

**Resources and Long – Term Plan**

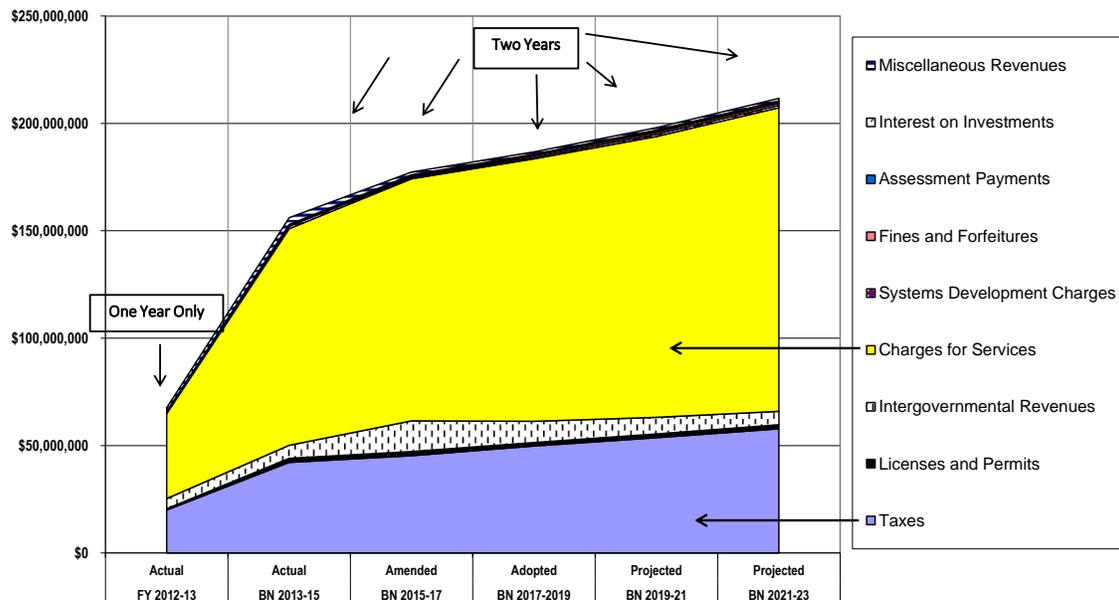
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## Resources and Long - Term Plan

### RESOURCE SUMMARY

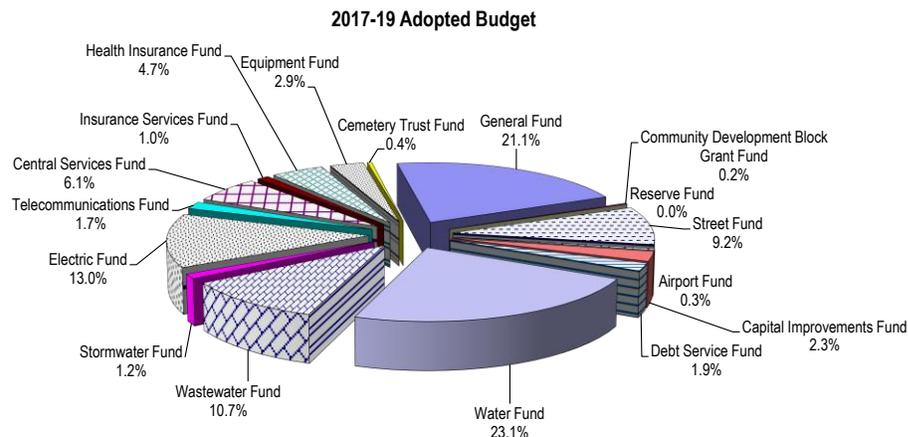
	FY 2012-13 Actual	BN 2013-15 Actual	BN 2015-17 Amended	BN 2015-17 Estimated	BN 2017-19 Adopted
<b>Revenues:</b>					
Taxes	\$19,998,715	\$42,178,085	\$45,305,576	\$45,495,619	\$50,023,505
Licenses and Permits	583,679	1,872,797	1,910,425	2,128,415	1,660,300
Intergovernmental Revenues	4,743,846	6,078,233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

City Wide Revenue Trend



Resources and Long – Term Plan

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



## 2017-2019 Biennial Budget

### CHANGES IN ENDING FUND BALANCES

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

#### Notes:

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

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



## General Fund

### General Fund Narrative

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

Highlighted below are significant revenue items.

