

Budget Committee Meeting #4
Agenda
June 5, 2017 at 6:00pm
Civic Center Council Chambers, 1175 East Main Street

- I. **Call to Order**
 - a. Roll call

- II. **Public Input**
Public comments on the 2017/19 biennial budget

- III. **Old Business**
Discussion on material provided pursuant to the Budget Committee action on May 25, 2017

- IV. **Motion to Approve the 2017-19 Biennial Budget & Levy Tax**
"I move to approve the City of Ashland 2017-19 biennial budget [as revised] and recommend the budget to the City Council for adoption, approve the property tax levy in the amount of _____ [up to \$4.2865] per \$1000 of assessed value for fiscal year 2017-18 and fiscal year 2018-19 respectively, approve property taxes for the payment of general obligation principal and interest bonded debt in the total of \$515,309 for fiscal year 2017-18, and \$514,499 for fiscal year 2018-19.

(If budget has been revised, then "as revised" should be added to motion)

- V. **Discussion of Funding for Council Priority Budget Add-ins**

- VI. **Budget Committee Comments**

- VII. **Meeting Adjourned**

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 I).

Budget Committee Meeting

June 5, 2017

Title: Discussion of Funding for Council Priority Budget Add-ins
From: John Karns Interim City Administrator
John.karns@ashland.or.us

Prior to the start of the 2017-19 biennial budget process, Council held three special meetings to discuss, deliberate and agree on its priority items for additional funding through the budget process. The following “key decisions” summary provides the Budget Committee with a summary of the four approved Council priorities and the funding options identified during the Council special meetings. The available funding strategies for these prioritized items include:

- Utilize the unused available property tax rate of \$.09/1000, yielding approximately \$220,000 annually
- Water meter fee, electric meter fee, or combination of water and electric meter fees yielding approximately \$565,000 annually
- State marijuana tax (unknown but likely \$40,000 to \$60,000 for first year)
- City marijuana tax (unknown but likely \$30,000 annually)

Because the Budget Committee has the legal responsibility to set the property tax rate, all Council priorities list the nine cents of available property tax rate as the first potential funding source. Should the committee vote not to increase the property tax rate, alternative funding source options are provided to assist the committee in offering recommendations to the Council as the approval and implementation of those alternative funding sources resides outside of the budget approval process.

Key Decisions:

Police Staffing

- Does the committee wish to apply the available property tax increase (\$220,000/yr), or a portion thereof, to fund a portion the five police officer positions approved by Council (\$550,000/yr)?
- Or, does the committee wish to recommend the use of a Public Safety Support Fee charged on each customer’s utility bill to fund the five new police officers approved by Council?
 - Customer accounts with water meter only - \$3.00/month AND
 - Customer accounts with electric meter only - \$1.75/month OR
 - Customer accounts with both electric and water meters - \$4.75/month

**With current utility account statistics, total revenue from this fee generates approximately \$565,000*

CEAP Staff

- Does the committee wish to apply a portion of the available property tax increase (\$220,000/yr) to fund the proposed Climate and Energy Action Plan new staff position at a cost of \$105,000 /yr?
- Or, does the committee wish to fund the Climate and Energy Action Plan new staff position through the following schedule?
 - .5 from the Electric Fund (Electric Rates)
 - .5 from Central Service Charges (Internal charges to all Departments)

Permit Ombudsperson

- Does the committee wish to fund the Permit Ombudsperson through a portion of the available property tax increase?
- Or, does the committee wish to fund the Permit Ombudsperson (\$110,000/yr) through the following schedule?
 - On-tenth of a percent increase in the Comm Dev building permit fee producing \$30,000 (approx.)
 - \$20,000 to \$25,000 from the existing \$150,000 Economic Development Program budget (unrestricted TOT funds)
 - Remaining expense allocated through central service charges to the other Depts/Divisions (.40 to .50 FTE to CS-Admin)

Rebuild Reserve Fund

- Does the committee wish to fund the Reserve Fund through a portion of the available property tax increase?
- Or, does the committee wish to recommend rebuilding the reserve fund with all or some of the local 3% portion of the total annual marijuana tax revenues? Tax disbursements from the State will likely not start until August or September of 2017, and the amount is not yet known. The state portion of the total annual marijuana tax revenue is restricted to funding law enforcement activities, but the local portion carries no restrictions.

Suggested Next Step:

As the formal body that determines the property tax rate for the City, the Budget Committee will need to decide whether to increase the property tax rate above the current level of \$4.1972 per thousand dollars of assessed valuation to any approved amount up to but not exceeding the maximum total tax rate of \$4.2865. Additionally, the Budget Committee can provide guidance and recommendation to Council regarding other potential funding mechanisms for the four Council prioritized add-ins.

Potential template for property tax related motions:

I move to increase the property tax rate by _____ cents to provide funding for _____

Background and Additional Information:

At a Council Special Meeting on May 4 the Council approved the top four add-ins as Council priorities and moved to discuss funding mechanisms at subsequent Budget Committee meetings.

- Police staffing (5 FTE) had previously been approved by Council at a business meeting on April 18, 2017.

- CEAP staffing (1 FTE) is a “Year One” implementation priority in the CEAP master document approved by Council on March 7, 2017.
- The Permit Ombudsperson (1 FTE) is the result of significant public and development sector customer dialogue with the Community Development Department and City Administration and is a restoration of a position eliminated in 2008-09.
- The Reserve Fund was originally established by Council via resolution (Reso 2010-18) on June 15, 2010.

Attachments: N/A

Memo

DATE: June 2, 2017
TO: City of Ashland Budget Committee
FROM: Mark Welch, Administrative Services/Finance Director
RE: **BN 2017/19 Budget Questions**

At the May 25th Budget Committee Meeting members agreed to send all remaining BN 2017/19 to myself before May 30th Close of Business.

I received several pages of questions and have attached the responses to each questions.

The questions fall into three major categories:

1. BN 2017/19 Budget Clarification/Additional material request
2. Management/Operational Questions
3. City Council Policy Direction

All BN 2017/19 Budget Clarification/Additional material request have been answered and backup material provided.

The Management/Operational questions have been answered to the extent that they relate to the current BN 2017/19 Budget.

Any question that requires City Council policy direction is stated as such. The City Staff cannot answer potential policy discussion of the City Council.

Please review the questions and answers prior to the June 5th Budget Committee Meeting.



BN 2017/19
Budget Committee Questions

Chair David Runkel:

1. The proposed 2017-19 general fund budget is balanced as a result of a nearly \$500,000 increase in water and electric franchise fees, which are payments by these utilities to the general fund. The budget also includes \$400,000 in additional parking fees and fines and another nearly \$500,000 in fire and rescue charges.

The increase in water franchise is due to the reinstatement of the franchise fee from 6% to 8%. The electric franchise fee increase due to an increase in consumption (and proposed rate increases). Franchise Fees are based on gross revenue.

What other new or increased tax rates, fees or charges are built into the budget as proposed?

The utilities have built their new rate structures into the budget.

Please provide details on the current year Charges for Services and the proposed budget, Page 1-22 and Page 3-2 under Charges for Services, for 2027-19 which grows from \$112,685,650 to \$122,206,928?

Please see attachment 1

2. Does the city's contract with Bonneville Power allow, and if so to what degree, the income from electric use charges to be used for non-utility purposes? Is there federal law or regulations on this subject?

There is no longer a restriction in the BPA contract. There are no federal statutes regarding the transfer of utility income out of the utility to the City. We are awaiting legal review and opinion of state statutes.

3. What are the city's bad debt experiences, which appears to be growing? Various pages in the misc. charges and fees document.

Please see attachment 11 for a detail of the City's bad debt experience since FY 2014 and current BN Projection.

4. Is the Airport Master Plan, Pages 58 and 86, \$300,000 or \$150,000? What is the goal?

Airport planning is a systematic process used to establish guidelines for the efficient development of airports that is consistent with local, state and national goals. A key objective of

airport planning is to assure the effective use of airport resources in order to satisfy aviation demand in a financially feasible manner.

What this means for our airport is an inventory of existing conditions, development of current and future aviation demand onsite, development of noise contours based on current service levels and future service level and general environmental review. In addition, the plan looks "airport layout plan" ALP which maximizes the efficient use of the site for hangar development and day to day operations to meet the current and future aviation demands. This leads to a capital improvement plan for the facility and discussion on funding the capital projects within the planning window. The capital plan details the general maintenance required to keep the airport operating and also expansions required as the airport grows. The master plan also helps the City ensure FAA compliance with respect to grant funding capital projects onsite.

The current master plan is online and can be viewed here:

<http://www.ashland.or.us/Page.asp?NavID=9927>

5. Why is the Police Department contracting with Charter for Cable TV, Pages 48 and 75?

In the past PDs got free cable. That changed a few years ago and Charter started charging us. The basic cable from charter is less costly than the basic from Ashland Home Net

Sal Amery

Fire & Rescue annualized costs please

1. What is the cost of running the ambulance service on its own? (please breakdown the FTE's required per shift, per truck per night, amount of overtime, etc) [Page 2-47]
 - a. What is the cost of running the fire department on its own? (please breakdown the FTE's required per shift, per truck per night, amount of overtime, etc)
 - b. What if any overlap are there between the two? (i.e., what if any savings does the city make assuming the two are run as they are currently, keeping in mind that each has its own licensing requirements and FTE needs per night, per truck, etc)

An evaluation of fire department services and the relationship with running a transporting ambulance is an important discussion but should occur outside of the current budget process if Council so chooses.

- c. What is the net revenue/cost of running the ambulance service to the city on its own, taking into consideration the revenues generated from the service?
- d. What is the net revenues of the ambulance service? (actual collected funds please, if there is a portion that is billed but not collected what is that amount and how can the city recognize these funds and what is the likelihood of that occurring?)

- e. What would be the savings if any, reductions in FTE, cost of space, truck leases etc, if the ambulance service was not part of the cities cost
- f. How would these savings, if any affect the running of the fire department, regarding FTE, space, support etc

It is important to keep in mind that the fire department will continue to respond to medical emergencies whether we have an ambulance service or not. It also important to realize that the department will still need at least 27 firefighters to handle calls generated within the City of Ashland.

Giving up the ambulance service could result in savings due to elimination of ambulance replacement and maintenance cost, EMS billing cost, bad debt expense, medical supplies, and elimination of three FTEs. Consequently, giving up the ambulance service would result in a significant loss of revenue. Again, part of a much larger discussion.

- g. A question was asked of the fire department regarding the need for additional FTE's and whether or not the overtime funds would once again be used as a back door way of hiring additional staff. No clear answer was given. I would personally feel better if we could have this on the table if additional staff is necessary, now rather than later, could you please clarify?

At this point in time, the department has no intention of adding additional FTEs during the budget biennium. All overtime funds are slated to be used to maintain daily minimum staffing levels and cover the cost of department programs requiring firefighters to be hired back on their off-duty days.

That being said, the fire department has been presenting data for years that indicates the need for additional staff. It is our current goal to reach a 9/11 staffing model (currently at 8/10). 9/11 staffing would dramatically change our response model and allow the department to field a third ambulance on a routine basis. We have also identified the need for a Deputy Fire Marshall and hope to add that position in the future. So yes, if given the opportunity to hire additional FTEs (recognizing that a funding mechanism would have to be identified) the department would certainly take it.

- 2. AFN I have heard a few different numbers regarding AFN and would like your clarification [Page 2-19]
 - a. Operational cost of AFN, FTE, space, hardware, etc, per year?

(2017/18) \$2,145,163; (2018/19) \$2,170,932; Please see page 2-23

- b. Revenue generated by end of 7th quarter and what the projections are as of today for the full period, annualized?

*7th quarter charges for services \$3,572,353;
Year-end charges for services projection \$4,058,381*

- c. What additional costs, marketing, 3rd party studies etc are budgeted for, if any?

2017/19 marketing budget \$70,000 per year

- d. What is the breakeven number of household contracts required, at what rate, to pay for the operational cost of AFN as of today, ex past debt?

e.

AFN and its ISP's currently serve approximately 4,000 residences & businesses which covers the current operational costs and pays \$409,000 annually towards the debt.

- f. What is the above assumption, to include the debt service of (\$409k), I understand to be AFN's commitment per year? If this is incorrect, what is their share and what if any principal is included in this payment?

The total debt payment is roughly \$1.2 million a year. AFN portion is \$409,000. Please see attachment 2 for details.

- g. What is the overall debt outstanding due to past AFN expenditure, I have heard figures ranging from \$9mm to \$12mm?

The current balance is \$9.1 million.

- h. What is the interest due on this debt and which parties are sharing in its burden?

The interest rate is 2 to 2.8%

- i. What is the expected time line to pay this debt off, at what amount of interest paid during this time period? (cash number please)

The debt will be paid off on 8/1/2024 with a total interest for the refinanced debt of \$1,869,809

3. Health Care Plan Cost [Page 1-7]

- a. What impact, if any, is the current arrangement of rolling the loan amount of \$525k have on the funds ability to build critical mass and why?

Currently the City of Ashland Health Plan is finishing the year at a 68% loss-ratio compared to 90% at the same time last year. Unless something significant happens before June 30th, we are on track to have a "good" year in terms of claims. If the loan were forgiven, we could end the year with head start on building adequate reserves. Although our health care advisors performed an analysis and recommended a minimum of \$500K in reserves, the Employee Health Benefits Advisory Committee (EHBAC) believes \$1 million or even \$1.2 million is more appropriate given our size and potential for claim volatility.

As of April 30th the City's Health Benefit Fund had a balance of \$280,730. If you remove the \$525,000 loan balance the fund would have a negative \$244,270 position.

The plan was started with a loan to build a reserve. In retrospect it may have been better to have startup costs transferred to the fund to ensure the long term financial viability of the plan. The City in 2013 saved over \$400,000 by switching to a self-funded plan. The loan forgiveness would allow for better financial practices and ensure the long term viability of the fund.

The employee bargaining groups recently agreed to increase the employee share of their health premiums to help the financial stability of the fund.

- b. Why is the figure on page 1-7 (\$525k) different to the amount on page 3-51 (\$650k)

The Loan was for \$900,000 and the City repaid \$250,000 in BN 2013/15 for a balance of \$650,000. Then the fund borrowed another \$200,000 so the new balance would be \$850,000 and paid back \$325,000 for the loan balance of \$525,000. Attachment 3 shows the fund balance as of April 30th.

- c. If there is a monetary negative impact on the fund to roll the \$525k in and out of the fund, as is the current form, what other options can we have, from a legal and regulatory perspective, such as a term forgiveness of say 3 or 5 years before the funds come for deliberation again, does the city have?

When the City initially went self-insured, we didn't budget for worse-case scenario, and unfortunately our first year we experienced a \$2 million dollar claim and higher than anticipated utilization of the plan. A bad year can haunt a plan for a few years when getting bids for TPA services and for specific and aggregate stop loss coverage. So our administrative costs have run higher than expected due to the "bad" year. Unfortunately, our first few years we were struggling to budget adequately due to starting off underfunded. EHBAC has worked hard to understand the funding issues of the plan. The committee took immediate action to increase the amount we charge employees and modified the plan design to reduce costs.

The fund would be a negative position without the current loan. If the loan is not forgiven, it could take several years to have a strong fund balance to address high claim years. As mentioned above the employees of the City have stepped up to address the

problem. If the loan stays in place the budget will increase in revenue and expenditures to account for the loan.

If in the long run the City begins to experience more positive years, and have a healthy fund balance, then the contributions to the fund could be reduced thus providing additional funds for the City.

- d. What can the city do to reduce the overall impact of the health insurance costs, as bringing it internal was supposed to save money, not cost the city more than it was spending before? How much would we save if we went to 3rd parties to get health insurance?

Health insurance is not just a City of Ashland problem, employers and individuals all over the nation are grappling with this issue. People are living longer and healthier lives due to advances in medicine; marketing of pharmaceuticals has increased demand for designer drugs; medical malpractice insurance; the Affordable Care Act (Obama Care) did increase the number of Americans with coverage, extended the coverage for dependents through age 26 which meant that many more covered lives were included in the City's health care costs but it also required that all plans include certain benefits which increased the cost for all.

Becoming self-insured has saved the City money over being fully-insured, just not as much as we thought initially. The City of Ashland had been a part of the City County Insurance pool for health benefits for 20+ years. After leaving the pool, their rates continued between 3-12% every year. Our increases have been less during that same period as a self-insured employer. As mentioned previously, EHBAC is making changes that will shift more of the cost burden onto the employees. We also have constraints we have to work within due to collective bargaining contracts, so the issue is very complex.

4. E. Nevada Bridge [Page 1-10]

- a. Budgeted costs of \$6,494,400 are assumed for this project, with expected grants of \$3mm, where is the remainder coming from?

Reference page 1-10 for the project cost breakdown between SDC's, grants and fees and rates (\$1,194,970 SDC, \$3,000,000 grant, \$2,299,430 fees and rates)

Questions b through f are Council policy issues. The Council is currently scheduled to discuss the merits of the Nevada St. bridge connection project at the June 20th meeting. This discussion will include the Transportation Commission's recommendation and all data/studies collected to date.

- b. What is the expectation that this project will come on budget, taking into consideration the % of previous projects coming in on target and time?
- c. What was the transportations commissions' opinion on this project?
- d. What was the citizen's vote on this project?

- e. What if any impact does this bridge have on reducing the congestion in the town, and what study was done to show this?
- f. What other studies were done to motivate the building of this bridge?
- g. If the bridge is not built, what can be done with the funds?

Loans won't be applied for or acted upon, grants will not be accepted/acted upon so no project specific outside funds will come to the City. Transportation SDC's will be utilized on other eligible transportation projects

5. Reserve Fund

- a. What is the current size of any reserve fund, broken down by department to include any restrictions of each fund?

The reserve fund is described in attachment 13.

Please see attachment 4 for the breakdown of Fund Balance showing the amount restricted and not restricted.

The City has one reserve fund (Page 3-10 and 3-11) with a current balance of \$26,362. The discussion on potential reserve fund increases will be part of the June 6th Budget Committee meeting.

- b. What amount of funds are to be reserved to any fund for the next Biennium, to include any restrictions? (I'm assuming when these funds are set up, they are done so with the most amount of latitude possible to allow for future changes in the cities planning and development?)

Unrestricted funds can be used for any purpose in that fund. The restricted funds must be used for the specific purpose for which they were collected.

- c. What is the expected projects around which the city has set up reserve funds and planned ahead?

The reserve fund is described in Attachment 13. The ending fund balance, more specifically in the enterprise funds, do collect funds to pay for capital projects. An example would be the water fund and the water treatment plan project.

6. Markets and future planning

- a. What studies, if any, has the city done to study the impact of recessionary market events and the impact on the city of Ashland? (a 10% or 20% correction to the stock market, a drop in tourism due to recessionary forces, reduction to city revenues of x%, etc) Can you please share with the budget committee
- b. What matrix does the city use when looking at past years performance to study the efficiency of departments, how they could do better, what they could change or add to to help future years be more productive while spending less? (such as

- on CIP projects, what % of projects are finished on time and on budget, what % go over time and budget, and by what amount, where are the shortfalls, etc)
- c. How can we share this information with the budget committee to help better understand what was done in the previous years when monies were allocated, and what will change in the coming years to better address any hurdles or shortfalls in performance?

Planning for the future is an important task for the City to undertake. The long term financial plan needs to be updated and requires a great deal of analysis to complete. The Finance Department is committed to creating a strong financial plan that can address the impacts of future recessionary forces and analyze the impacts that they City has experienced in the past recessionary periods.

Performance matrix can always be improved and refined to improve their use as a management tool.

Once the long range financial plan is created it will be shared with budget committee. Any long term financial plan will utilize assumptions that are always worthy of review and refinement to ensure the most accurate model.

Garrett Furuichi

Item	Page	Questions
General Questions from Citizens		
1	1-9	What are property tax assumptions? Shows taxes at \$4.3888, Motion approves \$4.2865? <i>The highest allowable rate is \$4.2865 the \$4.3888 was a typo and will be updated.</i>
2	--	What were the final Actual Salaries of all Ashland City employees what retired between 2012 and 2017?

