

## **Funds**

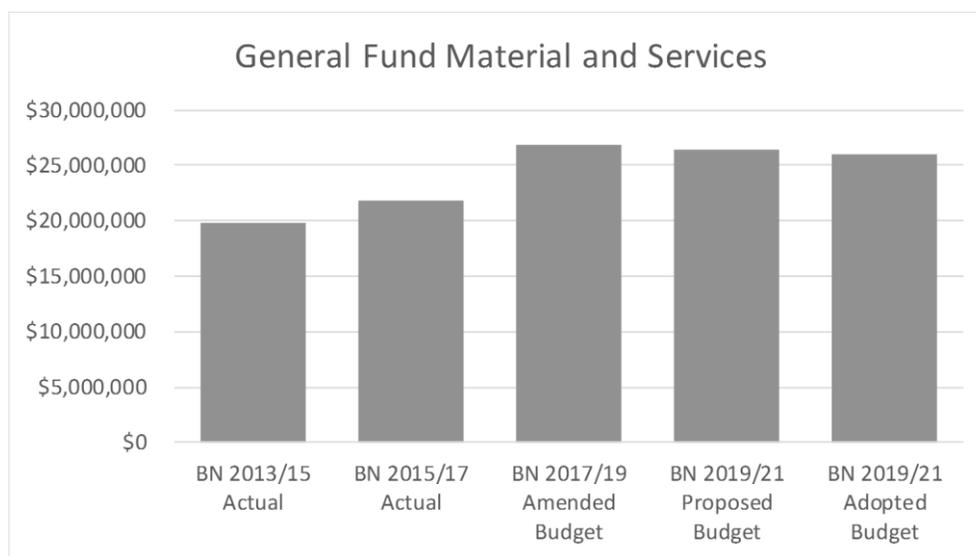
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**General Fund Summary**

The City of Ashland General Fund supports the Police, Fire and Community Development Departments, along with the Ashland Municipal Court, a contribution to the Parks and Recreation Commission and several other programs.

The General Fund increased 0.5 percent in BN 2019/21. The primary contributors to this increase are found within Personnel Services, which have increased 8.4 percent from the amended BN 2017/19 Budget. The Fire Department anticipates receiving grants for the Ashland Forest Resiliency Project along with an improved Communications Tower.



	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Personnel Services	\$22,802,316	\$24,647,508	\$28,814,917	\$31,229,161	\$30,888,006	7.2%
Material and Services	19,748,825	21,852,979	26,892,059	26,392,555	26,012,555	-3.3%
Transfer-Out, Contingency, Ending Fund Balance	192,824	97,010	3,070,325	1,011,000	1,011,000	-67.1%
Capital Outlay	25,964	547,767	30,000	480,000	480,000	1500.0%
<b>Total</b>	<b>\$42,769,930</b>	<b>\$47,145,264</b>	<b>\$58,807,301</b>	<b>\$59,112,716</b>	<b>\$58,391,561</b>	<b>-0.7%</b>

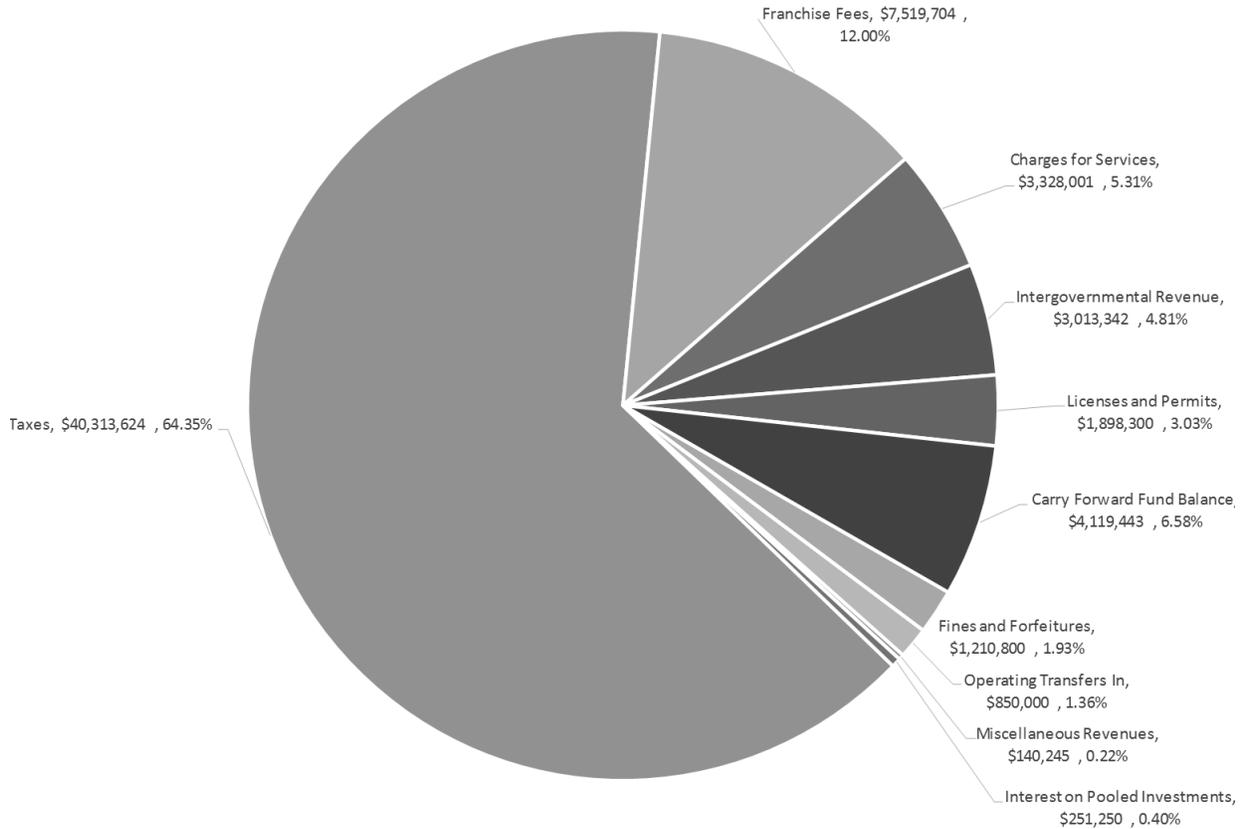
**General Fund Revenue**

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

## General Fund

### Taxes

The City collected almost 64.35% of its revenue from taxes. Taxes consist of Property Tax, Electric Utility User Tax, Transient Occupancy Tax, along with others. The second largest revenue source is Franchise Fees.



**Property Taxes**

Property Taxes comprise the largest revenue source for the General Fund. Oregon State Law allows for a maximum of three percent growth in the assessed valuation of existing property. The City of Ashland continues to experience higher than the three percent growth in assessed valuation when new development is also considered. The assessed valuation grew four percent on average each year, and the property tax collections have been even higher. In BN 2019-21, assessed valuations are anticipated to continue to grow four percent. The collection rate remains strong and the budget forecasts a collection rate of 95 percent of the levied amount.

In BN 2012-15 the City began to make a contribution to the Parks and Recreation Commission. All Property Tax collections are received by the City in the General Fund and then provided to the Parks and Recreation Commission (Parks) through a contracted services Memorandum of Understanding (MOU). With a General Fund structural deficit, and Property Tax being the primary revenue driver, the contribution to Parks remains consistent with the previous allocation from the BN 2017-19 budget. By not increasing Parks at the same rate as assessed valuation, the adopted contribution constitutes an over \$550,000 reduction to Parks for the Biennium.

Property owners within the Ashland City limits have a property tax rate \$4.4640 per \$1,000 of assessed value to the City of Ashland. This total includes 4.2865 for the general levy and 0.1035 for Fire Station No.1 General Obligation Bond and 0.0740 for Fire Station No. 2 General Obligation Bond. The remaining components of the overall property tax assessment goes to other governmental entities throughout Jackson County including the Ashland School District, Rogue Community College, Jackson County and others.

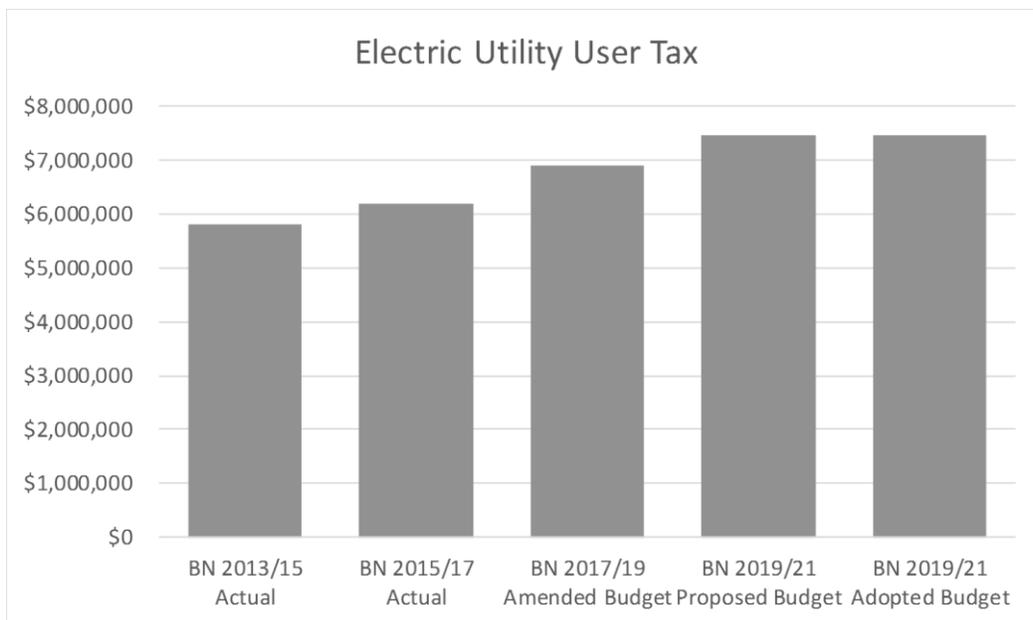
As noted, the forecasted growth in Property Tax collections is four percent. The City does not currently foresee any slowdown in the assessed valuation growth, and increased building permits issued demonstrate that the local building sector of the economy remains strong. It is also anticipated that future development will have a positive impact on tax collections. As with all major revenue streams, this forecast will be updated when new tax collection data becomes available.

## General Fund



## Electric Utility User Tax

The City of Ashland charges a 25 percent tax on electric bill. The electric utility tax has been in place since 1976. The Tax increased over nine percent for the last several Biennia and the City anticipates that it will continue to grow at just over eight percent in BN 2019-21. This tax relies on the utility usage of businesses and residents and can fluctuate depending on the weather experienced each year. Even with the inclusion of this tax, Ashland electric ratepayers, in most cases, have rates equal to or less than rates charged by Pacific Power in the surrounding communities of the Rogue Valley.



**Public Safety Support Fee**

The City of Ashland charges all electric meters \$1.50 per month to fund 1.5 Police Officers. The fee is placed on all utility customers who have an electric meter within the City. This includes all categories of customers; residential, commercial, non-profit, industrial and education/government.

**Franchise Fees**

Franchise Fees are charged to utility providers, both public and private. The Franchise Fees are charged to account for the impact the utility has on the community, including the use of the community rights of way (City streets, alley’s etc). The table below depicts the BN 2019-21 budgeted amounts along with the current Franchise Fee rate.

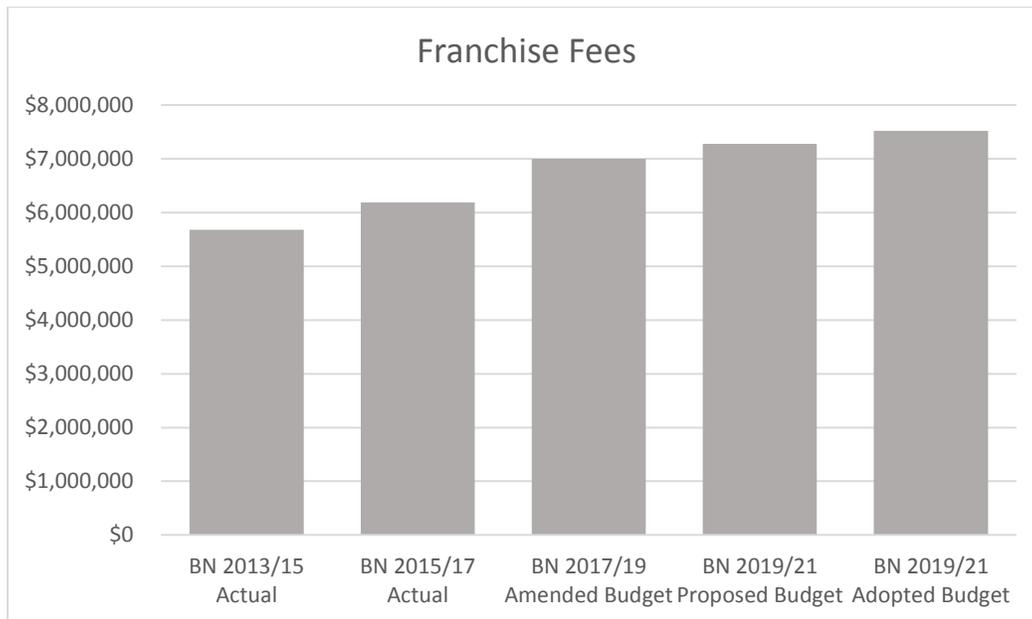
Paying Fund	Percent of Operating Revenue	City of Ashland Internal Franchise Fees For BN 2019-21			Receiving Fund
		Year 1 2019-20	Year 2 2020-21	Total 2019-21	
Water Fund	8%	\$ 667,248	\$ 690,672	\$ 1,357,920	General Fund
Wastewater Fund	8%	\$ 444,800	\$ 462,640	\$ 907,440	General Fund
Electric Fund	10%	\$ 1,702,797	\$ 1,761,335	\$ 3,464,132	General Fund
Telecommunications Fund	5%	\$ 228,000	\$ 228,000	\$ 456,000	General Fund
		<u>\$ 3,042,845</u>	<u>\$ 3,142,647</u>	<u>\$ 6,185,492</u>	

Franchise fee revenue has increased over the last several Biennia. The fee collections increased seven percent for BN 2013-15, followed by 12 percent for BN 2015/17 and are projected to grow ten percent in BN 2017-19. The BN 2019-21 Budget forecasts a growth of four percent. The forecasted growth is largely due to increased rates in the utilities.

Franchise Fees are impacted by changes in weather and consumer trends. Cold winters tend to increase natural gas consumption, whereas warm summers increase electric consumption. The cable franchise continues to decrease as more consumer’s stream television services or utilize satellite TV services rather than purchase traditional television services from cable service providers.

The forecasted growth for franchise fees is different for each utility. In aggregate, Franchise Fees are projected to increase four percent each biennium. The revenue received could end up exceeding the somewhat conservative approach based on future weather and consumer trends. As with all other major revenue streams, this will be monitored throughout the biennium.

## General Fund

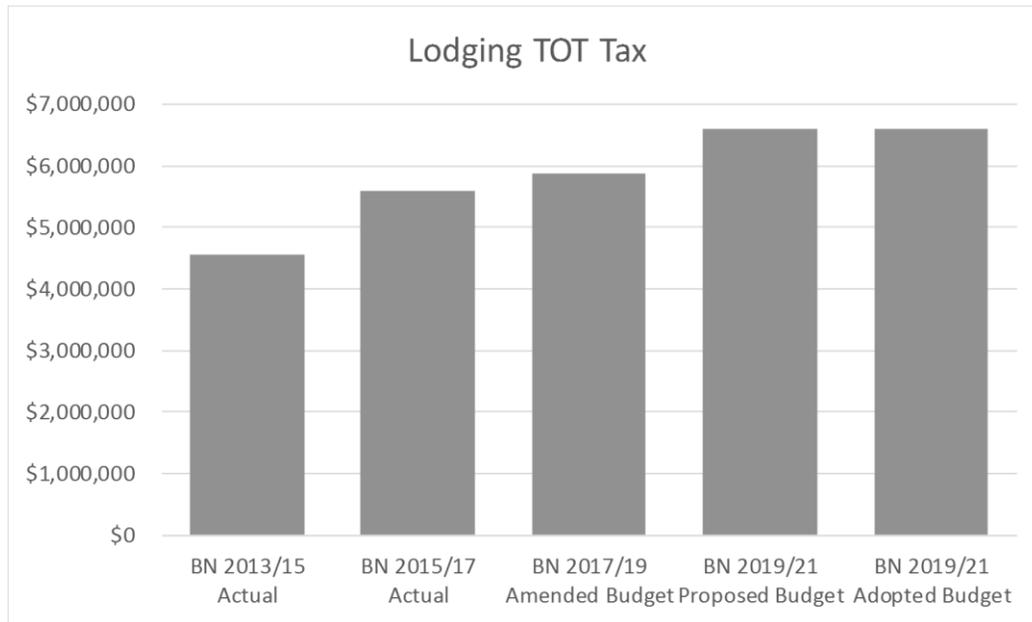


### Transient Occupancy Tax

The City charges all short term room rentals a ten percent Transient Occupancy Tax (TOT). Oregon State Law requires that a portion of the TOT collection allocation be restricted for tourism promotion or tourism infrastructure. Each year the City Council approves a TOT allocation that complies with State Law. Any new TOT revenue resulting from TOT rate increases would be 70 percent tourism restricted and 30 percent non-restricted (available for general fund operations).

The City of Ashland attracts over 335,000 visitors a year. The tourism industry is a large portion of the local economy and the TOT is a key indicator in the tourist economy. The TOT collection increased steadily over the last ten years before a decrease in the last year due to extended smoke events in July and August. The City raised the TOT from nine percent to ten percent to fund an additional Police Officer. That decision was made to offset new expenditures, but in reality ended up allowing the tax receipts to remain relatively flat rather than the reduction that would have occurred without the rate increase. The BN 2019-21 Budget forecast a 9.5 percent increase in TOT revenue but when removing the tax increase from the equation for accurate comparisons over time, the real change is a forecasted 2.5 percent reduction.

The future forecast for TOT collections is an increase of three percent per biennium, partially buoyed by trending growth in the spring and fall quarters of the year. Any new short term room rentals will have a positive impact on future revenue growth.



**Charges for Services**

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

Ambulance fees are the City’s largest charge for service category. The Fire Department charges a fee to provide transport services for patrons. Ambulance Revenue has increased just under ten percent. It is anticipated that the revenue will decrease in BN 2019-21. The decrease is primarily due to a reduction in the calls for service, along with a reduced reimbursement for the transport of patients from insurance companies and Medicare. The State of Oregon is working on a program to increase the Medicare reimbursement, which would positively affect future revenues if successfully implemented by the State.