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

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

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

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

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

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

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

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

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

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

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

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

2017-19 Biennial Budget

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

## General Fund Long – Term Plan

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



## Community Development Block Grant Fund

### CDBG Narrative

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

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

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

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

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

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

## Reserve Fund

### Reserve Fund Narrative

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

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

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

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

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

**Reserve Fund Long – Term Plan**

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

## Street Fund

### **Street Fund Narrative**

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

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

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

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

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

The tax sunsets in December 2030.

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

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

2017-19 Biennial Budget

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

## Street Fund Long – Term Plan

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



## Airport Fund

### Airport Fund Narrative

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

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

**Airport Fund Long – Term Plan**

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

## Capital Improvements Fund

### CIP Fund Narrative

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

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

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

The tax sunsets in December 2030.

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

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

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

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

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

2017-19 Biennial Budget

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

## Capital Improvements Plan Fund Long – Term Plan

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

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

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

## Capital Improvements Plan Fund Long – Term Plan

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



## Debt Service Fund

### Debt Service Fund Narrative

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

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

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

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

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

2017-19 Biennial Budget

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

## Debt Service Fund Long – Term Plan

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



## **Water Fund**

### **Water Fund Narrative**

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

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

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

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

**2017-19 Biennial Budget**

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

## Water Fund Long – Term Plan

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

## Water Fund Long – Term Plan

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

## Water Fund Long – Term Plan

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



## **Wastewater Fund**

### **Wastewater Fund Narrative**

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

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

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

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

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

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

**2017-19 Biennial Budget**

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

## Wastewater Fund Long – Term Plan

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

**Wastewater Fund Long – Term Plan**

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

## Wastewater Fund Long – Term Plan

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



## Stormwater Fund

### Stormwater Fund Narrative

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

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

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

**Stormwater Fund Long – Term Plan**

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

## Electric Fund

### Electric Fund Narrative

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

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

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

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

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

**Electric Fund Long – Term Plan**

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

## Telecommunication Fund

### Telecommunication Fund Narrative

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

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

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

## Telecommunication Fund Long – Term Plan

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

## Central Services Fund

### Central Services Fund Narrative

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

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

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

**Central Services Fund Long – Term Plan**

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

## Insurance Services Fund

### Insurance Services Fund Narrative

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

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

#### Insurance Services Fund Revenue

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

**Insurance Services Fund Long – Term Plan**

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

## Health Benefits Fund

### Health Benefits Fund Narrative

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

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

**Health Benefits Fund Long – Term Plan**

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

## Equipment Fund

### Equipment Fund Narrative

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

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

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

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

**Equipment Fund Long – Term Plan**

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

## Cemetery Trust Fund

### Cemetery Trust Fund Narrative

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

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

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

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

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

## Cemetery Trust Fund Long – Term Plan

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

## Parks and Recreation Fund

### Parks and Recreation Fund Narrative

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

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

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

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

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

## **Parks Capital Improvement Fund**

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

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

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

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

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

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

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

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

**2017-19 Biennial Budget**

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

## Parks Capital Improvement Fund Long – Term Plan

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



## Parks Equipment Fund

### Parks Equipment Fund Narrative

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

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

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

Parks Equipment Fund Long – Term Plan

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

**2017-19 Biennial Budget**

**Youth Activities Levy Fund Narrative**

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

Resources included property taxes which were authorized by the levy.

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

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

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