		<i>This is not an item that has any impact on the BN 2017/19 Budget. This would be a public records request if the information is needed.</i>
3	--	<p>CIP rates and fees, where do they come from? Do we pay them now or are they levied on us once the project is authorized. Do citizens have a vote?</p> <p><i>The revenue comes from the Department revenues that relate to the project, i.e. water line replacement would have rates and fees from the Water Fund/water rate revenue. Rates are designed based on the long range infrastructure project lists in the master plans and are collected in advance of the project and are used along with any other available funding source (grants, SDC's) to either directly apply to the project or pay the annual debt service on any associated loans obtained for the project</i></p> <p><i>The CIP rates and Fees are only spent when the project is authorized. The revenue is presented on pages 1-10. The only public vote would be for General Obligation bonds.</i></p>
4	--	<p>What is a Transportation SDC and where do I find it in the budget? Water SDC? What is the source?</p> <p><i>System Development Charges. All SDC's are fees calculated and collected through the development/building permit process by those adding to the use of City infrastructure (Water, Wastewater, Parks, Storm Drain and Transportation). They are found in the fund balance sheets and Transportation is in the Street Fund 3-12 or 2-63. Water 3-28 or 2-83.</i></p>
5	--	<p>Central Services fund has a \$1.667 million "Operating Transfer In" and significant increase in Administrative Services. Has this been explained to you?</p> <p><i>Facility use fees are paid into the Capital Improvement (CIP) fund by each department each year. Upon creation of the budget, it was determined that the Central Service fund would need to charge each department higher than anticipated fees to balance the fund. \$1.667 million was budgeted as a transfer from the Capital Improvement fund ending fund balance to the Central Service fund to lessen the amount that departments would have needed to pay for Central Service charges. The movement in Administrative Services was explained at the 5/11 meeting.</i></p>
6	--	<p>Restricted funds do not appear, over stating Unappropriated Ending Fund Balance. Where are they, please see page 4-10in BN15-17.</p> <p><i>This item has been added and can be found in the attachment 4</i></p>
7	--	<p>Working capital carry forward dropping into large negative territory, with projections of huge tax, fines, etc. I'd like to see practical realistic future projection.</p>

		<i>The longer term future projections are based on a generalization of future increases. The long term financial plan will be updated in the near future and analyze future forecast in more details. A strong financial plan will take months to develop.</i>
8	--	<p>Looking at cash reserves the funds appear to go negative driven by expenses, it would be prudent to start dealing with this problem now. What is the plan?</p> <p><i>Same as above. The PERS increases remain a long term challenge to the City and the cost of business increases each year. The City will continue to track the actual performance and adjust as needed. The long term financial plan will be developed to help address these issues and can be provided for reference once complete to the Budget Committee.</i></p>
9	--	<p>What is the present value of the fully loaded compensation for one Full Time equivalent?</p> <p><i>This information was provided in the May 25th packet Position Costing details. The total compensation can be found for every City position.</i></p>
10	1-21	<p>What is the cause of increase in Administration from \$2.4 million to \$20.6 in BN17-19?.</p> <p><i>The increase reflected in the question can be partially explained by the change from a 1 year fiscal year to a 2 year biennium. The other large changes are the inclusion of Health benefits fund, electric conservation, econ dev/tourism grants, parking in the Administration Budget that were previously in other areas of the budget</i></p>
11	1-21	<p>Same Question for Administrative Services and Administrative Services – Non Operating?</p> <p><i>Please see attachment 5 for more details.</i></p>
12	1-21	<p>Public works is on a tear increasing from \$22.1 million to \$116.6 Million? Is this all capital projects, can the city separate Operations from Capital Projects?</p> <p><i>Refer to the corrected budget page 2-58 which you received on May 25, 2017. The biennium shows the total Public Works budget as \$106,373,570. FY 12/13 was a single year budget and thus shouldn't be compared to a biennium budget. You are correct, a majority of the increase is from capital projects as outlined in the adopted master plans.</i></p>
13	1-22	<p>How and why do we see an increase in fine and forfeitures? From \$410k to \$857?</p> <p><i>Parking fines were moved to the General Fund that were being used to pay for the parking structure debt in previous years.</i></p>

14	--	Is there a Bond debt ceiling? <i>Yes. Please see attachment 12</i>
Summary		
15	1-3	Any position reclassifications? Why? <i>Any reclassifications have been added to the Proposed BN 2017/19 Budget. Future reclassifications would fall under the City Charter that allows the City Administrator to make reclassifications based on the current position duties. The Budget does not include any potential reclassifications since none are known at this time. If reclassifications need additional funding, the reclassification would be brought to the City Council for direction.</i>
16	1-6	CLEP no FTE not in budget how to pay for expense? <i>The CEAP position is not included in the proposed BN 2017/19 Budget but will be a discussion item at the June 5th Budget Committee Meeting.</i>
17	1-7	PERS, only states the change what is the total PERS expense? Forecast? <i>Overall, rates increased 20% to 24% from PERS for a total increase of \$2.2 million for this biennium. Of that amount, the portion due to employee cost increase was \$439,500, approximately 20% of the \$2.2 million. The other 80%, \$1.76 million was due to the rate increase (that pays for the overall system cost, not costs associated with currently City staff). Please see attachment 6 for more details on past PERS payment along with projected future payments.</i>
18	1-7	Forgivable loan? What is the impact on General Fund Balance? <i>The Loan is currently built into the Proposed Budget as being forgiven. If the Loan is not forgiven it will show up as a revenue and expense to the reserve fund and have no impact on the ending fund balance.</i>
19	1-8	The City does not generate \$23.9 million and the current ad valorem tax is not \$4.3888 to the General Fund. <ul style="list-style-type: none"> a. Current authorized is \$10,649,903 (Table 4a SAL, prepared 10/3/2016) b. If 95% is realized = \$10,117,407 or \$20,234,814 c. Shortfall of \$3,665,186 d. What is impact on Fund Balance? With Restricted Funds? <i>The City used a 3.4% growth rate on the assessed valuation certified from Jackson County as shown in attachment 7. The proposed budget does not include any additional revenue above the 4.1972 tax rate and a 95% collection rate. The last year of the BN includes a 3.5% growth in assessed valuations.</i>

		<p>State law allows current properties to increase by 3% each year. The amount above 3% would be from new construction and housing sales (increased assessed values). It is staff's opinion that 3.4% and 3.5% are not overly aggressive.</p>
20	1-8	<p>Revenues please explain forecast and budget increases BN17-19? Please see page 3-5. See attachment 10</p> <p>a. Property taxes increase \$1.7 million - 9.02% <i>Calculated using the assessed value provided by Jackson County increased for growth less the 5% uncollectible based on previous history.</i></p> <p>b. Electrical User tax increase \$592,471 - 9.9% <i>associated with proposed electric rate increase</i></p> <p>c. Franchises increase \$713,690 – 11.22% <i>Primarily relates to Water Fund increase (restoration from 2010) in franchise fee payment to General Fund, also associated increase in Electric franchise fee due to rate increases.</i></p> <p>d. Hotel/motel increase \$651,090 – 12.4% <i>Based on historical projections and forecast of existing and new lodging units coming online</i></p> <p>e. Where is food and beverage? <i>Shown in Street Fund resources (pg 3-13), Wastewater Fund resources (pg 3-35), and Parks Capital Improvement Fund resources (pg3-59)</i></p> <p>f. Fire and Rescue increase \$480,650 <i>Primary increase is in Ambulance Revenue which was explained during the Fire Department presentation. Please see attachment 8 for a detailed breakdown of the ambulance revenue. The projections are for a small increase over estimated year end.</i></p>
21	1-22	<p>Charges for service increase to \$122 million please provide forecast spreadsheet?</p> <p><i>This information is presented on page 3-5 on the budget. Please see the attachment 1 Munis details for a breakdown of each Charge for Service.</i></p>
22	1-24	<p>BN17-19 projected \$1.1 million in uncollected, why so high?</p> <p><i>The \$1.1 is the calculation on Jackson County not collecting 5% of the total Property Tax revenue. This is a 2 year calculation.</i></p>
23	1-27	<p>Why new wastewater debt of \$1.8 million after voter approved reallocation of F&B?</p> <p><i>The food and beverage tax allocation to debt service was to pay off the existing wastewater treatment plant upgrade loan which will be paid off in FY 2023.</i></p>

		<i>The proposed new debt in the budget is earmarked for regulatory capital projects as outlined in the adopted wastewater master plan.</i>
Administration		
24	2-3	<p>BN 15 - 17 Approved budget is \$18,749,461 we approved \$16,427,260</p> <p>a. Personnel Service increased \$100,200, please provide details?</p> <p><i>This is primarily the unanticipated final payout to the previous City Administrator.</i></p> <p>b. Material and Supplies increased \$2,221,898 please provide details?</p> <p><i>Management determination on potential move from Asst City Attorney as contract to hired FTE. Net neutral to budget</i></p>
25	2-3	<p>Where are resources? Please see any Program section for BN15-17. No resources by program.</p> <p><i>Resources are found in Resources - General Fund pg 3-4. Remainder are internal central service fees based on matrix of services by Dept/Div</i></p>
26	2-3	<p>BN 17 - 19 Additional expenses over BN15-17 please explain.</p> <p><i>See question #24</i></p> <p>a. PS increase \$90,998 = 5.1%, any position change</p> <p><i>% increase is actually 2.3% - PERS/Health care increases for the 14.07 FTE</i></p> <p>b. MS increase another \$1,805,835 = 12.15%</p>
27	2-3	<p>In 4 years the budget has increased at a very aggressive rate, what is reason?</p> <p>a. PS Budget increase \$191,198 = 5.1%</p> <p><i>PERS/Health care increases, step increases, reclassifications and retirement costs</i></p> <p>b. MS \$4,027,721 = 31.87%</p> <p><i>Primarily due to move of health benefits into Administration from Administrative Services</i></p>
28	2-7	<p>Metrics for Economic Development, pgs. 2 – 7</p> <p>a. What are contracted service for?</p>

		<p><i>Includes partnership projects with SOREDI, Chamber, internal direct projects (Econ strategy for airport, pre-development assessments, etc)</i></p> <p>b. What are the accomplishments?</p> <p><i>Business workshops, healthcare industry conference, enterprise zone/e-commerce activity, etc. All work driven by Economic Development Strategy adopted by Council in July 2011.</i></p>
29	2-7	<p>Source of RVTV funding – where do I find it?</p> <p><i>Cable TV franchise fees and related PEG fees (pg. 3-4)</i></p>
30	2-8	<p>Parking Program – Resources?</p> <p><i>Parking fines and paid parking revenue. Please see attachment 9</i></p>
31	2-11	<p>Contractual Service going from \$75K to \$180,000 –</p> <p><i>BN15-17 is \$105,000 not \$75,000. Additional budget for three exec level recruitments and citywide mgmt. training</i></p>
32	2-2	<p>Any vacancies or position reclassifications?</p> <p><i>Asst. City Administrator currently unfunded. Three reclassifications in BN15-17. None proposed at this time for BN17-19</i></p>
33	2-3	<p>Which programs are general fund?</p> <p><i>All Division/Program budgets have fund listed in titles on charts</i></p>
34	2-3	<p>Which programs are Central Series Fund?</p> <p><i>All Division/Program budgets have fund listed in titles on charts</i></p>
35	2-13	<p>Total Resources – \$357,437 – Total cost \$944,095. Impact of transfer to County court system?</p> <p><i>Policy decision of Council. Not proposed in this budget</i></p>
36	2-15	<p>How many FTE's? Vacancies? Contractual Services - \$300,000 ?</p> <p><i>Management determination on potential move from Asst City Attorney as contract to hired FTE. Net neutral to budget</i></p>
37	2-16	<p>Resources? How many FTE's? Vacancies? Performance Metrics?</p> <p><i>Resources = \$250,000 from BPA for Employee and loan repayment, remaining \$500,000 from Electric Rates. 2.40 FTE. No vacancies</i></p>
Administrative Services		
38	2-24	<p>Any vacancies or reclassifications? What was FTE classification comparison BN15-17 to BN17-19?</p>

		No
39	2-25	What are the resources? Not shown by program. please refer to BN15-17 page 3-36 <i>Please refer to attachment 9</i>
40		How much did the Central Services fund increase between BN15-17 and BN17-19? <i>This can be found on page 3-47</i>
41	2-25	What is included in Capital Outlay, no details present, total of \$2,571,545? <i>Primarily SDC/Parks Open Space (pg 2-23) In the Accounting Division, \$196,905 is the remainder of the Munis software conversion. In the Insurance Division, \$480,000 is for key lock system and restoration</i>
42	2-25	Is the \$500,000 Financial Software package included? Please provide details. <i>Only \$196,905 included to finish the project. Can be found on page 2-30.</i>
43	2-25	Any Tyler Munis purchase cost above the \$213,489 licensing fees? <i>No.</i>
44	2-25	Parks increase from \$9,560,000 to \$10,601,000 at 10.8 percent increase, what is this for? <i>This is the amount of the 209 Property Tax to is received by the City and then transferred to the Parks Department, which equals \$10,601,000</i>
Information Technology		
46	2-19	What are the program resources? How much in Central Service Charges? How much revenue? <i>There are two divisions in the Information Technology Department: Information Systems Division: a. Information Systems Division is funded entirely from the Central Services Fund. b. Information Systems Division does not pay into Central Services. c. No revenue sources other than Central Service Fund. Telecommunications Division (AFN): Budgeted resources are from Charges for Services, Interest on Investments</i>

		<p><i>Central Service Fees are \$490,267 per year</i></p> <p><i>The forecasted revenue is as follows:</i> FY2017/18 \$2,141,010; FY2018/19 \$2,198,145</p>
47	2-23	<p>Where is AFN in this budget?</p> <p><i>2-23: Telecommunications Davison. AFN Is the commercial name for Information Technology Department, Telecommunications Division.</i></p>
48	2-23	<p>Where is AFN debt service?</p> <p><i>Please refer to attachment 2, the shows the debt schedule along with the allocation between funds.</i></p>
49	2-23	<p>With Debt Service how much surplus revenue is generated?</p> <p><i>While revenues do exceed expenses, the available funds exceeding our costs are used to provide required contingencies, to provide for a fund ending balance sufficient to deal with emergencies and to provide for the timing of capital projects.</i></p>
50	2-23	<p>605 Contractual Services is over \$1 million per year. What is the detail?</p> <p><i>Contractual services are \$11,000. Misc charges and fees are over \$1 million. Misc charges and fees include central service charges, equipment costs (bucket trucks, etc) and other overhead costs described on A-25.</i></p> <p><i>604 Contractual Services are \$11,000</i></p> <p><i>605 Misc. Charges & Fees are \$1,046,277 made up of:</i></p> <p><i>605810 Central Service Fee – \$490,267</i></p> <p><i>605811 Insurance Services - \$6,180</i></p> <p><i>605812 Tech Debt - \$409,000</i></p> <p><i>605813 Facility Use - \$55,620</i></p> <p><i>605814 Fleet Maint - \$26,310</i></p> <p><i>605815 Equip Replacement – 20,000</i></p> <p><i>605400 Bad Debt Expense – 1,750</i></p> <p><i>605700 Licensing - \$37,100</i></p>
Police Department		
51	2-40	<p>What are the resources?</p> <p><i>These are provided as attachment 9</i></p>
	From Attachment	<p>Showing 37.25Ftes</p> <p>2015-17 budget for personal services = \$9,861K</p>

		<p>2017-19 budget=\$11,167K a 13% increase. This is not as significant as it should be given they are adding 5 people. either earlier budget is too high (check against actual which I do not have) or budget for this biennium is too low. Given PERS, health care and 5 guys it should be more.</p> <p><i>The 5 additional people have not been added into the proposed budget. The proposed budget is for current staffing levels, with funding for the 5 new to be worked out yet.</i></p> <p>Misc. charges and fees (\$1.6M) are high but there are no contractual services \$. Why?</p> <p><i>I don't know where the 1.6M comes from, I see 1.2M for operations misc charges and fees. This is up because fleet maintenance were moved from line 602 to 605, to this is up, just as line 602 is down a similar amount.</i></p> <p>602 rental repair and maintenance is way down \$221 K projected vs. \$613 last budget and \$528k actual, previously.</p> <p><i>See above</i></p>
--	--	--

Fire and Rescue

52	2-45	<p>What are the resources?</p> <p><i>These are provided as attachment 9</i></p>
	From Attachment	<p><u>Questions:</u></p> <p>17-19 budget is missing: Where are comparative performance metrics?</p> <p><i>The current fire chief feels that past performance metrics did not speak to the department's mission of saving lives, reducing property damage and protecting the environment. Therefore, performance measures have been altered.</i></p> <p>Did the Department achieve the metrics in BN15-17?</p> <p><i>The department accomplished most of the goals it had established.</i></p> <p>No revenue sources – where is the detail of resources?</p> <p><i>Page 3-5.</i></p>

Where is detail on personnel Services?

Fire department detail was handed out to budget committee members.

Budget represents \$338,945 per FTE? this is for biennium not per year. Only \$169M/yr.

As fire departments must remain open 24/7 (168 hours a week vs. a 40 hour a week business) we find it more cost efficient to have fewer employees and work them for a longer period of time. Consequently, firefighters work 2754 hours a year compared to 2080 hours (typical 40 hour employee) a year which results in somewhat higher yearly compensation (and thus, a total benefits package).

Is there built in overtime? How much? Enough to fund 3 FTE mid-cycle.

Total overtime budget this BN is \$646,000, a 25% reduction from the previous BN.

Where is actual revenues and expenditures for 15-17?

Please see attachment 9

How can you make decisions without this information?

Management staff receives and analyzes financial reports monthly.

Comments:

Goal of 5 minutes - 80 percent of time, 2013 was 49%
Last BN \$4.1 million from EMS billing. Do not see actual nor budget.

Total expenditures increased \$3.4 million in 6 year. Need detail.
Last BN 3 FTEs were hired mid-cycle, Dept. states they need 3 more.

Fringe accounts for 63 percent of Salaries.

Hope you have some new actual numbers. A lot of these points ask about actuals. I don't have anything since 6/30/16.

Question regarding callouts? When and for what? I believe, but don't know that most calls are for EMT service. Given these are for "old People" they may be grouped more. There was comment made about having another organization perform ambulance service. Status?

		<p>Request for training facility is understandable but , to my mind , overreach. Economic justification missing. Inconvenient sure but...</p> <p>Back to added personnel. The headcount table does not include the requested 3 firemen but the identified department requests do, and the budget amounts suggest that those men are hidden in there. I don't understand why they don't come out and put them in the fte count ---- open and transparent.</p> <p>Misc. charges and fees are large numbers - what are they? approx. \$3M for biennium.</p>
Public Works		
53	2-102	<p>What are the resources?</p> <p><i>These are provided as attachment 9</i></p>
Recreation and Parks		
54	2-119	<p>What are the resources?</p> <p><i>These are provided as attachment 9</i></p>
Community Development		
55		<p>Why are we putting in new systems if there is not cost savings? What will be the impact on personnel?</p> <p><i>In the past biennium, Council approved the purchase of a new permit processing software – EnerGov, by Tyler Technologies. The existing building permit software currently used by the City, EDEN Systems, was acquired by the City in 2000, but has had no significant enhancements to keep pace with technological changes. The significant changes in computing technology combined with the community's expectations regarding access to information and services via the web, have made the prior permitting program largely obsolete. While there are no initial cost savings associated with acquisition of the new permitting software, there will be potentially significant time savings with what are currently manual and time intensive tasks becoming automated. City staff will have access to materials and plan submittals both in the office and while in the field to better address questions and code enforcement issues as they are identified. The ability to share plan and permit information digitally,</i></p>

		<i>will provide the City with increased internal efficiency, while affording the public greater access to track the status of a building permit or land use application without relying on the time and actions of city personnel.</i>
Health insurance Fund		
56		<p>What's up with internal loan covering self insurance? That \$500,000 should have been built into the budget? What happens if loan is not made?</p> <p><i>The \$525,000 remaining loan for the Health Benefit Fund is built into the budget as being forgiven. If it is not forgiven then a revenue and expense will be built into the budget to continue the loan.</i></p>
57	1-27	<p>Wastewater increase of debt \$1.8 million?</p> <p><i>See answer provided in question #23.</i></p>

Below: Example of a proposed PW Project needing reconciliation
E. Nevada Bridge Project str#2012-28

1998 TSP
 Ped/Bike Bridge Total: \$1,198,000.00

OCT/2012 TSP
 Ped/Bike/Vehicle Bridge Total: \$2,261,000.00

11/25/13 Grant Application
 Ped/Bike/Vehicle Bridge Total: \$1,961,600.00

2015-2017 Budget PW CIP
 Ped/Bike/Vehicle Bridge Total: \$5,481,000.00

2017-2019
 Budget PW CIP
 Ped/Bike/Vehicle Bridge Total: \$6,494,400.00

Where is the Scope Reconciliation??
 2013-2015. + \$4.5 Million
 2015-2017. + \$1.0 Million

Public Works tracks all CIP expenditures and budgets only necessary funds. The detailed CIP descriptions match the details provided on page 1-10.

Chamber of Commerce

It appears the City is considering entering into contracts with the Ashland Chamber of Commerce (Page 2-7), totaling \$210,230. What are those services for?

Not accurate. \$210,230 is total Economic Development program funding (excluding dues, personnel costs, central service fees, etc). A portion of those funds will be contracted to the Chamber for a variety of services, including follow up analysis of the B, R & E Survey, continuation of the business workshop series and the annual innovators conference.

