



**Budget Committee Meeting
Draft Minutes
May 24, 2006, 7:00pm
Civic Center Council Chambers, 1175 East Main Street**

CALL TO ORDER

The Citizen's Budget Committee meeting was called to order at 7:03 pm on May 24, 2006 in Council Chambers at 1175 East Main Street, Ashland Oregon.

ROLL CALL

Mayor Morrison was present. Councilor Amarotico, Jackson, Silbiger, Hartzell, and Chapman were present. Budget Committee members Bond, Everson, Mackris, Stebbins, Thompson, Levine, and Gregorio were present.

STAFF PRESENT: MARTHA BENNETT, CITY ADMINISTRATOR
LEE TUNEBERG, AMINISTRATIVE SERVICES DIRECTOR
KEITH WOODLEY, FIRE CHIEF
MIKE MORRISON, PUBLIC WORKS SUPERINTENDENT
JIM OLSON, ENGINEERING SERVICES MANAGER
BILL MOLNAR, INTERIM COMMUNITY DEVELOPMENT
DIRECTOR
ADAM HANKS, CODE COMPLIANCE SPECIALIST
CINDY HANKS, PROJECT MANAGER
BRYN MORRISON, ACCOUNT REPRESENTATIVE

APPROVAL OF MINUTES

Approval of Budget Committee minutes dated:

5/04/06

5/10/06

5/18/06

Everson/Bond ms to accept the minutes as presented. All Ayes.

The Committee offered condolences to the family of Jack Hardesty who passed away on May 22.

PUBLIC INPUT

None

Lee Tuneberg, Administrative Services/Finance Director pointed to the packet that was distributed. See attached. He spoke to the changes that had happened throughout the year, and provided a summary of what had happened throughout the budget meetings. He spoke to items that the Committee had tentatively approved to that point. Items include: city wide reduction in health care, redundant amount in dispatch moved to CERT program, \$250,000 cut for software, the \$4,000 included for the Electric Recycle Commission, and IT department reduction of CATV services with the addition of moving the debt service to the debt service fund from the telecommunications fund. He spoke to eight items that were new. They are a regional problem solving group for land use funding \$3,300, rental needs analysis of \$25,000, central service fund reduction of \$262,506, RVTD bus service change, Municipal building assessment, additional programs and positions that require a property tax rate increase, the aerial fire apparatus truck, and to identify a revenue source for the AFN debt service payment.

Mr. Tuneberg added that the fire apparatus has a 10-12 month delay between when the equipment is ordered and when it is received. He suggested that it should be budgeted in 2008 as a result, if it passes the vote in November. Mr. Tuneberg notified the Committee that the Council meeting to discuss the AFN debt service would be June 6, but the Committee could discuss it as part of setting the property tax rate.

The Committee asked to clarify item 6 and which utility worker was added already to the budget. Mr. Tuneberg responded that a line worker in Electric and water worker in Public Works are included in budget; two other utility workers for Public Works are in the outstanding items. He confirmed that the forest interface position and the CERT positions are included in the budget. The Committee asked if when the Budget Committee approves the budget, if they approve the salary schedule. Mr. Tuneberg responded that this Committee doesn't set the wages specifically, this Committee approves the appropriation levels and then Council adopts a resolution that sets the appropriation.

The Committee asked where the nearest aerial fire apparatus was. Keith Woodley, Fire Chief responded it is at Medford station 6 on Barnett Road but it does not have it's own crew that only works on it. If they are out fighting a fire, then there is no crew available to bring the engine to Ashland. The Committee asked if it is the City's intention, if the station and the truck go to the vote, if they would be separate issues. Mr. Tuneberg responded that he would suggest separate issues but doesn't know who would make that decision. He would ask the legal department to write it up and then get approval from Council.

