

**Long Term Plan**

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Summary of Fund Balances

**City of Ashland**  
**Summary of Fund Balances**  
 Estimate for 6/30/2019

Fund	Balance June 30, 2018	Year End Estimate Rev-Exp	Estimated Balance June 30, 2019
General Fund	\$ 4,792,506	(673,063)	\$ 4,119,443
Parks General Fund	661,455	(50,380)	611,075
Housing Fund	263,903	187,764	451,667
Community Block Grant Fund	33,801	(32,000)	1,801
Reserve Fund	37,524	885	38,409
Street Fund	4,835,108	(1,072,701)	3,762,407
Airport Fund	202,016	23,289	225,305
Capital Improvements Fund	1,139,949	209,224	1,349,173
Parks Capital Improvements Fund	981,825	83,239	1,065,064
Debt Service Fund	1,027,296	396,758	1,424,054
Water Fund	9,432,725	3,142,718	12,575,443
Wastewater Fund	7,636,847	334,997	7,971,844
Storm Drain Fund	1,768,991	15,754	1,784,745
Electric Fund	2,468,855	739,663	3,208,518
Ashland Fiber Network Fund	834,108	247,034	1,081,142
Central Services Fund	1,092,453	(341,404)	751,049
Insurance Services Fund	586,217	245,758	831,975
Health Benefits Reserve Fund	4,695	877,953	882,648
Equipment Fund	3,579,503	(1,404,635)	2,424,868
Parks Equipment Fund	126,854	83,239	210,093
Cemetery Trust Fund	970,304	39,660	1,009,964
	<u>\$ 42,476,935</u>	<u>\$ 3,053,752</u>	<u>\$ 45,780,687</u>
Total Fund Balances	<u>\$ 42,476,935</u>		<u>\$ 45,780,687</u>

**City of Ashland**  
**Summary of Fund Balances**  
 Estimate for 6/30/2021

Fund	Estimated Balance June 30, 2019	BN End Estimate Rev-Exp	Estimated Balance June 30, 2021
General Fund	\$ 4,119,443	(77,451)	\$ 4,041,992
Parks General Fund	611,075	(559,819)	51,256
Housing Fund	451,667	(247,000)	204,667
Community Block Grant Fund	1,801	(462)	1,339
Reserve Fund	38,409	700	39,109
Street Fund	3,762,407	(102,221)	3,660,186
Airport Fund	225,305	186,712	412,017
Capital Improvements Fund	1,349,173	(1,258,461)	90,712
Parks Capital Improvements Fun	1,065,064	229,972	1,295,036
Debt Service Fund	1,424,054	(4,316)	1,419,738
Water Fund	12,575,443	7,024,968	19,600,411
Wastewater Fund	7,971,844	5,904,733	13,876,577
Storm Drain Fund	1,784,745	(557,882)	1,226,863
Electric Fund	3,208,518	(2,446,819)	761,699
Ashland Fiber Network Fund	1,081,142	517,923	1,599,065
Central Services Fund	751,049	(699,843)	51,206
Insurance Services Fund	831,975	(458,624)	373,351
Health Benefits Reserve Fund	882,648	41,306	923,954
Equipment Fund	2,424,868	(2,377,777)	297,091
Parks Equipment Fund	210,093	5,650	215,743
Cemetery Trust Fund	1,009,964	(86,000)	923,964
	<u>\$ 45,780,687</u>	<u>\$ 5,035,289</u>	<u>\$ 51,065,976</u>
Total Fund Balances	<u>\$ 45,780,687</u>		<u>\$ 51,065,976</u>