How are the services evaluated for success, compliance, and effectiveness?

Mayor, a Councilor and the City Administrator are ex-officio members of the Chamber Board and have a role in impacting and assessing the outcomes of the various activities that are contracted with the Chamber. Different projects have different measures of success and effectiveness.

Has the Chamber received these contracts in previous years?

Yes, different contracts have been done with the Chamber for specific economic development related work over the course of many years.

If so, how long?

At least 10-15 years, although the total dollars and project/activity change from year to year.

The Ashland Chamber of Commerce also receives grants from the City for the Visitor's Convention Bureau in the amount of \$431,239 each year or \$862,478 for the biennium from TOT funds?

Yes, as allocated by Council via resolution based on state legislation directing a specified portion of TOT funds to be spent on eligible tourism promotion

What are these services for?

Tourism promotion. The Visitor and Convention Bureau (A component of the Chamber) has a specific contract with the City for tourism promotion services and provides an annual report to Council on their activities and accomplishments relative to the contract

The Chamber also receives Economic Development money, presumably for surveys such as the Business Retention and Expansion evaluation.

Yes, see above

These total over a million dollars for the biennium. Are there other funds going to the Chamber?

Several other City Departments use the Chamber's publications for outreach/promotion/marketing for various City programs including water and energy conservation, AFN

After reading Ashland Chamber of Commerce Visitor & Convention Bureau Report for 2014-15 and 2013-14, I am unsure of the achievements for 2014-15 VCB grant. The reports are more than 30 pages about what the Chamber, in general, has achieved over many years and it is unclear what the VCB has accomplished for the particular grant period of the grant.

It appears the majority of grant was for the Visitor Convention Bureau so I would think it would be very easy to provide the number of conventions, providing such detail as the number of conventions, people staying overnight, etc.

Considering the amount of money, I would hope that the Chamber would be agreeable in providing more detailed, concise expenditure reports that describe how funds were spent and accomplishments/goals met each specific grant period, starting in 2014-15.

It has been suggested that the Ashland Chamber be included in the annual audit, in light of prevailing monetary amounts and a city councilor and the Director of the Chamber being married.

Shaun Moran

AFN: (3-44)

- 1) Can the full budget committee get a copy of the latest AFN marketing plan?

The plan is currently under development and a copy will be available on the City's website once complete. It is estimated to be complete on July 1st.

- 2) The 7th quarterly financial report shows that AFN will likely miss the FY 2015-2017 expected budget target by \$300,000 (charge for services). What are the measurable steps being taken to insure these same mistakes are not repeated in the 2017-2019 budget?

Use historical information and market trends to derive more conservative revenue forecasts. Ensure the marketing plan and strategic plan are in alignment. Expanded marketing activities in both business & residential markets, and increased involvement in community based organizations.

- 3) Considering the precarious financial condition of AFN when the new “AFN AD-HOC COMMITTEE” is set up is it possible to have at least 1 citizen member of the Budget Committee assigned/selected to this new committee?

City Council Policy determination. A Council Study Session is scheduled for July 17, 2017 on this subject.

- 4) Please explain on Page (1-27) the \$9.1ml in debt refinancing for AFN; is that the total outstanding debt of AFN? What % of the principal is paid off each year in the \$409,000 debt service payment?

Please attachment 2. The \$9.16 million is the outstanding balance. The current principal reduction is just under \$1 million for FY18 and just over a million in FY19. AFN Contributes \$409,000 of the total \$1.25 million annual debt payment.

- 5) What is the status of the “forgivable loan” dependent on future AFN revenues/profitability, given to AFN in 2015?

A Council policy decision. At this point the status of the loan has not changed.

Public Works (1-10)

- 1) Please explain the metrics used in Public Works to evaluate performance of a CIP project? Looking at the 2015-2017 budget how many projects came in 1) on budget, 2) under budget 3) over budget, based on the originally assumed budget forecasts (before any additional appropriations) were added?

CIP project timeliness is driven by many variables including state/fed permit approvals, funding acquisition, legal challenges, bidding/award processes, contractor availability, on site changes, etc so % on time and on budget are not the sole determinants of success or measurement of staff performance.

As to your question about additional appropriations above the project forecasts, any contract over \$100,000 requires Council approval. Such approvals include explanations for the fiscal implication.

Debt Service (1-27)

- 1) New debt issuance for projects is highlight to be nearly \$20ml in the 2017-2019 budget. Please outline specifically what the funds from the debt issuance will be used to fund,

The proposed uses of debt can be found on page 1-10 that list the projects and proposed funding sources.

Health Benefits Fund (1-7)

- 1) What are some other funding options instead of forgiving the \$525,000 loan outlined in the Health Benefits Fund?

The fund would be a negative position without the current loan. If the loan is not forgiven, it could take several years to have a strong fund balance to address high claim years. If the loan stays in place the reserve fund budget will increase in revenue and expenditures to account for the loan.

If in the long run the City begins to experience more positive years, and have a healthy fund balance, then the contributions to the fund could be reduced thus providing additional funds for the City.

Mary Cody

- 1) In March, the Mayor prepared a memo entitled 2017-19 Budget Add-ins & Funding Resources-Draft that laid out 28-possible additions to the budget. It appears several of the projects, such as Assistant to the City Administrator (1 FTE) and Emergency Shelter contract were incorporated to the 2017-19 budget. What other, if any, of the 28 possible additions, Downtown Streets, City Employee Preparedness, etc., have been incorporated in the 2017-19 budget document? What are the funding sources for each project?

This was a draft document that assisted in initiating the conversation with Council on potential Council priorities for the upcoming budget process. The result of all of those discussions was the four items that were in the Budget memo in the meeting packet for last Thursday.

- 2) What is the funding source for the three newest firemen? It was revealed during the May 18 Budget Hearing that the three new firemen were hired using overtime in 2016? Were PERS and healthcare also paid out of overtime in 2016?

The full cost of the employees were reflected when the City Council gave direction to hire the 3 new Firefighters.

How are those same three recently hired firemen being paid out of this budget for the 2017-19 biennium? Does that include PERS and healthcare? What is the source of funds?

The personnel are part of the Fire Department and being paid from the General Fund. The City budgets the positions at the full cost including all benefits.

This will be the first time the citizens on the Budget Committee will be voting on funding the three new firemen, correct?

Staff calculated that moving from an 8/9 staffing model to 8/10 could potentially save the department about 5300 hours of overtime each year. This equated to roughly \$215,000 in overtime salary cost savings. Additionally, payment of overtime also incurs additional VEBA, FICA, Medicare and PERS expenses. The department's \$213,000 reduction in overtime will have

a net savings of approximately \$303,000 over the BN or approximately ½ the funding needed for the three firefighters hired in 2016. As we continue to work towards reducing our overtime it is likely that we will realize the full 5300 hours of overtime reduction in each year of the BN, effectively paying for the three firefighters by overtime cost savings.

- 3) Under Police, Personnel Services (page 2-40) shows an increase from 2015-17 of \$1.3 million for 2017-19. How much is attributed to police officers? Considering there are only 28 officers what are the salary increases for the police officers for each year?

None. The 5 new Council approved Police Officers are not built into the proposed budget. Discussion is needed on potential revenue sources to pay for the Police Officers. The increase in Police salary relate to a new collective bargained contract for Police Officers.

Does the salary quoted for the proposed five additional police officers reflect the new salary/benefits?

Yes

What is the complete, projected monetary ramifications of hiring five police officers?

Total for the first year assuming lateral officers that need all new equipment and works lots of overtime would be 135,000 per yearx5 officers =675,000. However, because I anticipate absorbing the equipment and OT into my current service level budget, the cost for the first year remains at \$550,000.

....including increased workload on the court system especially considering more staff time is spent on those who are mentally challenged?
Also, what are the additional costs of hiring legal and support staff to handle an anticipated increased workload? Will this translate into more FTEs in future biennium?

The court staff and Judge stated that the number of citations they have processed is half of what it used to be. I don't think that the additional five officers (keeping in mind one extra on duty at a time plus a SRO) will make a substantial difference in the workload the court and legal offices see. Even if the number of tickets processed doubles it only returns us to the level the court was operating at a few years ago. However, this is a question that perhaps is best answered by the court staff.

What are the implications of the court collecting fewer fines because people are unable to pay? To make up for the loss in revenue will the City increase traffic fines, placing the burden of generating compensatory revenue on those who can generally afford to pay fines?

The Ashland Muni Court does not, and should not exist to operate at a profit. It exists to offer convenience to our citizens and to save them a trip to Central Point for Justice Court. This is part of the City Charter.

4) What is the cost of Talent, Ashland, and Phoenix pipeline to date? How much more is needed to complete this project, including SDC to Medford? This cost is far more expensive than the original TAP emergency, of \$2.2 million. What is the reason for the added expense for the project? When will the city inform its citizens of the direction or purpose of this project?

This project has been completed at a total cost of \$5,351,920. In addition, the City will pay \$2,620,329.25 at \$370,000 per year to the Medford Water Commission over the next 20 years for SDC's.

What will be the cost per gallon for TAP compared to cost per gallon for our reservoir water?

Water customers pay the same rate for water consumed regardless of its source.

What is the purpose of a new \$15 million dollar water plant when the city recently invested this much money for a pipeline?

The water plant is for treating water, the pipeline is for supplying water

Jim Nagel

Would the addition of two new officers, one SRO and the other one that could work four ten hour shifts on the busy nights of Wednesday through Saturday in any way help the needs of our city.

While two officers would help, they do not get us to where we need to be in order to have 24/7 sup+3 coverage. Only by bringing on one additional officer on each team can we accomplish this, and the SRO re-engagement is the last of the 5 officers hired.

ATTACHMENT 1

Charges for Services

		FOR PERIOD 99						
		bgnvyrpts						
		IP 1						
		2018 BN 2017-19						
		2016	2017	2017	2018	2019	2017/19 BN	
		ACTUAL	Adopted	Amended	Proposed	Proposed	Total	
ACCOUNTS FOR:								
General Fund Balance								
8 Chgs for Services								
General Fund	440011	131,326	100,000	68,674	105,000	105,000	210,000	
General Fund	440014	2,160	2,500	2,840	2,500	2,500	5,000	
General Fund	440021	33,489	28,000	22,511	28,000	28,000	56,000	
General Fund	440022	76,501	115,000	153,499	80,000	80,000	160,000	
General Fund	440024	80,027	107,000	133,973	85,000	85,000	170,000	
General Fund	440025	1,818	2,000	2,182	2,500	2,500	5,000	
General Fund	440031	19,373	15,750	11,977	12,000	12,000	24,000	
General Fund	440032	1,089,835	920,000	732,165	1,100,000	1,200,000	2,300,000	
General Fund	440033	3,250	600	(2,050)	3,000	3,000	6,000	
General Fund	440034	68,267	66,000	63,733	68,000	70,000	138,000	
General Fund	440035	30,690	23,000	14,110	24,000	24,000	48,000	
General Fund	440036	27,251	28,000	28,749	25,000	27,000	52,000	
General Fund	440041	-	5,064	7,000	8,936	8,936	17,872	
General Fund	440042	11,664	13,000	14,336	11,000	11,000	22,000	
General Fund	440043	19,140	15,000	10,860	13,000	13,000	26,000	
General Fund	440050	32,110	35,000	37,890	30,000	30,000	60,000	
General Fund	440060	7,772	11,000	15,228	7,500	7,500	15,000	
General Fund	440061	6,110	10,000	15,890	7,500	7,500	15,000	
TOTAL		1,640,783	1,496,914	1,333,567	1,611,500	1,715,500	3,327,000	
8 Chgs for Services								
Parks GF	440062	-	11,500	23,000	-	-	-	
Parks GF	440063	4,680,000	4,880,000	4,880,000	5,209,500	5,391,900	10,601,400	
Parks GF	440065	30,000	-	(30,000)	0.00	0.00	-	
Parks GF	440066	186,461	196,000	205,539	240,000.00	240,000.00	480,000	
Parks GF	440067	13,137	-	(13,137)	32,000.00	32,000.00	64,000	
Parks GF	440068	82,677	85,000	92,323	76,000.00	78,000.00	154,000	
Parks GF	440170	3	-	(3)	0.00	0.00	-	
Parks GF	440300	10,023	8,000	5,977	8,300.00	8,500.00	16,800	
Parks GF	440301	4,620	4,000	3,380	4,000.00	4,200.00	8,200	
Parks GF	440302	102,575	120,000	139,426	115,000.00	120,000.00	235,000	
Parks GF	440303	45,977	46,000	47,023	48,000.00	50,000.00	98,000	
Parks GF	440305	46,295	42,000	37,705	43,000.00	44,500.00	87,500	
Parks GF	440306	2	-	(2)	0.00	0.00	-	

Parks GF	440307	Pro shop merchandise	19,714	31,000	42,286	28,000.00	29,500.00	57,500
Parks GF	440308	Driving Range Fees	22,275	28,000	34,725	30,000.00	30,000.00	60,000
Parks GF	440309	Beer Revenue	20,414	21,000	22,586	22,500.00	23,500.00	46,000
Parks GF	440310	Golf Course Events	2,525	-	(2,525)	0.00	0.00	-
Parks GF	440315	Adult General Recreation	59,693	107,000	154,307	80,000.00	85,000.00	165,000
Parks GF	440316	Youth General Recreation	1,500	5,000	8,500	5,150.00	5,300.00	10,450
Parks GF	440320	Pool Programs	63,787	18,000	(27,787)	68,000.00	72,000.00	140,000
Parks GF	440321	Recreational Swim	15,097	14,000	12,904	18,000.00	20,000.00	38,000
Parks GF	440322	Pool Concessions	3,726	4,000	4,275	3,500.00	4,250.00	7,750
Parks GF	440323	Pool Over/Short	16	-	(16)	0.00	0.00	-
Parks GF	440330	Recreational Skate	99,198	47,000	(5,198)	106,000.00	111,000.00	217,000
Parks GF	440331	Rink Programs	13,381	3,000	(7,381)	15,000.00	17,000.00	32,000
Parks GF	440332	Rink Concessions	4,656	4,000	3,344	4,250.00	4,550.00	8,800
Parks GF	440333	Rink Over/Short	(193)	-	193	0.00	0.00	-
Parks GF	440335	Recreation Event	52,576	49,000	45,424	50,000.00	55,000.00	105,000
Parks GF	440340	Nature Center	26,434	35,000	43,566	32,000.00	35,000.00	67,000
Parks GF	440341	Community Garden	3,570	3,000	2,430	4,000.00	4,200.00	8,200
Parks GF	440345	Senior Programs	-	16,000	32,000	25,000	50,000	75,000
TOTAL		Chgs for Services	5,610,138	5,777,500	5,754,862	6,267,200	6,515,400	12,782,600
Street	8 Chgs for Services	R V T D Tokens & Passes	24,945	26,900	28,855	25,000	25,000	50,000
Street	440081	Storm Drain	41,823	16,000	(9,823)	-	-	-
Street	440111	Storm Drain Utility	659,779	654,900	631,021	-	-	-
Street	440121	Transportation Utility Fee	1,471,358	1,458,800	1,403,742	1,557,575	1,588,320	3,145,895
TOTAL		Chgs for Services	2,197,905	2,156,600	2,053,795	1,582,575	1,613,320	3,195,895
Airport	8 Chgs for Services	Hangar	125,406	139,000	150,594	135,000	135,000	270,000
TOTAL		Chgs for Services	125,406	139,000	150,594	135,000	135,000	270,000
CIP	8 Chgs for Services	Property	4,000	-	(4,000)	-	-	-
CIP	440075	Parking Lot Fees	-	157,130	270,660	60,000	60,000	120,000
CIP	440076	Use of Facilities Fee	946,170	967,470	988,770	977,470	977,470	1,954,940
TOTAL		Chgs for Services	950,170	1,124,600	1,255,430	1,037,470	1,037,470	2,074,940
Parks CIP	8 Chgs for Services	City of Ashland	1,477,771	1,550,045	2,039,481	-	-	-
Parks CIP	440063	Calle Revenue	13,137	109,870	199,793	-	-	-
Parks CIP	440067							

ATTACHMENT J

TOTAL	Chgs for Services	1,490,908	1,659,915	2,239,274	1,154,300	1,154,300	1,154,300	2,308,600
Debt Svc	8 Chgs for Services	-	36,194	72,388	-	-	-	-
Debt Svc	440074 Hospital	-	38,324	(55,393)	-	-	-	-
Debt Svc	440076 Parking Lot Fees	132,041	1,154,300	1,154,300	1,154,300	1,154,300	1,154,300	2,308,600
Debt Svc	440165 Technology Fee	1,154,300						
TOTAL	Chgs for Services	1,286,341	1,228,818	1,171,295	1,154,300	1,154,300	1,154,300	2,308,600
Water	8 Chgs for Services	277,247	100,000	(77,247)	-	-	-	-
Water	440115 Reimbursement	980,376	1,013,500	971,924	1,042,787	1,074,070	1,074,070	2,116,857
Water	440124 Commercial & Industrial	35,322	27,500	17,678	32,089	33,051	33,051	65,140
Water	440125 Fire Guard	314,223	301,100	265,777	305,846	315,022	315,022	620,868
Water	440126 Governmental	786,549	839,800	831,151	840,771	865,995	865,995	1,706,766
Water	440127 Multifamily	3,968,571	4,149,000	4,023,529	4,520,715	4,655,296	4,655,296	9,176,011
Water	440128 Residential	740,136	788,900	780,664	1,020,373	1,050,985	1,050,985	2,071,358
Water	440129 Irrigation	39,351	-	(39,351)	-	-	-	-
Water	440136 Miscellaneous Services							
TOTAL	Chgs for Services	7,141,777	7,219,800	6,774,123	7,762,581	7,994,419	7,994,419	15,757,000
Wastewater	8 Chgs for Services	13,250	-	(13,250)	-	-	-	-
Wastewater	440075 Property	-	10,000	20,000	-	-	-	-
Wastewater	440100 Public Works Services	-	1,142,900	2,181,800	1,235,274	1,284,685	1,284,685	2,519,959
Wastewater	440124 Commercial & Industrial	1,058,523	1,508,100	1,820,277	1,560,846	1,623,280	1,623,280	3,184,126
Wastewater	440126 Governmental	1,381,563	-	(1,381,563)	-	-	-	-
Wastewater	440127 Multifamily	2,640,272	2,989,300	3,066,128	3,014,272	3,133,643	3,133,643	6,147,915
Wastewater	440128 Residential							
TOTAL	Chgs for Services	5,093,608	5,650,300	5,693,392	5,810,392	6,041,608	6,041,608	11,852,000
Storm Water	8 Chgs for Services	-	-	-	690,000	700,000	700,000	1,390,000
Storm Water	440121 Storm Drain Utility							
TOTAL	Chgs for Services	-	-	-	690,000	700,000	700,000	1,390,000
Electric	8 Chgs for Services	4,929,751	5,020,889	4,894,896	5,258,654	5,530,699	5,530,699	10,789,353
Electric	440124 Commercial & Industrial	2,002,128	1,965,180	1,843,248	3,332,297	3,504,685	3,504,685	6,836,982
Electric	440126 Governmental	7,408,272	7,778,923	7,813,172	6,895,743	7,252,477	7,252,477	14,148,220
Electric	440128 Residential	22,351	21,900	20,502	22,595	23,764	23,764	46,359
Electric	440130 Light Guard	39,230	52,569	63,635	37,815	38,004	38,004	75,819
Electric	440131 Connection Fees	1,578	6,042	10,245	3,120	3,130	3,130	6,250
Electric	440133 Temporary Service							