Mr. Tuneberg spoke to the Fiscal Year 2006-2007 Summary of Changes spreadsheet. He explained to the Committee that the outstanding items show what they could change if they chose to approve them. He pointed to the third page which shows the appropriation level and total budget. He explained that they do not set the ending fund balance in the appropriation so this shows only what is appropriated which is \$78,065,338. The Committee asked what tax rate that figure represented. Mr. Tuneberg responded that is the same rate as last year with no increase, \$3.7147.

Mr. Tuneberg clarified that the outstanding items column only includes the outstanding items from the cover memo, excluding the parking lot items. He explained that the item letter and/or number represented in the memo is shown in the right column of the spreadsheet. He spoke to the central service reductions for the departments affected and that the exact figure for each department can be negotiated.

The Committee asked to clarify the bus service and what service RVTD would provide for the \$290,000. Mr. Tuneberg responded that Council had not made the decision yet on what direction to go in that issue and that Council will need to decide what level of service they want to continue. Mayor Morrison added that the City has spoken to RVTD and there are options for service, and feels the City should leave the \$290,000 in the budget as it is now until Council looks at the options.

Mr. Tuneberg spoke to item 5. He is proposing to cut the archive building, the city council remodel, electric building enclosure moved to electric fund rather than administration and to be funded through rates, and a space needs analysis be implemented to determine the needs of the City. The Committee asked what the consequences would be of moving the electric building to the electric fund. Mr. Tuneberg responded that it would need to be paid through rates rather than facilities fees or a property tax rate increase. The Committee questioned what other than rates could pay for it. Mr. Tuneberg explained that the Electric department had talked about some things they may need to cut and they may not change rates depending on the fund balance in August. The Committee questioned what percent of the building is used by the Electric department. Mike Morrison responded that it is 100% Electric.

Councilor Chapman asked where the \$75,000 was that was already allocated for the Council Chamber remodel. Mr. Tuneberg responded that some had been spent on consultants. The Committee questioned why the City didn't go back to the original lighting and sound upgrade only. Mr. Tuneberg responded that the original \$75,000 was budgeted for lighting and sound but the scope had changed and the project would need to be rebudgeted for the next year. The Committee asked to clarify if all of the funds were spent and what would be rebudgeted. Mr. Tuneberg explained that the project will not be completed this year so the remaining funds will need to be rebudgeted in the next year. Mr. Chapman asked who decided to increase the amount needed for the project and how it was to be spent. Mr. Tuneberg responded that he did and told the consultants to reevaluate the project. He explained that the City may need to have an analysis done and may either decide to go to bond or fund internally or not do at all. The Committee asked if the \$50,000 that was proposed to be budgeted for the entire City needs assessment for the buildings was reasonable. Mr. Tuneberg responded that he looked at previous studies and what they cost.

Mr. Tuneberg spoke to item 6 and that they could not fit originally in the budget to balance so they were put on the parking lot list. The City needs to establish a revenue source if they want to fund those items. Mr. Tuneberg proposed that the Committee include the outstanding items in the approved budget, excluding the parking lot list. The

Committee asked if the decision on property tax needed to be made that night. Mr. Tuneberg responded that they could hold another hearing to propose a property tax rate but that would push the calendar out and make it difficult to comply with the state requirements for completing the budget. He added that they need to talk about if they want to use the levy to pay for debt service. He clarified the revenue stream is not identified yet; only the expense is shown so far. He explained that there is \$.57 left of the limit that could be levied, and that would generate \$1 million. The debt service for AFN is \$865,000. He added that the Committee would need to levy \$.51 to generate enough to pay the debt service.

He clarified that if the Committee did not raise the property tax, the City would have to raise fees to make the payment. The Committee questioned if the payment would come from the ending fund balance if they did not raise property taxes. Mr. Tuneberg responded that Council could use ending fund balance or set rates and fees to make the debt service. The Committee questioned if the \$300,000 for the Council Chambers and the \$100,000 for the archive building could be cut to add to the ending fund balance and use that for the debt service. Mr. Tuneberg responded that would be an alternative to do subsidies by transferring money from other funds. The Committee asked if the Debt Service on the Summary of Changes spreadsheet \$1,656,169 represented AFN and General Obligation (GO) debt. Mr. Tuneberg responded that it includes all GO debt and includes that previously shown debt that was in the Telecommunications Fund and shown as option 1.