The following table lists the different charges for services.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Ambulance Transports	\$1,914,109	\$2,277,513	\$2,300,000	\$2,180,000	\$2,330,000	1.3%
Police Department Services	280,155	228,717	210,000	210,000	210,000	0.0%
Temp Offensive Surcharge	227,184	164,892	170,000	170,000	170,000	0.0%
Court Diversion Fees	234,195	160,148	160,000	160,000	160,000	0.0%
Ambulance Membership Svcs	135,032	136,825	138,000	136,000	136,000	-1.4%
Planning Division Services	63,541	66,439	60,000	80,000	80,000	33.3%
Court Fees and Costs	60,953	61,107	56,000	56,000	56,000	0.0%
Emergency Medical Svc Fee	49,368	52,390	48,000	40,001	40,001	-16.7%
Fire Inspection Service	37,187	48,967	52,000	28,000	28,000	-46.2%
Miscellaneous	\$147,117	\$133,632	\$133,000	\$118,000	\$118,000	-11.3%
<b>Total</b>	<b>\$3,148,841</b>	<b>\$3,330,630</b>	<b>\$3,327,000</b>	<b>\$3,178,001</b>	<b>\$3,328,001</b>	<b>0.0%</b>

## General Fund

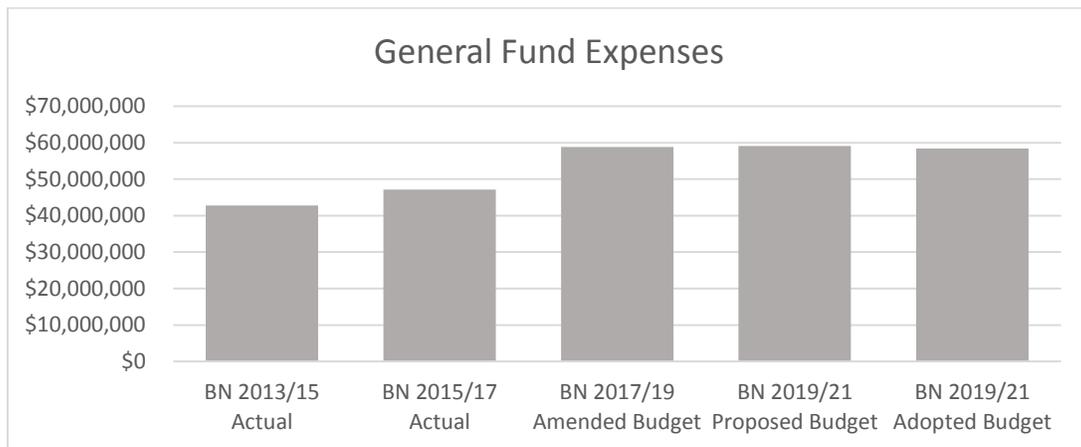
### Other Revenue

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

### General Fund Expenditures

#### Overall Expenditures

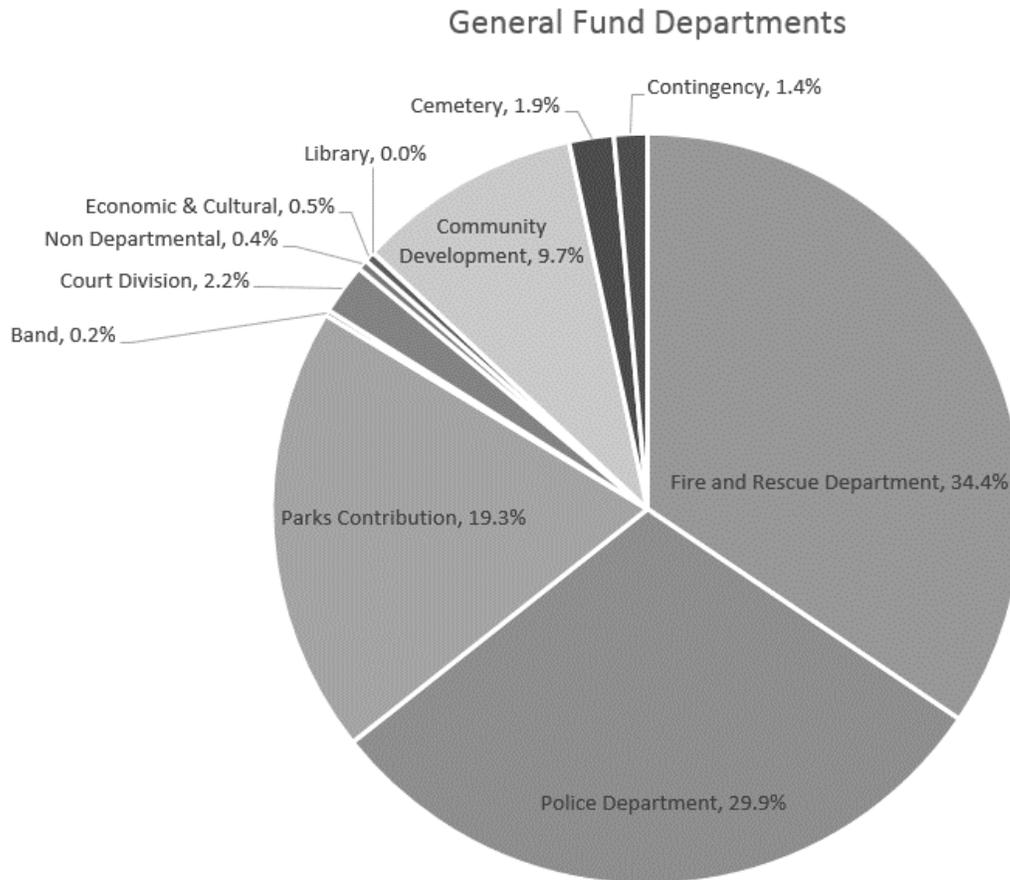
The General Fund increased 0.5 percent in BN 2019-21. The General Fund entered the BN 2019-21 Budget process with a two-million-dollar structural deficit. In order to eliminate the structural deficit, the budget includes several reductions in expenditures. These reductions resulted in General Fund growth of less than one percent. The reductions include the elimination of 5 FTE, along with a reduction in Fire Department overtime. Materials & Services for the General Fund are forecasted to reduce 1.9 percent in BN 2019-21 due to Departments Budgeting Materials & Services expenses flat or reduced.



#### Departmental Budgets

The General Fund includes the Public Safety functions of both Police and Fire, along with Community Development, Contractual Services to the Parks and Recreation Commission along with the Parking and Economic Development Programs, Tourism and Economic Cultural Grants and Social Service Grants.

The Public Safety portion of the General Fund totals 62 percent of the overall Fund, with the Parks and Recreation contractual service at 18.2 percent and Community Development at 9.2 percent.



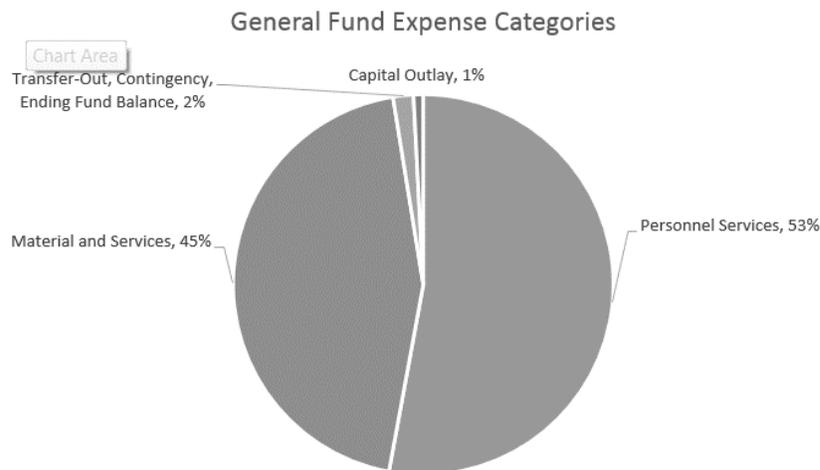
### Categories

Expenditures are grouped into several different categories. The main categories are Personnel Services, Materials & Services, Grants, Operating Transfer Out, Capital, and Contingency. A comparison of each category budgeted for BN 2019-21 are presented below.

As a service organization, especially in the General Fund, Personnel Services (employees) comprises 53 percent of all expenditures. Materials & Services (including the Parks and Recreation contractual services) comprise 45 percent. Removing the Parks contractual services results in Personnel Service Category making up 65 percent of the General Fund expenditures overall.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Personnel Services	\$22,802,316	\$24,647,508	\$28,814,917	\$31,229,161	\$30,888,006	7.2%
Material and Services	19,748,825	21,852,979	26,892,059	26,392,555	26,012,555	-3.3%
Transfer-Out, Contingency, Ending Fund Balance	192,824	97,010	3,070,325	1,011,000	1,011,000	-67.1%
Capital Outlay	25,964	547,767	30,000	480,000	480,000	1500.0%
<b>Total</b>	<b>\$42,769,930</b>	<b>\$47,145,264</b>	<b>\$58,807,301</b>	<b>\$59,112,716</b>	<b>\$58,391,561</b>	<b>-0.7%</b>

## General Fund



### Personnel Services

As noted, the largest expense in the General Fund is Personnel Services, which comprises 53 percent of all expenditures. Of the Personnel Services category, 59 percent is in Salary and Wage with 41 percent in Benefits.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change	Percentage of Total
Salaries & Wages	\$14,638,199	\$15,886,219	\$17,801,033	\$18,280,758	\$17,939,604	0.8%	58.1%
Fringe Benefits	8,164,118	8,761,288	11,013,884	12,948,403	12,948,403	17.6%	41.9%
<b>Total</b>	<b>\$22,802,316</b>	<b>\$24,647,508</b>	<b>\$28,814,917</b>	<b>\$31,229,161</b>	<b>\$30,888,007</b>	<b>8.4%</b>	

### Salary and Wages

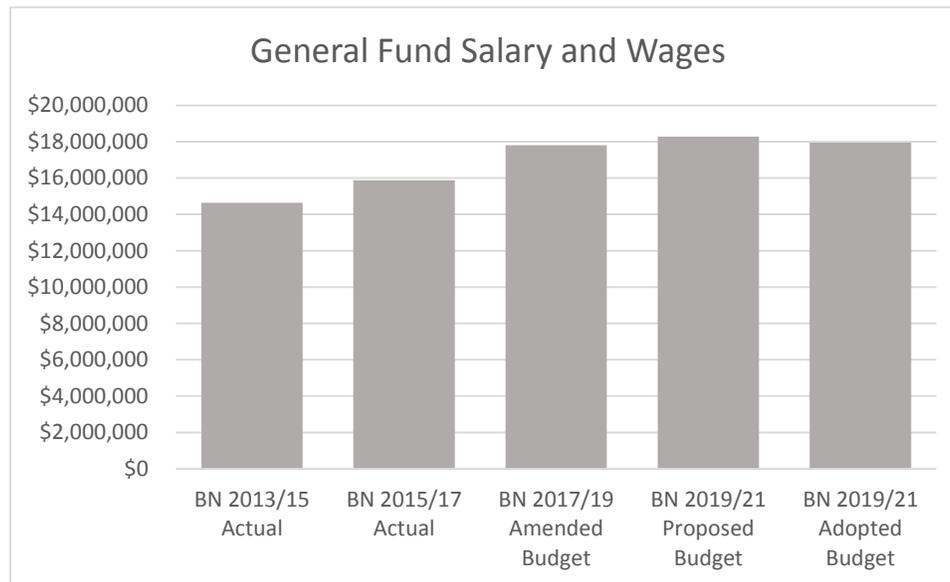
The Salary and Wages portion of Personnel Services experienced a 2.7 percent increase from BN the BN 2017-19 Budget. The reason for the Regular Employees Salary increase is the contracted cost of living (COLA) wage adjustments that are part of employee bargained contracts. The Adopted BN 2019-21 Budget includes the elimination of 5 FTEs in the General Fund, which equates to a reduction of \$650,000 in General Fund salaries.

The BN 2019-21 Budget proposes or includes no new positions.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Regular Employees	\$12,351,913	\$13,371,905	\$14,996,067	\$15,753,776	\$15,452,622	\$456,555
Overtime	1,029,556	1,249,284	1,281,192	973,153	953,153	-328,039
FLSA	345,099	358,383	412,230	470,806	470,806	58,576
Holiday Pay Out	305,421	322,137	408,727	449,431	449,431	40,704
Temporary Employees	260,945	261,798	456,429	448,182	428,182	-28,247
Vacation Pay Out	108,934	164,216	160,968	117,080	117,080	-43,888
Emergency Overtime	178,401	122,791	0	0	0	0
Sick Leave Pay Out	24,196	30,246	52,680	56,330	56,330	3,650
Temporary Cadets	28,550	3,431	0	10,000	10,000	10,000
Duty Pay	5,185	2,028	32,740	2,000	2,000	-30,740
<b>Total</b>	<b>\$14,638,199</b>	<b>\$15,886,219</b>	<b>\$17,801,033</b>	<b>\$18,280,758</b>	<b>\$17,939,604</b>	<b>\$479,725</b>

## General Fund

The largest cost factor to future budgets is the Salary and Wages. It is anticipated that the Salary and Wages line item will continue to grow at a slower rate than the BN 2019-21 budget. It is not anticipated that additional staff will be hired with the recent additions in Police, Fire and Community Development. Taking into account future retirements, step increases, and contract COLAs it is anticipated that the Salary and Wages will increase two percent in future years. These projections will continue to be updated as new contracts are negotiated.



## Benefits

The City provides employees with benefits. These benefits include PERS, healthcare, deferred compensation, and a retirement health care savings account. The benefits provided are directed by negotiated labor contracts. The below chart compares the changes in the BN 2019-21 Adopted Budget.

The City transitioned from a self-funded health insurance plan to a fully-insured plan on July 1, 2018. The transition allowed the City to avoid a \$1.5 million annual increase in premiums. The premiums offered by the City's insurance carrier are projected to increase ten percent for Police and Fire, who have grandfathered plans pursuant to the collectively bargained contract, and the other offerings increased six percent per year.

The Biennium increase for the General Fund totals 21 percent increase, or just over ten percent per year. This number is slightly higher than actual as the City added two Police Officer positions in BN 17-19 and placed the entire total compensation change as wages, and did not split amongst all categories, which affects year to year comparisons to some degree.

## General Fund

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Group Health Insurance	\$2,639,257	\$3,268,226	\$3,991,600	\$4,843,021	\$4,843,021	\$851,421
PERS Employer's Share	2,664,057	2,688,703	3,855,630	4,832,499	4,832,499	976,869
FICA/MEDICARE Contribution	1,097,814	1,181,945	1,316,718	1,365,830	1,365,830	49,112
PERS Employee Share Paid by City/Pks	851,773	917,800	1,040,364	1,099,040	1,099,040	58,676
Workers Compensation	317,939	323,360	368,860	329,557	329,557	-39,303
HRAVEBA	284,477	326,518	346,852	361,889	361,889	15,037
Prepayment for PERS	308,801	0	0	0	0	0
Deferred Comp	0	52,328	88,860	110,306	110,306	21,446
Other Benefits	0	2,409	5,000	6,260	6,260	1,260
<b>Total</b>	<b>\$8,164,118</b>	<b>\$8,761,288</b>	<b>\$11,013,884</b>	<b>\$12,948,403</b>	<b>\$12,948,403</b>	<b>\$1,934,519</b>

Retirement benefits comprise the largest benefit provided to employees. The total contribution increased \$976,869 over the last biennium, roughly \$500,000 annually. As with many other state retirement systems, the Oregon PERS has an unfunded actuarial liability (UAL). The UAL is the portion of future benefits that do not currently have a funding source. There are several reasons for the UAL that include lower than necessary contributions in past years along with not meeting the estimated market interest returns. In order to reduce the UAL, PERS is increasing required contributions from all public sector employers over the next several biennia. The City anticipates that, based on the employee demographics, over half of the total PERS payment in the next Biennia will be paid toward the Unfunded Liability with less than half directed towards current employees.

	Normal Cost	Unfunded Liability	Total
Pers General Service	14.43%	10.62%	25.05%
Pers Police and Fire	20.68%	10.62%	31.30%
OPSRP General Service	8.40%	10.62%	19.02%
OPSRP Police and Fire	13.03%	10.62%	23.65%

With recent legislative interest in PERS, the City will remain vigilant in tracking any new developments and updating future year projections as they become available. The State has a plan to incentive side accounts and the City will analyze any, and all, opportunities to contribute towards the reduction of a long-term financial concern.

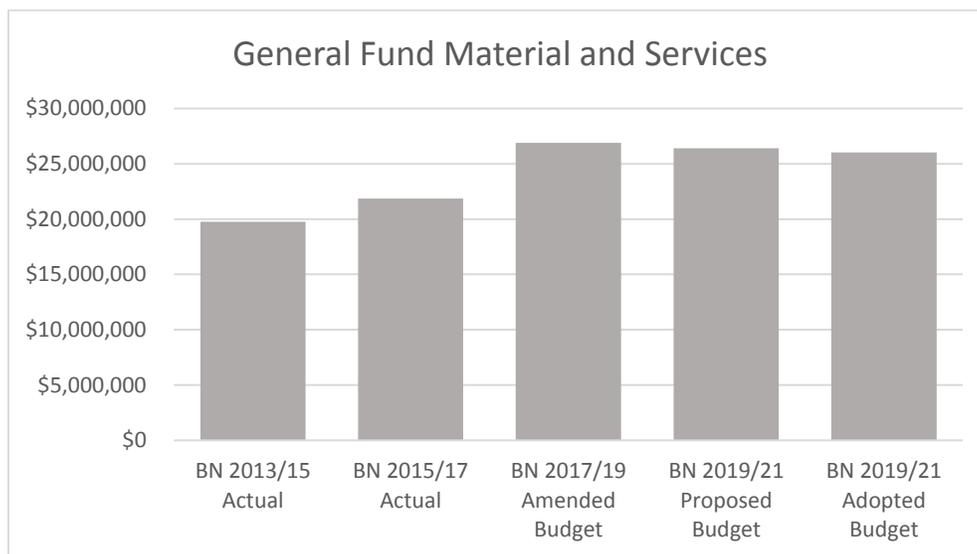
### **Materials and Services**

In order to conduct services, the City must purchase supplies and enter into contracts. The Materials & Services budget has decreased 1.8 percent from BN 2017-19 actuals. The largest decrease is the contractual service line item that is reduced due to the anticipation of fewer grant funds being received for Ashland Forest Resiliency. The Internal Charges increased almost \$450,000 per year in the General Fund. The reason for the increase is due to increased charges for Central Services along with increase rent charges for fleet to ensure future replacement of equipment.

## General Fund

The Parks and Recreation Commission received a direct property tax revenue prior to BN 2013/15. With the City receiving the full tax collection, the City has a contract to provide revenue to the Parks and Recreation Commission to meet operational requirements. The contribution was held flat to BN 2017/19.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Contractual Services	\$11,455,823	\$12,822,280	\$17,229,240	\$15,893,972	\$15,773,972	-1,455,268
Internal Charges & Fees	4,862,820	5,145,891	5,240,061	6,112,514	6,012,514	772,453
Grants	1,558,948	1,762,681	1,869,240	1,721,488	1,721,488	-147,752
Supplies	501,730	638,139	644,205	674,034	594,034	-50,171
Rental, Repair, Maintenance	502,260	473,069	659,790	748,638	748,638	88,848
Other Purchased Svcs	395,345	490,483	580,101	604,949	592,549	12,448
Communications	261,622	305,375	360,160	389,718	359,118	-1,042
Programs	207,365	212,629	304,520	242,500	205,500	-99,020
Commission	2,912	2,432	4,742	4,742	4,742	0
<b>Total</b>	<b>\$19,748,825</b>	<b>\$21,852,979</b>	<b>\$26,892,059</b>	<b>\$26,392,555</b>	<b>\$26,012,555</b>	<b>(499,504)</b>



## General Fund Positions

<u>Position Name</u>	<u>FTE</u>	<u>Department Name</u>	<u>Total Pay</u>	<u>Total Benefits</u>	<u>Total Compensation</u>
ASSIST TO CITY ADMIN	0.25	Administration - Econ Dev	29,700	17,742	47,442
BAILIFF	0.07	Administration - Court	2,252	217	2,469
JUDGE	1	Administration - Court	64,524	41,037	105,561
LEAD COURT SERVICE CLERK	1	Administration - Court	54,572	43,556	98,128
COURT SERVICE CLERK	1	Administration - Court	51,973	43,556	95,529
COURT SERVICE CLERK	0.5	Administration - Court	26,052	23,371	49,423
<b>Administration Total</b>	<b>3.82</b>		<b>\$ 229,073</b>	<b>\$ 169,479</b>	<b>\$ 398,552</b>

<u>Position Name</u>	<u>FTE</u>	<u>Department Name</u>	<u>Total Pay</u>	<u>Total Benefits</u>	<u>Total Compensation</u>
Band Director	1	Admin Svcs - Band	3,774	344	4,118
<b>Administration Total</b>	<b>1</b>		<b>\$ 3,774.00</b>	<b>\$ 343.81</b>	<b>\$ 4,117.81</b>

## General Fund

<u>Position Name</u>	<u>FTE</u>	<u>Department Name</u>	<u>Total Pay</u>	<u>Total Benefits</u>	<u>Total Compensation</u>
UTILITY WORKER I		1 Public Works - Cemetery	49,322	46,403	95,725
CEMETERY SEXTON		1 Public Works - Cemetery	66,096	49,884	115,980
MAINTENANCE SAFETY SUPERVISOR		0.2 Public Works - Cemetery	15,809	10,267	26,076
<b>Cemetery Total</b>	<b>2.2</b>		<b>\$ 131,227</b>	<b>\$ 106,554</b>	<b>\$ 237,781</b>