ATTACHMENT 1

Electric	440134	New Service Installation	187,228	250,594	303,122	292,487	293,949	586,436
Electric	440136	Miscellaneous Services	215	227,768	453,471	-	-	-
Electric	440144	Pole Attachment Fee	9,997	-	(9,997)	6,249	6,573	12,822
TOTAL	Chgs for Services		14,600,751	15,323,865	15,392,293	15,848,960	16,653,281	32,502,241
AFN	8 Chgs for Services	CATV	102,952	105,600	108,248	78,000	78,000	156,000
AFN	440137	Internet	1,698,333	1,868,565	1,935,032	1,835,430	1,890,945	3,726,375
AFN	440139	Fiber	209,159	289,500	309,841	211,580	211,600	423,180
AFN	440146	Misc Services	-	-	-	14,000	15,600	29,600
TOTAL	Chgs for Services		2,010,444	2,263,665	2,353,121	2,139,010	2,196,145	4,335,155
Central Svcs	8 Chgs for Services	Administration Services	-	-	-	-	-	-
Central Svcs	440079	Finance Department Services	6,847	10,200	13,453	8,500	10,000	18,500
Central Svcs	440080	Lien Search	12,970	10,820	8,460	12,500	13,000	25,500
Central Svcs	440090	Public Works Services	9,481	10,400	11,119	10,000	12,000	22,000
Central Svcs	440100	Engineering Fees	208,851	260,000	301,149	250,000	260,000	510,000
Central Svcs	440101	Central Service Fee	6,329,433	6,693,605	6,739,002	6,829,750	6,829,750	13,659,500
Central Svcs	440161							
TOTAL	Chgs for Services		6,567,583	6,985,025	7,073,183	7,110,750	7,124,750	14,235,500
Insurance	8 Chgs for Services	Liability Self Insurance	409,305	425,000	430,695	420,000	420,000	840,000
Insurance	440162	Workers Compensation	326,275	370,000	393,725	360,000	360,000	720,000
Insurance	440164							
TOTAL	Chgs for Services		735,580	795,000	824,420	780,000	780,000	1,560,000
Health Benefit	8 Chgs for Services	Health Insurance Premiums	4,848,409	4,985,000	4,881,591	5,644,065	6,208,472	11,852,537
Health Benefit	440171							
TOTAL	Chgs for Services		4,848,409	4,985,000	4,881,591	5,644,065	6,208,472	11,852,537
Equipment	8 Chgs for Services	Maintenance Services	970,224	985,124	1,000,024	985,124	985,124	1,970,248
Equipment	440166	Replacement of Equipment	984,106	984,106	984,106	984,106	984,106	1,968,212
Equipment	440167	Fuel Sales	162,187	80,000	437,813	175,000	175,000	350,000
Equipment	440168							
TOTAL	Chgs for Services		2,116,517	2,049,230	2,421,943	2,144,230	2,144,230	4,288,460
Parks Equipment	8 Chgs for Services	Replacement of Equipment	208,542	-	(208,542)	212,500	212,500	425,000
Parks Equipment	440167							

TOTAL	Chgs for Services	208,542	-	(208,542)	212,500	212,500	425,000
	8 Chgs for Services						
Cemetery	440041	7,596	7,596	10,295	10,294	10,295	20,589
Cemetery	440042	11,664	13,220	14,777	13,221	13,220	26,440
Cemetery	440043	2,127	1,485	843	1,485	1,485	2,970
TOTAL	Chgs for Services	21,386	22,301	25,916	25,000	25,000	50,000
	GRAND TOTAL	56,646,247	58,877,533	59,190,257	59,955,533	62,251,395	122,206,928

** END OF REPORT - Generated by Mark Welch **

**2013 AFN Debt (Refinanced 2004)
Full Faith and Credit Refunding Bonds
From 08/01/2013 to 8/1/2024**

Recap:
 PRINCIPAL 11,675,000
 INTEREST 2.00 to 2.80%
 TERM 12
 PAYMENT
 January 15th (Interest Only)
 July 15th (Principal plus Interest)

530.03.32.00.801222	Principal	0.00
530.03.32.00.802222	Interest	0.00

Payment	Date Due	PRINCIPAL	INTEREST	TOTAL	BALANCE
	3/7/2013				11,675,000
1	8/1/13	175,000.00	103,924.00	278,924.00	
2	2/1/14	-	128,155.00	128,155.00	
	FY 14	175,000.00	232,079.00	407,079.00	11,500,000
3	8/1/14	295,000.00	128,155.00	423,155.00	
4	2/1/15	-	125,205.00	125,205.00	
	FY 15	295,000.00	253,360.00	548,360.00	11,205,000
5	8/1/15	1,010,000.00	125,205.00	1,135,205.00	
6	2/1/16	-	115,105.00	115,105.00	
	FY 16	1,010,000.00	240,310.00	1,250,310.00	10,195,000
7	8/1/16	1,035,000.00	115,105.00	1,150,105.00	
8	2/1/17	-	104,755.00	104,755.00	
	FY 17	1,035,000.00	219,860.00	1,254,860.00	9,160,000
9	8/1/17	1,060,000.00	104,755.00	1,164,755.00	
10	2/1/18	-	94,155.00	94,155.00	
	FY 18	1,060,000.00	198,910.00	1,258,910.00	8,100,000
11	8/1/18	1,080,000.00	94,155.00	1,174,155.00	
12	2/1/19	-	83,355.00	83,355.00	
	FY 19	1,080,000.00	177,510.00	1,257,510.00	7,020,000
13	8/1/19	1,100,000.00	83,355.00	1,183,355.00	
14	2/1/20	-	72,355.00	72,355.00	
	FY 20	1,100,000.00	155,710.00	1,255,710.00	5,920,000
15	8/1/20	1,130,000.00	72,355.00	1,202,355.00	
16	2/1/21	-	61,055.00	61,055.00	
	FY 21	1,130,000.00	133,410.00	1,263,410.00	4,790,000

ATTACHMENT 2

Payment	Date Due	PRINCIPAL	INTEREST	TOTAL	BALANCE
17	8/1/21	1,155,000.00	61,055.00	1,216,055.00	
18	2/1/22	-	48,061.25	48,061.25	
	FY 22	<u>1,155,000.00</u>	<u>109,116.25</u>	<u>1,264,116.25</u>	3,635,000
19	8/1/22	1,180,000.00	48,061.25	1,228,061.25	
20	2/1/23	-	33,311.25	33,311.25	
	FY 23	<u>1,180,000.00</u>	<u>81,372.50</u>	<u>1,261,372.50</u>	2,455,000
21	8/1/23	1,210,000.00	33,311.25	1,243,311.25	
22	2/1/24	-	17,430.00	17,430.00	
	FY 24	<u>1,210,000.00</u>	<u>50,741.25</u>	<u>1,260,741.25</u>	1,245,000
23	8/1/24	1,245,000.00	17,430.00	1,262,430.00	
	FY 25	<u>1,245,000.00</u>	<u>17,430.00</u>	<u>1,262,430.00</u>	-
		<u>11,675,000</u>	<u>1,869,809.00</u>	<u>13,544,809.00</u>	

	Principal	Interest	Total	
2014	175,000.00	232,079.00	407,079.00	
2015	295,000.00	253,360.00	548,360.00	
2016	1,010,000.00	240,310.00	1,250,310.00	
2017	1,035,000.00	219,860.00	1,254,860.00	
2018	1,060,000.00	198,910.00	1,258,910.00	
2019	1,080,000.00	177,510.00	1,257,510.00	
2020	1,100,000.00	155,710.00	1,255,710.00	
2021	1,130,000.00	133,410.00	1,263,410.00	
2022	1,155,000.00	109,116.25	1,264,116.25	
2023	1,180,000.00	81,372.50	1,261,372.50	
2024	1,210,000.00	50,741.25	1,260,741.25	
2025	1,245,000.00	17,430.00	1,262,430.00	
	<u>11,675,000.00</u>	<u>1,869,809.00</u>	<u>13,544,809.00</u>	
			<u>13,544,809.00</u>	Crosscheck

City of Ashland
Summary of AFN Debt

		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Property Tax	0.17/1000	96,010.00	100,560.00	105,000.00	105,000.00							This is in the General Fund and transferred to the Debt Service Fund
Street Operations	081200	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	
Water Distribution	081800	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	
Water Treatment	081900	28,200.00	28,200.00	28,200.00	28,200.00	28,200.00	28,200.00	28,200.00	28,200.00	28,200.00	28,200.00	
WW - Collections	085000	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	
WW - Treatment	085100	35,800.00	35,800.00	35,800.00	35,800.00	35,800.00	35,800.00	35,800.00	35,800.00	35,800.00	35,800.00	
AFN	024700	409,000.00	409,000.00	409,000.00	409,000.00	409,000.00	409,000.00	409,000.00	409,000.00	409,000.00	409,000.00	
Electric	111800	541,300.00	541,300.00	541,300.00	541,300.00	541,300.00	541,300.00	541,300.00	541,300.00	541,300.00	541,300.00	
Total		1,250,310.00	1,254,860.00	1,259,300.00	1,259,300.00	1,154,300.00	1,154,300.00	1,154,300.00	1,154,300.00	1,154,300.00	1,154,300.00	

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
 April 30, 2017

	Biennial		Percent Collected Expended	Biennial 2013-2015		
	To Date Actuals (22 Months)	Budget 2015-2017		Balance	Biennium to Date	End of Biennium
725 Health Benefits Fund						
Charges for Services - Internal	\$ 9,140,680	\$ 9,730,000	93.9%	\$ (589,320)	\$ 7,467,093	\$ 8,158,032
Interest on Investments	7,914	10,000	79.1%	(2,086)	3,364	3,614
Miscellaneous	23,872	-	N/A	23,872	211,795	211,795
Interfund Loan (Reserve Fund)	200,000	450,000	44.4%	(250,000)	900,000	900,000
Transfer In (Insurance Fund)	-	500,000	0.0%	(500,000)	-	500,000
Total Revenues and Other Sources	<u>9,372,467</u>	<u>10,690,000</u>	87.7%	<u>(1,317,533)</u>	<u>8,582,252</u>	<u>9,773,441</u>
Materials and Services	9,240,463	9,830,000	94.0%	589,537	8,281,080	9,049,715
Interfund Loan	325,000	650,000	50.0%	325,000	250,000	250,000
Contingency	-	250,000	0.0%	250,000	-	-
Total Expenditures and Other Uses	<u>9,565,463</u>	<u>10,730,000</u>	89.1%	<u>1,164,537</u>	<u>8,531,080</u>	<u>9,299,715</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(192,996)	(40,000)	482.5%	(152,996)	51,172	473,726
Fund Balance, Jul 1, 2015	473,726	73,370	645.7%	400,356	-	-
Fund Balance, Apr 30, 2017	<u>\$ 280,730</u>	<u>\$ 33,370</u>	841.3%	<u>\$ 247,360</u>	<u>\$ 51,172</u>	<u>\$ 473,726</u>
Reconciliation of Fund Balance:						
Restricted and Committed Funds	280,730					
Unassigned Fund Balance	<u>\$ (0)</u>					

2016 basic financial statements

ATTACHMENT 4

CITY OF ASHLAND, OREGON
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2016

	Water Fund	Wastewater Fund	Electric Fund	Tele- communications Fund	Total	Governmental Activities Internal Service Funds
ASSETS						
Current assets:						
Cash and investments	\$ 4,971,518	\$ 5,590,373	\$ 1,676,115	\$ 224,633	\$ 12,462,639	\$ 6,441,039
Interest and accounts receivable, net	1,184,351	1,051,383	987,172	190,760	3,413,666	45,670
Notes and contracts receivable			123,776	-	123,776	30,552
Interfund receivable	-	-	-	-	-	-
Inventories	421,787	13,452	680,875	-	1,116,114	65,010
Total current assets	6,577,656	6,655,208	3,467,938	415,393	17,116,195	6,582,271
Non Current Capital assets:						
Accumulated depreciation	(17,438,057)	(18,902,419)	(8,348,052)	(9,039,229)	(53,727,757)	(9,783,679)
Capital assets, net	21,506,857	34,336,293	6,918,526	622,942	63,384,618	2,895,356
Non-current assets:						
Start up costs (net of amortization)	-	-	-	178,703	178,703	-
Total non-current assets	21,506,857	34,336,293	6,918,526	801,645	63,563,321	2,895,356
Total assets	28,084,513	40,991,501	10,386,464	1,217,038	80,679,516	9,477,627
Deferred Outflows of Resources:						
Deferred Outflows	270,232	158,147	298,637	88,286	815,302	826,819
LIABILITIES, DEFERRED INFLOWS AND NET POSITION						
Current liabilities:						
Accounts payable	388,256	114,231	1,151,411	27,065	1,680,963	526,982
Accrued salaries, vacation and payroll taxes	341,901	200,033	369,222	104,577	1,015,733	890,718
Accrued interest payable	24,432	58,706	67	-	83,205	-
Interfund payable	-	-	-	165,544	165,544	525,000
Other liabilities	-	-	241,447	-	241,447	2,862,649
Proportionate Share of Net Pension Liability	1,032,133	604,032	1,140,624	337,203	3,113,992	3,157,975
Notes/bonds payable, current portion	1,620,202	1,334,561	21,714	-	2,976,477	-
Total current liabilities	3,406,924	2,311,563	2,924,485	634,389	9,277,361	7,963,324
Long-term liabilities:						
Revenue bonds payable, net	2,878,067	1,812,746	108,572	-	4,799,385	-
General obligation bonds payable, net	3,741,010	7,702,300	-	-	11,443,310	-
Total long-term liabilities	6,619,077	9,515,046	108,572	-	16,242,695	-
Total liabilities	10,026,001	11,826,609	3,033,057	634,389	25,520,056	7,963,324
Deferred Inflows of Resources:						
Deferred inflows - pensions	239,787	140,330	264,991	78,339	723,447	733,665
Net Position:						
Net Position (deficit):						
Net Investment in capital assets	13,267,578	23,486,686	6,788,240	622,942	44,165,446	2,895,356
Restricted for system development	1,985,482	1,874,318	-	-	3,859,800	-
Restricted for debt service	-	-	-	-	-	-
Unrestricted	2,835,897	3,821,705	598,813	(30,346)	7,226,069	(1,287,899)
Total Net Position	18,088,957	29,182,709	7,387,053	592,596	55,251,315	1,607,457
Total liabilities, Deferred Inflows and Net Position	\$ 28,354,745	\$ 41,149,648	\$ 10,685,101	\$ 1,305,324	\$ 81,494,818	\$ 10,304,446
Total Net Position					\$ 55,251,315	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds					279,062	
Net Position of business-type activities					<u>\$ 55,530,377</u>	

The accompanying notes are an integral part of the basic financial statements.

2016 notes to basic financial statements

F. Fund Balance Constraints

The specific purposes for each of the categories of the fund balance as of June 30, 2016, are as follows:

Fund Balances:	General Fund	Street Fund	Parks	Non Major Funds	Total
Restricted for:					
Asset forfeiture	25,784	-	-	-	25,784
TOT tourism	129,763	-	-	-	129,763
CDBG restriction	-	-	-	33,804	33,804
SDC - Transportation	-	2,619,729	-	-	2,619,729
SDC - Parks	-	-	-	606,669	606,669
Perpetual care	-	-	-	944,552	944,552
Debt commitment	-	-	-	1,028,912	1,028,912
Committed for:					
Parking surcharge	370,085	-	-	-	370,085
Public art	109,938	-	-	-	109,938
Affordable housing	166,351	-	-	-	166,351
Grubbs Case	22,235	-	-	-	22,235
Street activities	-	2,795,238	-	-	2,795,238
Parks activities	-	-	313,140	1,346,001	1,659,141
Airport activities	-	-	-	138,905	138,905
Food and beverage tax	-	-	-	190,623	190,623
CIP - Facilities	-	-	-	2,004,725	2,004,725
Assigned for:					
N/A					
Unassigned:	3,636,527	-	-	-	3,636,527
Total fund balances:	\$ 4,460,683	\$ 5,414,967	\$ 313,140	\$ 6,294,190	\$ 16,482,980

G. Service Concession Agreement

The City of Ashland contracts with the Skinner Aviation to operate the City owned airport. Skinner Aviation has been the airport's Fixed Base Operator since 1993 and is responsible for all oversight of the airport facilities including radio control, fuel facility, aircraft maintenance, hangar rental collection, flight training and facility maintenance. They collect the income for the City and remit the City's revenue on a monthly basis, they keep 25% of the monthly revenue and receive a credit for Water and Garbage services. No upfront monies were exchanged by either party when the contract was executed, so thus there is not an asset or liability to recognize in the financial statements.

ATTACHMENT 5

ADMINISTRATIVE SERVICES DEPARTMENT Biennium 2017-19

Description	FY 2012-13	BN 2013-15	BN 2015-17	Biennium 2017-19		
	Actual	Actual	Amended Budget	FY 2017-18 Proposed	FY 2018-19 Proposed	BN 2017-19 Proposed
Department Total By Category						
Personal Services	\$ 1,453,413	\$ 3,084,148	\$ 3,371,940	\$ 1,794,067	\$ 1,847,519	\$ 3,641,586
Materials and Services	1,976,555	13,161,626	13,089,387	7,073,939	7,158,909	14,232,848
Capital Outlay	278,743	808,193	4,092,252	1,336,725	1,234,820	2,571,545
Debt Service	2,659,975	3,666,693	4,270,200	1,871,443	1,868,944	3,740,387
	<u>\$ 6,368,686</u>	<u>\$ 20,720,660</u>	<u>\$ 24,823,779</u>	<u>\$ 12,076,174</u>	<u>\$ 12,110,192</u>	<u>\$ 24,186,366</u>

Description	FY 2012-13	BN 2013-15	BN 2015-17	Biennium 2017-19		
	Actual	Actual	Amended Budget	FY 2017-18 Proposed	FY 2018-19 Proposed	BN 2017-19 Proposed
Department Total by Division:						
Operating Divisions						
Administration	\$ 631,028	\$ 1,243,421	\$ 1,335,272	\$ 948,025	\$ 892,885	\$ 1,840,910
Accounting	650,284	1,442,875	2,137,180	957,233	877,522	1,834,755
Customer Services	592,957	1,180,410	1,394,645	773,338	763,446	1,536,784
	<u>\$ 1,874,269</u>	<u>\$ 3,866,706</u>	<u>\$ 4,867,097</u>	<u>\$ 2,678,596</u>	<u>\$ 2,533,853</u>	<u>\$ 5,212,449</u>
Non-Operating Divisions						
Band	\$ 55,594	\$ 114,017	\$ 130,550	\$ 65,770	\$ 65,770	\$ 131,540
Social Services	123,394	254,205				
Economic and Cultural	623,419	1,304,744				
Parks Contracted Services	-	8,856,000	9,560,000	5,209,500	5,391,900	10,601,400
Miscellaneous	43,776	185,715	269,000	19,000	19,000	38,000
S.D.C. - Parks Open Space	236,465	816,727	3,707,182	949,820	944,820	1,894,640
Bancroft Debt	-	-	400,000	-	-	-
Notes and Contracts Debt	808,962	89,011	135,240	97,614	97,865	195,479
GO Bonds	1,906,689	3,579,222	3,734,960	1,773,829	1,771,079	3,544,908
Insurance	696,118	1,654,314	2,019,750	1,282,045	1,285,905	2,567,950
	<u>\$ 4,494,417</u>	<u>\$ 16,853,954</u>	<u>\$ 19,956,682</u>	<u>\$ 9,397,578</u>	<u>\$ 9,576,339</u>	<u>\$ 18,973,917</u>
	<u>\$ 6,368,686</u>	<u>\$ 20,720,660</u>	<u>\$ 24,823,779</u>	<u>\$ 12,076,174</u>	<u>\$ 12,110,192</u>	<u>\$ 24,186,366</u>

*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.*

Parks share of the property tax revenue

Description	BN 2015-17		BN 2015-17	
	Adopted Budget	Budget Adjustments	Amended Budget	
Department Total By Category				
Personal Services	\$ 3,746,190	\$ 100,300	\$ 3,846,490	
Materials and Services	12,634,387	2,221,896	14,856,283	
Debt Service	46,688	-	46,688	
	\$ 16,427,265	\$ 2,322,196	\$ 18,749,461	
Department Total by Fund				
General Fund	\$ 2,066,027	\$ 1,971,896	\$ 4,037,923	Resolution #2016-15, Moving of Economic Grants & Social Service Grants \$1,695,033 & 267,333
Electric Fund - Conservation	1,466,718	-	1,466,718	
Water Fund - Conservation	-	-	-	
Health Benefit Fund	9,580,000	250,000	9,830,000	Resolution #2017-002
Central Services Fund	3,314,520	100,300	3,414,820	Resolution #2017-002
	\$ 16,427,265	\$ 2,322,196	\$ 18,749,461	

For fiscal years 2011-12 and 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.

#5

RESOLUTION NO. 2017-002

A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET FOR CHANGES TO THE 2015-17 BIENNIAL BUDGET

RECITALS:

ORS 294.471 permits the governing body of a municipality to make a supplemental budget for one or more of the following reasons

- a. An occurrence or condition which had not been ascertained at the time of the preparation of a budget for the current year which requires a change in financial planning.
- b. A pressing necessity which was not foreseen at the time of the preparation of the budget for the current year which requires prompt action.
- c. Funds were made available by another unit of federal, state or local government and the availability of such funds could not have been ascertained at the time of the preparation of the budget for the current year.