Mr. Tuneberg spoke to the process staff had gone through to determine alternatives for the debt service payment. He stated that he asked Council to provide their opinion on how the debt should be paid, and did not receive input from some. He stated that from those that submitted recommendations, there was an interest in that half of the debt is paid through property taxes, which would be a \$.25 increase and also an interest in, most if not all, paid through a percentage charge through the utility bill. It was clarified that they were only talking about a solution for the debt service for the next year, not an ongoing solution. Councilor Jackson would like to use a property tax increase to fund the debt service for one year, but look into other options for the long term to possibly go to a GO bond. She stated that she would like the ability the GO bond would allow some to deduct on their tax return. Marty Levine pointed out that not all would benefit from the property tax deduction.

The Committee questioned if the debt could be paid through the existing property taxes that are collected. Mr. Tuneberg spoke to the policies that have been established for ending fund balance. He explained that he would not suggest using fund balances to make payments or use as a one time fix, that the City would not have the revenue to restore it. He added that they could divert projects in the Capital Improvements Fund to pay for debt service for a year, it would be a subsidy. The Council would need to determine what revenue stream would be used to pay the debt service for the long term. Mayor Morrison explained that when Council had the discussion about how to pay the debt service, they did not talk about using the ending fund balance. He added that it is the responsibility of the Committee and Council to approve the healthiest option. He

questioned if using the carryover was healthy for the City. Lynn Thompson stated that her suggestion was not that it was a one year approach, that it would need to be a policy decision, and asked if the City would be able to accommodate the AFN debt in the current operating budget, adjusting City services to accommodate it. Mr. Tuneberg responded that may require reductions in operating budgets for departments or not do projects that are proposed, and do a transfer, that could pay for the debt service. He stated that eventually a rate or fee increase would be necessary to pay the out years. The Committee questioned if they did raise the property tax for one year to cover the debt service, then the next year they would reduce it by the \$.51. Mr. Tuneberg responded that would be his expectation and it also would be the Committee's and Council's decision and they would need to decide how to pay the debt the following year. Councilor Amarotico stated that he appreciated Ms. Thompson's idea, but thought that if the City could use the existing budgets, they would. The citizens are using the services the tax supports and would not like to see those cut. He supports the option of a surcharge or increasing the property tax and eventually turning it into a GO bond.

The Committee clarified that Mr. Tuneberg was not suggesting that they add any of the additional parking lot positions to the budget. Mr. Tuneberg confirmed. Dee Anne Everson supported using the excess fund balance to cover the debt service and supports adding the community visioning. It would help to know what level of service the people in the community expect or want.

The Committee discussed postponing the decision of the debt service until after the June 6 Council meeting. Mr. Tuneberg explained that they could adjust the schedule if the Committee did not want to approve the budget that night and wanted to wait until after the June 6 Council meeting. He added that would require an additional Council meeting to adopt the budget at the end of June putting pressure on staff to complete the budget by July 1. Councilor Hartzell expressed her concern over moving the electric storage building to another area of the budget, and not addressing the affect of reducing the ending fund balance of electric.

The Committee asked what the state of Oregon requires as the ending fund balance. Mr. Tuneberg pointed to page A-9 where each requirement for ending fund balance is shown. He spoke to some funds meeting the target and some that struggle, depending on what happens throughout the year. He pointed to page 3-143 to show the ending fund balance and the comparison of reserved or restricted to operating. Mr. Tuneberg added that he would not like to use the ending fund balance for the long term. He explained that the proposed utility increases will be looked at in August to see how each fund looks at the end of the year and then the needed increases will be implemented. He explained that the budget is balanced now even with the unidentified revenue stream for the debt service.