<u>Position Name</u>	<u>FTE</u>	<u>Department Name</u>	<u>Total Pay</u>	<u>Total Benefits</u>	<u>Total Compensation</u>
POLICE CHIEF		1 Police - Administration	141,994	80,587	222,581
ADMINISTRATIVE ANALYST		1 Police - Administration	69,457	46,657	116,114
LIEUTENANT		1 Police - Operations	113,935	69,565	183,500
POLICE SERGEANT		1 Police - Operations	100,073	80,764	180,836
POLICE SERGEANT		1 Police - Operations	97,753	79,462	177,215
POLICE SERGEANT		1 Police - Operations	107,033	84,669	191,702
SENIOR POLICE OFFICER		1 Police - Operations	79,209	70,192	149,401
POLICE SERGEANT		1 Police - Operations	107,413	86,016	193,429
POLICE OFFICER		1 Police - Operations	67,012	57,976	124,988
POLICE OFFICER		1 Police - Operations	69,713	59,275	128,988
POLICE OFFICER		1 Police - Operations	65,314	57,160	122,474
POLICE OFFICER		1 Police - Operations	72,803	60,761	133,565
POLICE OFFICER		1 Police - Operations	72,803	60,761	133,565
POLICE OFFICER		1 Police - Operations	66,395	57,680	124,074
POLICE OFFICER		1 Police - Operations	71,919	60,336	132,255
POLICE OFFICER		1 Police - Operations	66,281	57,625	123,906
POLICE OFFICER		1 Police - Operations	76,195	62,392	138,588
COMMUNITY SERVICE OFFICER		1 Police - Operations	47,908	46,465	94,374
SENIOR POLICE OFFICER		1 Police - Operations	81,724	71,604	153,328
SENIOR POLICE OFFICER		1 Police - Operations	86,922	67,550	154,472
SENIOR POLICE OFFICER		1 Police - Operations	91,983	77,359	169,342
SENIOR POLICE OFFICER		1 Police - Operations	88,977	75,673	164,650
SENIOR POLICE OFFICER		1 Police - Operations	92,734	77,781	170,515
SENIOR POLICE OFFICER		1 Police - Operations	90,213	76,366	166,579
SENIOR POLICE OFFICER		1 Police - Operations	86,723	67,455	154,178
SENIOR POLICE OFFICER		1 Police - Operations	88,977	68,539	157,516
SENIOR POLICE OFFICER		1 Police - Operations	90,480	69,261	159,741
SENIOR POLICE OFFICER		1 Police - Operations	86,723	67,455	154,178
DEPUTY POLICE CHIEF		1 Police - Support	119,632	71,917	191,548
POLICE SERGEANT		1 Police - Support	111,367	87,101	198,468
SENIOR POLICE RECORD		1 Police - Support	54,897	47,882	102,779
POLICE RECORDS SPECIAL		0.5 Police - Support	26,901	34,843	61,745
POLICE RECORDS SPECIAL		1 Police - Support	52,104	43,601	95,705
POLICE RECORDS SPECIAL		1 Police - Support	44,672	41,019	85,691
INVESTIGATION SPECIAL		1 Police - Support	52,104	46,743	98,846
POLICE OFFICER		1 Police - Support	70,726	65,433	136,159
EVIDENCE & PROPERTY		1 Police - Support	62,758	56,852	119,610
SENIOR POLICE OFFICER		1 Police - Support	92,734	77,781	170,515
SENIOR POLICE OFFICER		1 Police - Support	91,983	69,984	161,967
SENIOR POLICE OFFICER		1 Police - Support	75,143	67,911	143,054
<b>Police Total</b>	<b>39.5</b>		<b>\$ 3,233,687</b>	<b>\$ 2,608,452</b>	<b>\$ 5,842,139</b>

## General Fund

<u>Position Name</u>	<u>FTE</u>	<u>Department Name</u>	<u>Total Pay</u>	<u>Total Benefits</u>	<u>Total Compensation</u>
FIRE CHIEF	1	Fire & Rescue - Administration	136,457	79,162	215,619
DEPUTY FIRE CHIEF	1	Fire & Rescue - Administration	113,935	78,714	192,648
ADMINISTRATIVE ANALYST	1	Fire & Rescue - Administration	65,352	45,231	110,583
DIVISION CHIEF - FOREST	1	Fire & Rescue - Forest Int	108,509	69,256	177,765
FIRE ADAPTED COMMUNITIES CORRINATOR	1	Fire & Rescue - Forest Int	72,051	48,149	120,200
DIVISION CHIEF - FIRE AND LIFE SAFETY	1	Fire & Rescue - Life Safety	108,509	74,443	182,952
COMMUNITY PREPAREDNESS COORDINATOR	1	Fire & Rescue - Life Safety	65,352	45,231	110,583
BATTALION CHIEF - PARAMEDIC	1	Fire & Rescue - Operations	102,855	96,069	198,924
BATTALION CHIEF - PARAMEDIC	1	Fire & Rescue - Operations	103,581	96,567	200,148
BATTALION CHIEF - PARAMEDIC	1	Fire & Rescue - Operations	101,404	95,074	196,478
CAPTAIN - PARAMEDIC	1	Fire & Rescue - Operations	99,472	93,749	193,221
CAPTAIN - PARAMEDIC	1	Fire & Rescue - Operations	92,698	81,094	173,792
CAPTAIN - PARAMEDIC	1	Fire & Rescue - Operations	94,874	90,594	185,469
CAPTAIN - PARAMEDIC	1	Fire & Rescue - Operations	97,051	92,088	189,138
CAPTAIN - PARAMEDIC	1	Fire & Rescue - Operations	97,051	83,704	180,755
CAPTAIN - PARAMEDIC	1	Fire & Rescue - Operations	97,051	83,704	180,755
ENGINEER - PARAMEDIC	1	Fire & Rescue - Operations	89,796	87,111	176,906
ENGINEER - PARAMEDIC	1	Fire & Rescue - Operations	89,796	79,354	169,150
ENGINEER - PARAMEDIC	1	Fire & Rescue - Operations	88,345	86,115	174,460
ENGINEER - PARAMEDIC	1	Fire & Rescue - Operations	89,796	87,111	176,906
ENGINEER - PARAMEDIC	1	Fire & Rescue - Operations	89,796	79,354	169,150
ENGINEER - PARAMEDIC	1	Fire & Rescue - Operations	92,616	81,045	173,661
FIREFIGHTER - PARAMEDIC	1	Fire & Rescue - Operations	81,725	74,515	156,240
FIREFIGHTER - PARAMEDIC	1	Fire & Rescue - Operations	79,549	73,210	152,758
FIREFIGHTER - PARAMEDIC	1	Fire & Rescue - Operations	81,725	74,515	156,240
FIREFIGHTER - PARAMEDIC	1	Fire & Rescue - Operations	79,549	73,210	152,758
FIREFIGHTER - PARAMEDIC	1	Fire & Rescue - Operations	79,549	73,210	152,758
FIREFIGHTER - PARAMEDIC	1	Fire & Rescue - Operations	86,307	84,717	171,023
FIREFIGHTER - PARAMEDIC	1	Fire & Rescue - Operations	72,255	75,077	147,332
FIREFIGHTER - PARAMEDIC	1	Fire & Rescue - Operations	80,839	73,983	154,823
FIREFIGHTER - PARAMEDIC	1	Fire & Rescue - Operations	79,123	72,954	152,078
FIREFIGHTER - PARAMEDIC	1	Fire & Rescue - Operations	84,280	76,046	160,326
FIREFIGHTER - PARAMEDIC	1	Fire & Rescue - Operations	81,815	81,636	163,451
FIREFIGHTER - PARAMEDIC	1	Fire & Rescue - Operations	83,266	75,439	158,705
FIREFIGHTER - PARAMEDIC	1	Fire & Rescue - Operations	83,266	75,439	158,705
FIREFIGHTER - PARAMEDIC	1	Fire & Rescue - Operations	83,266	75,439	158,705
FIREFIGHTER - PARAMEDIC	1	Fire & Rescue - Operations	73,116	69,353	142,469
<b>Fire Total</b>	<b>37</b>		<b>\$ 3,305,979</b>	<b>\$ 2,881,660</b>	<b>\$ 6,187,639</b>

<u>Position Name</u>	<u>FTE</u>	<u>Department Name</u>	<u>Total Pay</u>	<u>Total Benefits</u>	<u>Total Compensation</u>
BUILDING INSPECTOR	1	Comm Dev - Building Safety	63,727	48,163	111,890
BUILDING INSPECTOR	1	Comm Dev - Building Safety	69,878	50,351	120,230
BUILDING OFFICIAL	1	Comm Dev - Building Safety	91,503	55,069	146,571
DIRECTOR OF COMMUNITY DEVELOPMENT	0.1	Comm Dev - Building Safety	14,628	8,134	22,762
PERMIT TECHNICIAN	0.5	Comm Dev - Building Safety	27,029	22,140	49,170
PERMIT TECHNICIAN	0.5	Comm Dev - Building Safety	27,030	22,140	49,170
ASSISTANT PLANNER	1	Comm Dev - Planning	55,713	44,855	100,569
ASSOCIATE PLANNER	1	Comm Dev - Planning	68,597	49,332	117,929
CODE COMPLIANCE SPECIALIST	1	Comm Dev - Planning	50,534	43,470	94,004
DEVELOPMENT SERVICES COORDINATOR	1	Comm Dev - Planning	73,445	52,472	125,916
DIRECTOR OF COMMUNITY DEVELOPMENT	0.9	Comm Dev - Planning	131,650	73,210	204,860
EXECUTIVE ASSISTANT	1	Comm Dev - Planning	57,831	42,617	100,448
PERMIT TECHNICIAN	0.5	Comm Dev - Planning	27,029	22,140	49,170
PERMIT TECHNICIAN	0.5	Comm Dev - Planning	27,030	22,140	49,170
PLANNING MANAGER	1	Comm Dev - Planning	103,342	64,664	168,007
SENIOR PLANNER	1	Comm Dev - Planning	84,009	56,780	140,789
SENIOR PLANNER	1	Comm Dev - Planning	85,020	57,192	142,212
HOUSING PROGRAM ANALYST	1	Comm Dev - Planning - Housing	69,673	49,706	119,379
<b>Community Development Total</b>	<b>3</b>		<b>\$ 1,127,668</b>	<b>\$ 784,578</b>	<b>\$ 1,912,246</b>

## Central Services Fund

### Central Services Fund Summary

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Central Services is an Internal Service Fund but is presented with the General Fund since it impacts all funds using an equitable allocation methodology in which Departments are charged for their use of the various service provided. The City utilizes a Central Services Fund to account for services provided to other internal departments. The Central Services Fund allows the City to demonstrate the full cost of providing these services.

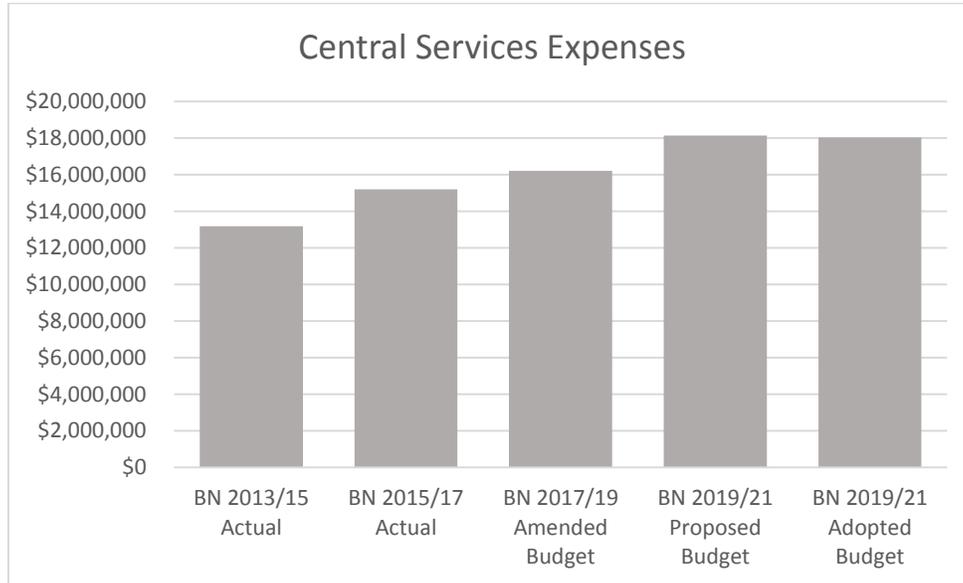
The Departments included in Central Services are City Administrators Office, Administrative Services, Human Resources, Information Technology, City Recorder, and Geographic Information Systems (GIS). The services provided by these Department are used in varying degrees by all City departments.

Resources for Central Services Fund are generated internally by using a Cost Allocation Plan. The Cost Allocation Plan uses key cost drivers/indicators from each service provided to allocate portions of service or program costs to the “recipient” department. The logic behind the allocation is that the Departments “buy” support services from Central Services. An example being the Fire Department does not have its own payroll processing system for paying its staff. The Administrative Services Department administers and processes all aspects of employee compensation for the Fire Department and thus charges them for these services, in this case using the total employee counts in the Fire Department to allocate the appropriate charge for that service.

Central Services is designed and structured to be a zero-based operation where expenditure equals revenue each year. The City completed a Cost Allocation Plan Study to review the methodologies used to equitably charge for the services. The new study, updated a ten-year old study that had been modified to the point a new analysis was necessary. This resulted in improved and updated cost drivers, identified service categories and put it all together in a methodology that was understandable, equitable and able to be clearly justified. This analysis and final allocation plan did result in major changes to many departments. The increased (and decreased) charges to departments will be phased in over the next three biannual budgets to insulate Departments from major cost swings in their central service charges, The BN 2019/21 Budget implements one-third of the new plan’s changed allocation costs from prior budgets and allocates the remainder of charges based on the new contributions levels.

The BN 2019-21 budget balanced the Central Service Fund with a \$1.7 million transfer from the Facilities Fund in BN 2017-19. The use of this or similar one-time revenue source transfers is not continued in the BN 2019-21 Budget and was an additional contributor of the financial impact of Central Service Charges to Departments in this adopted budget.

## Central Services Fund



### Central Services Revenue

Central Services is funded almost entirely from charges to other departments for their fair and equitable share of services provided. The other funding method is a portion of the Food and Beverage Tax, which is for the overall administration of the tax.

Charges for Services are contributions from each citywide department for their use of resources from Central Services. The number will fluctuate based on the cost of the services in Central Services along with change in the basis for their allocations.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Charges for Services	\$12,403,057	\$13,621,292	\$14,235,498	\$17,221,969	\$17,121,969	\$2,886,471
Operating Transfers In	90,000	417,000	1,667,000	0	0	-1,667,000
Carry Forward Fund Balance	0	0	242,080	751,050	751,050	508,970
Taxes	144,476	190,292	160,775	165,100	165,100	4,325
Miscellaneous Revenues	219,539	338,676	0	0	0	0
Interfund Loan	364,795	0	0	0	0	0
Interest on Pooled Investments	21,344	16,939	17,600	59,570	59,570	41,970
<b>Total</b>	<b>\$13,243,212</b>	<b>\$14,584,199</b>	<b>\$16,322,953</b>	<b>\$18,197,689</b>	<b>\$18,097,689</b>	<b>\$1,774,736</b>

### Central Services by Expense Category

The next chart shows the breakdown of expenditures by major category. The Central Services budget increased mainly due to increased salary and wages. The BN 2019-21 budget contains a reorganized structure for the Public Works Department to better recognize and financially organize its operations. Public Works expenses are almost entirely directly funded from the rates charged for customer use of each of the enterprises (water, wastewater, streets, etc.)

Approximately 75% of Central Service charges are attributed to salaries and benefits, with the other 25 percent for Materials & Services.

## Central Services Fund

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Personnel Services	\$10,104,594	\$10,818,459	\$11,735,284	\$13,651,777	\$13,551,777	\$1,816,493
Material and Services	3,028,983	3,628,108	3,877,489	4,144,287	4,144,287	266,798
Capital Outlay	62,307	756,666	239,405	140,000	140,000	-99,405
Transfer-Out, Contingency, Ending Fund Balance	0	0	360,778	210,418	210,418	-150,360
<b>Total</b>	<b>\$13,195,884</b>	<b>\$15,203,233</b>	<b>\$16,212,956</b>	<b>\$18,146,482</b>	<b>\$18,046,482</b>	<b>\$1,833,526</b>

## Central Services by Department

Central Services is comprised of operations that support the operating Departments. The departments in Central Services provide a service to all other departments. Each individual department cannot efficiently provide the services without an overarching citywide structure. The department include City Administration, Human Resources, Legal, Finance, Information Technology, City Recorder, and Graphical Information System in Public Works.

As was mentioned above, the Public Works Departments moved several employees from enterprise funds into Central Services to better reflect their true workload. The new organization is charged entirely to the enterprise funds that they perform work.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Administrative Services Dept	3,866,706	4,479,802	5,362,809	5,977,867	5,877,867	10%
Administration Department	2,797,218	3,443,254	3,775,160	3,578,160	3,578,160	-5%
Information Technology Dept	2,396,771	2,743,451	2,811,275	2,996,167	2,996,167	7%
City Recorder Department	868,755	984,526	409,032	375,849	375,849	-8%
Public Works	3,266,434	3,341,783	3,644,262	5,008,021	5,008,021	37%
Contingency	0	210,418	210,418	210,418	210,418	0%
<b>Total</b>	<b>\$13,195,884</b>	<b>\$15,203,233</b>	<b>\$16,212,956</b>	<b>\$18,146,482</b>	<b>\$18,046,482</b>	<b>11%</b>

## Central Services Positions

<u>Position Name</u>	<u>FTE</u>	<u>Department Name</u>	<u>Total Pay</u>	<u>Total Benefits</u>	<u>Total Compensation</u>
Council	1	Administration - Mayor & Council	350	21,132	21,482
Council	1	Administration - Mayor & Council	350	21,132	21,482
Council	1	Administration - Mayor & Council	350	21,132	21,482
Council	1	Administration - Mayor & Council	350	21,132	21,482
Council	1	Administration - Mayor & Council	350	21,132	21,482
Council	1	Administration - Mayor & Council	350	21,132	21,482
Mayor	1	Administration - Mayor & Council	500	21,174	21,674
<b>Mayor and Council Total</b>	<b>7</b>		<b>\$ 2,600</b>	<b>\$ 147,966</b>	<b>\$ 150,566</b>

<u>Position Name</u>	<u>FTE</u>	<u>Department Name</u>	<u>Total Pay</u>	<u>Total Benefits</u>	<u>Total Compensation</u>
DEPUTY FINANCE DIRECTOR	1	Admin Svcs - Accounting	112,579	68,431	181,009
SENIOR ACCOUNTING ANALYST	1	Admin Svcs - Accounting	77,117	49,319	126,437
ACCOUNTING ANALYST	1	Admin Svcs - Accounting	67,826	46,090	113,916
SENIOR FINANCIAL CLERK	1	Admin Svcs - Accounting	63,195	47,455	110,651
SENIOR FINANCIAL CLERK	1	Admin Svcs - Accounting	63,195	47,455	110,651
FINANCIAL CLERK II	1	Admin Svcs - Accounting	47,157	41,882	89,040
DIRECTOR OF ADMINISTRATIVE SERVICES	1	Admin Svcs - Admin.	143,995	71,872	215,867
ADMINISTRATIVE SERVICE MANAGER	0.5	Admin Svcs - Admin.	44,635	29,463	74,098
ADMINISTRATIVE ASSISTANT	1	Admin Svcs - Admin.	52,429	40,740	93,170
PURCHASING SPECIALIST	1	Admin Svcs - Admin.	69,673	53,908	123,581
CUSTOMER SERVICE SPECIALIST	1	Admin Svcs - Customer Relations	58,037	45,663	103,700
SENIOR FINANCIAL CLERK	1	Admin Svcs - Customer Relations	50,888	43,179	94,066
FINANCIAL CLERK II	0.75	Admin Svcs - Customer Relations	32,264	36,707	68,971
FINANCIAL CLERK II	1	Admin Svcs - Customer Relations	45,044	41,148	86,192
CUSTOMER SERVICE SPECIALIST	1	Admin Svcs - Customer Relations	57,320	48,870	106,191
CUSTOMER SERVICE SPECIALIST	1	Admin Svcs - Customer Relations	59,442	46,151	105,593
ADMINISTRATIVE SERVICE MANAGER	0.5	Admin Svcs - Customer Relations	44,635	29,463	74,098
<b>Administrative Services Total</b>	<b>15.8</b>		<b>\$ 1,089,434</b>	<b>\$ 787,797</b>	<b>\$ 1,877,231</b>