<b>General Fund Forecast</b>											
	2019-20 Budget	2020-21 Budget	Change	2021-22 Forecast	Change	2022-23 Forecast	Change	2023-24 Forecast	Change	2024-25 Forecast	Change
<b>Revenues</b>	<b>\$28,830,128 #</b>	<b>\$29,695,138</b>	<b>3.00%</b>	<b>\$29,833,708</b>	<b>0.47%</b>	<b>\$30,585,058</b>	<b>2.52%</b>	<b>\$31,394,555</b>	<b>2.65%</b>	<b>\$32,265,718</b>	<b>2.77%</b>
<b>Taxes</b>	<b>19,872,810</b>	<b>20,440,814</b>	<b>2.86%</b>	<b>21,573,425</b>	<b>5.54%</b>	<b>22,187,754</b>	<b>2.85%</b>	<b>22,856,085</b>	<b>3.01%</b>	<b>23,581,807</b>	<b>3.18%</b>
Current Property Taxes	11,596,235	12,002,103	3.50%	12,293,796	2.43%	12,724,079	3.50%	13,169,421	3.50%	13,630,351	3.50%
Electric Utility User Tax	3,659,353	3,792,919	3.65%	3,906,707	3.00%	4,023,908	3.00%	4,144,625	3.00%	4,268,964	3.00%
Lodging TOT Tax	3,276,369	3,309,133	1.00%	3,342,224	1.00%	3,409,069	2.00%	3,511,341	3.00%	3,651,794	4.00%
Public Safety Fee	225,000	225,000	0.00%	825,000	266.67%	825,000	0.00%	825,000	0.00%	825,000	0.00%
Prior Property Taxes	330,155	325,961	-1.27%	420,000	28.85%	420,000	0.00%	420,000	0.00%	420,000	0.00%
Water Surcharge for AFR	377,698	377,698	0.00%	377,698	0.00%	377,698	0.00%	377,698	0.00%	377,698	0.00%
Business License	240,000	240,000	0.00%	240,000	0.00%	240,000	0.00%	240,000	0.00%	240,000	0.00%
Marijuana Tax	120,000	120,000	0.00%	120,000	0.00%	120,000	0.00%	120,000	0.00%	120,000	0.00%
Peg Fees	35,000	35,000	0.00%	35,000	0.00%	35,000	0.00%	35,000	0.00%	35,000	0.00%
Liquor License	7,500	7,500	0.00%	7,500	0.00%	7,500	0.00%	7,500	0.00%	7,500	0.00%
Taxi Cab Certification	2,500	2,500	0.00%	2,500	0.00%	2,500	0.00%	2,500	0.00%	2,500	0.00%
F & B Late & Interest	2,500	2,500	0.00%	2,500	0.00%	2,500	0.00%	2,500	0.00%	2,500	0.00%
Tobacco License	500	500	0.00%	500	0.00%	500	0.00%	500	0.00%	500	0.00%
<b>Franchise Fees</b>	<b>3,699,870</b>	<b>3,819,834</b>	<b>3.24%</b>	<b>3,812,721</b>	<b>-0.19%</b>	<b>3,929,237</b>	<b>3.06%</b>	<b>4,049,500</b>	<b>3.06%</b>	<b>4,173,634</b>	<b>3.07%</b>
<b>Charges for Services</b>	<b>1,729,000</b>	<b>1,599,001</b>	<b>-7.52%</b>	<b>1,600,071</b>	<b>0.07%</b>	<b>1,601,162</b>	<b>0.07%</b>	<b>1,602,276</b>	<b>0.07%</b>	<b>1,603,411</b>	<b>0.07%</b>
Ambulance Transports	1,230,000	1,100,000	-10.57%	1,100,000	0.00%	1,100,000	0.00%	1,100,000	0.00%	1,100,000	0.00%
Other Charges for Services	499,000	499,001	0.00%	500,071	0.21%	501,163	0.22%	502,275	0.22%	503,411	0.23%
<b>Intergovernmental Revenue</b>	<b>1,356,298</b>	<b>1,657,044</b>	<b>22.17%</b>	<b>750,000</b>	<b>-54.74%</b>	<b>750,000</b>	<b>0.00%</b>	<b>750,000</b>	<b>0.00%</b>	<b>750,000</b>	<b>0.00%</b>
<b>Licenses and Permits</b>	<b>949,150</b>	<b>949,150</b>	<b>0.00%</b>	<b>966,933</b>	<b>1.87%</b>	<b>985,072</b>	<b>1.88%</b>	<b>1,003,573</b>	<b>1.88%</b>	<b>1,022,445</b>	<b>1.88%</b>
<b>Fines and Forfeitures</b>	<b>602,900</b>	<b>607,900</b>	<b>0.83%</b>	<b>607,900</b>	<b>0.00%</b>	<b>607,900</b>	<b>0.00%</b>	<b>607,900</b>	<b>0.00%</b>	<b>607,900</b>	<b>0.00%</b>
<b>Operating Transfers In</b>	<b>425,000</b>	<b>425,000</b>	<b>0.00%</b>	<b>325,000</b>	<b>-23.53%</b>	<b>325,000</b>	<b>0.00%</b>	<b>325,000</b>	<b>0.00%</b>	<b>325,000</b>	<b>0.00%</b>
<b>Interest on Pooled Investments</b>	<b>125,000</b>	<b>126,250</b>	<b>1.00%</b>	<b>127,513</b>	<b>1.00%</b>	<b>128,788</b>	<b>1.00%</b>	<b>130,076</b>	<b>1.00%</b>	<b>131,376</b>	<b>1.00%</b>
<b>Miscellaneous Revenues</b>	<b>70,100</b>	<b>70,145</b>	<b>0.06%</b>	<b>70,145</b>	<b>0.00%</b>	<b>70,145</b>	<b>0.00%</b>	<b>70,145</b>	<b>0.00%</b>	<b>70,145</b>	<b>0.00%</b>