The Committee asked what the tax rate would be including the amount needed to repay the debt. Mr. Tuneberg responded \$4.23. The Committee asked if they used the ending fund balance of \$570,000, what the rate would need to be increased to. The Committee discussed it would be approximately \$3.89.

Ms. Hartzell asked what moving the \$220,000 from the facility fee back into the Electric Fund impacts and what the rate increase would be to meet the required 12% fund balance policy. Mr. Tuneberg responded that he talked to the Electric department and would not change the electric rate increase to accommodate. He stated that they would cut the position they have asked for and possibly programs since it is much more important to enclose the building than have the position. Ms. Hartzell asked what programs would be cut. Mr. Tuneberg responded operational costs would be cut, not entire programs.

Councilor Silbiger clarified that the net electric rate increase proposed is 2%. The Committee questioned if the current tax rate of \$3.71 included a subsidy for AFN. Mr. Tuneberg responded that tax rate didn't go to AFN or to the Electric Fund. He explained that the \$3.71 is split for General Fund and Parks and added that interest payments have not been paid through property taxes. The interest payments that had been made to date, have come from a transfer from the Electric Fund or another fund as a subsidy but not from property taxes. The Committee asked if the money that did not pay for debt last year is available. Mr. Tuneberg responded that this year we were supposed to raise rates and did not to generate the funding needed for debt service.

The Committee discussed that if they set a property tax rate, the Council could use up to that amount, and may choose to also lower it, but cannot raise it beyond the point the Budget Committee set. Mr. Levine didn't recall the Council levying less than the Committee authorized in his time on the Committee. Mr. Chapman stated that he believes a 10% increase in the budget is too high and that departments need to live within their means.

Everson/Bond moved that the City of Ashland budget committee approve and convey the amended budget including the \$100,000 for community visioning, the public art master plan, the ad hoc economic development, and the AFN debt reducing the total of that by the \$570,000 increased in the fund balance leaving a balance of \$406,000 approximately and levying that in the tax rate.

Ms. Thompson stated the \$100,000 for the community visioning, and because of the constraints they are operating under, is not warranted. She sees it as more of a luxury item and that it would require them to raise the property tax to fund it.

Ms. Jackson added that she would like to include the Planning position in the Community Development department. She stated that by having the constant pressure to not raise taxes, they wind up raising fees. Ms. Jackson stated that she supports the department heads and that the City has squeezed every department's budget. She sees

how it is important to add staff and that the further we put off staffing, more expensive capital improvements get pushed off. The Committee questioned if the proposed increase in the Planning position could come from the community development fee. Ms. Jackson responded it could be funded through 75% of the community development fees and would result in only .001 increase in the community development fee. Arlen Gregorio supports that position being funded through the activities that person performs. Ms. Thompson added that the 75% target is not being met through fees and is not always within their control. The Committee questioned the need for the position. Bill Molnar responded that it was his suggestion to wait to add the position until the director and some of the other positions are filled. He thought the department would possibly be ready in January to bring on that position. Mayor Morrison added that now that the City has hired a new City Administrator, they can put the search for Community Development Director on the fast track, and could have a director in place by January. Ms. Jackson stated that the three items previously included in the motion along with the Planner position would result in a \$.89 increase to the property tax rate. **Ms. Everson amended her motion to include funding ½ year of the Planning position for a 1.0 FTE, approximately \$.25 increase to the property tax rate.** The Committee questioned why the property tax was being increased if this position should be funded through the community development fee. Ms. Everson responded she wanted to leave room for the Council to levy the full amount approved if needed. Mr. Tuneberg clarified that amended motion would require the tax rate to increase \$.26 to \$3.9747. Without increasing the community development fee.

Mr. Chapman left at 9:06 pm.

Mr. Silbiger stated he would rather vote on some items and not others, Ms. Hartzell agreed. She would like to have the dispatch for Fire budgeted under Fire and the Police portion budgeted under Police. Mr. Tuneberg suggested they support the motion and then the Council could change it at the time of adoption up to 10%, or once the funds are appropriated, they could do a supplemental or transfer.