## Central Services Fund

<u>Position Name</u>	<u>FTE</u>	<u>Department Name</u>	<u>Total Pay</u>	<u>Total Benefits</u>	<u>Total Compensation</u>
CITY ADMINISTRATOR	1	Administration - Admin	173,181	90,647	263,828
ASSIST TO CITY ADMIN	0.05	Administration - Admin	5,940	3,548	9,488
COMMUNICATION SPECIALIST	1	Administration - Admin	93,735	55,862	149,597
EXECUTIVE ASSISTANT	1	Administration - Admin	51,830	40,532	92,362
CLIMATE & ENERGY	0.5	Administration - Admin	29,897	23,382	53,279
DIRECTOR OF HR	1	Administration - HR	129,590	75,368	204,958
SENIOR HR ANALYST	1	Administration - HR	77,117	49,319	126,437
CITY ATTORNEY	1	Administration - Legal	160,833	86,409	247,242
ASSISTANT ATTORNEY	1	Administration - Legal	119,632	71,331	190,962
PARALEGAL	1	Administration - Legal	49,956	39,891	89,847
CITY RECORDER	1	City Recorder	94,939	50,998	145,937
<b>Administration Total</b>	<b>9.55</b>		<b>\$ 986,650</b>	<b>\$ 587,287</b>	<b>\$ 1,573,937</b>

<u>Position Name</u>	<u>FTE</u>	<u>Department Name</u>	<u>Total Pay</u>	<u>Total Benefits</u>	<u>Total Compensation</u>
ASSIST TO CITY ADMIN	0.2	IT - Information Systems Division	23,760	14,193	37,953
COMPUTER SERVICE MANAGER	1	IT - Information Systems Division	98,423	56,723	155,146
SENIOR INF ANALYST	1	IT - Information Systems Division	81,374	50,798	132,172
SENIOR INFORMATION ANALYST	1	IT - Information Systems Division	85,441	57,364	142,805
NETWORK ADMINISTATOR	1	IT - Information Systems Division	85,441	52,212	137,653
USER SUPPORT COORDINATOR	1	IT - Information Systems Division	70,293	51,187	121,480
USER SUPPORT TECHNICIAN	1	IT - Information Systems Division	57,320	49,341	106,661
USER SUPPORT TECHNICIAN	1	IT - Information Systems Division	57,320	45,884	103,205
USER SUPPORT TECHNICIAN	1	IT - Information Systems Division	57,320	45,884	103,205
<b>Information Technology Total</b>	<b>8.2</b>		<b>\$ 616,693</b>	<b>\$ 423,587</b>	<b>\$ 1,040,280</b>

<u>Position Name</u>	<u>FTE</u>	<u>Department Name</u>	<u>Total Pay</u>	<u>Total Benefits</u>	<u>Total Compensation</u>
PW SUPERINTENDENT	1	Public Works - Support	108,509	67,661	176,170
PUBLIC WORKS DIRECTOR	1	Public Works - Support	143,218	80,286	223,504
DEPUTY PUBLIC WORKS DIRECTOR	1	Public Works - Support	119,632	65,074	184,705
GIS MANAGER	1	Public Works - Support	85,020	57,889	142,909
ADMINISTRATIVE ANALYST	1	Public Works - Support	72,051	47,559	119,609
ADMINISTRATIVE ASSISTANT	1	Public Works - Support	50,581	40,098	90,679
GIS ANALYST	1	Public Works - Support	68,364	49,813	118,177
ENG PROJECT MANGER	1	Public Works - Support	69,016	50,045	119,060
SENIOR ENGINEERING	1	Public Works - Support	74,278	56,395	130,673
WATER RESOURCE TECHNICIAN	0.6	Public Works - Support	36,665	28,339	65,004
ENGINEERING TECH II	1	Public Works - Support	61,109	50,917	112,026
ENGINEER PROJECT MANGER	1	Public Works - Support	69,673	50,278	119,951
PERMIT TECHNICIAN	1	Public Works - Support	47,282	44,777	92,058
ASSOCIATE ENGINEER	1	Public Works - Support	79,119	58,409	137,528
SENIOR ENGINEERING P	1	Public Works - Support	76,815	57,451	134,265
GIS ANALYST	0.5	Public Works - Support	38,407	26,409	64,817
ENG TECH III	1	Public Works - Support	72,706	58,667	131,373
<b>Public Works Central Services Total</b>	<b>16.1</b>		<b>\$ 1,272,444</b>	<b>\$ 890,066</b>	<b>\$ 2,162,510</b>

## Parks General Fund

### Parks General Fund Summary

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The Parks General Fund includes the general operations of all of the Parks and Recreation programs. These include park and open space maintenance, recreation, golf course, aquatics, ice rink, senior services to name a few.

By Ashland Charter, the Parks and Recreation Commission is a separately elected governing body that has “control and management” of the City’s identified parks and open space properties and provides direction to the Parks Director to implement their goals and objectives. The City of Ashland provides a contribution from the City portion of the overall property taxes received to the Parks and Recreation Commission which is then responsible for the budgeting and management of those funds. Prior to 2013, the Parks and Recreation Commission received a direct allocation, but now receives a City determined contribution through the biennial budget process. Traditionally the contribution had been established at a rate of \$2.09 per \$1,000 of assessed valuation. With the City’s General Fund in a structural deficit, a change to this historical practice was required. The City contribution to Parks in the BN 2019-21 remains unchanged from the BN 2017-19 budget, rather than continuing the traditional practice of increasing the contribution based on assessed valuation increases. Holding the contribution flat reduces the funds that they would have normally received by over \$550,000 for the biennium.

The Parks and Recreation Commission have been diligent in reducing its portion of the structural deficit faced in the BN 2017-19 budget and made decisions to ensure long term financial sustainability of operations through re-organizations and improved cost recovery in many of their operations.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
<b>Revenues</b>	<b>\$10,649,503</b>	<b>\$11,477,538</b>	<b>\$13,196,765</b>	<b>\$14,244,304</b>	<b>\$14,244,304</b>	<b>8%</b>
Charges for Services	10,577,274	11,383,389	12,782,600	13,124,375	13,124,375	3%
Carry Forward Fund Balance	0	0	140,165	611,076	611,076	336%
Operating Transfers In	0	52,500	170,000	370,000	370,000	118%
Miscellaneous Revenues	52,104	35,589	60,000	62,000	62,000	3%
Interest on Pooled Investments	9,535	5,968	14,000	46,853	46,853	235%
Intergovernmental Revenue	10,589	92	30,000	30,000	30,000	0%
<b>Expenses</b>	<b>11,929,311</b>	<b>11,771,833</b>	<b>13,196,763</b>	<b>14,193,047</b>	<b>14,193,047</b>	<b>8%</b>
Personnel Services	6,910,531	7,271,788	8,338,143	9,287,135	9,287,135	11%
Material and Services	4,068,396	4,407,727	4,638,041	4,655,913	4,655,913	0%
Transfer-Out, Contingency, Ending Fund Balance	922,000	80,000	200,579	150,000	150,000	-25%
Capital Outlay	28,384	12,318	20,000	100,000	100,000	400%
Revenues Less Expenses	(\$1,279,808)	(\$294,295)	\$2	\$51,257	\$51,257	-

### **Parks General Fund Revenue**

The majority of the Parks General Fund revenue comes from charges for services. The charges for services include the contribution from the General Fund along with charges for recreational offerings, including classes, aquatics, and golf to name a few.

## Parks General Fund

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Charges for Services	10,577,274	11,383,389	12,782,600	13,124,375	13,130,375	347,775
Carry Forward Fund Balance	0	0	140,165	611,076	611,076	470,911
Operating Transfers In	0	52,500	170,000	370,000	370,000	200,000
Miscellaneous Revenues	52,104	35,589	60,000	62,000	62,000	2,000
Interest on Pooled Investments	9,535	5,968	14,000	46,853	46,853	32,853
Intergovernmental Revenue	10,589	92	30,000	30,000	30,000	0
<b>Revenues</b>	<b>\$10,649,503</b>	<b>\$11,477,538</b>	<b>\$13,196,765</b>	<b>\$14,244,304</b>	<b>\$14,250,304</b>	<b>\$1,053,539</b>

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
City of Ashland Contribution	<b>\$8,856,000</b>	<b>\$9,560,000</b>	<b>\$10,601,400</b>	<b>\$10,783,800</b>	<b>\$10,783,800</b>	<b>2%</b>
Daily Green Fees	198,486	181,729	235,000	244,350	244,350	4%
Monthly Specials	112,179	83,989	98,000	102,100	102,100	4%
Power Cart/Club Rentals	90,003	80,155	87,500	90,925	90,925	4%
Driving Range Fees	45,973	40,839	60,000	61,000	61,000	2%
Pro shop merchandise	60,378	35,351	57,500	33,825	33,825	-41%
Beer Revenue	41,243	35,215	46,000	48,850	48,850	6%
Annual Pass - 7 day single	12,200	20,158	16,800	22,000	22,000	31%
Annual Pass - 7 day family	16,689	7,700	8,200	8,200	8,200	0%
Golf Course Events	0	5,410	0	7,625	7,625	-
<b>Golf Course Revenue</b>	<b>577,151</b>	<b>490,546</b>	<b>609,000</b>	<b>618,875</b>	<b>618,875</b>	<b>2%</b>
City Area Maintenance	344,940	378,262	480,000	480,000	480,000	0%
Other Maintenance Agreements	30,000	60,000	0	90,000	96,000	-
Calle Revenue	23,120	45,157	64,000	64,000	64,000	0%
<b>Maintenance and Calle Revenue</b>	<b>398,060</b>	<b>483,419</b>	<b>544,000</b>	<b>634,000</b>	<b>640,000</b>	<b>18%</b>
Recreational Skate	154,673	198,204	217,000	230,000	230,000	6%
Rink Programs	19,622	25,554	32,000	40,000	40,000	25%
Rink Concessions	7,250	8,981	8,800	15,500	15,500	76%
<b>Ice Rink Revenue</b>	<b>181,545</b>	<b>232,739</b>	<b>257,800</b>	<b>285,500</b>	<b>285,500</b>	<b>11%</b>
Adult General Recreation	187,561	115,768	165,000	200,000	200,000	21%
Facility Rentals	149,637	162,518	154,000	156,000	156,000	1%
Recreation Events	76,122	93,415	105,000	110,000	110,000	5%
Nature Center	41,026	53,843	67,000	70,000	70,000	4%
Community Garden	4,675	7,112	8,200	7,600	7,600	-7%
Youth General Recreation	200	2,600	10,450	10,600	10,600	1%
<b>Recreation Revenue</b>	<b>459,221</b>	<b>435,256</b>	<b>509,650</b>	<b>554,200</b>	<b>554,200</b>	<b>9%</b>
Pool Programs	51,565	136,320	140,000	150,000	150,000	7%
Pool Concessions	8,353	8,239	7,750	8,000	8,000	3%
Recreational Swim	30,166	34,201	38,000	40,000	40,000	5%
<b>Aquatic Revenue</b>	<b>90,084</b>	<b>178,760</b>	<b>185,750</b>	<b>198,000</b>	<b>198,000</b>	<b>7%</b>
<b>Senior Programs</b>	<b>15,368</b>	<b>2,930</b>	<b>75,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-33%</b>
<b>Total</b>	<b>\$10,577,426</b>	<b>\$11,383,646</b>	<b>\$12,782,600</b>	<b>\$13,124,375</b>	<b>\$13,130,375</b>	<b>3%</b>

### Parks Expenses

Similar to the City's General Fund, the Parks General Fund is heavily reliant on people to provide their services. The Parks General Fund is 65 percent Personnel Services and 33 percent Materials & Services.

## Parks General Fund

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Personnel Services	6,910,531	7,271,788	8,338,143	9,287,135	9,293,135	954,992
Material and Services	4,068,396	4,407,727	4,638,041	4,655,913	4,655,913	17,872
Transfer-Out, Contingency, Ending Fund Balance	922,000	80,000	200,579	150,000	150,000	-50,579
Capital Outlay	28,384	12,318	20,000	100,000	100,000	80,000
<b>Expenses</b>	<b>11,929,311</b>	<b>11,771,833</b>	<b>13,196,763</b>	<b>14,193,047</b>	<b>14,199,048</b>	<b>1,002,285</b>

The Parks General Fund experienced increases in Salary and Benefits consistent with all Departments in the City. The chart below shows the breakdown of Salary and Benefits.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Salaries & Wages	\$4,298,104	\$4,500,937	\$4,931,920	\$5,449,040	\$5,455,040	\$523,120
Fringe Benefits	2,612,427	2,770,851	3,406,223	3,838,095	3,838,095	431,872
<b>Total</b>	<b>\$6,910,531</b>	<b>\$7,271,788</b>	<b>\$8,338,143</b>	<b>\$9,287,135</b>	<b>\$9,293,135</b>	<b>\$954,992</b>

The Materials & Services increased slightly, wholly due to an increase in internal service charges related to an increase in Central Service Fees. The Parks and Recreation Commission was one of the Departments that the Cost Allocation Study determined was under paying for the services that are provided.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Internal Charges & Fees	\$1,206,767	\$1,571,285	\$1,817,092	\$1,964,531	\$1,964,531	\$147,439
Rental, Repair, Maintenance	1,462,695	1,607,304	1,466,792	1,372,392	1,372,392	-94,400
Contractual Services	703,895	574,752	687,293	599,525	599,525	-87,768
Supplies	282,086	230,326	248,222	215,288	215,288	-32,934
Other Purchased Svcs	217,345	188,232	175,110	192,670	192,670	17,560
Programs	0	144,357	138,702	201,822	201,822	63,120
Communications	66,335	69,985	81,830	86,685	86,685	4,855
Insurance	12,850	21,487	23,000	23,000	23,000	0
<b>Total</b>	<b>\$3,951,974</b>	<b>\$4,407,727</b>	<b>\$4,638,041</b>	<b>\$4,655,913</b>	<b>\$4,655,913</b>	<b>\$17,872</b>

## Parks General Fund Positions

<u>Position Name</u>	<u>FTE</u>	<u>Department Name</u>	<u>Total Pay</u>	<u>Total Benefits</u>	<u>Total Compensation</u>
PARK DIRECTOR	1	Parks - Administration	136,830	67,907	204,738
EXECUTIVE ANALYST	1	Parks - Administration	67,208	44,260	111,467
ADMINISTRATIVE ANALYST	1	Parks - Administration	62,483	46,986	109,469
OFFICE ASSISTANT II	1	Parks - Administration	48,040	38,199	86,239
<b>Parks - Administration Total</b>	<b>4</b>		<b>\$ 314,562</b>	<b>\$ 197,352</b>	<b>\$ 511,913</b>

<u>Position Name</u>	<u>FTE</u>	<u>Department Name</u>	<u>Total Pay</u>	<u>Total Benefits</u>	<u>Total Compensation</u>
OPEN SPACE & OUTER PARKS	1	Forestry	71,508	50,066	121,574
PARK TECHNICIAN I	1	Forestry	50,220	39,338	89,558
PARK TECHNICIAN II	1	Forestry	56,185	42,198	98,382
PARK TECHNICIAN I	1	Forestry	49,689	42,146	91,835
<b>Forestry Total</b>	<b>4</b>		<b>\$ 227,602</b>	<b>\$ 173,748</b>	<b>\$ 401,350</b>

## Parks General Fund

<u>Position Name</u>	<u>FTE</u>	<u>Department Name</u>	<u>Total Pay</u>	<u>Total Benefits</u>	<u>Total Compensation</u>
PARK TECHNICIAN I	1	Parks - Golf Course	51,553	39,811	91,364
GOLF COURSE MANAGER	1	Parks - Golf Course	71,354	46,243	117,597
GOLF CLUB ASSISTANT	0.5	Parks - Golf Course	23,070	18,945	42,014
GOLF COURSE SUPERINTENDENT	1	Parks - Golf Course	68,615	45,870	114,485
<b>Parks - Golf Course Total</b>	<b>3.5</b>		<b>\$ 214,591</b>	<b>\$ 150,869</b>	<b>\$ 365,460</b>

<u>Position Name</u>	<u>FTE</u>	<u>Department Name</u>	<u>Total Pay</u>	<u>Total Benefits</u>	<u>Total Compensation</u>
PARKS SUPERINDENT	1	Parks - Operations	89,262	54,380	143,642
IRRIGATON SUPERVISOR	1	Parks - Operations	80,292	55,318	135,611
PARK TECHNICIAN I	1	Parks - Operations	40,764	36,518	77,283
PARK TECHNICIAN I	1	Parks - Operations	49,689	39,150	88,839
PARK TECHNICIAN I	1	Parks - Operations	50,750	40,196	90,946
PARK TECHNICIAN I	1	Parks - Operations	49,689	39,806	89,495
PARK TECHNICIAN I	1	Parks - Operations	50,750	40,196	90,946
PARK TECHNICIAN I	1	Parks - Operations	50,750	40,196	90,946
PARK TECHNICIAN I	1	Parks - Operations	39,770	36,152	75,922
PARK TECHNICIAN I	1	Parks - Operations	49,688	42,801	92,489
PARK TECHNICIAN I	1	Parks - Operations	49,688	42,201	91,889
PARK TECHNICIAN II	1	Parks - Operations	57,245	42,588	99,834
PARK TECHNICIAN II	1	Parks - Operations	55,064	41,058	96,122
PARK TECHNICIAN II	1	Parks - Operations	57,245	42,588	99,834
PARK TECHNICIAN II	1	Parks - Operations	57,245	42,588	99,834
PARK TECHNICIAN III	1	Parks - Operations	65,928	45,786	111,714
VOL & EVENT OPS	0.5	Parks - Operations	29,834	21,440	51,274
PARK TECHNICIAN I	1	Parks - Operations	45,648	37,715	83,363
<b>Parks - Operations Total</b>	<b>17.5</b>		<b>\$ 969,303</b>	<b>\$ 740,681</b>	<b>\$ 1,709,984</b>

<u>Position Name</u>	<u>FTE</u>	<u>Department Name</u>	<u>Total Pay</u>	<u>Total Benefits</u>	<u>Total Compensation</u>
RECREATION SUPERINDENT	1	Recreation - Administration	98,413	61,638	160,051
OFFICE ASSISTANT II	1	Recreation - Administration	45,753	37,404	83,157
OFFICE ASSISTANT II	1	Recreation - Administration	45,753	37,404	83,157
VOL & EVENT OPS	0.5	Recreation - Recreation Progr.	29,834	21,440	51,274
RECREATION MANAGER	1	Recreation - Recreation Progr.	75,400	47,106	122,506
GOLF CLUB ASSISTANT	0.5	Recreation - Recreation Progr.	23,070	18,945	42,014
<b>Recreation - Recreation Progr. Total</b>	<b>5</b>		<b>\$ 318,221</b>	<b>\$ 223,937</b>	<b>\$ 542,158</b>

<u>Position Name</u>	<u>FTE</u>	<u>Department Name</u>	<u>Total Pay</u>	<u>Total Benefits</u>	<u>Total Compensation</u>
NATURE CENTER MANAGER	1	Recreation - Nature Center	69,614	45,096	114,710
NATURE CENTER COORDINATOR	1	Recreation - Nature Center	54,619	39,885	94,505
OFFICE ASSISTANT II	1	Recreation - Nature Center	45,753	37,404	83,157
<b>Recreation - Nature Center Total</b>	<b>3</b>		<b>\$ 169,986</b>	<b>\$ 122,385</b>	<b>\$ 292,371</b>

<u>Position Name</u>	<u>FTE</u>	<u>Department Name</u>	<u>Total Pay</u>	<u>Total Benefits</u>	<u>Total Compensation</u>
SENIOR SUPERINTENDENT	1	Senior Services	87,137	50,882	138,019
SENIOR CENTER SPECIALIST	1	Senior Services	51,739	39,484	91,224
OFFICE ASSISTANT II	0.75	Senior Services	39,375	35,188	74,563
<b>Senior Services Total</b>	<b>2.75</b>		<b>\$ 178,251</b>	<b>\$ 125,554</b>	<b>\$ 303,805</b>



## Special Revenue Fund-Community Development Block Grant

### Community Development Block Grant Summary

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.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Expenses	\$335,063	\$291,523	\$453,786	\$527,189	\$526,727	16%
Revenues	335,060	291,526	453,786	526,727	526,727	16%
<b>Revenues Less Expenses</b>	<b>(\$4)</b>	<b>\$4</b>	<b>\$0</b>	<b>(\$462)</b>	<b>\$0</b>	<b>-</b>

The CDBG Fund receives its money from Federal Grants.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Intergovernmental Revenue	\$335,060	\$291,526	\$453,785	\$526,727	\$526,727	16%
<b>Total</b>	<b>\$335,060</b>	<b>\$291,526</b>	<b>\$453,786</b>	<b>\$526,727</b>	<b>\$526,727</b>	<b>16%</b>

The CDBG fund supports a portion of an employee's salary with the majority of expenses being used for grant eligible projects.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Personnel Services	\$67,560	\$64,255	\$62,880	\$70,528	\$70,528	12%
Material and Services	267,504	227,268	390,905	456,661	456,199	17%
<b>Total</b>	<b>\$335,063</b>	<b>\$291,523</b>	<b>\$453,786</b>	<b>\$527,189</b>	<b>\$526,727</b>	<b>16%</b>

## Special Revenue Fund-Reserve Fund

### Reserve Fund Summary

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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-year 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 a variety of projects in recent years. No regular revenue stream has been established, leaving interest as the only ongoing revenue.