THE CITY OF ASHLAND RESOLVES AS FOLLOWS:

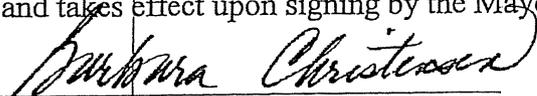
Section 1. In accordance with provisions stated above, the Mayor and City Council of the City of Ashland determine that it is necessary to adopt a supplemental budget, establishing the following amendments:

	<u>Appropriation</u>	<u>Transfers:</u> <u>Resource</u>
<u>Central Service Fund</u>		
Administration/Salary & Wages	100,300	
Public Works-Administration/Salary & Wages		55,300
City Recorder/Bank Charges	80,000	
Contingency		125,000
	<u>\$ 180,300</u>	<u>\$ 180,300</u>
<u>Electric Fund</u>		
Electric/Energy	300,000	
Electric/Transmission		300,000
	<u>\$ 300,000</u>	<u>\$ 300,000</u>
<u>Airport Fund</u>		
Capital Outlay	48,000	
Contingency		13,000
Professional Services		10,000
Central Service		25,000
	<u>\$ 48,000</u>	<u>\$ 48,000</u>
<u>Health Benefits Fund</u>		
Health Benefits/Claims	250,000	
Contingency		250,000
	<u>\$ 250,000</u>	<u>\$ 250,000</u>
<u>Additional appropriations:</u>		
<u>General Fund</u>		
Fire Life & Safety/FEMA Grant Expense	110,717	
Fire Forest Division/OWEB Grant Expense	568,100	
Grant Revenue		678,817
	<u>\$ 678,817</u>	<u>\$ 678,817</u>

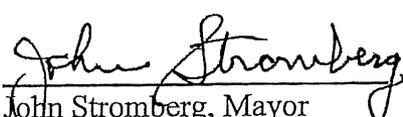
#5

Section 2. All other provisions of the adopted 2015-2017 BIENNIUM BUDGET not specifically amended or revised in this Supplemental Budget remain in full force and effect as stated therein.

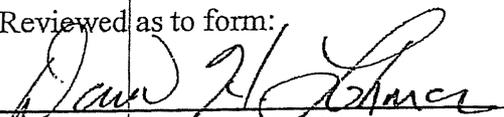
Section 3. This resolution was duly PASSED and ADOPTED this 7th day of March, 2017, and takes effect upon signing by the Mayor.


Barbara Christensen, City Recorder

SIGNED and APPROVED this 8 day of March, 2017.


John Stromberg, Mayor

Reviewed as to form:


David H. Lohman, City Attorney

#5

Council Business Meeting

March 7, 2017

Title: Supplemental Budget & Resolution for 2015-17 Biennium
From: Beverly Adams Interim Finance Director
bev.adams@ashland.or.us

Summary:

It is necessary to amend the 2015/17 biennial budget in order to appropriate new grant revenue and to make a transfer of appropriations to cover unexpected expenditures.

Actions, Options, or Potential Motions:

I move to adopt a resolution titled, "A resolution adopting a supplemental budget for changes to the 2015-17 Biennial Budget."

Staff Recommendation:

That Council adopt the attached resolution to authorize proposed changes as defined within this report for a 2015/17 supplemental budget.

Resource Requirements

All budget changes and requirements are shown in the Background section and the proposed resolution.

Policies, Plans and Goals Supported:

Administrative/Governance goal:

"To ensure on-going fiscal ability to provide desired and required services at an acceptable level"

Background and Additional Information:

Oregon budget law (ORS 294.471) provides for mid-year amendments to the budget through the supplemental budget process.

This supplemental budget contains two types of amendments: the first is merely a transfer of appropriation from one category to another which does not increase nor decreases the original budget; and the second is an additional appropriation of revenue which will increase the total budget. Because these proposed changes consist of transfers and additional appropriation of less than 10% of the budgeted fund, Oregon budget law allows adoption by Council resolution with no public hearing requirement.

For additional detail, please refer to the attached "Budget Transfer Request" forms which provide a revenue source, expenditure account and brief description of the request.

The following illustrates the proposed budget changes:

#5

Transfer of appropriation only:		
Central Services/Salary & Wages	To cover unbudgeted costs associated with the City ADM resignation	\$ 100,300
Central Services/Bank Charges	To cover bank fees in excess of budget	80,000
Electric/Energy	To cover BPA forecast for increased energy purchases	300,000
Public Works/Airport - Capital Outlay	Unplanned airport maintenance requirements	48,000
Health Benefits/Claims	Higher than anticipated health claim expense	250,000
	Total transfer of appropriation needed	\$ 778,300
Increase in appropriation:		
Fire Life & Safety/FEMA Grant Revenue	New grant revenue for home fire sprinklers promotion.	110,717
Fire Forest Division/OWEB Grant Revenue	New grant revenue for forest health restoration projects.	568,100
	Total Increased Appropriation	\$ 678,817

Attachments:

Resolution adopting the supplemental budget
Staff budget transfer requests & information

#5

CITY OF ASHLAND

Budget Transfer Request

Date: 2/27/2017

Department: Central Services/Administ.

Explanation of request:

A transfer of appropriation is necessary to cover Central Services personnel costs following salary and wages due the prior City Administrator upon his resignation in November; 2016.

Transfer From

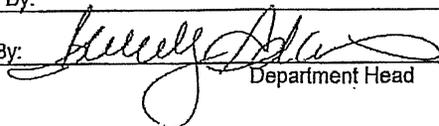
Account Number	Line Item Name	Amount
	Central Services:	
0710.01.99.00.00.	Contingency	\$ 45,000.00
	Public Works/Administration	
0710.01.08.11.00.510100	Salaries & Wages	\$ 55,300.00
Total Amount of Transfer		<u>\$ 100,300.00</u>

Transfer To

Account Number	Line Item Name	Amount
0710.01.01.02.00.510100	Salary & Wages	\$ 100,300.00
Total Amount of Transfer		<u>\$ 100,300.00</u>

Requested By:

Approved By:

 2/27/17
Department Head

#5

CITY OF
ASHLAND

Budget Transfer Request

Date: 2/17/2017

Department: City Recorder

Explanation of request:

Additional budget appropriation is needed to cover the City's banking expenses. The appropriation will be transferred from Central Services/Contingency to Central Services/City Recorder/Bank Charges expense as shown below.

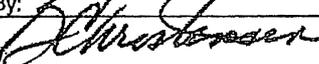
Transfer From

Account Number	Line Item Name	Amount
0710.01.99.00.00.905000	Contingency	\$ 80,000.00
Total Amount of Transfer		<u>\$ 80,000.00</u>

Transfer To

Account Number	Line Item Name	Amount
0710.01.04.00.00.605100	Bank Charges	\$ 80,000.00
Total Amount of Transfer		<u>\$ 80,000.00</u>

Requested By: 

Approved By: 

Department Head

#5

CITY OF ASHLAND

Budget Transfer Request

Date: 2/9/2017

Department: Electric

Explanation of request:

Based on forecasts from BPA we are going to be over budget on energy purchase charges by approximately \$285,000. Based on the same forecasts we will be under budget by \$450,000 in transmission.

Transfer From

Account Number	Line Item Name	Amount
690.11.21.00.606740	Transmission	\$ 300,000.00
Total Amount of Transfer		<u>\$ 300,000.00</u>

Transfer To

Account Number	Line Item Name	Amount
690.11.15.00.606720	Energy	\$ 300,000.00
Total Amount of Transfer		<u>\$ 300,000.00</u>

Requested By: [Signature] 2/15/17

Approved By: [Signature] 2/22/17
 Department Head

#5

CITY OF ASHLAND

Budget Transfer Request

Date: 2/8/2017

Department: Public Works

Explanation of request:

The Airport is budgeted by major category and in the current biennium there are plans to perform a major tree topping project that was not initially planned for. The Airport also required more internal project improvements (maintenance) than was originally forecasted, requiring a transfer from major categories in order to keep the budget whole.

Transfer From

Account Number	Line Item Name	Amount
280.99.00.00.905000	Airport Contingency	\$ 13,000.00
280.08.00.00.604100	Professional Services	\$ 10,000.00
280.08.00.00.605810	Central Service	\$ 25,000.00
Total Amount of Transfer		<u>\$ 48,000.00</u>

Transfer To

Account Number	Line Item Name	Amount
280.08.00.00.704100	Capital Outlay/Internal Projects	\$ 48,000.00
Total Amount of Transfer		<u>\$ 48,000.00</u>

Requested By: [Signature]

Approved By: [Signature]
Department Head

#5

CITY OF ASHLAND

Budget Transfer Request

Date: 2/16/2017

Department: Administration

Explanation of request:

Transfer from contingency up to \$250,000.00 for higher than budgeted claims expenditures in the health benefits fund.

Transfer From

Account Number	Line Item Name	Amount
725.99.00.00.905000	Contingency	\$ 250,000.00
Total Amount of Transfer		<u>\$ 250,000.00</u>

Transfer To

Account Number	Line Item Name	Amount
725.01.49.00.607170	Health Benefits Fund (Claims)	\$ 250,000.00
Total Amount of Transfer		<u>\$ 250,000.00</u>

Requested By: *Ma Chan*

Approved By: *John Kains*
Department Head

#5

CITY OF ASHLAND

Budget Supplemental Request

Date: 2/21/2017

Department: Fire Dept-Fire & Life Safety

Explanation of request:

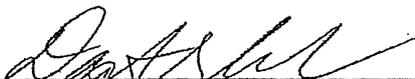
AF&R received a FEMA Fire and Life Safety grant in the amount of \$110,717
for the purpose of promoting home fire sprinklers in Southern Oregon. Most of
the funds have been used to build a fire sprinkler demonstration trailer. The
remaining funds will be used for advertising and education.

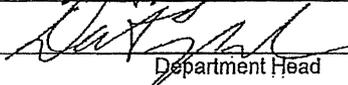
New Revenue

Account Number	Line Item Name	Amount
0110.430123	Grant Revenue	\$ 110,717
060480		
Total Amount of Transfer		<u>\$ 110,717.00</u>

Additional Appropriations (Expense)

Account Number	Line Item Name	Amount
075100.604100	Grant Expense	\$ 110,717.00
Total Amount of Transfer		<u>\$ 110,717.00</u>

Requested By: 

Approved By: 
Department Head

#5

CITY OF ASHLAND

Budget Supplemental Request

Date: 2/21/2017

Department: Fire Dept-Forest Division

Explanation of request:

The City was recently awarded the "Oregon Watershed Enhancement Board Grant" (OWEB) from State lottery funds in the total amount of \$1,153,430.
Of the total grant, only \$568,100 is expected to be used this fiscal year,
leaving the remainder to be included in the next budget cycle. We are request-
ing a unique object number for the OWEB grant. (Grant detail attached)

New Revenue

Account Number	Line Item Name	Amount
0110.430123	Grant Revenue	\$ 568,100
Project #000574.100		
Total Amount of Transfer		<u>\$ 568,100.00</u>

Additional Appropriations (Expense)

Account Number	Line Item Name	Amount
072900.604***	Grant Expense	\$ 568,100.00
Total Amount of Transfer		<u>\$ 568,100.00</u>

Requested By: _____
Approved By:  _____
Department Head

Memo

DATE: February 15, 2017
TO: Bev Adams, City Financial Officer
FROM: Chris Chambers, Forest Division Chief, Ashland Fire & Rescue
RE: Fire Department General Fund Budget Supplement Request for BN15-17

The following is a budget supplement request for the current biennial budget in the Fire Department (General Fund). These are items that are previously unbudgeted expenditures with corresponding revenue from an Oregon Watershed Enhancement Board grant (See attached Director's Award Letter).

FOREST INTERFACE ACCOUNT (GENERAL FUND, FIRE DEPARTMENT)

Oregon Watershed Enhancement Board Focused Implementation Partnerships Grant

The City has been awarded a total of \$1,153,430 for the current period with OWEB's expectation that a portion of this amount will carry over into BN 2017-2019. Based on projections, \$568,062.00 of these funds need to be added to the current biennium budget with the balance entered in the next biennium. This includes an allowable 4.5% administrative fee.

\$568,062.00 Materials and Services

110.07.29.00.604***

\$568,062.00 TOTAL REQUEST

5

OWEB
DIRECTOR'S AWARD MEMO

To: Meta Loftsgaarden, Executive Director

From: Eric Hartstein, Senior Policy Coordinator

Date: February 9, 2017

Project Name: Ashland Forest All-Lands Restoration Initiative

Program: Focused Investment Partnership

Application/Project No.: 216-8204-15366

Application Type: Restoration

Applicant: City of Ashland

OWEB Funding Requested: \$ 1,153,430

Staff Recommendation: \$ 1,153,430

Fund Source: Lottery

Summary Description of Project. This application seeks funding to implement forest health restoration activities at nine sites totaling 1,100 acres. Treatment will include ecological and maintenance thinning, prescribed fire, and noxious weed control. Landscape forest treatments are intended to restore open and closed late seral forests, enhance oak habitats, and ameliorate risk of catastrophic fire, among other community benefits.

Reviewer Comments and Recommendations. The Technical Review Team (TRT) described the Ashland Forest All-Lands Initiative as a high performing partnership and applauded the holistic restoration approach that takes into consideration varying land ownerships, complex forest habitats, and the dynamic social environment of the community. The TRT expressed a high degree of confidence in the ecological approach and the ability of the partnership to deliver strong restoration outcomes. The TRT noted that the partnership has been strategic in selecting restoration sites building on earlier assessment and prioritization work. It was obvious that momentum and support for this effort is growing in the community. The partnership has been successful at leveraging funding, and is implementing projects in a manner that allocates this funding effectively across the landscape.

To assist with the TRT review, the partnership developed a summary handout that describes each of the proposed treatments, a pricing sheet for use in the field to determine restoration costs, monitoring objectives, and a matrix illustrating how the proposed properties were ranked in relation to the objectives of the Ashland Forest All-Lands Restoration Initiative. The TRT found this summary document useful for the discussion and it has been appended to the application.

The TRT and partnership discussed the need for maintenance at treated sites. This will be an ongoing concern as, once treated, each site will need regular activity to maintain the restoration gains into the future. The discussion focused on using prescribed fire as the practice becomes accepted in the community, as well as developing new innovative ways to fund this work, which may include tax incentives. The TRT appreciated that the partnership was actively planning for the future and was confident that the partnership is poised to find long-term solutions to this concern. The TRT also noted that the partnership has a rigorous monitoring

#5

approach, and believe it would be beneficial to incorporate a way to quantify wildlife habitat outcomes for Northern Spotted Owl and Pacific fisher.

Staff Recommendation. Fund, with conditions

Special Conditions.

The following special conditions apply to the implementation of the project;

- (a) Notify the Board's Project Manager before ecological thinning activities commence on the Mountcrest Forestry property to ensure activities are compatible with the pending conservation easement and associated management plan.
- (b) Pre-Project Photos and Map:
 - (i) OWEB will not release any funds for a Project site until Grantee has submitted to the Board's Project Manager pre-project photos at photo points established to track visual change(s) resulting from restoration project. Grantee should carefully consider photo point locations to ensure photos clearly show the same sites and perspective in future photos to meet reporting requirements and demonstrate that completed restoration meets the scope of work described in the grant application.
 - (ii) OWEB will not release any funds for a Project site until Grantee has submitted to the Board's Project Manager a map that show's where the photo points have been established. Baseline criteria for the map include 8 1/2 x 11 size and .pdf format. Minimum background layers include recent aerial imagery, Project boundary, streams, and roads/highways.

The following special conditions apply to the to the project completion report (PCR):

- (a) Provide at least one (1) photo point from five (5) of the properties being treated. Photo points should include a pre-treatment photo and post-treatment photo.

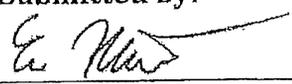
The following special conditions apply to the post-implementation status report (PISR):

- (a) Provide at least five (5) photos from the photo points as provided for in the PCR.

Director's Award.

By the virtue of the authority vested in the OWEB Executive Director by the Board, I hereby authorize an award of \$1,153,430, with an award date of January 26, 2016 for the project as modified in an amount not to exceed \$1,153,430.

Submitted by:

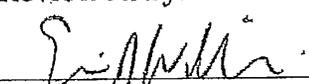


 Eric Hartstein, Senior Policy Coordinator

2/9/17

 Date

Reviewed by:

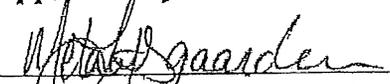


 Eric Williams, Grant Program Manager

2/9/17

 Date

Approved by:



 Meta Loftsgaarden, Executive Director

2/14/17

 Date

#5

RESOLUTION NO. 2016 - 15

**A RESOLUTION TRANSFERRING APPROPRIATIONS
WITHIN THE 2015-2017 BIENNIUM BUDGET**

THE CITY OF ASHLAND RESOLVES AS FOLLOWS:

SECTION 1. Because of the circumstances stated below, the Mayor and City Council of the City of Ashland determine that it is necessary to transfer appropriations as follows:

Transfer of Appropriations:

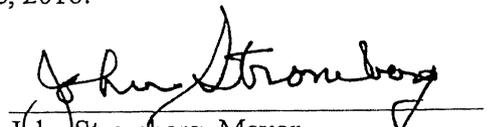
TO:	Administration Department - Library	\$ 8,930
	Police Department	<u>\$12,500</u>
FROM:	Contingency	\$21,430

To transfer appropriations from General Fund Contingency to the Administration Department to remit \$8,930 in restricted property tax receipts above the amount estimated for payment this budget period and \$12,500 to the Police Department to fund You Have Options Program speaker costs that were originally anticipated in the prior year.

SECTION 2. This resolution was duly PASSED and ADOPTED this 7 day of June, 2016, and takes effect upon signing by the Mayor.


Barbara Christensen, City Recorder

SIGNED and APPROVED this _____ day of June, 2016:


John Stromberg, Mayor

Reviewed as to form:


David Lohman, City Attorney

#5

CITY OF ASHLAND

Budget Transfer Request

Date: 4/20/2016

Department: Administration

Explanation of request:

Amount budgeted was less than actual cash. Actual amount was transferred to the Library District, since it cannot be used for any other purpose.

Transfer From

Account Number	Line Item Name	Amount
110.99.00.00.905000	Contingency	\$ 8,930.00
Total Amount of Transfer		<u>\$ 8,930.00</u>

Transfer To

Account Number	Line Item Name	Amount
110.01.02.17.604100	Professional Services	\$ 8,930.00
Total Amount of Transfer		<u>\$ 8,930.00</u>

Requested By: _____

Approved By: David Lanner
Department Head

#5

CITY OF ASHLAND

Budget Transfer Request

Date: 4/5/2016

Department: Police

Explanation of request:

To reimburse for speaker cost for You Have Option Program (YHOP), The payments for the classes had been paid in the prior fiscal year.

Transfer From

Account Number	Line Item Name	Amount
110.99.00.00.905000	Contingency	\$ 12,500.00
Total Amount of Transfer		<u>\$ 12,500.00</u>

Transfer To

Account Number	Line Item Name	Amount
110.06.12.00.606400	Training	\$ 12,500.00
Total Amount of Transfer		<u>\$ 12,500.00</u>

Requested By: 

Approved By: 
Department Head

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.