MOTION TO APPROVE THE FY 2006-07 BUDGET

The Motion was voted on. Amarotico, Bond, Everson, Gregorio, Jackson, Mackris, Morrison voted yes. Hartzell, Levine, Silbiger, Stebbins, Thompson voted no. Motion passed 7 to 5.

Everson/Amarotico ms to approve Property Tax Permanent Levy of \$3.97470/\$1,000. 9 yes, Thompson, Stebbins, Levine opposed.

Jackson/Bond ms to approve Bond Levies of \$367,262. All Ayes

Jackson/Thompson ms to approve Local Option Tax Levy of \$1.38000/\$1,000. All Ayes

Silbiger/Mackris ms to accept recommendations of the economic and cultural development grant subcommittee as presented. 11 yes, Hartzell opposed.

COMMITTEE COMMENTS

Ms. Everson stated that she would like to see Council address the requirements of the grants and define more specifically requirements for grant applicants, applications, and those that review the applications. She would also like Council to look at the Mayor and Council's access to health insurance and compare what they receive to other cities. The Committee thanked the Committee and staff for the work they did on the budget. Mr. Tuneberg thanked the Committee on the work they did through the process. He asked the Committee to give feedback and to complete the survey's that will be sent out.

ADJOURNMENT

The meeting was adjourned at 9:31 pm.

Respectively Submitted,
Bryn Morrison
Account Representative

Memo

TO: Budget Committee
FROM: Lee Tuneberg, Budget Officer
RE: Summary of changes and issues
DATE: May 24, 2006

In an attempt to facilitate tonight's discussion I have summarized below the changes made to date and the outstanding issues:

Tentatively Approved Changes:

- A. City-wide reduction in health care of \$202,759 based upon new premium estimates.
- B. Reduction in the Fire Department of \$43,000, eliminating the redundant amount for dispatch services.
- C. Increase in the Fire Department of \$20,000 for the remaining portion of CERT position.
- D. Utility Billing software cut from the Equipment Fund budget of \$250,000.
- E. Add \$4,000 to the Electric Fund for the omitted Recycle Commission budget.
- F. IT Department reduction in AFN – Reduced by \$1,993,621 (including \$864,454 moving to the Debt Service Fund) for the transition away from cable television services.

Outstanding Items:

- 1. New – The Regional Problem Solving process requires \$3,300 to complete the Regional Land Use Plan. It could be added or absorbed in the Community Development dept.
- 2. New – A rental needs analysis of \$25,000 has been requested by the Housing Commission for a survey to provide baseline information for programs. This can be added to the Community Development budget or absorbed, displacing other programs.



Memo

3. Central Service Fund \$262,506 reduction - Reductions in Telecommunication Fund's internal payments requires reductions in Central Service Fund appropriations in Administration (including Mayor & Council and Legal) of \$58,893, Information Technology of \$48,549, Admin Services of \$144,360, City Recorder of \$8,672, and Public Works of \$2,032 to balance the fund.
4. RVTB Bus Service change. Currently, \$290,000 is budgeted. New figures for service exceed \$820,000. Staff proposes that the budgeted amount remain and Council address the service level and funding issue at the 6/6/06 meeting.
5. Municipal Building: Staff proposes eliminating the \$300,000 Council Chamber remodel and \$100,000 Archive Building preliminary work and moving the \$220,000 Equipment Structure improvement to the Electric Fund, Capital Outlay. Also, use Facility Use Fees to pay CIP Fund back for repairs over the last five years and add \$50,000 in Contracted Services to fund a review of municipal building needs and funding. City Council will need to review and adopt the process for the next budget process. Fire Station #2 remains and goes to voters in November.
6. Other Budget Considerations ("Parking lot") – Additional positions and programs require increasing taxes and fees for inclusion. Committee may need to defer these items for one year giving the city time to resolve operational issues and priorities that are in flux.
7. Staff requests concurrence that the aerial fire apparatus can go to voters in November with Fire Station #2. If approved by the voters, purchase of the apparatus would actually be budgeted and occur in FY 2007-08 due to the long lead time for delivery.
8. AFN Full Faith & Credit debt service – This has been moved to the Debt Service Fund, but the revenue stream is still unidentified. Council is considering a "cafeteria" approach to funding the \$864,454 debt service including a possible property tax portion, surcharges or selling assets. If paid completely by fees there is no property tax increase for this. If an operating levy property tax solution is needed it would require Budget Committee approval as part of setting the rate for the approved budget. Depending on other resource options, the added tax rate could be from zero \$.21 to \$.51 of the un-levied \$.57 remaining.