The revenue and expenses that occurred in BN 2017-19 resulted from transfers between the Reserve Fund and the Health Benefits Fund. When the City transitioned from self-funded health insurance to fully insured, this internal loan was forgiven with a purpose of growing new reserve to be built in the Health Benefits Fund. The Fund has a balance of \$39,110 which could be utilized for a specific purpose or left in the fund.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget
Revenues	\$266,699	\$347,433	\$1,075,435	\$39,110	\$39,110
Expenses	1,090,000	515,544	1,075,435	0	0
Revenues Less Expenses	(\$823,301)	(\$168,112)	\$0	\$39,110	\$39,110

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## Street Fund Summary

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This special revenue fund houses street related operations and capital projects. Major revenue sources are the State gas tax disbursement, a street user fee collected through the local utility bill, and grants. In prior budgets, the Stormwater related activities were included in the Street Fund, but were separated out of this fund with the establishment of the Stormwater Fund in BN 2017-19.

### Street Fund Revenue

**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 satellite and internet-based televisions.

**Prepared Food and Beverage Tax.** Initially in March 1993 and then again in November 2009, the citizens voted to approve 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. The Parks allocation portion of twenty percent (20%) was specified and limited for Open Space land 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 was dedicated to the Central Service Fund for administrative costs of managing the tax collections and distribution.

In November 2016, the disbursement was reallocated to twenty-five percent (25%) of the tax and was expanded to allow the funds to be 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 specified portion 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. As the Wastewater Treatment Plant debt is retired, an equivalently larger share of the tax proceeds will be eligible and utilized for Street projects.

The tax sunsets in December of 2030.

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

**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 future fees charged.

## Special Revenue Fund-Street Fund

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
<b>Carry Forward Fund Balance</b>	\$0	\$0	\$3,977,740	\$3,762,408	\$3,762,408	-5%
<b>Taxes</b>						
Food and Beverage Tax	0	255,202	1,126,100	1,438,000	1,438,000	28%
<b>Franchise Fees</b>						
Charter Franchise	91,234	93,847	96,700	96,000	96,000	-1%
Ashland Home Net Franchise	23,928	23,661	14,000	14,000	14,000	0%
<b>Debt Revenue</b>	126,991	133,837	11,747,162	11,060,000	11,060,000	-6%
<b>Intergovernmental Revenue</b>	2,342,776	2,536,631	5,311,945	5,007,336	5,007,336	-6%
<b>Charges for Services</b>	4,341,732	4,722,618	3,345,895	3,504,000	3,504,000	5%
<b>Miscellaneous Revenues</b>	361,634	225,754	353,304	168,290	168,290	-52%
<b>Interest on Pooled Investments</b>	48,419	90,529	60,000	200,000	200,000	233%
<b>Total</b>	<b>\$7,336,713</b>	<b>\$8,082,079</b>	<b>\$26,032,846</b>	<b>\$25,250,034</b>	<b>\$25,250,034</b>	<b>-3%</b>

### Street Fund Expenses

The Street Fund employees the equivalent of 7.1 FTE. The Street Fund and Stormwater Fund split several employees between each other. The other expenses in the Streets Fund include Materials & Services for street maintenance, along with the cost of completing major street capital projects.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Personnel Services	\$1,954,125	\$2,199,422	\$1,929,177	\$1,939,004	\$1,939,004	1%
Material and Services	3,248,971	3,659,190	4,341,121	4,929,258	4,929,258	14%
Debt Services	264,140	272,007	493,039	251,460	251,460	-49%
Capital Outlay	1,008,370	1,566,253	15,126,255	14,426,425	14,426,425	-5%
Transfer-Out, Contingency, Ending Fund Balance	0	0	4,143,255	43,700	43,700	-99%
<b>Total</b>	<b>\$6,475,606</b>	<b>\$7,696,871</b>	<b>\$26,032,847</b>	<b>\$21,589,847</b>	<b>\$21,589,847</b>	<b>-17%</b>

### Street Fund Materials and Services

The Street Fund saw increases to its Central Services Fees along with an increase in Rental, Repair and Maintenance. The increase in Rental Repair and Maintenance is largely due to a change in operating practice. Instead of purchasing large equipment, the Fund will rent equipment as needed and save money long term.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Supplies	\$33,722	\$52,288	\$114,600	\$67,600	\$67,600	-41%
Rental, Repair, Maintenance	505,059	669,123	1,451,500	1,544,050	1,544,050	6%
Communications	18,536	18,600	22,450	25,850	25,850	15%
Contractual Services	672,714	747,638	956,000	825,000	825,000	-14%
Internal Charges & Fees	1,999,165	2,151,294	1,776,371	2,446,358	2,446,358	38%
Bad Debt Expense	18,423	8,739	0	0	0	-
Licensing	7,533	8,251	27,003	27,000	27,000	0%
Internal Chg - Central Svc Fee	1,338,010	1,453,650	1,194,344	1,417,754	1,417,754	19%
Internal Chg - Insurance Svc	106,000	109,200	103,020	103,020	103,020	0%
Internal Chg - Tech Debt	60,000	60,000	60,000	60,000	60,000	0%
Internal Chg - Facility Use	8,000	8,800	8,800	8,800	8,800	0%
Internal Chg - Fleet Maint	318,200	331,054	211,604	211,604	211,604	0%
Internal Chg - Equip Replacmnt	143,000	171,600	171,600	618,180	618,180	260%
Other Purchased Svcs	10,384	18,982	20,200	20,400	20,400	1%
Commission Support	9,390	1,266	0	0	0	-
<b>Total</b>	<b>\$3,248,971</b>	<b>\$3,659,190</b>	<b>\$4,341,121</b>	<b>\$4,929,258</b>	<b>\$4,929,258</b>	<b>14%</b>

## Special Revenue Fund-Street Fund

### Street Fund Positions

As noted above, the Streets and Stormwater Fund share employees. The chart below shows the full time equivalence of employees that perform work for the Streets Fund.

<u>Position Name</u>	<u>FTE</u>	<u>Department Name</u>	<u>Total Pay</u>	<u>Total Benefits</u>	<u>Total Compensation</u>
STREET SUPERVISOR	0.75	Public Works - Operations	56,461	39,244	95,705
UTILITY WORKER II	0.75	Public Works - Operations	40,298	34,291	74,589
UTILITY WORKER II	1	Public Works - Operations	46,667	42,926	89,593
UTILITY WORKER II	1	Public Works - Operations	46,667	42,926	89,593
SENIOR UTILITY WORKER	1	Public Works - Operations	60,482	52,042	112,523
SENIOR UTILITY WORKER	0.65	Public Works - Operations	39,658	33,984	73,642
SENIOR UTILITY WORKER	0.65	Public Works - Operations	39,658	33,984	73,642
SENIOR UTILITY WORKER	0.65	Public Works - Operations	39,313	32,990	72,303
SENIOR UTILITY WORKER	0.65	Public Works - Operations	38,968	31,320	70,288
<b>Public Works - Operations Total</b>	<b>7.1</b>		<b>\$ 408,173</b>	<b>\$ 343,707</b>	<b>\$ 751,879</b>

### Street Fund Capital Improvement Projects

The Street Fund anticipates completing over \$15 million in Capital Improvement Projects in the next two-years. More detailed information on the projects can be found in the Capital Improvement Plan.

## Special Revenue Fund-Street Fund

Project Description			
<b>Roadway Improvements</b>	<b>FY20</b>	<b>FY21</b>	<b>Project Totals</b>
N. Main Refuge Island			\$ 80,000
Railroad Crossing Improvements; Hersey & Laurel	\$ 450,000		\$ 749,754
Independent Way - Washington St to Tolman Creek Rd	\$ 968,143		\$ 1,544,807
Grandview Drive Improvements - Phase II		\$ 350,000	\$ 350,000
City Wide Chip Seal Project (CMAQ)		\$ 53,592	\$ 53,592
Lithia Way (OR 99 NB)/E Main Street Intersection Improvements		\$ 73,750	\$ 73,750
Ashland Street (OR 66)/Oak Knoll Drive/E Main Street Intersection Improvements			\$ 602,851
Walker Avenue Festival Street (Siskiyou Boulevard to Ashland Street)			\$ 1,150,500
Normal Avenue Extension			\$ 3,630,499
<b>Subtotal Roadway</b>	<b>\$ 1,418,143</b>	<b>\$ 477,342</b>	<b>\$ 8,155,753</b>
<b>Street Overlays/Reconstructions</b>	<b>FY20</b>	<b>FY21</b>	<b>Project Totals</b>
Hersey St - N Main St to N Mountain Ave	\$ 3,500,000		\$ 4,500,000
Wightman St - Quincy St to Siskiyou Blvd	\$ 1,000,000		\$ 1,014,500
N Mountain Ave - I-5 Overpass to E Main St	\$ 1,500,000	\$ 2,500,000	\$ 4,060,000
Ashland St - Siskiyou Blvd to Faith St		\$ 2,500,000	\$ 4,500,000
Oak St - City Limits to E Main St			\$ 2,500,000
Siskiyou Blvd - E Main St to Walker Ave			\$ 6,500,000
Maple St - Chestnut St to N Main St			\$ 500,000
Tolman Creek Rd - E Main St to Ashland St			\$ 1,000,000
Walker Ave - E Main St to Siskiyou Blvd			\$ 800,000
A St - Oak St to Eighth St			\$ 1,900,000
Garfield St - E Main St to Siskiyou Blvd			\$ 750,000
<b>Subtotal Street Improvements/Overlays</b>	<b>\$ 6,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 28,024,500</b>
<b>Sidewalk/Pedestrian</b>	<b>FY20</b>	<b>FY21</b>	<b>Project Totals</b>
Downtown ADA Ramp Replacement/Plaza Sidewalk Replacement			\$ 152,438
N Main Street RRFB Installation - Nursey Street & Van Ness Avenue			\$ 75,000
N Mountain Avenue - 100' south of Village Green Drive to Iowa Street	\$ 66,375	\$ 597,375	\$ 663,750
N. Mountain Avenue RRFB Installation - Fair Oaks Avenue		\$ 50,000	\$ 50,000
N Main Street (Hwy 99) - N Main Street to Schofield Street			\$ 73,750
Beaver Slide - Water Street to Lithia Way			\$ 73,750
Diane Street - Jaquelyn Street to Tolman Creek Road			\$ 29,500
Walker Avenue - Oregon Street to Woodland Drive			\$ 295,000
Tolman Creek Road - Siskiyou Boulevard to City Limits (west side)			\$ 626,875
A Street - Oak Street to 8th Street			\$ 368,750
Garfield Street - E Main Street to Siskiyou Boulevard			\$ 1,106,250
<b>Subtotal Sidewalk/Pedestrian</b>	<b>\$ 66,375</b>	<b>\$ 647,375</b>	<b>\$ 3,515,063</b>
<b>Bicycle</b>	<b>FY20</b>	<b>FY21</b>	<b>Project Totals</b>
Wightman Street Bicycle Boulevard – E Main Street to Siskiyou Boulevard	\$ 81,420		\$ 81,420
Lithia Way Bicycle Boulevard – From Oak Street to Helman Street		\$ 149,270	\$ 149,270
Main Street Bicycle Boulevard - From Helman Street to Siskiyou Boulevard			\$ 67,850
Walker Avenue Bicycle Boulevard - From Siskiyou Boulevard to Peachey Road			\$ 54,280
8th Street Bicycle Boulevard - A Street to E Main Street			\$ 27,140
Oregon/Clark Street Bicycle Boulevard - Indiana Street to Harmony Lane			\$ 54,280
Maple/Scenic Drive/Nutley Street Bicycle Boulevard - From N Main Street to Winburn Way			\$ 149,270
Normal Avenue Bike Lane - From E Main Street to Siskiyou Boulevard. Coordinate with Project R19			\$ 257,830
<b>Subtotal Bicycle</b>	<b>\$ 81,420</b>	<b>\$ 149,270</b>	<b>\$ 841,340</b>
<b>TRANSPORTATION / LID</b>	<b>\$ 7,565,938</b>	<b>\$ 6,273,987</b>	<b>\$ 40,536,656</b>



## Special Revenue Fund-Airport Fund

### Airport Fund Summary

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

The Airport receives money from several sources. The two main sources are Charges for Hangar rentals along with grants for projects.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Charges for Services	\$274,193	\$271,528	\$270,000	\$322,000	\$322,000	19%
Intergovernmental Revenue	0	0	536,800	419,800	468,800	-13%
Carry Forward Fund Balance	0	0	118,677	225,306	225,306	90%
Interest on Pooled Investments	953	2,386	1,000	1,000	1,000	0%
<b>Total</b>	<b>\$275,146</b>	<b>\$273,915</b>	<b>\$926,477</b>	<b>\$968,106</b>	<b>\$1,017,106</b>	<b>10%</b>

#### Airport Fund Expenses

The Airport spends money on maintenance and capital projects. The Airport had debt associated with Hangars that was paid off last biennium.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Material and Services	\$133,293	\$87,020	\$425,380	\$216,088	\$266,088	-37%
Capital Outlay	44,962	54,113	312,000	340,000	340,000	9%
Debt Services	77,072	77,072	77,075	0	0	-100%
Transfer-Out, Contingency, Ending Fund Balance	19,000	0	112,022	0	0	-100%
<b>Total</b>	<b>\$274,327</b>	<b>\$218,205</b>	<b>\$926,477</b>	<b>\$556,088</b>	<b>\$606,088</b>	<b>-35%</b>

#### Airport Capital Improvement Projects

Airport	FY20	FY21	Project Totals
Pavement Maintenance Program	\$ 20,000		\$ 40,000
Entitlement Grant - Airport Improvements - Taxiway Rehabilitation		\$ 200,000	\$ 2,230,700
<b>AIRPORT</b>	<b>\$ 20,000</b>	<b>\$ 200,000</b>	<b>\$ 2,270,700</b>

**Housing Fund Summary**

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The Housing Fund was created in BN 2017-19 with the dedication of up to \$100,000 annually of local marijuana tax proceeds. It is anticipated that the fund will have a beginning balance of \$451,668 to continue programs, and will likely receive funds from the sale of a City property in this budget cycle.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget
Carry Forward Fund Balance	\$0	\$0	\$0	\$451,668	\$451,668
Taxes	0	0	200,000	0	200,000
Operating Transfers In	0	0	166,351	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$366,351</b>	<b>\$451,668</b>	<b>\$651,668</b>

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget
Material and Services	\$0	\$0	\$366,351	\$247,000	\$247,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$366,351</b>	<b>\$247,000</b>	<b>\$247,000</b>

## Capital Improvements Fund

### Capital Improvements Fund Summary

This fund accounts for facility maintenance and capital projects not able to be included in the enterprise funds. Primary revenues are internal charges, taxes, and system development fees.

#### Capital Improvements Fund Revenue

##### 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 a 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 facilities are budgeted here.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Charges for Services	\$2,082,508	\$2,054,237	\$2,397,440	\$2,085,340	\$2,085,340	-13%
Use of Facilities Fee	1,857,254	1,892,340	1,954,940	1,862,340	1,862,340	-5%
Parks	97,839	116,163	101,500	103,000	103,000	1%
Parking Lot Fees	122,888	37,734	120,000	120,000	120,000	0%
Property	4,527	8,000	221,000	0	0	-100%
Carry Forward Fund Balance	0	0	2,522,222	1,349,174	1,349,174	-47%
Debt Revenue	0	870,000	1,500,000	0	0	-100%
Taxes	993,067	1,273,537	0	0	0	-
Intergovernmental Revenue	520,240	2,732	0	0	0	-
Operating Transfers In	0	100,000	0	100,000	100,000	-
Interest on Pooled Investments	21,667	44,464	26,000	26,000	26,000	0%
Miscellaneous Revenues	47,712	4,438	20,000	20,000	20,000	0%
<b>Total</b>	<b>\$3,665,195</b>	<b>\$4,349,408</b>	<b>\$6,465,662</b>	<b>\$3,580,514</b>	<b>\$3,580,514</b>	<b>-45%</b>

#### Capital Improvements Fund Expenses

The CIP Fund employs 2.55 Full-Time Equivalent employees. The majority of the CIP Fund expenses are for maintenance and upgrades to facilities. The BN 2017/19 Budget included a transfer of \$1.7 million from the CIP-Facilities fund to the Central Services Fund to balance Central Services.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Personnel Services	\$440,985	\$545,804	\$636,010	\$664,419	\$573,496	-10%
Material and Services	903,887	2,090,896	1,095,090	1,140,381	1,140,381	4%
Debt Services	5,555	0	0	0	0	-
Capital Outlay	1,575,508	1,931,541	2,732,640	1,405,000	1,405,000	-49%
Transfer-Out, Contingency, Ending Fund Balance	84,479	215,419	2,001,922	280,000	280,000	-86%
<b>Total</b>	<b>\$3,010,414</b>	<b>\$4,783,660</b>	<b>\$6,465,662</b>	<b>\$3,489,801</b>	<b>\$3,398,877</b>	<b>-47%</b>

**Capital Improvements Fund**

**Capital Improvements Fund Positons**

<u>Position Name</u>	<u>FTE</u>	<u>Department Name</u>	<u>Total Pay</u>	<u>Total Benefits</u>	<u>Total Compensation</u>
UTILITY TECHNICIAN	1	Public Works - Facilities	57,810	45,608	103,418
UTILITY WORKER I	1	Public Works - Facilities	50,065	42,774	92,838
MAINTENANCE SAFETY SUPERVISOR	0.3	Public Works - Facilities	23,714	15,400	39,113
OFFICE ASSISTANT II	0.25	Public Works - Facilities	22,456	21,905	44,361
<b>Public Works - Facilities Total</b>	<b>2.55</b>		<b>\$ 154,044</b>	<b>\$ 125,687</b>	<b>\$ 279,731</b>

**CIP Fund Capital Expenditures**

<u>ADMINISTRATION - City Facilities</u>	<u>FY20</u>	<u>FY21</u>	<u>Project Totals</u>
City Facility Upgrades & Maintenance	\$ 150,000	\$ 150,000	\$ 1,200,000
Emergency Operations Center - Grove Priority Improvements	\$ 60,000	\$ 100,000	\$ 205,000
Pioneer Hall Priority Improvements	\$ 20,000	\$ 130,000	\$ 195,000
City Hall Improvements	\$ 200,000	\$ 200,000	\$ 6,697,100
Hardesty Property Relocation and Paving	\$ 100,000	\$ 100,000	\$ 200,000
Community Center Priority Improvements		\$ 20,000	\$ 165,000
Briscoe Roof Replacement		\$ 25,000	\$ 300,000
Emergency Operations Center & Training - Police			\$ 20,000
<b>ADMINISTRATION - FACILITIES</b>	<b>\$ 530,000</b>	<b>\$ 725,000</b>	<b>\$ 8,982,100</b>
<u>Fire and Rescue</u>	<u>FY20</u>	<u>FY21</u>	<u>Project Totals</u>
Communications Tower	\$ 35,000	\$ 300,000	\$ 335,000
Public Safety Training Facility		\$ 25,000	\$ 2,600,000
<b>FIRE AND RESCUE</b>	<b>\$ 35,000</b>	<b>\$ 325,000</b>	<b>\$ 2,935,000</b>



### Parks Capital Improvements Fund Summary

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This fund accounts for facility maintenance and capital projects for the Parks and Recreation Commission.

#### **Parks Capital Improvements Revenue**

**Prepared Food and Beverage Tax-**Initially in March 1993 and then again in November 2009, the citizens voted to approve 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. The Parks allocation portion of, twenty percent (20%) was specified and limited for Open Space land 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 was dedicated to the Central Service Fund for administrative costs of managing the tax collections and distribution.

In November 2016, the disbursement was reallocated to twenty-five percent (25%) of the tax and was expanded to allow the funds to be 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 specified portion 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. As the Wastewater Treatment Plant debt is retired, an equivalently larger share of the tax proceeds will be eligible and utilized for Street projects.

The tax sunsets in December of 2030.