Description	ADMINISTRATION DEPARTMENT Biennium 2017-19					
	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended Budget	FY 2017-18 Proposed	FY 2018-19 Proposed	BN 2017-19 Proposed
Department Total By Category						
Personal Services	\$ 1,297,652	\$ 3,667,198	\$ 3,846,490	\$ 1,938,614	\$ 1,998,874	\$ 3,937,488
Materials and Services	1,111,534	11,866,911	14,856,283	8,318,438	8,343,670	16,662,108
Debt Service	-	47,771	46,688	22,937	22,665	45,602
	<u>\$ 2,409,186</u>	<u>\$ 15,581,880</u>	<u>\$ 18,749,461</u>	<u>\$ 10,279,989</u>	<u>\$ 10,365,209</u>	<u>\$ 20,645,198</u>
Department Total by Fund						
General Fund	\$ 1,120,441	\$ 1,857,935	\$ 4,037,923	\$ 2,129,320	\$ 1,820,925	\$ 3,950,245
Electric Fund - Conservation	-	1,434,991	1,466,718	760,468	772,024	1,532,492
Water Fund - Conservation	-	442,021	-	-	-	-
Health Benefit Fund	-	9,049,715	9,830,000	5,586,266	5,971,035	11,557,301
Central Services Fund	1,288,745	2,797,218	3,414,820	1,803,935	1,801,225	3,605,160
	<u>\$ 2,409,186</u>	<u>\$ 15,581,880</u>	<u>\$ 18,749,461</u>	<u>\$ 10,279,989</u>	<u>\$ 10,365,209</u>	<u>\$ 20,645,198</u>

For fiscal years 2011-12 and 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

#5

Description	ADMINISTRATION DEPARTMENT						
	FY 2011-12 Actual	FY 2012-13 Actual	BN 2013-15 Amended	BN 2013-15 Estimated	BN 2015-17 Proposed	BN 2015-17 Approved	BN 2015-17 Adopted
Department Total Resources							
Charges for Services	\$ 1,536,341	\$ 1,674,714	\$ 3,735,278	\$ 3,278,447	\$ 3,816,386	\$ 3,816,386	\$ 3,816,386
Fines	151,104	161,920	327,000	298,792	330,000	330,000	330,000
Interest on Pooled Investments	1,023	850	2,134	5,804	2,134	2,134	2,134
Miscellaneous	14,375	22,462	2,000	16,571	12,000	12,000	12,000
Interfund Loans	-	-	900,000	900,000	450,000	450,000	450,000
Operating Transfers In	-	-	-	-	500,000	500,000	500,000
Subtotal	1,702,843	1,859,946	4,966,412	4,499,614	5,110,520	5,110,520	5,110,520
Resources (over) under requirements	399,496	549,240	2,790,016	1,985,999	11,316,745	11,316,745	11,316,745
	<u>\$ 2,102,339</u>	<u>\$ 2,409,186</u>	<u>\$ 7,756,428</u>	<u>\$ 6,485,613</u>	<u>\$ 16,427,265</u>	<u>\$ 16,427,265</u>	<u>\$ 16,427,265</u>
Department Total By Function							
Personnel Services	\$ 1,224,392	\$ 1,297,652	\$ 3,638,090	\$ 3,664,981	\$ 3,746,190	\$ 3,746,190	\$ 3,746,190
Materials and Services	877,947	1,111,534	4,070,564	2,772,590	12,634,387	12,634,387	12,634,387
Debt Service	-	-	47,774	48,042	46,688	46,688	46,688
	<u>\$ 2,102,339</u>	<u>\$ 2,409,186</u>	<u>\$ 7,756,428</u>	<u>\$ 6,485,613</u>	<u>\$ 16,427,265</u>	<u>\$ 16,427,265</u>	<u>\$ 16,427,265</u>
Department Total by Fund							
General Fund	\$ 886,836	\$ 1,120,441	\$ 2,709,392	\$ 1,745,812	\$ 2,066,027	\$ 2,066,027	\$ 2,066,027
Water Fund - Conservation	-	-	489,010	440,254	-	-	-
Electric Fund - Conservation	-	-	1,542,664	1,540,857	1,466,718	1,466,718	1,466,718
Health Benefit Fund	-	-	-	-	9,580,000	9,580,000	9,580,000
Central Services Fund	1,215,503	1,288,745	3,015,362	2,758,690	3,314,520	3,314,520	3,314,520
	<u>\$ 2,102,339</u>	<u>\$ 2,409,186</u>	<u>\$ 7,756,428</u>	<u>\$ 6,485,613</u>	<u>\$ 16,427,265</u>	<u>\$ 16,427,265</u>	<u>\$ 16,427,265</u>

For fiscal years 2011-12 and 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.

- Adopted revised economic development strategy.
- Completed and began implementation of the Citywide facilities energy audit.
- Solar installation incentive participation resulted in more than 240,000 watts of renewable energy generation.
- More than 1.4 million annual kilowatt hour savings from residential and commercial weatherization, heating system, appliance and lighting programs.
- Updated the Film and Video ordinance and fee resolution.
- Implemented an agreement with ORHA and ACCESS to establish the Ashland Community Resource Center.
- Updated the resolution and community partnerships to increase the number of nights the city provides a Winter Shelter to two and to allow dogs in the shelter.
- Completed the Plaza enhancements, including new colors for the information booth and hanging baskets/pennants.
- Planned and held the first State of the City celebration event.
- Worked closely with the Oregon Shakespeare Festival to plan and execute improvements to Chautauqua Square in front of the Black Swan Theater.

Attachments 6

CITY WIDE SUMMARY

49

Description	FY 2013-14		FY 2014-15		BN 2013-15		BN 2015-17		Estimated		Proposed Biennium 2017-19			
	Actual	Total	Actual	Total	Amended	Total	BN 2015-17	Total	BN 2017-19	Year 1	BN 2017-19	Year 2	BN 2017-19	Total
Personal Services														
Regular Employees	\$ 15,497,310	\$ 31,352,714	\$ 15,855,404	\$ 34,430,668	\$ 33,382,395	\$ 17,655,130	\$ 18,225,747	\$ 35,880,8						
Holiday Pay Out	150,443	305,421	154,979	383,950	299,097	201,467	207,260	408,						
Sick Pay Out	32,347	69,501	37,154	102,110	89,742	50,620	51,950	102,						
Vacation Pay Out	77,032	256,966	179,934	216,180	355,950	240,664	163,400	404,						
Temporary Employees	467,938	1,042,033	574,096	1,320,985	1,251,354	727,930	713,642	1,441,						
Temporary Cadets	28,476	28,550	74	-	-	-	-	-						
Overtime	655,890	1,408,631	752,742	1,561,905	1,659,140	788,861	834,392	1,623,						
Emergency Overtime	112,540	215,044	102,504	253,700	193,604	35,000	35,700	70,7						
Duty Pay	74,241	158,364	84,123	196,790	179,541	96,680	100,110	196,						
FLSA	169,982	345,099	175,117	368,520	364,823	204,270	207,960	412,						
Salaries and Wages	17,266,197	35,182,324	17,916,127	38,834,808	37,775,646	20,000,622	20,540,161	40,540,						
ICA/MEDICARE	1,295,478	2,634,830	1,339,351	3,015,470	2,894,369	1,544,410	1,601,630	3,146,						
PERS Employer's Share	3,143,022	5,532,609	2,389,587	6,241,320	5,849,449	4,029,246	4,135,417	8,164,						
PERS Employee's Share	995,750	2,024,566	1,028,816	2,317,400	2,203,572	1,210,569	1,242,607	2,453,						
Prepayment for PERS	0	780,260	0	0	0	0	0	0						
HRA/VEBA	392,065	767,169	375,104	773,470	858,540	403,612	416,829	820,						
Deferred Comp	0	0	0	0	141,348	125,765	126,845	252,						
Other Benefits	0	0	0	0	5,594	4,665	4,665	9,						
Group Health Insurance	3,723,922	7,501,264	3,777,342	9,477,080	9,173,315	5,257,786	5,772,266	11,030,						
Workers Compensation	369,984	723,052	353,069	739,550	679,689	362,321	385,032	747,						
Fringe Benefits	9,920,221	19,963,750	10,043,529	22,564,290	21,805,875	12,938,374	13,685,292	26,623,						
Total Personal Services	\$ 27,186,418	\$ 55,146,074	\$ 27,959,655	\$ 61,399,098	\$ 59,581,520	\$ 32,938,996	\$ 34,225,453	\$ 67,164,4						

ATTACHMENT #7

Property Tax Collection Calculations	
2016/17 Assessed Valuation	2,537,384,808
2017/18 Increase to AV	3.41%
2017/18 Assessed Valuation	2,623,782,823
Rate/1000	\$ 4.1972
Property Tax Collection 2017/18	11,012,541
2018/19 Increase in AV	3.50%
2018/19 Assessed Valuation	2,715,615,222
Rate	\$ 4.1972
Property Tax Collection 2018/19	11,397,980



JACKSON COUNTY

Oregon

Treasury & Taxation

Shannon Bell
Tax Collector

10 S Oakdale Room 113
Medford, OR 97501
Phone: 541-774-6535

bellsa@jacksoncounty.org

www.jacksoncounty.org

October 14, 2016

City of Ashland
Attn: City Recorder/Treasurer
20 East Main Street
Ashland, OR 97520

RE: Notification of Taxes to be received

The amount of taxes for your district to receive from the 2016-17 property tax levy is calculated to be:

Code 200 City of Ashland	\$10,650,471.53
Code 201 City of Ashland Bonds	\$ 515,116.30
Total to be received	\$11,165,587.83

We will process weekly tax turnovers through the end of November, and then return to a schedule of processing turnovers early each month. Each turnover will include current and delinquent property taxes, as well as interest earned on delinquent payments.

Sincerely,

Shannon Bell
Tax Collector

**TABLE 4a -- DETAIL OF TAXING DISTRICT LEVIES
TAX YEAR 2016-2017**

ATTACHMENT #7

County: JACKSON

September 30, 2016 12:56 PM

200					
Taxing District Code	CITY OF ASHLAND				
Taxing District Name					
3 Counties in which District lies					
4 Levy Approved Before or After 10/6/01					
Ad Valorem Tax Levies					
5 Permanent Levy (if dollar amount)	0.00				0.00
6 Local Option Levy (if dollar amount)*		0.00			0.00
7 "GAP" Bond Levy			0.00		0.00
8 Urban Renewal Special Levy			0.00		0.00
9 Bond Levy				0.00	0.00
10 Total Dollar Levy (add lines 5 through 9)	0.00	0.00	0.00	0.00	0.00
Adjustments					
11 Amount Raised in Other Counties	0.00	0.00	0.00	0.00	0.00
12 Net Dollar Levy for Tax Rate (line 10 minus line 11)	0.00	0.00	0.00	0.00	0.00
Taxable Property Value					
13 Total Taxable Assessed Value					2,535,055,868.00
14 Add: Nonprofit Housing Value					2,328,940.00
15 Add: Fish and Wildlife Value					0.00
16 Subtract: Urban Renewal Excess (amount used only)**					0.00
17 Value to Compute the Tax Rate					2,537,384,808.00
Tax Computations					
18 Tax Rate (for dollar levies, line 12 divided by line 17)***	0.0041972	0.0000000	0.0000000	0.0000000	0.0041972
19 Amount Tax Rate Will Raise (line 17 times line 18)	10,649,911.52	0.00	0.00	0.00	10,649,911.52
20 Truncation Loss (line 19 minus line 12)	0.00	0.00	0.00	0.00	0.00
21 Total Timber Offset Amount (county district only)	0.00				0.00
22 Timber Tax Rate (line 21 divided by line 17)	0.0000000				0.0000000
23 Billing Rate (line 18 minus line 22)	0.0041972	0.0000000	0.0000000	0.0000000	0.0041972
Calculated Tax for Extension for District (line 23 times line 17)	10,649,911.52	0.00	0.00	0.00	10,649,911.52
Gain from UR Division of Tax Rate Truncation	0.00	0.00	0.00	0.00	0.00
24b Gain or Loss from UR Division of Tax Across Counties	0.00	0.00	0.00	0.00	0.00
24c Net Tax for Extension (24 + 24a + 24b)	10,649,911.52	0.00	0.00	0.00	10,649,911.52
25 Actual Tax Extended for District	10,649,911.91	0.00	0.00	0.00	10,649,911.91
26 District's Gain or Loss from individual Extension (25-24c)	0.39	0.00	0.00	0.00	0.39
27 District's Compression Loss (enter as a negative number)****	-8.44	0.00	0.00		-8.44
28 District Taxes Imposed (line 24c+ line 26 + line 27)	10,649,903.47	0.00	0.00	0.00	10,649,903.47
Additional Taxes/Penalties					
29 Farmland (ORS 308A.703)				0.00	0.00
30 Forestland (ORS 308A.703)				0.00	0.00
31 Small Tract Forestland (STF) (ORS 308A.703)				0.00	0.00
32 Open Space (ORS 308A.318)				0.00	0.00
33 Single Family Residence (ORS 308.685)				0.00	0.00
34 Historic Property (ORS 358.525)				0.00	0.00
35 Other				0.00	0.00
36 Late Filing Fee County Only (ORS 308.302)				0.00	0.00
37 Roll Corrections (ORS 311.206), incl. omitted property/other roll corrections, but excl. roll corrections under ORS 311.208.				568.06	568.06
38 Total Additional Taxes/Penalties (add lines 29 thru 37)				568.06	568.06
39 TOTAL TO BE RECEIVED (line 28 plus line 38)	10,649,903.47	0.00	0.00	568.06	10,650,471.53
40 Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]					0.03939737

* If district has multiple Local Option or Bond levies, please show each levy on a separate 4a page (see instructions about combining in some cases).

** For urban renewal special levies, enter zero on this line; excess value is not subtracted.

*** Line 12/Line 17 computation applies ONLY to dollar levies; if district has a rate levy, enter the tax rate used.

**** Enter only the district or U.R. special levy compression loss. Urban renewal division of tax compression loss is reported on table 4e. See Instructions.

TABLE 4a -- DETAIL OF TAXING DISTRICT LEVIES
TAX YEAR 2016-2017

ATTACHMENT # 7

County: JACKSON

September 30, 2016 12:56 PM

1 Taxing District Code
2 Taxing District Name
3 Counties in which District lies

201
CITY OF ASHLAND BONDS

4 Levy Approved Before or After 10/6/01	PERMANENT	LOCAL OPTION	"GAP" BONDS or UR SPECIAL LEVY	BONDS	TOTAL
	Inside M5 Limit	BEFORE Inside M5 Limit	BEFORE Inside M5 Limit	BEFORE Outside M5 Limit	
5 Permanent Levy (if dollar amount)	0.00				0.00
6 Local Option Levy (if dollar amount)*		0.00			0.00
7 "GAP" Bond Levy			0.00		0.00
8 Urban Renewal Special Levy			0.00		0.00
9 Bond Levy				515,309.00	515,309.00
10 Total Dollar Levy (add lines 5 through 9)	0.00	0.00	0.00	515,309.00	515,309.00

Adjustments

11 Amount Raised in Other Counties	0.00	0.00	0.00	0.00	0.00
12 Net Dollar Levy for Tax Rate (line 10 minus line 11)	0.00	0.00	0.00	515,309.00	515,309.00

Taxable Property Value

13 Total Taxable Assessed Value					2,535,055,868.00
14 Add: Nonprofit Housing Value					2,328,940.00
15 Add: Fish and Wildlife Value					0.00
16 Subtract: Urban Renewal Excess (amount used only)**					0.00
17 Value to Compute the Tax Rate					2,537,384,808.00

Tax Computations

18 Tax Rate (for dollar levies, line 12 divided by line 17)***	0.0000000	0.0000000	0.0000000	0.0002030	0.0002030
19 Amount Tax Rate Will Raise (line 17 times line 18) ..	0.00	0.00	0.00	515,089.12	515,089.12
20 Truncation Loss (line 19 minus line 12)	0.00	0.00	0.00	-219.88	-219.88
21 Total Timber Offset Amount (county district only)	0.00				0.00
22 Timber Tax Rate (line 21 divided by line 17)	0.0000000				0.0000000
23 Billing Rate (line 18 minus line 22)	0.0000000	0.0000000	0.0000000	0.0002030	0.0002030
Calculated Tax for Extension for District (line 23 times line 17)	0.00	0.00	0.00	515,089.12	515,089.12
Gain from UR Division of Tax Rate Truncation	0.00	0.00	0.00	0.00	0.00
24b Gain or Loss from UR Division of Tax Across Counties	0.00	0.00	0.00	0.00	0.00
24c Net Tax for Extension (24 + 24a + 24b)	0.00	0.00	0.00	515,089.12	515,089.12
25 Actual Tax Extended for District	0.00	0.00	0.00	515,088.82	515,088.82
26 District's Gain or Loss from Individual Extension (25-24c)	0.00	0.00	0.00	-0.30	-0.30
27 District's Compression Loss (enter as a negative number)****	0.00	0.00	0.00		0.00
28 District Taxes Imposed (line 24c+ line 26 + line 27) ..	0.00	0.00	0.00	515,088.82	515,088.82

Additional Taxes/Penalties

29 Farmland (ORS 308A.703)				0.00	0.00
30 Forestland (ORS 308A.703)				0.00	0.00
31 Small Tract Forestland (STF) (ORS 308A.703)				0.00	0.00
32 Open Space (ORS 308A.318)				0.00	0.00
33 Single Family Residence (ORS 308.685)				0.00	0.00
34 Historic Property (ORS 358.525)				0.00	0.00
35 Other				0.00	0.00
36 Late Filing Fee County Only (ORS 308.302)				0.00	0.00
37 Roll Corrections (ORS 311.206),					
incl. omitted property/other roll corrections, but excl. roll corrections under ORS 311.208.				27.48	27.48
38 Total Additional Taxes/Penalties (add lines 29 thru 37)				27.48	27.48

39 TOTAL TO BE RECEIVED (line 28 plus line 38) ...	0.00	0.00	0.00	515,116.30	515,116.30
--	------	------	------	------------	------------

40 Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]					0.00000000
---	--	--	--	--	------------

* If district has multiple Local Option or Bond levies, please show each levy on a separate 4a page (see instructions about combining in some cases).

** For urban renewal special levies, enter zero on this line; excess value is not subtracted.

*** Line 12/Line 17 computation applies ONLY to dollar levies; if district has a rate levy, enter the tax rate used.

**** Enter only the district or U.R. special levy compression loss. Urban renewal division of tax compression loss is reported on table 4e. See Instructions.

**City of Ashland
Summary of Ambulance Revenues
and Bad Debt Expense**

ATTACHMENT 8

Revenues:	Account Codes	As of April 30th															
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Estimate EOY 2017	Year 1 2018	Year 2 2019	Proposed BN 2017-2019		
Charges for Services:																	
Ambulance Transports	0110.440032	857,712.53	753,012.51	787,066.05	789,131.47	866,778.75	987,219.12	896,816.05	1,017,292.64	1,089,834.92	991,763.61	1,150,000.00	1,100,000.00	1,200,000.00	2,300,000.00		
Ambulance Transfers	0110.440033	6,377.70	2,982.18	-	1,196.00	2,168.00	2,642.33	600.00	836.00	3,250.20	3,602.40	3,000.00	3,000.00	3,000.00	6,000.00		
Ambulance Membership Services	0110.440034	32,943.00	41,969.00	55,640.00	55,640.00	63,535.00	65,280.00	65,915.00	69,117.26	68,267.00	68,261.00	72,000.00	68,000.00	70,000.00	138,000.00		
Emergency Medical Service Fee	0110.440035		65,290.00	34,750.00	24,500.00	24,550.00	17,624.40	22,169.82	27,198.76	30,690.01	18,910.00	23,560.00	24,000.00	24,000.00	48,000.00		
		997,033.23	863,213.69	877,456.05	870,467.47	957,031.75	1,072,745.85	985,499.88	1,114,444.66	1,192,042.13	1,082,627.01	1,248,560.00	1,195,000.00	1,297,000.00	2,492,000.00		
Percent of revenue increase from year to year			96%	102%	99%	110%	112%	92%	113%	107%		105%	96%	109%			
Bad Debt Expense	071300.605400	137,777.41	183,732.39	158,303.67	177,681.52	138,465.09	264,926.11	258,464.46	140,121.92	145,949.74	128,020.41	200,000.00	182,600.00	190,800.00			
Percent of Bad Debt to Revenues		15%	21%	18%	20%	14%	25%	26%	13%	12%	12%	16%	14%	14%			

Fire's estimate

ATTACHMENT #9

SUMMARY

Description	Biennium 2015-17				Biennium 2017-19					
	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended Budget	FY 2015-16 Actual	FY 2016-17 Estimate	BN 2015-17 Estimate	FY 2017-18		BN 2017-19	
							Proposed	Proposed	Proposed	Proposed
Department Total Resources										
410 Taxes	\$ 19,998,715	\$ 42,178,085	\$ 45,305,576	\$ 22,819,109	\$ 22,676,502	\$ 45,495,618	\$ 24,427,765	\$ 25,375,740	\$ 49,803,505	\$ 49,803,505
420 Licenses and Permits	583,679	1,872,797	1,910,425	835,278	1,293,137	2,128,415	797,650	802,650	1,600,300	1,600,300
430 Intergovernmental Revenue	4,743,846	6,078,233	14,315,556	4,282,474	2,739,013	7,021,486	8,133,059	4,957,060	13,090,119	13,090,119
440 Charges for Services	40,155,356	101,997,991	113,278,066	55,553,774	57,450,028	113,003,802	60,340,460	62,597,967	122,938,427	122,938,427
450 Fines	196,535	362,187	410,000	180,638	203,412	384,050	426,000	431,900	857,900	857,900
460 Assessments	41,048	126,991	520,000	32,831	26,000	58,831	30,000	30,000	60,000	60,000
470 Interest on Investments	174,497	356,649	369,358	227,162	253,072	480,235	227,775	230,075	457,850	457,850
480 Miscellaneous Revenues	1,793,475	3,142,029	1,200,678	520,599	476,988	997,588	559,625	560,925	1,120,550	1,120,550
490 Other Financing Sources	7,756,263	5,420,826	31,963,164	3,238,085	2,535,775	5,552,970	29,619,262	26,048,490	55,667,752	55,667,752
	\$ 75,443,414	\$ 161,535,788	\$ 209,272,823	\$ 87,689,950	\$ 87,653,927	\$ 175,122,995	\$ 124,561,596	\$ 121,034,807	\$ 245,596,403	\$ 245,596,403
Working Capital Carryover	\$ 29,410,019	\$ 33,966,633	\$ 30,632,011			\$ 32,072,329	\$ 38,079,780		\$ 38,079,779	\$ 38,079,779
Total Budgetary Resources	\$ 104,853,433	\$ 195,502,421	\$ 239,904,834	\$ 87,689,950	\$ 87,653,927	\$ 207,195,324	\$ 162,641,376	\$ 121,034,807	\$ 283,676,182	\$ 283,676,182