I hope the above is helpful to the Committee in working toward adopting the budget.

Lee



City of Ashland
Fiscal Year 2006-2007 Summary of Changes

	2007 Proposed	Tentatively Approved Changes	Revised	Outstanding Items	2007 Approved	
GENERAL FUND						
Administration Department	141,780		141,780		141,780	
Administrative Services - Municipal Court	395,450	(415)	395,035		395,035	A. Heath Care Savings
Administrative Services - Social Services Grants	115,360		115,360		115,360	
Administrative Services - Economic & Cultural Grants	504,650		504,650		504,650	
Administrative Services - Miscellaneous	7,000		7,000		7,000	
Administrative Services - Band	61,554		61,554		61,554	
Police Department	5,354,896	(29,122)	5,325,774		5,325,774	A. Heath Care Savings
Fire and Rescue Department	5,313,257	(43,000)	5,262,372		5,262,372	B. Remove Dispatch Services C. CERT Coordinator
		20,000				A. Heath Care Savings
		(27,885)				A. Heath Care Savings
Public Works - Cemetery Division	358,243	(2,868)	355,375		355,375	A. Heath Care Savings
Community Development - Planning Division	2,263,304	(12,013)	2,251,291		2,279,591	A. Heath Care Savings
				3,300		1 Regional Land Use Plan
				25,000		2 Rental Needs analysis
Community Development - Building Division	801,756		801,756		801,756	
Transfers	500		500		500	
Contingency	400,000		400,000		400,000	
Ending Fund Balance	980,020	95,303	1,075,323		1,075,323	
TOTAL GENERAL FUND	16,697,770	-	16,697,770	28,300	16,726,070	
COMMUNITY DEVELOPMENT BLOCK GRANT FUND						
Personal Services	35,900	(415)	35,485		35,485	A. Heath Care Savings
Materials and Services	385,350	415	385,765		385,765	A. Heath Care Savings
Other Financing Uses (Interfund Loans)	215,000		215,000		215,000	
TOTAL CDBG FUND	636,250	-	636,250	-	636,250	
STREET FUND						
Public Works - Street Operations	4,068,492	(8,224)	4,060,268		4,060,268	A. Heath Care Savings
Public Works - Storm Water Operations	739,870		739,870		739,870	
Public Works - Transportation SDC's	274,850		274,850		274,850	
Public Works - Storm Water SDC's	47,500		47,500		47,500	
Public Works - Local Improvement Districts	343,498		343,498		343,498	
Contingency	153,000		153,000		153,000	
Ending Fund Balance	6,300,542	8,224	6,308,766		6,308,766	
TOTAL STREET FUND	11,927,752	-	11,927,752	-	11,927,752	
AIRPORT FUND						
Materials and Services	111,532		111,532		111,532	
Debt Service	35,173		35,173		35,173	
Other Financing Uses (Interfund Loans)	-		-		-	
Contingency	5,000		5,000		5,000	
Ending Fund Balance	12,382		12,382		12,382	
TOTAL AIRPORT FUND	164,087	-	164,087	-	164,087	
CAPITAL IMPROVEMENTS FUND						
Personal Services	154,065	(1,658)	152,407		152,407	A. Heath Care Savings
Materials and Services	394,750		394,750		394,750	
Capital Outlay	3,626,000		3,626,000	(100,000)	3,056,000	5 Cut Archive Building
				(300,000)		5 Cut Council Chambers Remodel
				(220,000)		5 Move Enclosing of Storage to Electric
				50,000		5 Space Needs
Transfers	335,434		335,434		335,434	
Other Financing Uses (Interfund Loans)	530,000		530,000		530,000	
Contingency	50,000		50,000		50,000	
Ending Fund Balance	1,678,870	1,658	1,680,528	570,000	2,250,528	
TOTAL CAPITAL IMPROVEMENTS	6,769,119	-	6,769,119	-	6,769,119	
DEBT SERVICE FUND						
Debt Service	791,716	864,453	1,656,169		1,656,169	F. Option 1
Ending Fund Balance	147,356		147,356		147,356	
TOTAL DEBT SERVICE FUND	939,072	864,453	1,803,525	-	1,803,525	