**Intergovernmental Revenue-** The Parks CIP Fund also receives grants for capital projects. One major potential grant for BN 2019-21 is a grant from the Ashland Parks Foundation to the Ashland Parks and Recreation Commission for significant enhancements to the Japanese Garden in Lithia Park.

## Parks Capital Improvements Fund

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Intergovernmental Revenue	\$309,950	\$0	\$900,000	\$2,990,000	\$2,990,000	232%
Debt Revenue	0	0	3,250,000	0	0	-100%
Taxes	89,810	0	1,484,690	1,513,800	1,513,800	2%
Miscellaneous Revenues	911,824	16,555	0	1,500,000	1,500,000	-
Charges for Services	23,120	2,292,678	0	0	0	-
Carry Forward Fund Balance	0	0	341,235	1,139,000	1,139,000	234%
Operating Transfers In	922,000	0	0	0	0	-
Interest on Pooled Investments	3,356	16,460	20,000	40,000	40,000	100%
<b>Total</b>	<b>\$2,260,060</b>	<b>\$2,325,693</b>	<b>\$5,995,925</b>	<b>\$7,182,800</b>	<b>\$7,182,800</b>	<b>20%</b>

### Parks Capital Improvements Expenses

The Parks CIP fund capital projects. The fund includes a transfer to the Parks General Fund for major maintenance of park facilities.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Personnel Services	\$0	\$162,235	\$0	\$0	\$0	-
Material and Services	1,331	64,069	150,000	0	0	-100%
Capital Outlay	2,437,058	1,456,284	4,812,157	5,020,000	5,020,000	4%
Transfer-Out, Contingency, Ending Fund Balance	0	0	1,033,768	793,828	793,828	-23%
<b>Total</b>	<b>\$2,438,389</b>	<b>\$1,682,589</b>	<b>\$5,995,925</b>	<b>\$5,813,828</b>	<b>\$5,813,828</b>	<b>-3%</b>

### Parks CIP Projects

Parks	FY20	FY21	Project Totals
Project Manager	\$ 60,000	\$ 60,000	\$ 360,000
N. Mountain Park Nature Play Area	\$ 215,000		\$ 238,330
Oak Knoll Irrigation Improvements	\$ 20,000	\$ 20,000	\$ 92,850
Ashland Creek Park Basketball Court	\$ 75,000		\$ 75,000
E. Main Development	\$ 475,000	\$ 475,000	\$ 950,000
Mace Property Train	\$ 25,000	\$ 225,000	\$ 250,000
Dedicated Pickleball Courts	\$ 175,000		\$ 175,000
All Parks Master Plan	\$ 200,000		\$ 200,000
Senior Center Improvements	\$ 25,000	\$ 25,000	\$ 50,000
TID Irrigation	\$ 50,000	\$ 50,000	\$ 100,000
Japanese Garden	\$ 250,000	\$ 1,250,000	\$ 1,500,000
Oak Knoll Improvements (playground)	\$ 125,000	\$ 125,000	\$ 250,000
Repair Butler Perozzi Fountain	\$ 70,000		\$ 626,970
Kestrel Park Bridge	\$ 25,000	\$ 475,000	\$ 500,000
Daniel Meyer Pool - Rebuild & Cover	\$ 115,000		\$ 4,000,000
Lithia Park Improvements (Winburn Way Sidewalk)		\$ 75,000	\$ 175,000
Ashland Creek Park, Public Works Requirements		\$ 35,000	\$ 35,000
Lincoln Park Improvements		\$ 50,000	\$ 50,000
Mountain Bike Skills Park and Pump Track	\$ 25,000	\$ 225,000	\$ 250,000
<b>PARKS</b>	<b>\$ 1,930,000</b>	<b>\$ 3,090,000</b>	<b>\$ 9,518,150</b>

**Debt Service Fund Summary**

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 General Obligation (GO) Bonds for Fire Station #1, and 2012 GO Bonds for Fire Station #2.

**Charges for Services-** Revenues primarily include payments from system users in 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.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Carry Forward Fund Balance	\$0	\$0	\$1,193,611	\$1,424,054	\$1,424,054	19%
Taxes	1,019,824	1,015,919	973,540	698,000	698,000	-28%
Charges for Services	2,440,676	2,448,965	2,308,600	2,308,600	2,308,600	0%
Miscellaneous Revenues	6	0	0	0	0	-
Interest on Pooled Investments	8,161	12,792	8,000	26,130	26,130	227%
Operating Transfers In	275,303	311,429	480,440	753,828	753,828	57%
<b>Total</b>	<b>\$3,743,970</b>	<b>\$3,789,106</b>	<b>\$4,964,191</b>	<b>\$5,210,612</b>	<b>\$5,210,612</b>	<b>5%</b>

The only expense in the Debt Service Fund is the payment of Debt.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Debt Services	\$3,661,138	\$3,672,977	\$3,740,387	\$3,790,874	\$3,790,874	1%
Material and Services	7,094	1,600	0	0	0	-
Transfer-Out, Contingency, Ending Fund Balance	364,795	0	1,223,803	0	0	-100%
<b>Total</b>	<b>\$4,033,027</b>	<b>\$3,674,577</b>	<b>\$4,964,190</b>	<b>\$3,790,874</b>	<b>\$3,790,874</b>	<b>-24%</b>

On the following page is a list of all Debt held by the City as of June 30, 2018. Enterprise Fund pay their debt in each fund. This chart is to provide a central location of all outstanding debt.

## Debt Service Fund

### City of Ashland Debt Payable by Fund Principal Balance as of June 30, 2019

<u>Debt Purpose</u>	<u>Debt Instrument</u>	<u>June 30, 2019</u>	<u>End Date</u>	<u>Interest Rate</u>
2005 GO Bond - Fire Station #1	GO Bonds	260,000.00	FY 2020	3.50% to 5.00%
2011 Fire Station #2	GO Bonds	1,955,000.00	FY 2031	2.00% to 4.00%
<b>Total General Fund</b>		<b>\$ 2,215,000.00</b>		
2013 New Construction - Parks	Full Faith	320,000.00	FY 2028	2.00% to 2.50%
Garfield Water Park equipment	Note Payable	591,000.00	FY 2026	2.12%
Biscoe School (Parks)	Note Payable	400,000.00	FY 2028	0.00%
<b>Total Parks General Fund</b>		<b>\$ 1,311,000.00</b>		
Airport Note 09	Note Payable	-	FY 2019	5.75%
<b>Total Airport Fund</b>		<b>\$ -</b>		
2013 New Construction - Street	Full Faith	650,000.00	FY 2028	2.00% to 2.50%
<b>Total Street Fund</b>		<b>\$ 650,000.00</b>		
Biscoe School (City)	Note Payable	1,320,000.00	FY 2028	0.00%
<b>Total Debt Fund</b>		<b>\$ 1,320,000.00</b>		
2009 Water and Wastewater	Full Faith	292,109.46	FY 2024	4.95%
2013 Water Debt (Refi 2003 Revenue Bond)	Full Faith	725,000.00	FY 2023	2.00%
2013 New Construction - Water	Full Faith	1,600,000.00	FY 2028	2.00% to 2.50%
IFA - S14005 - Water Fund	Revenue Bonds	3,515,200.00	FY 2048	1% plus Fees
Medford Water Commission	Revenue Bonds	1,957,455.62	FY 2035	3.42%
IFA - S16021 - Water Fund	Revenue Bonds	1,445,740.00	Awarded but not yet on repayment schedule	1% plus Fees
DEQ - R11753 TID Canal - W Fund \$1.3 million	Revenue Bonds	231,697.00	Awarded but not yet on repayment schedule	1% plus Fees
<b>Total Water Fund</b>		<b>\$ 9,767,202.08</b>		
2009 Water and Wastewater	Full Faith	125,189.80	FY 2024	4.95%
2010 Wastewater Refinance	Full Faith	4,395,000.00	FY 2022	2.00% to 4.00%
2013 New Construction - Wastewater	Full Faith	375,000.00	FY 2028	2.00% to 2.50%
DEQ R11751 - Wastewater Fund	Revenue Bonds	1,592,418.00	FY 2033	1% plus Fees
DEQ - R11754 - WW Fund \$4,829,000	Revenue Bonds	694,859.00	Awarded but not yet on repayment schedule	1% plus Fees
DEQ - R11752 Oxidation Ditch - WW Fund \$9.9 million	Revenue Bonds	-	Awarded but not yet on repayment schedule	1% plus Fees
<b>Total Wastewater Fund</b>		<b>\$ 7,182,466.80</b>		
2013 New Construction - Storm Drain	Full Faith	95,000.00	FY 2028	2.00% to 2.50%
<b>Total Storm Water Fund</b>		<b>\$ 95,000.00</b>		
2008 CREBs	Revenue Bonds	65,142.84	FY 2022	3.8-6.01%
<b>Total Electric Fund</b>		<b>\$ 65,142.84</b>		
2013 AFN Debt (Refi 2004 AFN Revenue)	Full Faith	7,020,000.00	FY 2025	2.00% to 2.80%
<b>Total Telecommunication Fund</b>		<b>\$ 7,020,000.00</b>		
<b>Citywide Total</b>		<b>\$ 29,625,811.72</b>		



## Enterprise Funds-Water Fund

### Water Fund Summary

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The Water Department provides drinking water to 7,736 residences, 608 business and 217 “institutions” (Governments and City) within the city of Ashland.

The Water Division manages the City's water system, consisting of storage reservoirs, treatment facilities, and distribution systems. The Water Division operates under a recently updated Master Plan that provides an infrastructure and financing plan for the next 20 years. The Division is currently working on a new water treatment plant and Crowson II reservoir. These two major projects will strain limited staff resources. Water division staff will be part of the technical advisory committee during the engineering design process of the water plant and reservoir and will manage the project contractors throughout the project duration.

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

### Water Fund Revenue

The Water Fund received the majority of its revenue from selling water to customers. The charge for services is expected to increase seven percent over the last Biennium. This is the result of an increase of four percent in water rates, along with lower than anticipated consumption of water by customers. The other major revenue source in the BN 2019/21 Budget is Debt revenue. As the new Water Treatment plant begins construction, the Water Fund will need to borrow more money to complete construction. The Water rates are currently being evaluated and may change between the proposed and adopted budget.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Carry Forward Fund Balance	\$0	\$0	\$8,697,716	\$12,575,444	\$12,575,444	45%
Debt Revenue	1,724,546	890,072	29,749,150	28,505,124	28,505,124	-4%
Intergovernmental Revenue	160,220	14,897	0	0	0	-
Charges for Services	12,675,000	14,854,523	16,074,482	17,174,000	17,174,000	7%
Miscellaneous Revenues	34,574	74,484	50,000	50,000	50,000	0%
Interest on Pooled Investments	56,607	101,814	64,000	291,450	291,450	355%
<b>Total</b>	<b>\$14,651,027</b>	<b>\$15,935,799</b>	<b>\$54,635,348</b>	<b>\$58,596,018</b>	<b>\$58,596,018</b>	<b>7%</b>

## Enterprise Funds-Water Fund

### Water Fund Expenses

Overall, expenses in the Water Fund are budgeted to decrease 29 percent over the biennium. The reason for this decrease is the over estimation of the completion of the water treatment plan in BN 2017/19 compared with a more realistic phase in approach of the water treatment plan in the BN 2019/21 budget. Consistent with other operating Funds, Personnel Service is up slightly due to PERS increases.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Personnel Services	\$3,520,313	\$3,416,465	\$4,059,458	\$4,178,620	\$4,178,620	3%
Material and Services	5,710,874	5,933,904	7,270,869	8,084,350	8,084,350	11%
Debt Services	1,760,759	1,232,737	1,941,404	1,251,136	1,251,136	-36%
Capital Outlay	4,738,064	2,265,721	30,532,149	24,296,500	24,296,500	-20%
Transfer-Out, Contingency, Ending Fund Balance	150,000	500,000	10,831,467	1,185,000	1,185,000	-89%
<b>Total</b>	<b>\$15,880,010</b>	<b>\$13,348,826</b>	<b>\$54,635,347</b>	<b>\$38,995,606</b>	<b>\$38,995,606</b>	<b>-29%</b>

### Water Fund Personnel

No new positions are proposed to be added in BN 2019/21. Overall the Personnel Budget for the Water Fund remains relatively unchanged outside of increases for PERS and Health Insurance.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
<b>Salaries &amp; Wages</b>	<b>\$2,249,871</b>	<b>\$2,158,160</b>	<b>\$2,415,000</b>	<b>\$2,415,008</b>	<b>\$2,415,008</b>	<b>0%</b>
Regular Employees	1,903,771	1,841,333	2,084,650	2,102,108	2,102,108	1%
Sick Leave Pay Out	5,183	7,181	10,100	10,600	10,600	5%
Vacation Pay Out	13,962	17,342	6,050	5,800	5,800	-4%
Temporary Employees	116,558	52,759	76,000	76,000	76,000	0%
Overtime	146,922	164,997	168,000	146,000	146,000	-13%
Duty Pay	63,475	74,548	70,200	74,500	74,500	6%
<b>Fringe Benefits</b>	<b>1,270,441</b>	<b>1,258,305</b>	<b>1,644,458</b>	<b>1,763,612</b>	<b>1,763,612</b>	<b>7%</b>
FICA/MEDICARE Contribution	169,387	162,784	186,463	186,560	186,560	0%
PERS Employer's Share	359,926	281,119	441,573	510,708	510,708	16%
PERS Employee Share Paid by City/Pks	126,024	123,416	146,435	146,185	146,185	0%
HRAVEBA	42,100	41,940	48,707	48,752	48,752	0%
Deferred Comp	0	10,997	18,750	18,956	18,956	1%
Group Health Insurance	503,497	589,928	750,530	808,049	808,049	8%
Workers Compensation	69,507	48,121	52,000	44,402	44,402	-15%
<b>Total</b>	<b>\$3,520,313</b>	<b>\$3,416,465</b>	<b>\$4,059,458</b>	<b>\$4,178,620</b>	<b>\$4,178,620</b>	<b>3%</b>

## Enterprise Funds-Water Fund

### Water Fund Materials and Services

The Water Fund Materials & Services increased due to an increase in Central Service Fees. The Internal Charges and Fees increased over \$1 million, consistent with the results of the Cost Allocation Plan.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Supplies	\$406,806	\$409,742	\$574,800	\$572,750	\$572,750	0%
Rental, Repair, Maintenance	427,574	534,727	647,302	715,060	715,060	10%
Communications	39,321	29,397	50,400	47,100	47,100	-7%
Contractual Services	796,176	555,332	822,601	439,000	439,000	-47%
Internal Charges & Fees	2,901,594	3,074,898	3,254,498	4,257,416	4,257,416	31%
Other Purchased Svcs	322,497	347,244	431,706	505,204	505,204	17%
Franchise	729,999	865,659	1,260,560	1,357,920	1,357,920	8%
Commission	218	0	0	0	0	-
Programs	86,690	116,904	229,002	189,900	189,900	-17%
<b>Total</b>	<b>\$5,710,874</b>	<b>\$5,933,904</b>	<b>\$7,270,869</b>	<b>\$8,084,350</b>	<b>\$8,084,350</b>	<b>11%</b>

### Water Fund Debt

The Water Fund pays for its debt obligation out of the Water Fund.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Debt - Interest	\$276,393	\$335,185	\$448,026	\$254,135	\$254,135	-43%
Debt - Principal	1,484,366	897,552	1,493,378	997,001	997,001	-33%
<b>Total</b>	<b>\$1,760,759</b>	<b>\$1,232,737</b>	<b>\$1,941,404</b>	<b>\$1,251,136</b>	<b>\$1,251,136</b>	<b>-36%</b>

### Water Fund Capital

The Water Fund must complete major Capital projects in order to maintain a safe drinking water system for the City. The City overestimated its ability to complete the new water treatment plant in the last biennium, which is reflected in a decrease in capital expenses in the current BN 2019/21 Budget.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Equipment	\$26,214	\$0	\$85,000	\$201,000	\$201,000	136%
Improvements Other than Bldgs	4,711,850	2,265,721	30,447,149	24,095,500	24,095,500	-21%
<b>Total</b>	<b>\$4,738,064</b>	<b>\$2,265,721</b>	<b>\$30,532,149</b>	<b>\$24,296,500</b>	<b>\$24,296,500</b>	<b>-20%</b>

## Enterprise Funds-Water Fund

### Water Fund Capital Projects

<b>Water Supply</b>	<b>FY20</b>	<b>FY21</b>	<b>Project Totals</b>
TID Terrace St Pump Station Improvements			\$ 687,374
Dam Safety Improvements	\$ 300,000	\$ 500,000	\$ 4,900,000
Ashland (TID) Canal Piping: Starlite to Terrace Street	\$ 500,000	\$ 1,500,000	\$ 3,800,000
East & West Fork Transmission Line Rehabilitation	\$ 360,000	\$ 1,763,000	\$ 2,226,000
Reeder Reservoir Variable Depth Intake	\$ 24,490	\$ 107,010	\$ 131,500
Sediment TMDL in Reeder Reservoir	\$ 140,000		\$ 280,000
<b>Subtotal Water Supply</b>	<b>\$ 1,324,490</b>	<b>\$ 3,870,010</b>	<b>\$ 12,024,874</b>
<b>Water Treatment &amp; Storage</b>	<b>FY20</b>	<b>FY21</b>	<b>Project Totals</b>
7.5 MGD Water Treatment Plant	\$ 3,900,000	\$ 13,150,000	\$ 31,699,399
<b>Subtotal Treatment &amp; Storage</b>	<b>\$ 3,900,000</b>	<b>\$ 13,150,000</b>	<b>\$ 31,699,399</b>
<b>Water Distribution</b>	<b>FY20</b>	<b>FY21</b>	<b>Project Totals</b>
Park Estates Pump Station			\$ -
Pipe Replacement Program	\$ 300,000	\$ 300,000	\$ 1,800,000
<b>Subtotal Water Distribution</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 1,800,000</b>
<b>Water Mainline Projects</b>	<b>FY20</b>	<b>FY21</b>	<b>Project Totals</b>
Siskiyou Boulevard - Crowson Road south towards I-5 Exit 11			\$ 196,208
Ivy Lane - Morton Street to west end of Ivy Lane			\$ 40,807
Oak St - Wastewater Treatment Plant to E Nevada St	\$ 400,000		\$ 675,000
Ditch Road - Strawberry PS to Grandview Dr	\$ 36,540	\$ 166,460	\$ 203,000
Parker Street - Walker Ave to Lit Way	\$ 38,700	\$ 176,300	\$ 215,000
Harmony Lane, Lit Way & Ray Lane - Ashland St to Siskiyou Blvd		\$ 205,000	\$ 205,000
Maple St - Chestnut St to N Main St			\$ 180,000
Washington St - Ashland St to Jefferson Ave			\$ 140,000
Beach Street - Larkin Lane to Siskiyou Blvd			\$ 125,000
AHS Property - Fire hydrant in school property			\$ 123,000
Walker Ave - E Main St to Siskiyou Blvd			\$ 540,000
Normal Ave - Siskiyou Blvd to Homes Ave			\$ 543,450
A St - First St to Sixth St			\$ 320,000
Vista Street - Fork St to Hillcrest St			\$ 168,000
<b>Subtotal Mainline Projects</b>	<b>\$ 475,240</b>	<b>\$ 547,760</b>	<b>\$ 3,674,465</b>
<b>WATER</b>	<b>\$ 5,999,730</b>	<b>\$ 17,867,770</b>	<b>\$ 49,198,737</b>

### Water Fund Positions

<b>Position Name</b>	<b>FTE</b>	<b>Department Name</b>	<b>Total Pay</b>	<b>Total Benefits</b>	<b>Total Compensation</b>
CONSERVATION SPECIALIST	1	Public Works - Conservation	69,673	50,278	119,952
WATER QUALITY SUPERVISOR	1	Public Works - Distribution	89,875	60,664	150,539
UTILITY WORKER II	1	Public Works - Distribution	48,396	42,071	90,467
SENIOR UTILITY WORKER	1	Public Works - Distribution	53,357	43,877	97,234
SENIOR UTILITY WORKER	1	Public Works - Distribution	62,199	47,097	109,296
WATER QUALITY TECHNICIAN	1	Public Works - Distribution	68,810	49,504	118,313
UTILITY WORKER I	1	Public Works - Distribution	47,561	41,767	89,328
UTILITY WORKER II	1	Public Works - Distribution	46,667	42,926	89,593
METER READER/REPAIR	1	Public Works - Distribution	57,096	45,239	102,335
WATER QUALITY TECHNICIAN	1	Public Works - Distribution	70,462	54,354	124,816
WATER PLANT SUPERVIS	1	Public Works - Water Treatment	88,765	60,193	148,958
WATER TREATMENT PLANT OPERATOR I	1	Public Works - Water Treatment	57,097	45,239	102,335
WATER TREATMENT PLANT OPERATOR II	1	Public Works - Water Treatment	64,010	47,756	111,766
WATER TREATMENT PLANT OPERATOR II	1	Public Works - Water Treatment	64,010	47,756	111,766
SENIOR PLANT OPERATOR	1	Public Works - Water Treatment	70,462	50,105	120,567
UTILITY WORKER I	1	Public Works - Distribution	46,972	41,553	88,525
<b>Public Works - Water Total</b>	<b>16</b>		<b>\$ 1,005,412</b>	<b>\$ 770,378</b>	<b>\$ 1,775,789</b>



**Wastewater Fund Summary**

The Wastewater Fund provides sewage collection and treatment to 8,644 customers. The Wastewater treatment process requires compliance with Federal and State Law.