General Fund Forecast

	2019-20 Budget	2020-21 Budget	Change	2021-22 Forecast	Change	2022-23 Forecast	Change	2023-24 Forecast	Change	2024-25 Forecast	Change
<b>Expenses</b>	<b>\$28,967,142</b>	<b>\$29,804,419</b>	<b>2.89%</b>	<b>\$29,944,750</b>	<b>0.47%</b>	<b>\$30,693,735</b>	<b>2.50%</b>	<b>\$31,900,592</b>	<b>3.93%</b>	<b>\$32,591,895</b>	<b>2.17%</b>
Personnel Services	15,212,234	15,675,772	3.05%	16,603,920	5.92%	16,972,183	2.22%	17,863,047	5.25%	18,229,749	2.05%
Salaries & Wages	8,883,440	9,056,164	1.94%	9,350,458	3.25%	9,502,579	1.63%	9,615,991	1.19%	9,787,613	1.78%
Regular Employees	7,649,017	7,803,604	2.02%	8,095,975	3.75%	8,241,033	1.79%	8,347,242	1.29%	8,511,516	1.97%
Overtime	474,164	478,989	1.02%	488,989	2.09%	488,989	0.00%	488,989	0.00%	488,989	0.00%
FLSA	233,072	237,734	2.00%	242,488	2.00%	247,338	2.00%	252,285	2.00%	257,330	2.00%
Holiday Pay Out	222,491	226,941	2.00%	227,276	0.15%	227,618	0.15%	227,968	0.15%	228,324	0.16%
Temporary Employees	224,491	203,691	-9.27%	215,525	5.81%	217,395	0.87%	219,303	0.88%	221,248	0.89%
Vacation Pay Out	46,040	71,040	54.30%	46,040	-35.19%	46,040	0.00%	46,040	0.00%	46,040	0.00%
Sick Leave Pay Out	28,165	28,165	0.00%	28,165	0.00%	28,165	0.00%	28,165	0.00%	28,165	0.00%
Temporary Cadets	5,000	5,000	0.00%	5,000	0.00%	5,000	0.00%	5,000	0.00%	5,000	0.00%
Duty Pay	1,000	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%
Fringe Benefits	6,328,794	6,619,608	4.60%	7,253,462	9.58%	7,469,605	2.98%	8,247,056	10.41%	8,442,136	2.37%
PERS Employer's Share	2,364,812	2,467,686	4.35%	2,913,418	18.06%	2,969,726	1.93%	3,534,321	19.01%	3,604,475	1.98%
Group Health Insurance	2,351,986	2,491,034	5.91%	2,613,089	4.90%	2,741,246	4.90%	2,875,811	4.91%	2,968,196	3.21%
FICA/MEDICARE Contribution	672,126	693,705	3.21%	707,017	1.92%	720,948	1.97%	735,157	1.97%	748,314	1.79%
PERS Employee Share Paid by Cty/Pks	543,155	555,886	2.34%	602,911	8.46%	614,813	1.97%	672,934	9.45%	686,236	1.98%
HRAVEBA	178,836	183,053	2.36%	186,660	1.97%	190,340	1.97%	194,093	1.97%	197,921	1.97%
Workers Compensation	159,969	169,588	6.01%	170,963	0.81%	172,365	0.82%	173,795	0.83%	175,254	0.84%
Deferred Comp	54,850	55,456	1.10%	56,204	1.35%	56,968	1.36%	57,746	1.37%	58,541	1.38%
Other Benefits	3,060	3,200	4.58%	3,200	0.00%	3,200	0.00%	3,200	0.00%	3,200	0.00%
Material and Services	13,154,408	13,238,147	0.64%	12,775,330	-3.50%	13,156,052	2.98%	13,472,045	2.40%	13,796,646	2.41%
Contractual Services	7,929,818	7,964,154	0.43%	7,492,899	-5.92%	7,755,151	3.50%	7,949,030	2.50%	8,147,755	2.50%
Internal Charges & Fees	3,037,635	3,074,879	1.23%	3,057,427	-0.57%	3,149,150	3.00%	3,243,624	3.00%	3,340,933	3.00%
Grants	860,744	860,744	0.00%	860,744	0.00%	860,744	0.00%	860,744	0.00%	860,744	0.00%
Rental, Repair, Maintenance	369,061	379,577	2.85%	387,169	2.00%	394,912	2.00%	402,810	2.00%	410,866	2.00%
Supplies	341,211	332,823	-2.46%	341,144	2.50%	349,672	2.50%	358,414	2.50%	367,374	2.50%
Other Purchased Svcs	302,142	302,807	0.22%	302,807	0.00%	302,807	0.00%	302,807	0.00%	302,807	0.00%
Communications	190,176	199,542	4.92%	209,519	5.00%	219,995	5.00%	230,995	5.00%	242,545	5.00%
Programs	121,250	121,250	0.00%	121,250	0.00%	121,250	0.00%	121,250	0.00%	121,250	0.00%
Commissions	2,371	2,371	0.00%	2,371	0.00%	2,371	0.00%	2,371	0.00%	2,371	0.00%
Transfer-Out, Contingency, Ending Fund Balance	505,500	505,500	0.00%	505,500	0.00%	505,500	0.00%	505,500	0.00%	505,500	0.00%
Contingency	400,000	400,000	0.00%	400,000	0.00%	400,000	0.00%	400,000	0.00%	400,000	0.00%
Operation Transfers Out	105,500	105,500	0.00%	105,500	0.00%	105,500	0.00%	105,500	0.00%	105,500	0.00%
Capital Outlay	95,000	385,000	305.26%	60,000	-84.42%	60,000	0.00%	60,000	0.00%	60,000	0.00%
<b>Revenue Minus Expenses</b>	<b>(\$137,014)</b>	<b>(\$109,281)</b>		<b>(\$111,042)</b>		<b>(\$108,677)</b>		<b>(\$506,037)</b>		<b>(\$326,177)</b>	
Beginning Fund Balance	\$4,119,443	\$3,982,429		\$3,873,148		\$3,762,106		\$3,653,430		\$3,147,393	
Ending Fund Balance	\$3,982,429	\$3,873,148		\$3,762,106		\$3,653,430		\$3,147,393		\$2,821,216	
Target (12% of Revenue)	\$3,296,860	\$3,364,571		\$3,490,045		\$3,580,207		\$3,677,347		\$3,781,886	