#19

ADMINISTRATION DEPARTMENT

Description	Biennium 2015-17													
	FY 2012-13		BN 2013-15		BN 2015-17		FY 2015-16		BN 2015-17		FY 2017-18		BN 2017-19	
	Actual		Actual		Amended Budget	Actual	Estimate	Estimate	Estimate	Proposed	Proposed	Proposed	Proposed	
Department Total Resources														
Taxes	\$ 535,988	\$ 1,214,665	\$	1,394,790	\$ 740,884	\$ 733,539	\$ 1,474,423	\$ 770,070	\$ 797,033	\$ 1,567,103				
Charges for Services	357,879	526,319		504,000	191,835	171,791	363,626	195,500	195,500	391,000				
Charges for Services - Health Benefits				9,730,000	4,848,409	5,130,968	9,979,377	5,644,065	6,208,472	11,852,537				
Interest on Investments				10,000	3,877	4,387	8,264	5,500	7,500	13,000				
Miscellaneous Revenues	22,462	41,735		16,000	39,082	-	39,082	168,100	168,900	337,000				
Other Financing Sources				950,000	200,000	-	200,000	-	-	-				
Subtotal	916,329	1,782,719		12,604,790	5,824,087	6,040,685	11,864,772	6,783,235	7,377,405	14,160,640				
Resources (over) under requirements	1,492,857	5,973,709		6,144,671	2,507,537	2,530,945	5,038,483	3,496,754	2,987,804	6,484,558				
	2,409,186	7,756,428		18,749,461	8,331,624	8,571,631	16,903,255	10,279,989	10,365,209	20,645,198				

#9

Description	INFORMATION TECHNOLOGY DEPARTMENT														
	FY 2012-13		BN 2013-15		BN 2015-17		Biennium 2015-17		Biennium 2017-19						
	Actual		Actual		Amended Budget	Actual	Estimate	FY 2016-17	Estimate	FY 2017-18	Proposed	FY 2018-19	Proposed	BN 2017-19	Proposed
Department Total Resources															
Charges for Services - Rates	\$ 1,896,106	\$ 3,889,563	\$ 4,363,565	\$ 2,010,444	\$ 2,047,937	\$ 4,058,381	\$ 2,139,010	\$ 2,196,145	\$ 2,196,145	\$ 2,196,145	\$ 2,196,145	\$ 2,196,145	\$ 2,196,145	\$ 4,335,155	\$ 4,335,155
Interest on Investments	1,733	2,257	1,943	1,344	3,000	4,344	2,000	2,000	2,000	2,000	2,000	2,000	2,000	4,000	4,000
Miscellaneous	13,092	4,750	-	696	-	696	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	400,000	165,544	150,000	315,544	-	-	-	-	-	-	-	-	-
Subtotal	1,910,931	3,896,570	4,765,508	2,012,484	2,050,937	4,063,421	2,141,010	2,198,145	2,198,145	2,141,010	2,198,145	2,198,145	2,198,145	4,339,155	4,339,155
Resources (over) under requirements	895,326	2,679,338	2,581,864	104,966	205,785	-310,751	1,381,329	1,406,886	1,406,886	1,381,329	1,406,886	1,406,886	1,406,886	2,788,215	2,788,215
	\$ 2,806,257	\$ 6,575,908	\$ 7,347,372	\$ 2,117,450	\$ 2,256,722	\$ 4,374,172	\$ 3,522,339	\$ 3,605,031	\$ 3,605,031	\$ 3,522,339	\$ 3,605,031	\$ 3,605,031	\$ 3,605,031	\$ 7,127,370	\$ 7,127,370

#9

ADMINISTRATIVE SERVICES DEPARTMENT

Description	Biennium 2015-17				Biennium 2017-19						
	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended Budget	FY 2015-16 Actual	FY 2016-17		BN 2015-17		FY 2017-18 Proposed	BN 2017-19	
					Estimate	Estimate	Estimate	Proposed			
Department Total Resources											
Taxes	\$930,642	\$1,164,300	\$1,104,226	\$592,388	\$578,047	\$1,170,435	\$565,365	\$568,950	\$1,134,315		
Intergovernmental Revenue											
Charges for Services	74,172	132,076	149,036	132,041	143,756	275,797	360,000	360,000	720,000		
Charges for Services - Interdepartmental	1,900,379	11,958,544	3,888,900	1,896,727	1,985,023	3,881,750	1,582,800	1,584,300	3,167,100		
System Development Charges	48,059	97,838	129,416	49,372	45,000	94,372	50,000	51,500	101,500		
Fines											
Assessment Payments			400,000								
Interest on Investments	9,853	28,261	33,000	12,411	11,134	23,545	11,000	11,000	22,000		
Miscellaneous Revenues	345,541	1,786,192	138,604	37,961	12,947	50,908	40,000	40,000	80,000		
Loan Proceeds - Parks Open Space	71,851										
Other Financing Sources	400,930	1,175,303	473,940	175,727	236,262	411,989	240,395	240,045	480,440		
Subtotal	3,380,497	15,167,211	5,843,182	2,720,900	2,775,907	5,496,807	2,609,165	2,615,750	5,224,915		
Resources (over) under requirements	2,949,645	5,553,450	18,980,597	9,487,145	2,904,469	12,391,614	9,467,009	9,494,442	18,961,451		
	\$ 6,330,142	\$ 20,720,661	\$ 24,823,779	\$ 12,208,045	\$ 5,680,376	\$ 17,888,421	\$ 12,076,174	\$ 12,110,192	\$ 24,186,366		

#9

CITY RECORDER DEPARTMENT

Description	Biennium 2015-17				Biennium 2017-19				
	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended Budget	FY 2015-16 Actual	FY 2016-17 Estimate	BN 2015-17 Estimate	FY 2017-18 Proposed	BN 2017-19 Proposed	BN 2017-19 Proposed
Department Total Resources									
Recorder & Lien Search	\$ 12,160	\$ 23,970	\$ 21,430	\$ 12,970	\$ 10,000	\$ 22,970	\$ 12,500	\$ 13,000	\$ 25,500
Interest on Investments	12,160	23,970	21,430	12,970	10,000	22,970	12,500	13,000	13,000
Subtotal	348,150	844,785	971,160	485,284	357,870	843,154	255,801	263,151	531,450
Resources (over) under requirements									
	\$ 360,310	\$ 868,755	\$ 992,590	\$ 498,254	\$ 367,870	\$ 866,124	\$ 268,301	\$ 276,151	\$ 276,151

#9

Description	POLICE DEPARTMENT									
	Biennium 2015-17					Biennium 2017-19				
	FY 2012-13	BN 2013-15	BN 2015-17	FY 2015-16	FY 2016-17	BN 2015-17	FY 2017-18	FY 2018-19	BN 2017-19	BN 2017-19
Actual	Actual	Amended Budget	Actual	Estimate	Estimate	Estimate	Proposed	Proposed	Proposed	Proposed
Department Total Resources										
Intergovernmental Revenue		74,969	80,191	87,522	48,298	135,820	22,000	22,000	22,000	44,000
Charges for Services	96,174	284,725	205,000	133,486	116,286	249,772	107,500	107,500	107,500	215,000
Miscellaneous Revenues	43,615	53,621	19,600	1,066	6,524	7,590	15,000	15,000	15,000	30,000
Subtotal	139,789	413,315	304,791	222,074	171,108	393,182	144,500	144,500	144,500	289,000
Resources (over) under requirements	5,736,336	11,903,072	13,332,744	6,468,603	6,348,657	12,817,260	7,257,964	7,481,161	7,481,161	14,739,125
	\$ 5,876,125	\$ 12,316,387	\$ 13,637,535	\$ 6,690,677	\$ 6,519,765	\$ 13,210,442	\$ 7,402,464	\$ 7,625,661	\$ 7,625,661	\$ 15,028,125

#19

FIRE DEPARTMENT

Description	Biennium 2015-17				Biennium 2017-19				
	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended Budget	FY 2015-16 Actual	FY 2016-17 Estimate	BN 2015-17 Estimate	FY 2017-18 Proposed	FY 2018-19 Proposed	BN 2017-19 Proposed
Department Total Resources									
Taxes	19,215	239,268	1,424,179	\$171,416	\$175,000	346,416	\$175,000	\$175,000	\$350,000
Intergovernmental Revenue				352,332	692,971	1,045,303	900,659	-	900,659
Intergovernmental Revenue - AFR									
Licenses & Permits	30,826	91,535	66,500	41,523	63,477	105,000	55,000	60,000	115,000
Charges for Services	1,106,437	2,170,563	2,087,350	1,238,667	1,278,560	2,517,227	1,232,000	1,336,000	2,568,000
Miscellaneous Revenues - Donations	8,313	22,406	24,000	12,412	10,291	22,703	13,500	13,500	27,000
Other Financing Sources			500,000	250,000	250,000	500,000	250,000	250,000	500,000
Subtotal	\$1,164,791	\$2,523,772	\$3,602,029	\$1,816,350	\$2,220,299	\$4,036,649	\$2,376,159	\$1,584,500	\$3,960,659
Resources (over) under requirements	7,100,104	11,515,560	13,317,857	5,850,615	5,954,595	11,805,210	6,576,684	6,908,662	13,485,346
	\$ 8,264,895	\$ 14,039,332	\$ 16,919,886	\$ 7,666,965	\$ 8,174,894	\$ 15,841,859	\$ 8,952,843	\$ 8,493,162	\$ 17,446,005

#9

PUBLIC WORKS DEPARTMENT

Description	Biennium 2015-17				Biennium 2017-19				
	FY 2012-13	BN 2013-15	BN 2015-17	FY 2015-16	FY 2016-17	BN 2015-17	FY 2017-18	FY 2018-19	BN 2017-19
	Actual	Actual	Amended Budget	Actual	Estimate	Estimate	Proposed	Proposed	Proposed
Department Total Resources									
Food & Beverage Taxes	\$ 2,299,591	\$ 4,965,334	\$ 5,357,660	\$ 2,824,732	\$ 2,561,149	\$ 5,385,881	\$ 2,125,150	\$ 2,210,150	\$ 4,335,300
Taxes	55,543	115,243	96,700	58,784	29,127	87,911	55,000	55,700	110,700
Gas Tax	1,108,170	2,322,276	2,268,800	1,207,809	1,270,476	2,478,285	1,547,900	1,540,150	3,088,050
Intergovernmental Revenue	2,813,606	706,172	5,846,153	117,564	-	117,564	1,428,945	1,331,750	2,760,695
Charges for Services - Sales & SDC's	12,078,050	26,553,837	30,090,960	14,942,283	15,477,833	30,420,116	16,406,075	16,921,820	33,327,895
Charges for Services - Interdepartmental	2,771,939	5,527,924	6,494,000	3,072,168	3,156,400	6,228,568	3,131,700	3,133,700	6,265,400
Assessments	41,048	126,991	120,000	32,831	26,000	58,831	30,000	30,000	60,000
Interest on Investments	97,406	211,552	187,700	142,445	156,101	298,546	134,000	134,000	268,000
Miscellaneous Revenues	682,570	614,771	316,100	118,328	162,157	280,485	195,145	195,145	390,290
Other Financing Sources	6,913,156	2,118,728	27,653,524	1,572,314	1,899,513	3,471,827	27,843,867	25,006,445	52,850,312
Subtotal	28,861,079	43,262,828	78,431,597	24,089,258	24,738,756	48,828,014	52,897,782	50,558,860	103,456,642
Resources (over) under requirements	(6,738,418)	697,379	6,774,877	(2,591,875)	(8,267,291)	(10,859,165)	(10,859,165)	(19,126,456)	(29,985,621)
	\$ 22,122,661	\$ 43,960,207	\$ 85,206,474	\$ 21,497,383	\$ 16,471,465	\$ 37,968,849	\$ 42,038,617	\$ 31,432,404	\$ 73,471,021

#9

COMMUNITY DEVELOPMENT DEPARTMENT

Description	Biennium 2015-17				Biennium 2017-19				
	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended Budget	FY 2015-16 Actual	FY 2016-17 Estimate	BN 2015-17 Estimate	FY 2017-18 Proposed	FY 2018-19 Proposed	BN 2017-19 Proposed
Department Total Resources									
Licenses and Permits	\$552,850	\$1,781,262	\$1,843,925	793,755	1,229,660	2,023,415	742,650	742,650	1,485,300
Intergovernmental Revenue	101,915	335,060	439,798	162,143	91,149	253,292	295,145	168,640	453,785
Charges for Services	138,935	320,689	510,000	254,842	326,006	580,848	295,000	305,000	600,000
Miscellaneous Revenues		17,924							
Subtotal	\$793,700	\$2,454,935	\$2,793,723	\$1,210,740	\$1,646,815	\$2,857,555	\$1,332,795	\$1,206,290	\$2,539,085
Resources (over) under requirements	1,118,267	1,754,862	1,991,728	823,945	597,137	1,421,082	1,534,873	1,415,782	2,950,655
	\$ 1,911,967	\$ 4,209,797	\$ 4,785,451	\$ 2,034,685	\$ 2,243,952	\$ 4,278,637	\$ 2,867,668	\$ 2,622,072	\$ 5,489,740

#9

ELECTRIC DEPARTMENT

Description	Biennium 2015-17			Biennium 2017-19					
	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended Budget	FY 2015-16 Actual	FY 2016-17 Estimate	BN 2015-17 Estimate	FY 2017-18 Proposed	FY 2018-19 Proposed	BN 2017-19 Proposed
Department Total Resources									
Intergovernmental Revenue	148,642	335,700	323,000	395,149	70,000	465,149	210,000	210,000	420,000
Charges for Services	12,938,039	27,489,265	29,993,044	14,600,751	14,811,716	29,412,467	15,848,960	16,653,280	32,502,240
Interest on Investments	10,536	15,713	14,715	8,338	10,982	19,320	11,000	11,100	22,100
Miscellaneous Revenues	244,441	288,887	322,974	99,394	97,685	197,079	97,280	97,780	195,060
Subtotal	13,341,658	28,129,565	30,653,733	15,103,632	14,990,383	30,094,015	16,167,240	16,972,160	33,139,400
Resources (over) under requirements	230,575	(862,615)	(634,690)	(107,968)	(287,360)	(395,328)	(270,927)	(881,783)	(1,152,710)
	\$ 13,572,233	\$ 27,266,950	\$ 30,019,043	\$ 14,995,664	\$ 14,703,023	\$ 29,698,687	\$ 15,896,313	\$ 16,090,377	\$ 31,986,690

#9

PARKS DEPARTMENT

Description	Biennium 2015-17				Biennium 2017-19				
	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended Budget	FY 2015-16 Actual	FY 2016-17		FY 2017-18		BN 2017-19 Proposed
					Estimate	Estimate	Proposed	Proposed	
Department Total Resources	\$ 4,434,223			\$ -	\$ -	\$ 727,790	\$ 756,900	\$ 1,484,690	
Taxes	-	1,005,650	3,517,252	1,477,863	1,477,863	3,115,000	1,065,000	4,180,000	
Intergovernmental Revenue	932,234	2,042,167	2,017,930	1,160,346	1,141,750	1,296,100	1,310,100	2,606,200	
Charges for Services		8,856,000	9,560,000	4,680,000	4,880,000	5,209,500	5,391,900	10,601,400	
Charges for Service - General Fund	16,133	12,891	18,000	9,700	12,436	17,725	17,725	35,450	
Interest on Investments	67,690	70,854	100,000	10,313	31,784	30,000	30,000	60,000	
Miscellaneous Revenues									
Sale of Assets			439,000	-	-	-	-	-	
Interfund Loan	370,326	922,000	453,500	132,500	132,500	85,000	85,000	170,000	
Transfers In	5,820,606	12,909,562	16,105,682	7,470,722	6,065,970	10,481,115	8,656,625	19,137,740	
Subtotal	170,293	536,137	402,264	2,292,650	378,539	846,525	(1,443,081)	(596,555)	
Resources (over) under requirements									

#9

NON-DEPARTMENTAL

Description	Biennium 2015-17						Biennium 2017-19			
	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended Budget	FY 2015-16 Actual	FY 2016-17 Estimate	BN 2015-17 Estimate	FY 2017-18		BN 2017-19	
							Proposed	Proposed	Proposed	Proposed
General Fund										
Taxes	\$ 11,742,728	\$ 34,718,543	\$ 37,352,200	\$ 18,430,905	\$ 18,628,767	\$ 37,059,672	\$ 20,064,390	\$ 20,867,707	\$ 40,932,097	\$ 40,932,097
Intergovernmental Revenue	522,298	1,059,138	416,184	482,092	566,119	1,048,210	613,410	629,520	1,242,930	1,242,930
Charges for Services	6,011,800	12,124,511	13,533,435	6,329,433	6,727,002	13,056,435	6,829,750	6,829,750	13,659,500	13,659,500
Fines	196,535	362,187	410,000	180,638	203,412	384,050	426,000	431,900	857,900	857,900
Interest on Investments	38,836	85,975	104,000	49,047	55,032	104,079	46,550	46,750	93,300	93,300
Miscellaneous Revenues	108,704	240,889	263,400	201,347	155,600	356,947	600	600	1,200	1,200
Other Financing Sources	-	1,204,795	1,093,200	742,000	-	742,000	1,200,000	467,000	1,667,000	1,667,000
	\$ 18,620,901	\$ 49,796,038	\$ 53,172,419	\$ 26,415,462	\$ 26,335,931	\$ 52,751,393	\$ 29,180,700	\$ 29,273,227	\$ 58,453,927	\$ 58,453,927

ATTACHMENT 10

Fund # 110	General Fund Detail				Biennial Budget 2015-2017		Proposed Biennial 2017-2019		Notes:	Total 2017-19	
	Year 1 Only 2013 Actual	BN 2013-15 Actual	BN 2015-17 Amended	FY 2015-16 Actual	BN 2015-17 Total	Year 2 2018-19	Total 2017-19				
410120	4,349,412	18,624,711	19,515,640	9,716,473	9,926,548	19,643,022	21,276,400	10,455,200	10,821,200	21,276,400	105.33%
410130	222,158	750,349	900,000	284,938	314,433	599,371	770,000	350,000	420,000	770,000	111.31%
410200	2,704,335	5,818,200	6,298,000	3,077,177	2,978,658	6,055,835	6,890,470	3,359,980	3,530,490	6,890,470	112.80%
410210	-	-	350,000	171,416	175,000	346,416	350,000	175,000	175,000	350,000	100.00%
410311	100,844	212,878	220,000	108,875	75,000	183,875	190,000	95,000	95,000	190,000	126.67%
410312	28,666	50,831	60,000	28,283	13,612	41,894	55,000	27,500	27,500	55,000	202.03%
410313	37,750	68,228	70,000	34,622	25,000	69,622	70,000	35,000	35,000	70,000	100.00%
410320	1,201,200	2,783,385	3,047,340	1,455,570	1,445,705	2,901,275	3,250,220	1,564,390	1,665,330	3,250,220	109.63%
410330	526,488	535,780	577,000	380,155	340,000	640,155	650,000	325,000	325,000	650,000	95.59%
410340	161,311	350,735	377,000	186,668	188,277	374,945	378,000	190,000	190,000	378,000	99.87%
410350	135,282	246,381	260,000	116,746	152,967	269,712	270,000	135,000	135,000	270,000	88.25%
410360	355,285	729,935	842,000	418,922	423,078	842,000	1,260,580	620,960	639,600	1,260,580	146.77%
410370	516,299	768,765	857,000	410,399	456,691	867,000	948,250	464,830	483,420	948,250	101.80%
410370	2,774,205	5,748,952	6,359,340	3,069,740	3,138,199	6,199,940	7,072,030	3,476,180	3,695,850	7,072,030	111.05%
410400	2,009,478	4,551,540	5,219,810	2,777,401	2,749,950	5,527,351	5,875,900	2,887,400	2,988,500	5,875,900	105.00%
410510	225	2,884	10,000	566	479	1,045	5,000	2,500	2,500	5,000	521.59%
410530	153	-	200	-	-	-	-	-	-	-	-
410540	2,987	5,320	8,000	945	520	1,465	5,000	2,500	2,500	5,000	480.77%
410550	580	920	1,000	380	300	680	1,000	500	500	1,000	166.67%
410560	6,950	12,635	14,000	6,800	7,000	13,800	14,700	7,200	7,500	14,700	102.86%
410600	208,223	417,967	420,000	237,028	225,000	462,028	478,000	238,000	240,000	478,000	105.78%
410600	218,903	436,242	443,200	245,153	232,820	477,973	498,700	248,200	250,500	498,700	106.61%
410640	-	330	2,000	340	100	440	-	-	-	-	-
TOTAL TAXES	12,278,716	35,932,878	39,094,990	19,342,865	19,508,088	38,850,953	42,738,500	20,954,460	21,784,040	42,738,500	107.41%