**Wastewater Fund Revenue**

The Wastewater Fund receives the majority of its revenue from providing sewage services to wastewater customers. The charge for services is expected to decrease four percent from the last Biennium. This is a net result of an increase of four percent in wastewater rates, offset by lower anticipated consumption of winter water. The reason winter water usage is important is that the winter water usage is the key component of the rate calculation for the wastewater charges to customers as it represents the City's best estimate of indoor water use and has shown a decreasing trend over time. The City charges a Food and Beverage Tax, with the top priority for the funds to be utilized to pay off the debt associated with the Wastewater Treatment Plant. The Wastewater Fund will have a Carry Forward Fund Balance to maintain operations and complete some projects.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Carry Forward Fund Balance	\$0	\$0	\$6,751,916	\$9,328,398	\$9,328,398	38%
Taxes	3,972,266	4,265,334	3,209,200	3,250,000	3,250,000	1%
Debt Revenue	114,043	71,366	9,900,000	9,900,000	9,900,000	0%
Charges for Services	9,016,624	10,807,733	12,052,000	11,543,000	11,543,000	-4%
Miscellaneous Revenues	6,037	1,620	2,000	2,000	2,000	0%
Interest on Pooled Investments	42,965	107,419	50,000	291,450	291,450	483%
<b>Total</b>	<b>\$13,151,935</b>	<b>\$15,253,471</b>	<b>\$31,965,116</b>	<b>\$34,314,848</b>	<b>\$34,314,848</b>	<b>7%</b>

**Wastewater Fund Expenses**

Overall the expenses in the Wastewater Fund increased only by the increased cost in personnel services.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Personnel Services	\$2,138,232	\$2,399,194	\$2,680,978	\$3,039,826	\$3,039,826	13%
Material and Services	5,822,725	6,358,060	7,524,045	7,482,024	7,482,024	-1%
Debt Services	3,404,100	3,384,527	3,922,794	3,585,867	3,585,867	-9%
Capital Outlay	982,307	364,816	10,177,961	4,649,000	4,649,000	-54%
Transfer-Out, Contingency, Ending Fund Balance	0	0	7,659,338	325,000	325,000	-96%
<b>Total</b>	<b>\$12,347,364</b>	<b>\$12,506,597</b>	<b>\$31,965,116</b>	<b>\$19,081,717</b>	<b>\$19,081,717</b>	<b>-40%</b>

## Enterprise Funds-Wastewater Fund

### Wastewater Fund Personnel

No new positions are proposed to be added in BN 2019-21. Personnel for the Wastewater Fund increased due to salary increases and COLAs along with required increases for PERS and Health Insurance.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
<b>Salaries &amp; Wages</b>	<b>\$1,348,509</b>	<b>\$1,502,743</b>	<b>\$1,604,460</b>	<b>\$1,754,744</b>	<b>\$1,754,744</b>	<b>9%</b>
Regular Employees	1,223,215	1,376,350	1,446,010	1,600,194	1,600,194	11%
Sick Leave Pay Out	1,085	1,247	2,500	2,500	2,500	0%
Vacation Pay Out	1,550	1,620	3,200	3,200	3,200	0%
Temporary Employees	20,672	6,940	30,500	0	0	-100%
Overtime	30,224	39,229	49,750	70,850	70,850	42%
Duty Pay	71,763	77,357	72,500	78,000	78,000	8%
<b>Fringe Benefits</b>	<b>789,723</b>	<b>896,451</b>	<b>1,076,518</b>	<b>1,285,082</b>	<b>1,285,082</b>	<b>19%</b>
FICA/MEDICARE Contribution	101,639	113,399	122,831	133,828	133,828	9%
PERS Employer's Share	222,011	204,148	286,561	370,625	370,625	29%
PERS Employee Share Paid by Cty/Pks	79,573	90,493	96,507	104,964	104,964	9%
HRAVEBA	26,338	29,843	32,189	34,988	34,988	9%
Deferred Comp	0	7,757	12,020	14,760	14,760	23%
Group Health Insurance	318,483	411,482	481,860	597,159	597,159	24%
Workers Compensation	41,680	39,330	44,550	28,759	28,759	-35%
<b>Total</b>	<b>\$2,138,232</b>	<b>\$2,399,194</b>	<b>\$2,680,978</b>	<b>\$3,039,826</b>	<b>\$3,039,826</b>	<b>13%</b>

### Wastewater Fund Materials and Services

The Wastewater Fund Materials & Services decreased due to a decrease in Central Service Fees, consistent with the results of the Cost Allocation Plan.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Supplies	\$371,028	\$386,090	\$566,150	\$516,400	\$516,400	-9%
Rental, Repair, Maintenance	1,325,180	1,412,695	1,908,920	1,778,400	1,778,400	-7%
Communications	13,607	12,572	16,300	23,500	23,500	44%
Contractual Services	152,432	237,395	396,000	687,000	687,000	73%
Internal Charges & Fees	3,129,527	3,342,687	3,482,514	3,384,684	3,384,684	-3%
Other Purchased Svcs	119,416	108,650	205,900	182,600	182,600	-11%
Franchise	709,765	856,285	948,261	907,440	907,440	-4%
Programs	1,770	1,687	0	2,000	2,000	-
<b>Total</b>	<b>\$5,822,725</b>	<b>\$6,358,060</b>	<b>\$7,524,045</b>	<b>\$7,482,024</b>	<b>\$7,482,024</b>	<b>-1%</b>

## Enterprise Funds-Wastewater Fund

### Wastewater Fund Debt

The Wastewater Fund pays for its debt obligation out of the Wastewater Fund.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Debt - Interest	\$902,470	\$746,339	\$657,078	\$365,325	\$365,325	-44%
Debt - Principal	2,501,630	2,638,188	3,265,716	3,220,542	3,220,542	-1%
<b>Total</b>	<b>\$3,404,100</b>	<b>\$3,384,527</b>	<b>\$3,922,794</b>	<b>\$3,585,867</b>	<b>\$3,585,867</b>	<b>-9%</b>

### Wastewater Fund Capital

The Wastewater Fund must complete major Capital projects in order to maintain a long-term sustainable system. The City had anticipated having to complete some costly projects in BN 2017/19 but an opportunity presented itself that mitigated the need.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Equipment	\$197,774	\$74,225	\$5,000	\$389,000	\$389,000	7680%
Improvements Other than Bldgs	784,533	290,591	10,172,961	4,260,000	4,260,000	-58%
<b>Total</b>	<b>\$982,307</b>	<b>\$364,816</b>	<b>\$10,177,961</b>	<b>\$4,649,000</b>	<b>\$4,649,000</b>	<b>-54%</b>

### Wastewater Fund Capital Projects

<b>Wastewater Treatment Plant</b>	<b>FY20</b>	<b>FY21</b>	<b>Project Totals</b>
UV System Upgrades	\$ 200,000	\$ 400,000	\$ 600,000
WWTP Riparian Restoration/Shading - Water Quality Temperature Trading Program	\$ 465,000	\$ 600,000	\$ 2,925,000
Outfall Relocation / Fish Screen	\$ 500,000	\$ 500,000	\$ 1,773,324
WWTP Process Improvements (Headworks)	\$ 60,000	\$ 300,000	\$ 960,000
WWTP Process Improvements (Harmonics)	\$ 210,000		\$ 210,000
WWTP Process Improvements (Miscellaneous)	\$ 150,000	\$ 150,000	\$ 900,000
Membrane Replacement (two trains)			\$ 1,200,000
Oxidation Ditch Shell			\$ 51,967
<b>Subtotal Treatment Plant</b>	<b>\$ 1,585,000</b>	<b>\$ 1,950,000</b>	<b>\$ 8,620,291</b>
<b>Wastewater Collection System</b>	<b>FY20</b>	<b>FY21</b>	<b>Project Totals</b>
Grandview Pump Station Replacement			\$ 553,175
Wastewater Line Replacement; 15" Main - Mountain Avenue			\$ 214,661
Wastewater Miscellaneous In-House Replacement	\$ 105,000	\$ 105,000	\$ 630,000
Wastewater Miscellaneous Trenchless Pipe Lining	\$ 15,000	\$ 250,000	\$ 795,000
Wastewater Line Upsizing - Bear Creek Trunkline - Wightman to Tolman Creek Road	\$ 125,000	\$ 125,000	\$ 250,000
Tolman Creek Rd - Abbott Ave to Ashland St			\$ 92,000
A St - First St to Eighth St			\$ 461,710
<b>Subtotal Collection System</b>	<b>\$ 245,000</b>	<b>\$ 480,000</b>	<b>\$ 2,996,546</b>
<b>WASTEWATER</b>	<b>\$ 1,830,000</b>	<b>\$ 2,430,000</b>	<b>\$ 11,616,837</b>

## Enterprise Funds-Wastewater Fund

### Wastewater Fund Positions

<u>Position Name</u>	<u>FTE</u>	<u>Department Name</u>	<u>Total Pay</u>	<u>Total Benefits</u>	<u>Total Compensation</u>
WW COLLECTIONS SUPERVISOR	0.8	Public Works - WW Collections	61,694	44,119	105,813
UTILITY WORKER II	1	Public Works - WW Collections	44,445	40,575	85,020
SENIOR UTILITY WORKER	1	Public Works - WW Collections	61,012	46,585	107,597
SENIOR UTILITY WORKER	1	Public Works - WW Collections	63,134	51,162	114,296
SENIOR UTILITY WORKER	0.8	Public Works - WW Collections	45,759	37,698	83,457
SENIOR UTILITY WORKER	0.8	Public Works - WW Collections	46,279	35,128	81,407
UTILITY WORKER II	1	Public Works - WW Collections	54,378	44,178	98,556
WW/WATER REUSE	1	Public Works - Wastewater Treatment	88,765	54,725	143,491
SENIOR UTILITY WORKER	1	Public Works - Wastewater Treatment	57,810	45,423	103,233
WW TREATMENT PLANT OPERATOR	1	Public Works - Wastewater Treatment	64,010	47,673	111,682
SENIOR WW TREATMENT PLANT OPERATOR	1	Public Works - Wastewater Treatment	70,462	50,014	120,476
WW TREATMENT PLANT LAB TECHNICIAN	1	Public Works - Wastewater Treatment	66,627	52,640	119,266
UTILITY TECHN WW	1	Public Works - Wastewater Treatment	67,157	48,815	115,972
<b>Public Works - Wastewater Total</b>	<b>12</b>		<b>\$ 791,532</b>	<b>\$ 598,735</b>	<b>\$ 1,390,266</b>

**Stormwater Fund Summary**

The Stormwater Fund was created in BN 2017-19 to account for the collection and transportation of Stormwater collected on City streets and properly discharged into approved streams and creeks. These operations were formally housed within the Streets Fund. For this reason, the charts for Stormwater will only show information for the BN 2017-19 Amended Budget and BN 2019-21 Adopted Budget.

**Stormwater Fund Revenue**

The Stormwater Fund receives the majority of its revenue from providing Stormwater services to customers. The rates are proposed to increase three percent. The Fund has carryforward fund balance that can be utilized in BN 2019-21.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Carry Forward Fund Balance	\$0	\$0	\$1,697,095	\$1,784,746	\$1,784,746	5%
Charges for Services	0	0	1,470,000	1,640,000	1,640,000	12%
Interest on Pooled Investments	0	0	19,000	60,300	60,300	217%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,186,095</b>	<b>\$3,485,046</b>	<b>\$3,485,046</b>	<b>9%</b>

**Stormwater Fund Expenses**

Overall, the expenses in the Stormwater Fund increase slightly due to increases in Personnel and Materials & Services. The Ending Fund Balance remains low in the Adopted Budget to better display the current financial status. The ending fund balance account will increase, with a balancing number entered in the unappropriated ending fund balance account to zero out the budget.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Personnel Services	\$0	\$0	\$696,653	\$708,075	\$708,075	2%
Material and Services	0	0	863,060	1,126,407	1,126,407	31%
Debt Services	0	0	24,500	23,700	23,700	-3%
Capital Outlay	0	0	150,000	370,000	370,000	147%
Transfer-Out, Contingency, Ending Fund Balance	0	0	1,451,882	30,000	30,000	-98%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,186,095</b>	<b>\$2,258,182</b>	<b>\$2,258,182</b>	<b>-29%</b>

## Enterprise Funds-Stormwater Fund

### Stormwater Fund Personnel

No new positions are proposed to be added in BN 2019-21. Overall the Personnel Budget for the Stormwater Fund increased due to increases for PERS and Health Insurance.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
<b>Salaries &amp; Wages</b>	<b>\$0</b>	<b>\$0</b>	<b>\$397,624</b>	<b>\$395,491</b>	<b>\$395,491</b>	<b>-1%</b>
Regular Employees	0	0	381,010	377,691	377,691	-1%
Sick Leave Pay Out	0	0	700	800	800	14%
Vacation Pay Out	0	0	5,964	3,000	3,000	-50%
Temporary Employees	0	0	0	3,000	3,000	-
Overtime	0	0	5,200	6,000	6,000	15%
Duty Pay	0	0	4,750	5,000	5,000	5%
<b>Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>299,029</b>	<b>312,584</b>	<b>312,584</b>	<b>5%</b>
FICA/MEDICARE Contribution	0	0	29,434	30,255	30,255	3%
PERS Employer's Share	0	0	81,131	87,813	87,813	8%
PERS Employee Share Paid by City/Pks	0	0	24,068	23,729	23,729	-1%
HRAVEBA	0	0	8,036	7,910	7,910	-2%
Deferred Comp	0	0	3,360	3,234	3,234	-4%
Other Benefits	0	0	0	56	56	-
Group Health Insurance	0	0	136,490	146,507	146,507	7%
Workers Compensation	0	0	16,510	13,080	13,080	-21%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$696,653</b>	<b>\$708,075</b>	<b>\$708,075</b>	<b>2%</b>

### Stormwater Fund Materials and Services

The Stormwater Fund Materials & Services increased due to increases in Central Service Fees, consistent with the Cost Allocation Plan results.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Supplies	\$0	\$0	\$14,100	\$25,900	\$25,900	84%
Rental, Repair, Maintenance	0	0	75,000	101,000	101,000	35%
Communications	0	0	260	460	460	77%
Contractual Services	0	0	302,000	290,000	290,000	-4%
Internal Charges & Fees	0	0	469,700	704,847	704,847	50%
Other Purchased Svcs	0	0	2,000	4,200	4,200	110%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$863,060</b>	<b>\$1,126,407</b>	<b>\$1,126,407</b>	<b>31%</b>

### Stormwater Fund Debt

The Stormwater Fund pays for its debt obligation out of the Stormwater Fund.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Debt - Interest	\$0	\$0	\$4,500	\$3,700	\$3,700	-18%
Debt - Principal	0	0	20,000	20,000	20,000	0%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24,500</b>	<b>\$23,700</b>	<b>\$23,700</b>	<b>-3%</b>

## Enterprise Funds-Stormwater Fund

### Stormwater Fund Capital

The Stormwater Fund must complete major Capital projects in order to maintain a long-term sustainable system.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Improvements Other than Bldgs	\$0	\$0	\$150,000	\$370,000	\$370,000	147%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$370,000</b>	<b>\$370,000</b>	<b>147%</b>

### Stormwater Fund Capital Projects

Project Description			
Storm Drain	FY20	FY21	Project Totals
Hersey Wetlands 24" high flow bypass			\$ 55,000
Storm Drain Relocation - Intersection of Woodland & Indiana	\$ 55,000		\$ 55,000
Beach / Mountain Creek; Various Improvements per SWMP		\$ 165,000	\$ 495,000
<b>STORM DRAIN</b>	<b>\$ 55,000</b>	<b>\$ 165,000</b>	<b>\$ 605,000</b>

### Stormwater Fund Positions

The Stormwater and Streets Fund share employees. The chart below shows the full time equivalence of employees that perform work for the Stormwater Fund.

<u>Position Name</u>	<u>FTE</u>	<u>Department Name</u>	<u>Total Pay</u>	<u>Total Benefits</u>	<u>Total Compensation</u>
STREET SUPERVISOR	0.25	Public Works - SD Collections	18,820	13,081	31,902
UTILITY WORKER II	0.25	Public Works - SD Collections	13,433	11,430	24,863
SENIOR UTILITY WORKER	0.35	Public Works - SD Collections	21,354	18,299	39,654
SENIOR UTILITY WORKER	0.35	Public Works - SD Collections	21,354	18,299	39,654
SENIOR UTILITY WORKER	0.35	Public Works - SD Collections	21,169	17,764	38,932
SENIOR UTILITY WORKER	0.35	Public Works - SD Collections	20,983	16,865	37,848
WW COLLECTIONS SUPERVISOR	0.2	Public Works - SD Collections	15,423	11,030	26,453
SENIOR UTILITY WORKER	0.25	Public Works - SD Collections	15,253	12,566	27,819
SENIOR UTILITY WORKER	0.25	Public Works - SD Collections	15,120	11,598	26,719
WATER RESOURCE TECHNICIAN	0.4	Public Works - SD Collections	24,443	18,893	43,336
<b>Public Works - SD Collections Total</b>	<b>3</b>		<b>\$ 187,353</b>	<b>\$ 149,826</b>	<b>\$ 337,179</b>

## Enterprise Funds-Electric Fund

### Electric Fund Summary

The Electric Fund accounts for the all revenue and expenses relating to the Electric Utility operations. The Electric Fund purchases wholesale electricity from the Bonneville Power Administration (BPA), transmits that power throughout the City's distribution system and sells the electricity to residential, business and institutional customers.