City of Ashland
Fiscal Year 2006-2007 Summary of Changes

	2007 Proposed	Tentatively Approved Changes	Revised	Outstanding Items	2007 Approved	
WATER FUND						
Electric - Conservation Division	172,005		172,005		172,005	
Public Works - Forest Lands Management Division	196,000		196,000		196,000	
Public Works - Water Supply	2,700,879		2,700,879		2,700,879	
Public Works - Water Treatment	1,400,354		1,400,354		1,400,354	
Public Works - Water Distribution	3,277,302	(13,190)	3,264,112		3,264,112	A. Heath Care Savings
Public Works - Reimbursement SDC's	467,670		467,670		467,670	
Public Works - Improvement SDC's	702,580		702,580		702,580	
Public Works - Debt SDC's	123,932		123,932		123,932	
Debt Services	544,457		544,457		544,457	
Other Financing Uses (Interfund Loans)	-		-		-	
Contingency	152,000		152,000		152,000	
Ending Fund Balance	5,388,117	13,190	5,401,307		5,401,307	
TOTAL WATER FUND	15,125,296	-	15,125,296	-	15,125,296	
WASTEWATER FUND						
Public Works - Wastewater Collection	2,249,996	(9,339)	2,240,657		2,240,657	A. Heath Care Savings
Public Works - Wastewater Treatment	2,022,260		2,022,260		2,022,260	
Public Works - Reimbursement SDC's	192,160		192,160		192,160	
Public Works - Improvement SDC's	108,090		108,090		108,090	
Debt Services	1,793,196		1,793,196		1,793,196	
Contingency	149,000		149,000		149,000	
Ending Fund Balance	3,026,100	9,339	3,035,439		3,035,439	
TOTAL WASTEWATER FUND	9,540,802	-	9,540,802	-	9,540,802	
ELECTRIC FUND						
Electric - Conservation Division	976,645		976,645		976,645	
Electric - Supply	6,557,504		6,557,504		6,557,504	
Electric - Distribution	5,206,012	4,000 (17,161)	5,192,851		5,412,851	E. Recycle Commission A. Heath Care Savings
Electric - Transmission	1,048,600		1,048,600	220,000	1,048,600	5 Move Enclosing of Storage to Electric
Transfers	-		-		-	
Contingency	381,000		381,000		381,000	
Ending Fund Balance	1,169,731	13,161	1,182,892		1,182,892	
TOTAL ELECTRIC FUND	15,339,492	-	15,339,492	220,000	15,559,492	
TELECOMMUNICATIONS FUND						
IT - Customer Relations/Promotions	223,608		223,608		223,608	
IT - Cable Television	1,822,360	(1,343,614)	478,746		478,746	F. Option 1
IT - Internet	683,180	93,130	776,310		776,310	F. Option 1
IT - High Speed	286,588	20,907 (6,316)	301,179		301,179	F. Option 1
Debt Services	864,454	(864,454)	-		-	A. Heath Care Savings F. Option 1
Contingency	100,000		100,000		100,000	
Ending Fund Balance	110,884	106,726	217,610		217,610	
TOTAL TELECOMMUNICATIONS FUND	4,091,074	(1,993,621)	2,097,453	-	2,097,453	
CENTRAL SERVICES FUND						
Administration Department	1,033,615	(10,632)	1,022,983		1,022,983	A. Heath Care Savings
Administrative Services Department	2,092,085	(14,175)	2,077,910		2,077,910	A. Heath Care Savings
IT - Computer Services Division	1,018,237	(4,965)	1,013,272		1,013,272	A. Heath Care Savings
City Recorder Division	280,098	(1,658)	278,440		278,440	A. Heath Care Savings
Public Works - Administration and Engineering	1,538,706	(10,243)	1,528,463		1,528,463	A. Heath Care Savings
Contingency	179,000		179,000	(262,506)	(262,506)	3 Central Service reductions
Ending Fund Balance	43,626	41,673	85,299		85,299	
TOTAL CENTRAL SERVICES FUND	6,185,367	(0)	6,185,367	(262,506)	5,922,861	