ATTACHMENT 10
2017-19 Biennial Budget

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

City of Ashland
 Recap of Write Offs to Utilities Sales
 For the last xx fiscal years

Fund	Service Type	FY 2014**		FY 2015		%
		Write offs	Sales	Write offs	Sales	
General Fund	Utility Tax	22,157.48	2,894,937.85	11,793.96	2,923,261.99	0.40%
Street Fund	Storm Drain	2,113.69	611,057.32	1,126.80	647,240.90	0.17%
	Transportation	9,350.52	1,358,379.09	5,831.65	1,421,891.48	0.41%
Water Fund	Water	22,504.00	5,838,578.00	13,223.87	4,638,585.00	0.29%
Wastewater Fund	Wastewater	16,365.67	4,157,980.00	8,354.20	6,074,507.00	0.14%
Electric Fund	Electric	67,400.60	13,536,923.00	40,409.00	13,674,062.00	0.30%
Telecommunications Fund	Cable, Internet & High Speed Data	2,376.86	1,929,101.00	2,438.00	1,960,462.00	0.12%
		\$ 142,268.82	\$ 30,326,956.26	\$ 83,177.48	\$ 31,340,010.37	0.27%

** This is high due to the conversion of the new ub system.

Fund	Service Type	FY 2016		FY 2017 ***		%
		Write offs	Sales	Write offs	Sales	
General Fund	Utility Tax	9,067.78	3,077,177.30	4,705.35	2,669,978.06	0.18%
Street Fund	Storm Drain	1,104.77	659,779.17	604.17	566,296.12	0.11%
	Transportation	4,409.85	1,471,357.60	2,620.59	1,258,847.18	0.21%
Water Fund	Water	9,648.42	6,825,178.00	6,177.08	6,056,219.00	0.10%
Wastewater Fund	Wastewater	7,297.55	5,080,358.00	4,896.12	4,555,558.00	0.11%
Electric Fund	Electric	30,384.39	14,401,733.00	15,029.10	12,424,369.00	0.12%
Telecommunications Fund	Cable, Internet & High Speed Data	3,535.77	2,010,444.00	1,533.44	1,739,330.00	0.09%
		\$ 65,448.53	\$ 33,526,027.07	\$ 35,565.85	\$ 29,270,597.36	0.12%

*** As of April 30, 2017

**City of Ashland
Recap of Write Offs to Utilities Sales
For the last xx fiscal years**

ATTACHMENT 11

Fund	Service Type	FY 2018		FY 2019	
		Write offs	Sales	Write offs	Sales
General Fund	Utility Tax	11,000.00	3,359,980.00	11,000.00	3,530,490.00
Street Fund	Transportation		1,557,575.00		1,588,320.00
Water Fund	Water	12,000.00	7,762,000.00	12,000.00	7,995,000.00
Wastewater Fund	Wastewater	7,500.00	5,810,000.00	7,500.00	6,042,000.00
Stormwater Fund	Storm Drain		690,000.00		700,000.00
Electric Fund	Electric	37,000.00	15,848,960.00	37,740.00	16,653,280.00
Telecommunications Fund	Cable, Internet & High Speed Data	1,750.00	2,139,010.00	1,750.00	2,196,145.00
		\$ 69,250.00	\$ 37,167,525.00	\$ 69,990.00	\$ 38,705,235.00
			0.33%		0.31%
			0.00%		0.00%
			0.15%		0.15%
			0.13%		0.12%
			0.00%		0.00%
			0.23%		0.23%
			0.08%		0.08%
			0.19%		0.18%

Fund	Service Type	Franchises off of sales	
		Write offs	Franchises off of sales
General Fund	Utility Tax		
Street Fund	Transportation		
Water Fund	Water	8%	639,600.00
Wastewater Fund	Wastewater	8%	483,360.00
Stormwater Fund	Storm Drain		
Electric Fund	Electric	10%	1,665,328.00
Telecommunications Fund	Cable, Internet & High Speed Data		

**City of Ashland
Summary of Ambulance Revenues
and Bad Debt Expense**

ATTACHMENT 11

Revenues:	Account Codes	2008	2009	2010	2011	2012	2013	2014	2015	2016	As of April 30th 2017	Estimate EOY 2017	Year 1 2018	Year 2 2019	Proposed BN 2017-2019
Charges for Services:															
Ambulance Transports	0110.440032	857,712.53	753,012.51	787,066.05	789,131.47	866,778.75	987,219.12	896,816.06	1,017,292.84	1,089,834.92	991,763.61	1,150,000.00	1,100,000.00	1,200,000.00	2,300,000.00
Ambulance Transfers	0110.440033	6,377.70	2,982.18	-	1,196.00	2,168.00	2,642.33	600.00	836.00	3,250.20	3,602.40	3,000.00	3,000.00	3,000.00	6,000.00
Ambulance Membership Services	0110.440034	32,943.00	41,969.00	55,640.00	55,640.00	63,535.00	65,260.00	65,915.00	69,117.26	68,267.00	68,251.00	72,000.00	68,000.00	70,000.00	138,000.00
Emergency Medical Service Fee	0110.440035	897,033.23	863,213.69	877,456.05	870,467.47	957,031.75	1,072,745.65	985,499.88	1,114,444.66	1,192,042.13	1,082,527.01	1,248,560.00	1,195,000.00	1,297,000.00	2,492,000.00
Percent of revenue increase from year to year			96%	102%	99%	110%	112%	92%	113%	107%		105%	96%	109%	
Bad Debt Expense	071300.605400	137,777.41	183,732.39	158,303.67	177,661.52	138,465.09	264,926.11	258,464.46	140,121.92	145,948.74	128,020.41	200,000.00	162,600.00	180,800.00	
Percent of Bad Debt to Revenues		15%	21%	18%	20%	14%	25%	26%	13%	12%	12%	16%	14%	14%	

Fire's estimate

2016 statistical section

ATTACHMENT 12

CITY OF ASHLAND, OREGON
COMPUTATION OF LEGAL DEBT MARGIN
June 30, 2016 - Unaudited

True cash value	\$	3,493,732,448	
3% of true cash value		<u>0.03</u>	
	\$		104,811,973
NET BONDED DEBT:			
Gross bonded debt		16,131,707	
Less amounts exempted:			
Water			
Water re-funding		<u>-</u>	
Total debt applicable to margin			<u>16,131,707</u>
LEGAL DEBT MARGIN	\$		<u><u>88,680,267</u></u>

ORS 287.004 provides a debt limit of three percent of the true cash value of all taxable property within the Municipality's boundaries. According to ORS 287.004, the three percent limitation does not apply to bonds issued for water, sanitary or storm sewers, sewage disposal plants, hospitals, power or lighting purposes, nor to bonds issued pursuant to applications to pay assessments for improvements or installments for benefited property owners.

Source: Jackson County Assessor's Office
Audited Financial Statements
Oregon Revised Statutes (ORS) 287.004

RESOLUTION 2010-18**A RESOLUTION REITERATING THE NEED OF A RESERVE FUND AND THE INTENDED SOURCES AND USES OF FUNDS ACCUMULATED THEREIN**

RECITALS:

The City must annually adopt a budget that identifies resources, requirements and reserves for the coming year. As part of the budget process the Budget Committee reviews financial policies and provides input on changes in financial condition and the need to use or increase reserves held for general or specific purposes. In FY 2009-2010 a Reserve Fund was established to help prepare for financial constraints.

Initial resources identified were a transfer from the Street Fund equal to the amount of Water and Wastewater franchises paid to that fund in that year. The City represented in the budget process that the funds would be held in reserve until a future, annual budget process in which the Budget Committee approved appropriating some or all of the reserve for use. Other specific resources (revenue streams) and requirements (operational, capital or emergency) were not identified. This resolution is intended to provide clarification on these issues.

THE CITY OF ASHLAND RESOLVES AS FOLLOWS:

SECTION 1:

- A. Resources to the Reserve Fund will be identified during the annual budget process and may include the following as approved by the Budget Committee:
1. Specific revenue streams such as taxes, franchises, charges for services, interest charges, etc.
 2. During the year Council may elect to:
 - a. Transfer surpluses from another fund when its projected ending fund balances reasonably exceeds the target amount for an acceptable period.
 - b. Commit unanticipated resources ("windfalls") to be deposited to the Reserve Fund when doing so is preferential to other uses.
- B. Requirements of the Reserve Fund will be identified during the annual budget process and may include the following as approved by the Budget Committee:
1. Appropriations to fund a capital improvement identified in the coming fiscal year for which sufficient funding sources have not been accumulated.
 2. Appropriations to meet a financial obligation in the coming year that an alternative revenue source has not been identified and accepted:

3. Appropriations to fund an important program or project in the coming year that will be repaid by a dedicated revenue stream in the subsequent year(s).

C. The unappropriated ending fund balance of the Reserve Fund identified in the budget process is restricted from use. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency (ORS 294.371).

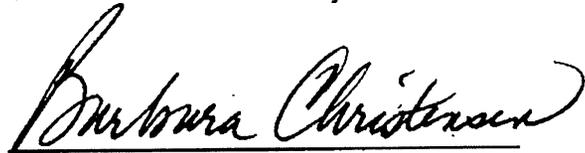
SECTION 2:

All references to an annual process for identifying resources and requirements will change to a two-year cycle if the City transitions to a biennial budget.

SECTION 3:

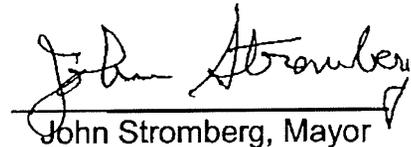
This resolution takes effect upon signing by the Mayor.

This resolution was duly PASSED and ADOPTED this 15 day of June, 2010



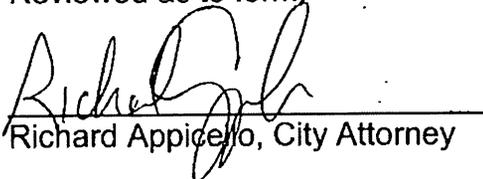
Barbara Christensen, City Recorder

SIGNED AND APPROVED this 16 day of June, 2010.



John Stromberg, Mayor

Reviewed as to form:



Richard Appice, City Attorney

Document(s) Submitted at the
06/05/2017
Budget Committee
Meeting

Huelz Gutcheon
6.5.17 BC

Ashland Renewable Energy Acquisition Department

1. Introduction to AREAD

Global warming is bad.
Global-warming is really bad.
Global warming is terrible scary bad.
Disasters are happening.
People are losing it.
Climate-change is ALREADY here
with more disasters on the way.
We accidentally created a
monster carbon blanket pile-up.

The "least" we can do is STOP adding MORE.

Can't do the cars and factories from here.

But we CAN "magnificently" STOP COLD
the gonnabe problem homes and buildings
that are designed to spew atrocious amounts
of carbon causing for the next 100 years.

Oh, whoops.
That would ruin our economy.

Surprise.
Stopping bad growth
doesn't ruin our economy at all.

Ashlanders actually pay 2 times more
to suffer new construction then they don't.

In other words, new construction costs
everybody twice the money it brings in.

And fairness, it is not.

You see, It's the ever increasing environmental externalities
Road hazard
Rush hours
Frantic driving
Intersection mass stampedes
Get out of my
density restraining
unprotected human bodies in harm's way
Hospital emergencies
More crime
Unemployment
Higher Utility bills
Water bills
More over amped
Pipes
Wires
Water treatment plants
Impossible local food production
And on and on

Inequities and miseries exponentially
cannibalizing the quality of life which now can be
identified, measured, and priced.

Oh, and don't forget the carbons.
And the monster stranded investments.

In short Ashland has been wasting
\$7 million dollars a year to ruin
the atmosphere 30 times faster than not.

We HAVE TO stop adding houses, buildings,
and the externalities they bring.

Let's put a moratorium on all dirty growth.
Effective today .
And be done with it.

Government salaries can now be spent on energy
engineers to install megawatts of solar, run cutting-
edge upgrade programs, and generate intelligent
Structural Wattage destinations.

A fantastic future.

The Ashland Renewable Energy Acquisition
Department would then oversee planning.

And who's going to put all this together.
Yours truly.

So the heck with sustainability talk.
Anemic green washing.
Barely-hanging-on.
Getting used to it.
Or simply accepting defeat.

Best the Ashland Renewable Energy Acquisition
Department as a priority. With Huelz as director.

Putting up to 10 MWs of
Energy upgrading your homes.
And teaching true Structural Wattage growth.

So call your counselors. Call the mayor.
Appoint Huelz.
Ashland Community Development Director.

And let's get started by cost-effectively leasing
Tesla electric cars for all the counselors
so we can quickly learn where we're all going to.
And what it feels like to be going the right way.

2. Home Energy Upgrades

The home energy upgrade program is
especially exciting,
as it accomplishes effectiveness
never before achieved.

This is because
ALL existing homes and buildings in Ashland
will receive energy upgrades
with the first being:

Empty homes for sale,
Then those of policy people,
Then those eager to have an upgrade,
and finally, if necessary, drawing straws
(with the option to go to the end of the line).

The city would hire an experienced managing
Energy Performance Contractor
to hand-pick from WORKING-local-carpenters
10 applicants who would be
meticulously trained and thoroughly equipped
with
advanced education modules,
updated procedural techniques,
and cutting-edge specialty tools.

These brand new techniques and tools
will increase
performance-per-time effectiveness
5 times over what is now existing,
enabling a true
market transformation
at cost.

A Home Performance Contractor
can walk into your house,
do a walk through with you,
setup his measuring equipment,
share with you a video IR camera
performance MEASURING walk through,
print out a detailed itemized sequence
of cost-effective measures,
arrange a no-money-down loan payment plan,
identical to your current utility payment plan,
and guarantee the entire set of results.
All-in under 2 hours.

Then,
To complete an all-at-one-time comprehensive
40 percent energy reduction,
the construction itself requires an average of 5 days
With a loan pay back time of
between 7 and 15 years,
after which the savings increase,
your home has accumulated value,
the upgraders get REALLY GOOD
at what they're doing, and you've eclipsed the
dreaded retrofit dabbings.

Also hired is an MBA loan expert,
who also manages the paperwork and crew scheduling.

Why all the cutting-edge to do?
Because the 100 full-time contractors, subs, and
suppliers
fully-employed for the entire 25 years necessary to
upgrade ALL the homes and buildings in Ashland)
would reduce Ashland's structural-energy needs

40 percent across the board,
conveniently creating clean energy
for something else.

Although these upgrades themselves do NOT
require any incentives, as they cost
the HOMEOWNER only 5 cents a k-watt-hour,
they DO require Ashland to staff these two
new people, and those two would replace
our current energy conservation division
which is, and has been,
buying efficiency at \$1.20 per k-watt-hour
for the last 10 years.

This division only measures electrically heated
homes and then leaves.
Of those measured, only 3 percent go on to call
a part-time, minimally trained,
hopefully somewhat equipped weatherizer
who can only dabble with improvements.

And since Bonneville only incentivizes certain
dabbles, they seem to get done
whether the home needs it or not.

All this, combined with redundant paper work
is the cause of the \$1.20 per k-watt-hour
efficiency acquisition price.

Furthermore,
Ashland's MILLION DOLLAR DOLLAR /yr "conservation
division"
would need to spend an entire \$15M a year
SIMPLY to cancel-out the planning department's
fascination with biligerently fossilizing
this wonderful town with
typewriter and carbon-paper reruns,
complimented with
ever so innocent
what-ever-you-say green-washings.

And then, add to that, the
\$7M from the dangerizing externalities
of real estate gotta-grow before gotta learn.

And then, add on top of that,
the coming cost of climate change.

I remind you, the
Ashland Renewable Energy Acquisition Department
simply stops all new construction in Ashland
and in its place administers a 30 times greater
carbon reduction solution,
environmentally and morally
providing a solid foundation for the
hopefully doable planet Earth.

3. Structural Wattage Learning Center

The Structural Wattage Learning Center uses absolutely the best-in-the-world ultimate zero-net-energy-generation design to construct a mixed-use retail shop right downtown easily gotten to from the regular tourist walk and easily recognized by it's awesome solar roof.

Upon entering, you would see a sectional cut-away of the 2-foot thick R-70 wall assembly,

A fully functional hands-on model of the automatic window coverings,

An animation of the entire solar-roof voltage-switching options for space heating, electric vehicle charging, or both,

A view of the actual utility room tracing the air-to-water heat pump and it's various water tank heat tank battery modes,

And of course, a real-time, see through fresh-air heat-recovery-ventilator showing air movement through the transfer channels which can be adjusted by your very own breathing.

The floors above would be overnight accommodations with more information, hands-on with the actual equipment, and topped-off with a tour of the solar roof's various attic configurations.

Since this is the world's first global-warming demonstration solution that actually functions perfectly, both creating money and stabilizing the future planet Earth, it would be worth experiencing up-close and personal.

And what if the Department of Energy chipped in on this monstrous learning event with instrumented data-logging verifications. The sooner the better.

In preparation, there's a video to be found at YouTube Structural Wattage.

And if you can get through the uber professional presentation, and if you go so far as to study and research this Structural Wattage YouTube video to the point of thorough understanding, you'll confidently be on top of the whole subject.

What we're seeing here is a progression. Throughout ancient history, the extra-human power source was wood. And then we found coal,

which took a hundred years to integrate. and then we discovered gas, which took a hundred years to integrate. and now we've arrived at technology, which'll need a hundred years to integrate. The only problem is, we've only got 20 years to deploy the renewable energy transition in order to avoid cooking the planet.

Global warming solutions are here. All, including everybody, have to learn and activate these solutions pronto. No matter what they look like or feel like. In other words, quicker than faster.

Aesthetics are important. Learning new aesthetics needs to happen. And aesthetics are already changing. For instance, to spy an entire solar panel roof, consisting of only solar panels, what a welcome sight.

4. City Policy Procured Solar Generators

Solar generators are roof-mounted solar panels and/or free-standing panel-arrays ground-mounted in yards or unused fields.

Although these solar generators produce clean energy dependably for the next 30 to 50 years, they have to be paid for all at once, from the get-go.

In other words, the purchaser actually has to pre-pay for 30 years of electricity. And that's a lot of up-front capital.

Creative financing to the rescue.

Thankfully, in the US there are dozens of financial mechanisms, precisely designed to enable solar for every income bracket, with new and improved methods introduced regularly. The one requirement is A properly-facing sturdy roof.

To date however, in Ashland, the only financial arrangement used has been the simplest of all direct buy where the well-to-do owner can only purchase the installation for his own roof, with his own cash, leveraging his own tax liability, and the city's cash grants.

Ashland has acquired a total of 1.3 megawatts in this way.

The only trouble is, Ashland should have already acquired 5 megawatts by now.

Again, creative financing to the rescue.

At this time, the three best financial mechanisms for solarizing any-and-all group properties in Ashland are:

1. The third-party tax-equity pass-through ownership
2. Community solar cooperative group buy, and the
3. Property Assessed Clean Energy (PACE)

All are most complicated. And necessitate mountains of paperwork.

Choosing one or two or three of these as a city policy for the duration would be great, but the returns would quickly become sub-optimal and need to be constantly reinvented.

Therefore, the best city policy would be to hire an expert MBA type, experienced in solar financing to stay on top of the best methods and combinations of methods.

And the Up-Level picture gets even more complex.

Washington may or may not continue the federal tax credits. The state is trying-out a number of new policy rules. The environmental externalities acknowledged true "value of solar" may become monetized at any time, and the inevitable carbon tax would definitely rewrite everything across the board.

Chase, Morgan Stanley, Citigroup and on and on the big banks and their buddies have already signed up.

There's plenty of money out there eager to invest in solar right now. We just gotta go get it. Organize it. and bring it on home.

And here, getting on with it, Ashland would be appropriately just-in-time to retire its solar incentive program all together, with one single exception:

Every year, the residential roof with the biggest panel array, most perfectly aimed, producing the most energy, would win an up-front cash grant for 30 percent of the total installation cost and be given the first prize for environmental leadership.

gearhuelz@gmail.com

Google "Structural Wattage"

(Youtube "Structural Wattage")

[youtube.com/channel/UCIm-SSXivesYbta9-E_TMgg](https://www.youtube.com/channel/UCIm-SSXivesYbta9-E_TMgg)

<https://www.youtube.com/watch?v=nhdCRpbWXRg>

Understanding these energy movement fundamentals will prepare you nicely.