#### Electric Fund Revenue

The Electric Fund receives the majority of its revenue from providing electricity to customers and charging for availability and use. The rates are proposed to increase 3.65 percent.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Carry Forward Fund Balance	\$0	\$0	\$1,533,656	\$3,208,518	\$3,208,518	109%
Intergovernmental Revenue	335,700	521,646	420,000	420,000	420,000	0%
Charges for Services	27,489,265	29,514,634	32,502,241	34,641,320	34,641,320	7%
Miscellaneous Revenues	288,885	230,897	195,060	195,560	195,560	0%
Interest on Pooled Investments	15,713	21,526	22,100	74,296	74,296	236%
<b>Total</b>	<b>\$28,129,563</b>	<b>\$30,288,703</b>	<b>\$34,673,057</b>	<b>\$38,539,694</b>	<b>\$38,539,694</b>	<b>11%</b>

#### Electric Fund Expenses

The Electric Fund experienced increases in most major expense categories in the adopted BN 2019-21 Budget. The Ending Fund Balance remains low in the Adopted Budget to better display the current financial status. The ending fund balance account will increase.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Personnel Services	\$4,805,480	\$5,084,732	\$5,809,150	\$6,574,638	\$6,574,638	13%
Material and Services	22,934,883	24,149,971	26,695,430	28,919,841	28,919,841	8%
Debt Services	47,771	46,686	45,602	44,517	44,517	-2%
Capital Outlay	913,807	735,814	969,000	2,014,000	2,014,000	108%
Transfer-Out, Contingency, Ending Fund Balance	0	0	1,153,874	225,000	225,000	-81%
<b>Total</b>	<b>\$28,701,941</b>	<b>\$30,017,203</b>	<b>\$34,673,056</b>	<b>\$37,777,995</b>	<b>\$37,777,995</b>	<b>9%</b>

## Enterprise Funds-Electric Fund

### Electric Fund Personnel

No new positions are proposed to be added in BN 2019-21. Overall the Personnel Budget for the Electric Fund increased due to increases in employee salaries, through COLAs and wage increases, along with increases for PERS and Health Insurance.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
<b>Salaries &amp; Wages</b>	<b>\$3,157,518</b>	<b>\$3,348,421</b>	<b>\$3,662,680</b>	<b>\$4,068,499</b>	<b>\$4,068,499</b>	<b>11%</b>
Regular Employees	2,998,670	3,169,851	3,329,630	3,688,859	3,688,859	11%
Sick Leave Pay Out	10,158	21,798	5,800	21,820	21,820	276%
Vacation Pay Out	19,341	23,192	58,550	87,420	87,420	49%
Temporary Employees	4,823	7,581	96,000	96,000	96,000	0%
Overtime	87,882	96,625	102,000	103,000	103,000	1%
Duty Pay	36,643	29,374	70,700	71,400	71,400	1%
<b>Fringe Benefits</b>	<b>1,647,962</b>	<b>1,736,312</b>	<b>2,146,470</b>	<b>2,506,139</b>	<b>2,506,139</b>	<b>17%</b>
FICA/MEDICARE Contribution	237,202	250,573	278,565	303,997	303,997	9%
PERS Employer's Share	524,292	456,037	671,671	873,608	873,608	30%
PERS Employee Share Paid by Cty/Pks	185,713	196,376	219,167	244,110	244,110	11%
HRAVEBA	62,662	66,731	75,495	81,370	81,370	8%
Deferred Comp	0	11,487	20,040	23,640	23,640	18%
Other Benefits	0	769	1,712	2,380	2,380	39%
Group Health Insurance	577,779	695,410	822,230	935,381	935,381	14%
Workers Compensation	60,315	58,929	57,590	41,654	41,654	-28%
<b>Total</b>	<b>\$4,805,480</b>	<b>\$5,084,732</b>	<b>\$5,809,150</b>	<b>\$6,574,638</b>	<b>\$6,574,638</b>	<b>13%</b>

### Electric Fund Debt

The Electric Fund pays for its debt obligation out of the Electric Fund.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Debt - Interest	\$4,343	\$2,443	\$2,172	\$1,087	\$1,087	-50%
Debt - Principal	43,429	44,243	43,430	43,430	43,430	0%
<b>Total</b>	<b>\$47,771</b>	<b>\$46,686</b>	<b>\$45,602</b>	<b>\$44,517</b>	<b>\$44,517</b>	<b>-2%</b>

## Enterprise Funds-Electric Fund

### Electric Fund Materials and Services

The Electric Fund Materials & Services increased due to increases in Central Service Fees along with an increased cost of purchasing electricity. The Electric Fund purchases power from BPA, pays for its transmission to Ashland and then distributes and resells that power to customers. The cost of the electricity the City purchases is forecasted to increase 2.5 percent per year, resulting the primary cost driver for the proposed rate increases locally.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Supplies	\$97,843	\$125,581	\$121,649	\$139,396	\$139,396	15%
Rental, Repair, Maintenance	458,879	474,435	614,036	1,065,904	1,065,904	74%
Communications	25,954	29,395	38,079	58,258	58,258	53%
Contractual Services	134,661	96,552	220,676	370,782	370,782	68%
Internal Charges & Fees	4,489,236	4,697,328	4,895,706	5,238,275	5,238,275	7%
Other Purchased Svcs	14,156,230	15,017,379	16,826,284	17,706,094	17,706,094	5%
Franchise	2,762,554	2,960,695	3,200,000	3,464,132	3,464,132	8%
Commission	2,795	863	4,000	2,000	2,000	-50%
Programs	806,731	747,742	775,000	875,000	875,000	13%
<b>Total</b>	<b>\$22,934,883</b>	<b>\$24,149,971</b>	<b>\$26,695,430</b>	<b>\$28,919,841</b>	<b>\$28,919,841</b>	<b>8%</b>

### Electric Fund Capital

The Electric Fund must complete major Capital projects in order to maintain a long-term sustainable system.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Improvements Other than Bldgs	\$913,807	\$735,814	\$969,000	\$2,014,000	\$2,014,000	108%
<b>Total</b>	<b>\$913,807</b>	<b>\$735,814</b>	<b>\$969,000</b>	<b>\$2,014,000</b>	<b>\$2,014,000</b>	<b>108%</b>

### Electric Fund Capital Projects

Electric	FY20	FY21	Project Totals
Mountain Avenue Substation Purchase		\$ 900,000	\$ 900,000
Mountain Avenue Upgrades			\$ 1,000,000
Circuit Automation			\$ 500,000
Underground Main lines			\$ 500,000
<b>ELECTRIC</b>	<b>\$ -</b>	<b>\$ 900,000</b>	<b>\$ 2,900,000</b>

## Enterprise Funds-Electric Fund

### Electric Fund Positions

The chart below shows the full time equivalence of employees that perform work for the Electric Fund. The Climate and Energy Analyst position has been re-allocated for 50% of its cost in this Fund as significant portions of their time is spent on issues, projects, and policy development relating directly to the Electric Utility.

<u>Position Name</u>	<u>FTE</u>	<u>Department Name</u>	<u>Total Pay</u>	<u>Total Benefits</u>	<u>Total Compensation</u>
GIS ANALYST	0.5	Electric - Distribution	38,407	26,409	64,817
DIRECTOR OF ELECTRIC	1	Electric - Distribution	129,861	69,128	198,989
ELECTRIC OPERATIONS SUPERINTENDENT	1	Electric - Distribution	113,935	63,412	177,347
ADMINISTRATIVE ANALYST	1	Electric - Distribution	64,555	48,847	113,402
GENERAL FORMAN	1	Electric - Distribution	108,882	68,235	177,117
LEAD WORKING LINE INSTALLER	1	Electric - Distribution	105,966	60,623	166,589
METER RELAY TECHNICIAN	1	Electric - Distribution	103,049	59,576	162,626
LINE INSTALLER/SERVICE	1	Electric - Distribution	97,216	63,345	160,561
LINE INSTALLER/SERVICE	1	Electric - Distribution	97,216	57,483	154,699
LINE INSTALLER/SERVICE	1	Electric - Distribution	97,216	57,483	154,699
LINE INSTALLER/SERVICE	1	Electric - Distribution	97,216	57,483	154,699
LINE INSTALLER/SERVICE	1	Electric - Distribution	97,216	57,483	154,699
ELECTRICIAN	1	Electric - Distribution	102,077	65,383	167,460
TREE TRIMER	1	Electric - Distribution	81,857	56,907	138,764
LINE TRUCK DRIVER	1	Electric - Distribution	76,900	50,191	127,091
CONNECT - DISCONNECT	1	Electric - Distribution	69,684	51,804	121,488
ELECTRICAL WAREHOUSE	1	Electric - Distribution	69,684	47,602	117,286
METER READER	1	Electric - Distribution	66,153	46,334	112,487
ASSIST TO CITY ADMIN	0.3	Administration - Conservation	35,640	21,290	56,930
CLIMATE & ENERGY	0.5	Administration - Conservation	29,897	23,382	53,279
CONSERVATION SPECIALIST	1	Administration - Conservation	69,673	54,480	124,153
CONSERVATION SPECIALIST	1	Administration - Conservation	69,673	50,278	119,952
<b>Electric Total</b>	<b>20</b>		<b>\$ 1,821,977</b>	<b>\$ 1,157,157</b>	<b>\$ 2,979,134</b>

## Enterprise Funds-Telecommunications Fund

### Telecommunications Fund Summary

The Telecommunications Fund accounts for all revenue and expenses relating to the City's wholesale and retail Internet Service Utility.

#### Telecommunications Fund Revenue

The Telecommunications Fund receives the majority of its revenue from providing internet services to customers and charging for this access. AFN anticipates growth in revenue of four percent without rate increases, but rather through the growth of its customer base.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Carry Forward Fund Balance	\$0	\$0	\$309,450	\$1,081,142	\$1,081,142	249%
Charges for Services	3,889,563	4,105,254	4,335,155	4,836,906	4,836,906	12%
Miscellaneous Revenues	4,750	696	0	2,000	2,000	-
Interest on Pooled Investments	2,257	4,310	4,000	4,000	4,000	0%
Operating Transfers In	0	315,544	0	0	0	-
<b>Total</b>	<b>\$3,896,570</b>	<b>\$4,425,804</b>	<b>\$4,648,605</b>	<b>\$5,924,048</b>	<b>\$5,924,048</b>	<b>27%</b>

#### Telecommunications Fund Expenses

The Telecommunications Fund BN 2019-21 shows increases in Personnel Services, Materials and Service while showing decreases in Capital Outlay.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Personnel Services	\$1,299,335	\$1,269,970	\$1,448,575	\$1,528,860	\$1,619,782	12%
Material and Services	2,582,465	2,555,862	2,717,520	2,561,123	2,801,123	3%
Capital Outlay	297,337	305,612	150,000	130,000	130,000	-13%
Transfer-Out, Contingency, Ending Fund Balance	0	0	332,510	105,000	105,000	-68%
<b>Total</b>	<b>\$4,179,137</b>	<b>\$4,131,443</b>	<b>\$4,648,605</b>	<b>\$4,324,983</b>	<b>\$4,655,905</b>	<b>0%</b>

### Telecommunications Fund Personnel

No new positions are proposed to be added in BN 2019/21. Overall the Personnel Budget for AFN increased due to increases for PERS and Health Insurance.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
<b>Salaries &amp; Wages</b>	<b>\$846,379</b>	<b>\$821,940</b>	<b>\$897,390</b>	<b>\$893,106</b>	<b>\$984,028</b>	<b>10%</b>
Regular Employees	793,072	773,057	844,770	832,306	923,228	9%
Sick Leave Pay Out	1,892	971	4,000	4,000	4,000	0%
Vacation Pay Out	17,504	16,159	9,820	12,000	12,000	22%
Temporary Employees	0	5,169	0	6,000	6,000	-
Overtime	17,700	10,969	22,200	22,200	22,200	0%
Duty Pay	16,210	15,615	16,600	16,600	16,600	0%
<b>Fringe Benefits</b>	<b>452,956</b>	<b>448,030</b>	<b>551,185</b>	<b>635,754</b>	<b>635,754</b>	<b>15%</b>
FICA/MEDICARE Contribution	63,821	61,928	68,633	69,120	69,120	1%
PERS Employer's Share	139,250	108,260	151,463	186,433	186,433	23%
PERS Employee Share Paid by Cty/Pks	49,045	46,445	54,185	54,276	54,276	0%
HRAVEBA	16,822	16,298	18,074	17,919	17,919	-1%
Deferred Comp	0	3,083	5,520	7,200	7,200	30%
Other Benefits	0	159	320	560	560	75%
Group Health Insurance	176,381	204,474	245,740	286,204	286,204	16%
Workers Compensation	7,636	7,382	7,250	14,042	14,042	94%
<b>Total</b>	<b>\$1,299,335</b>	<b>\$1,269,970</b>	<b>\$1,448,575</b>	<b>\$1,528,860</b>	<b>\$1,619,782</b>	<b>12%</b>

## Enterprise Funds- Telecommunications Fund

### Telecommunications Fund Debt

AFN pays for its assigned portion of the overall AFN debt obligations through a transfer to the Debt Service Fund. This is a Materials & Services charge of \$409,000 a year.

### Telecommunications Fund Materials and Services

AFN Materials & Services decreased 6 percent in the BN 2019/21 Adopted Budget.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Supplies	\$504,582	\$395,432	\$347,006	\$28,800	\$28,800	-92%
Rental, Repair, Maintenance	87,834	92,808	97,960	197,960	197,960	102%
Communications	11,431	14,006	9,800	16,200	16,200	65%
Contractual Services	15,227	13,923	11,000	60,000	60,000	445%
Internal Charges & Fees	1,914,008	1,987,033	2,092,454	2,074,463	2,074,463	-1%
Other Purchased Svcs	49,382	52,660	159,300	183,700	183,700	15%
Franchise	0	0	0	0	240,000	-
<b>Total</b>	<b>\$2,582,465</b>	<b>\$2,555,862</b>	<b>\$2,717,520</b>	<b>\$2,561,123</b>	<b>\$2,801,123</b>	<b>3%</b>

### Telecommunications Fund Capital

AFN spends money to expand, maintain, and optimize the internet infrastructure operations.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
Equipment	\$59,842	\$57,423	\$40,000	\$20,000	\$20,000	-50%
Improvements Other than Bldgs	237,496	248,189	110,000	110,000	110,000	0%
<b>Total</b>	<b>\$297,337</b>	<b>\$305,612</b>	<b>\$150,000</b>	<b>\$130,000</b>	<b>\$130,000</b>	<b>-13%</b>

### Telecommunications Fund Positions

The chart below shows the full-time equivalence of employees that perform work for the AFN Fund.

<u>Position Name</u>	<u>FTE</u>	<u>Department Name</u>	<u>Total Pay</u>	<u>Total Benefits</u>	<u>Total Compensation</u>
AFN/IT DIRECTOR	1	AFN	-	-	-
AFN MANAGER	1	AFN	93,735	57,090	150,825
NETWORK ADMINISTRATOR	1	AFN	85,441	52,212	137,653
AFN NETWORK TECHNICIAN	1	AFN	51,797	43,494	95,291
TELECOMMUNICATION TECH	0.5	AFN	32,679	34,645	67,324
TELECOMMUNICATION TECHNICIAN	1	AFN	62,374	49,357	111,732
TELECOMMUNICATION TECHNICIAN	1	AFN	62,247	45,549	107,796
ASSIST TO CITY ADMIN	0.2	AFN	23,760	14,688	38,447
<b>AFN</b>	<b>6.7</b>		<b>\$ 412,033</b>	<b>\$ 297,035</b>	<b>\$ 709,068</b>

## Internal Services Funds- City Equipment Fund/Parks Equipment Fund

### City Equipment Fund/Parks Equipment Fund Summary

This fund is an internal service fund that provides for the maintenance and replacement of most motorized equipment (rolling stock) and some larger non-rolling stock equipment (generators, cutting equipment, etc.) 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.

The City developed an entirely new Equipment Replacement schedule for the BN19-21 adopted budget. The new schedule reflects realistic cost of equipment and lifespans. The new plan is data driven and the decision to replace a piece of equipment is completed once the maintenance and history of the vehicle are taken into account.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
<b>Revenues</b>	<b>\$4,023,679</b>	<b>\$4,921,507</b>	<b>\$8,419,184</b>	<b>\$8,255,634</b>	<b>\$8,255,634</b>	<b>-2%</b>
Carry Forward Fund Balance	0	0	3,519,274	2,634,962	2,634,962	-25%
Charges for Services	3,651,847	4,709,517	4,713,460	5,332,542	5,332,542	13%
Miscellaneous Revenues	170,026	75,875	150,000	150,000	150,000	0%
Interfund Loan	170,000	0	0	0	0	-
Interest on Pooled Investments	31,805	56,115	36,450	138,130	138,130	279%
Operating Transfers In	0	80,000	0	0	0	-
<b>Expenses</b>	<b>\$4,444,236</b>	<b>\$4,276,794</b>	<b>\$8,419,184</b>	<b>\$7,992,799</b>	<b>\$7,992,799</b>	<b>-5%</b>
Personnel Services	923,374	1,050,074	1,158,656	1,286,298	1,286,298	11%
Material and Services	1,169,971	1,664,901	2,017,816	2,429,000	2,429,000	20%
Capital Outlay	2,350,891	1,561,819	3,299,000	4,177,500	4,177,500	27%
Transfer-Out, Contingency, Ending Fund Balance	0	0	1,943,712	100,000	100,000	-95%
Revenues Less Expenses	(\$420,557)	\$644,713	\$0	\$262,835	\$262,835	-

## Health Benefits Reserve Fund/Insurance Services Fund

### Health Benefits Reserve Fund

The City operated a self-funded health insurance plan before changing to a fully insured plan on July 1, 2019. The City made the decision to keep the fund open and build a reserve to help mitigate future rate increases. All Funds/Departments contribute to the Health Benefits Fund a rate based on their employee's health insurance premiums. The Health Benefits Reserve Fund then pays the insurance company for the premiums. The Adopted BN 2019-21 Budget transfers \$200,000 to the General Fund for the anticipated health insurance increases.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
<b>Revenues</b>	<b>\$9,773,441</b>	<b>\$10,268,953</b>	<b>\$13,436,993</b>	<b>\$13,956,257</b>	<b>\$13,956,257</b>	<b>4%</b>
Carry Forward Fund Balance	0	0	521,456	882,648	882,648	69%
Charges for Services	8,158,032	9,970,841	11,852,537	13,053,921	13,053,921	10%
Miscellaneous Revenues	211,795	88,738	0	0	0	-
Interfund Loan	900,000	200,000	1,050,000	0	0	-100%
Interest on Pooled Investments	3,613	9,374	13,000	19,688	19,688	51%
Operating Transfers In	500,000	0	0	0	0	-
<b>Expenses</b>	<b>9,299,715</b>	<b>10,346,261</b>	<b>13,436,994</b>	<b>13,032,303</b>	<b>13,032,303</b>	<b>-3%</b>
Material and Services	9,049,715	10,021,261	11,557,301	12,732,303	12,732,303	10%
Transfer-Out, Contingency, Ending Fund Balance	250,000	325,000	1,879,693	300,000	300,000	-84%
<b>Revenues Less Expenses</b>	<b>\$473,726</b>	<b>(\$77,309)</b>	<b>(\$1)</b>	<b>\$923,954</b>	<b>\$923,954</b>	<b>-</b>

### Insurance Services Fund

The Insurance Services Fund accounts for the purchase of insurance for the City along with the City's Workers' Compensation program. The Insurance Fund changes in the BN 2019-21 Adopted Budget as the City anticipates outsourcing the insurance program to a third party provider to reduce expenses within this Fund.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
<b>Revenues</b>	<b>\$3,071,741</b>	<b>\$1,583,611</b>	<b>\$2,771,445</b>	<b>\$2,355,364</b>	<b>\$2,355,364</b>	<b>-15%</b>
Carry Forward Fund Balance	0	0	1,117,445	831,976	831,976	-26%
Charges for Services	1,480,865	1,486,002	1,560,000	1,425,888	1,425,888	-9%
Miscellaneous Revenues	1,574,391	78,232	80,000	80,000	80,000	0%
Interest on Pooled Investments	16,485	19,377	14,000	17,500	17,500	25%
<b>Expenses</b>	<b>2,154,314</b>	<b>2,296,070</b>	<b>2,771,445</b>	<b>1,982,012</b>	<b>1,982,012</b>	<b>-28%</b>
Personnel Services	179,227	202,901	233,160	0	0	-100%
Material and Services	1,475,087	1,523,670	1,854,790	1,982,012	1,982,012	7%
Capital Outlay	0	0	480,000	0	0	-100%
Transfer-Out, Contingency, Ending Fund Balance	500,000	569,500	203,495	0	0	-100%
<b>Revenues Less Expenses</b>	<b>\$917,427</b>	<b>(\$712,460)</b>	<b>\$0</b>	<b>\$373,352</b>	<b>\$373,352</b>	<b>-</b>

## Cemetery Trust Fund

### Cemetery Trust Fund

The City has a Cemetery Trust Fund for the long term maintenance of the three City owned Cemeteries. The Cemetery Trust Fund generates interest that is then used for maintenance. The BN 2019-21 Adopted Budget includes the use of some funds for major capital projects in the Cemeteries.

	BN 2013/15 Actual	BN 2015/17 Actual	BN 2017/19 Amended Budget	BN 2019/21 Proposed Budget	BN 2019/21 Adopted Budget	Change
<b>Revenues</b>	<b>\$57,761</b>	<b>\$48,628</b>	<b>\$1,047,771</b>	<b>\$1,073,964</b>	<b>\$1,073,964</b>	<b>2%</b>
Carry Forward Fund Balance	0	0	958,771	1,009,964	1,009,964	5%
Charges for Services	47,767	31,691	50,000	50,000	50,000	0%
Interest on Pooled Investments	9,139	15,938	38,000	13,000	13,000	-66%
Operating Transfers In	1,000	1,000	1,000	1,000	1,000	0%
<b>Expenses</b>	<b>9,139</b>	<b>15,938</b>	<b>1,047,771</b>	<b>150,000</b>	<b>150,000</b>	<b>-86%</b>
Transfer-Out, Contingency, Ending Fund Balance	9,139	15,938	1,047,771	150,000	150,000	-86%
<b>Revenues Less Expenses</b>	<b>\$48,622</b>	<b>\$32,691</b>	<b>\$0</b>	<b>\$923,964</b>	<b>\$923,964</b>	<b>-</b>