administrative Services Department	5,212,449
City Recorder Division	384,450
Public Works - Administration and Engineering	3,644,262
Interfund Loan	0
Contingency	235,000
Ending Fund Balance	260,360
<b>TOTAL CENTRAL SERVICES FUND</b>	<b>16,322,956</b>

**INSURANCE SERVICES FUND**

Personnel Services	233,160
Materials and Services	1,854,790
Capital Outlay	480,000
Transfer	-
Contingency	38,500
Ending Fund Balance	164,995
<b>TOTAL INSURANCE SERVICES FUND</b>	<b>2,771,445</b>

2017-19 Biennial Budget

**HEALTH BENEFITS FUND**

Personnel Services	-
Materials and Services	11,557,301
Interfund Loan	1,050,000
Contingency	500,000
Ending Fund Balance	329,693
<b>TOTAL INSURANCE SERVICES FUND</b>	<b>13,436,994</b>

**EQUIPMENT FUND**

Public Works - Maintenance	3,176,472
Public Works - Purchasing and Acquisition	2,849,000
Interfund Loan	-
Contingency	100,000
Ending Fund Balance	1,691,123
<b>TOTAL EQUIPMENT FUND</b>	<b>7,816,595</b>

**CEMETERY TRUST FUND**

Transfers	13,000
Ending Fund Balance	1,009,771
<b>TOTAL CEMETERY TRUST FUND</b>	<b>1,022,771</b>

**PARKS AND RECREATION FUND**

Parks Division	8,639,215
Recreation Division	3,193,871
Golf Division	1,163,100
Transfer	-
Contingency	195,000
Ending Fund Balance	5,579
<b>TOTAL PARKS AND RECREATION FUND</b>	<b>13,196,765</b>

**PARKS CAPITAL IMPROVEMENTS FUND**

Personnel Services	-
Materials and Services	-
Capital Outlay	5,095,000
Transfers	440,440
Ending Fund Balance	460,485
<b>TOTAL PARKS CAPITAL IMPROVEMENTS FUND</b>	<b>5,995,925</b>

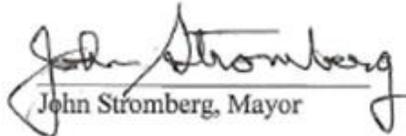
<b>PARKS EQUIPMENT RESERVE FUND</b>	
Capital Outlay	450,000
Interfund Loan	-
Ending Fund Balance	152,589
<b>TOTAL PARKS EQUIPMENT RESERVE FUND</b>	<b>602,589</b>
<b>TOTAL BUDGET</b>	<b>256,021,269</b>
<b>TOTAL UNAPPROPRIATED AND RESERVE AMOUNTS, ALL FUNDS</b>	<b>30,152,395</b>
<b>TOTAL APPROPRIATIONS</b>	<b>286,173,664</b>

Section 2. This resolution takes effect upon signing by the Mayor.

This resolution was duly PASSED and ADOPTED this 30<sup>th</sup> day of June, 2017.

  
\_\_\_\_\_  
Melissa Huhtala, City Recorder

SIGNED AND APPROVED this 30<sup>th</sup> day of June, 2017.

  
\_\_\_\_\_  
John Stromberg, Mayor

Reviewed as to form:

  
\_\_\_\_\_  
David Lohman, City Attorney

**Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property**

To assessor of Jackson County

**FORM LB-50  
2017-2018**

Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

Check here if this is an amended form.

The City of Ashland has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Jackson County. The property tax, fee, charge or assessment is categorized as stated by this form.

20 East Main Street Ashland OR 97520 07/15/2017  
Mailing Address of District City State ZIP code Date

Mark Welch Finance Director 541.552.2003 Mark.Welch@ashland.or.us  
Contact Person Title Daytime Telephone Contact Person E-Mail

**CERTIFICATION - You must check one box if your district is subject to Local Budget Law.**

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

**PART I: TAXES TO BE IMPOSED**

		Subject to General Government Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . . . .	1	4.2422	
2. Local option operating tax . . . . .	2		Excluded from <b>Measure 5 Limits</b> Dollar Amount of Bond Levy
3. Local option capital project tax . . . . .	3		
4. City of Portland Levy for pension and disability obligations . . . . .	4		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 . . . . .	5a.		
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001 . . . . .	5b.	515,309	
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) . . . . .	5c.	515,309	

**PART II: RATE LIMIT CERTIFICATION**

6. Permanent rate limit in dollars and cents per \$1,000 . . . . .	6	4.2865
7. Election date when your new district received voter approval for your permanent rate limit . . . . .	7	
8. Estimated permanent rate limit for newly merged/consolidated district . . . . .	8	

**PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.**

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

**Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES**

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1		
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS

(Must be completed if you have an entry in Part IV)

RESOLUTION NO. 2017- 18

**A RESOLUTION TO LEVY TAXES FOR THE FISCAL YEAR  
JULY 1, 2017 THROUGH JUNE 30, 2018.**

**THE CITIZENS OF THE CITY OF ASHLAND RESOLVE AS FOLLOWS:**

**Section 1.** That the City Council of the City of Ashland hereby levies a tax upon all real and personal property subject to assessment and levy within the corporate limits of the City of Ashland, Jackson County, Oregon for general government purposes.

**Section 2.** The City Council also levies a tax on all taxable property within the City of Ashland as authorized for the repayment of General Obligation Debt.

**Section 3.** That the City Council hereby declares taxes levied as follows:

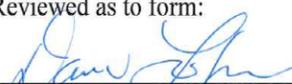
	Bonded Debt	Per \$1000/Assessed Value
<b>General Fund - Operations</b>		<b>\$4.2422</b>
<b>2005 General Obligation Bonds</b>	<b>299,700</b>	
<b>2011 General Obligation Bonds</b>	<b>215,609</b>	
	<b>\$515,309</b>	<b>\$4.2422</b>

This resolution was duly PASSED and ADOPTED this 30<sup>th</sup> day of June, 2017.

  
\_\_\_\_\_  
Melissa Huhtala, City Recorder

SIGNED and APPROVED this 30<sup>th</sup> day of June, 2017.

  
\_\_\_\_\_  
John Stromberg, Mayor

Reviewed as to form:  
  
\_\_\_\_\_  
David Lohman, City Attorney

This report is intended to promote the best possible management of public resources.

You are welcome to keep this copy, however, if you no longer need it, please return it to:

Administrative Services Department  
City of Ashland  
20 East Main Street  
Ashland, OR 97520

The Administrative Services Department maintains a file of past documents.  
Your cooperation will help us save copying costs.