Water Fund Forecast											
	2019-20 Budget	2020-21 Budget	Change	2021-22 Forecast	Change	2022-23 Forecast	Change	2023-24 Forecast	Change	2024-25 Forecast	Change
<b>Revenues</b>	<b>\$22,863,162</b>	<b>\$23,157,412</b>	<b>1.29%</b>	<b>\$9,248,586</b>	<b>-60.06%</b>	<b>\$9,606,071</b>	<b>3.87%</b>	<b>\$9,977,856</b>	<b>3.87%</b>	<b>\$10,364,513</b>	<b>3.88%</b>
Proceeds from Debt Issuance	14,252,562	14,252,562	0.00%	0	-100.00%	0	-	0	-	0	-
<b>Charges for Services</b>	<b>8,440,600</b>	<b>8,733,400</b>	<b>3.47%</b>	<b>9,077,136</b>	<b>3.94%</b>	<b>9,434,621</b>	<b>3.94%</b>	<b>9,806,406</b>	<b>3.94%</b>	<b>10,193,063</b>	<b>3.94%</b>
SDC - Improvement	100,000	100,000	0.00%	100,000	0.00%	100,000	0.00%	100,000	0.00%	100,000	0.00%
Commercial & Industrial	1,040,000	1,080,000	3.85%	1,123,200	4.00%	1,168,128	4.00%	1,214,853	4.00%	1,263,447	4.00%
Fire Guard	28,000	27,000	3.85%	28,080	4.00%	29,203	4.00%	30,371	4.00%	31,588	4.00%
Governmental	294,900	306,700	4.00%	318,968	4.00%	331,727	4.00%	344,998	4.00%	358,798	4.00%
Multifamily	749,700	779,700	4.00%	810,888	4.00%	843,324	4.00%	877,058	4.00%	912,139	4.00%
Residential	5,200,000	5,400,000	3.85%	5,616,000	4.00%	5,840,640	4.00%	6,074,266	4.00%	6,317,236	4.00%
Irrigation	990,000	1,000,000	1.01%	1,040,000	4.00%	1,081,600	4.00%	1,124,864	4.00%	1,169,859	4.00%
New Service Installation	40,000	40,000	0.00%	40,000	0.00%	40,000	0.00%	40,000	0.00%	40,000	0.00%
Miscellaneous Revenues	25,000	25,000	0.00%	25,000	0.00%	25,000	0.00%	25,000	0.00%	25,000	0.00%
Interest on Pooled Investments	145,000	146,450	1.00%	146,450	0.00%	146,450	0.00%	146,450	0.00%	146,450	0.00%
	2019-20 Budget	2020-21 Budget	Change	2021-22 Forecast	Change	2022-23 Forecast	Change	2023-24 Forecast	Change	2024-25 Forecast	Change
<b>Expenses</b>	<b>\$13,591,740</b>	<b>\$25,403,866</b>	<b>86.91%</b>	<b>\$26,303,744</b>	<b>3.54%</b>	<b>\$8,672,181</b>	<b>-67.03%</b>	<b>\$9,380,243</b>	<b>8.16%</b>	<b>\$9,515,411</b>	<b>1.44%</b>
Personnel Services	2,060,872	2,117,748	2.76%	2,224,937	5.08%	2,279,118	2.44%	2,396,258	5.14%	2,421,315	1.05%
Material and Services	4,086,952	3,997,398	-2.19%	4,137,307	3.50%	4,282,113	3.50%	4,431,987	3.50%	4,587,108	3.50%
Debt Services	637,188	613,950	-3.65%	1,250,000	103.60%	1,225,000	-2.00%	1,200,500	-2.00%	1,176,490	-2.00%
Capital Outlay	6,214,230	18,082,270	190.98%	18,099,000	0.09%	293,450	-98.38%	759,000	158.65%	738,000	-2.77%
Transfer-Out, Contingency, Ending Fund Balance	592,500	592,500	0.00%	592,500	0.00%	592,500	0.00%	592,500	0.00%	592,500	0.00%
<b>Revenue Minus Expenses</b>	<b>\$9,271,422</b>	<b>(\$2,246,454)</b>		<b>(\$17,055,158)</b>		<b>\$933,891</b>		<b>\$597,614</b>		<b>\$849,101</b>	
<i>Beginning Fund Balance</i>	<i>\$12,575,443</i>	<i>\$21,846,865</i>		<i>\$19,600,411</i>		<i>\$2,545,253</i>		<i>\$3,479,144</i>		<i>\$4,076,758</i>	
<i>Ending Fund Balance</i>	<i>\$21,846,865</i>	<i>\$19,600,411</i>		<i>\$2,545,253</i>		<i>\$3,479,144</i>		<i>\$4,076,758</i>		<i>\$4,925,859</i>	