City of Ashland
Fiscal Year 2006-2007 Summary of Changes

	2007 Proposed	Tentatively Approved Changes	Revised	Outstanding Items	2007 Approved	
INSURANCE SERVICES FUND						
Personal Services	400,000		400,000		400,000	
Materials and Services	661,291		661,291		661,291	
Contingency	32,000		32,000		32,000	
Ending Fund Balance	492,028		492,028		492,028	
TOTAL INSURANCE SERVICES FUND	1,585,319	-	1,585,319	-	1,585,319	
EQUIPMENT FUND						
Personal Services	268,955	(2,479)	266,476		266,476	A. Heath Care Savings
Materials and Services	519,955		519,955		519,955	
Capital Outlay	1,665,000	(250,000)	1,415,000		1,415,000	D. Cut UB Software
Contingency	42,000		42,000		42,000	
Ending Fund Balance	366,320	252,479	618,799		618,799	
TOTAL EQUIPMENT FUND	2,862,230	-	2,862,230	-	2,862,230	
CEMETERY TRUST FUND						
Transfers	19,000		19,000		19,000	
Ending Fund Balance	735,213		735,213		735,213	
TOTAL CEMETERY TRUST FUND	754,213	-	754,213	-	754,213	
PARKS AND RECREATION FUND						
Parks Division	3,890,750	(22,500)	3,868,250		3,868,250	A. Heath Care Savings
Recreation Division	969,700	(7,500)	962,200		962,200	A. Heath Care Savings
Golf Division	416,000	-	416,000		416,000	
Transfers	110,000		110,000		110,000	
Contingency	35,000		35,000		35,000	
Ending Fund Balance	637,250	30,000	667,250		667,250	
TOTAL PARKS AND RECREATION FUND	6,058,700	-	6,058,700	-	6,058,700	
YOUTH ACTIVITIES LEVY FUND						
Personal Services	96,000		96,000		96,000	
Materials and Services	2,335,361		2,335,361		2,335,361	
Ending Fund Balance	-		-		-	
TOTAL YOUTH ACTIVITIES LEVY FUND	2,431,361	-	2,431,361	-	2,431,361	
PARKS CAPITAL IMPROVEMENTS FUND						
Capital Outlay	331,000		331,000		331,000	
Ending Fund Balance	44,866		44,866		44,866	
TOTAL PARKS CAPITAL IMP. FUND	375,866	-	375,866	-	375,866	
TOTAL BUDGET	101,483,770	(1,129,168)	100,354,602	(14,206)	100,340,396	
Less Ending Fund Balance	21,133,305	571,753	21,705,058	570,000	22,275,058	
Total Appropriations	80,350,465	(1,700,921)	78,649,544	(584,206)	78,065,338	