Wastewater Fund Forecast

Wastewater Fund Forecast											
	2019-20 Budget	2020-21 Budget	Change	2021-22 Forecast	Change	2022-23 Forecast	Change	2023-24 Forecast	Change	2024-25 Forecast	Change
<b>Revenues</b>	<b>\$12,356,000</b>	<b>\$12,630,450</b>	<b>2.22%</b>	<b>\$7,856,940</b>	<b>-37.79%</b>	<b>\$6,388,725</b>	<b>-18.69%</b>	<b>\$6,575,963</b>	<b>2.93%</b>	<b>\$6,768,818</b>	<b>2.93%</b>
Taxes	1,800,000	1,850,000	3.13%	1,850,000	0.00%	0	-100.00%	0	-	0	-
Debt Revenue	4,950,000	4,950,000	0.00%	0	-	0	-	0	-	0	-
Charges for Services	5,880,000	5,883,000	3.94%	6,059,490	3.00%	6,241,275	3.00%	6,428,513	3.00%	6,621,368	3.00%
Miscellaneous Revenues	1,000	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%
Interest on Pooled Investments	145,000	148,450	1.00%	148,450	0.00%	148,450	0.00%	148,450	0.00%	148,450	0.00%
<b>Expenses</b>	<b>\$9,180,885</b>	<b>\$9,900,832</b>	<b>7.84%</b>	<b>\$8,891,269</b>	<b>-10.20%</b>	<b>\$7,318,665</b>	<b>-17.69%</b>	<b>\$7,693,317</b>	<b>5.12%</b>	<b>\$8,000,557</b>	<b>3.99%</b>
Personnel Services	1,498,778	1,541,050	2.82%	1,622,413	5.28%	1,662,835	2.49%	1,759,411	5.81%	1,803,565	2.51%
Material and Services	3,698,208	3,783,816	2.31%	3,897,330	3.00%	4,014,250	3.00%	4,134,678	3.00%	4,258,718	3.00%
Debt Services	1,796,901	1,788,966	-0.44%	1,779,026	-0.56%	202,080	-88.64%	200,728	-0.67%	170,774	-14.92%
Capital Outlay	2,024,500	2,624,500	29.64%	1,430,000	-45.51%	1,277,000	-10.70%	1,438,000	12.45%	1,605,000	11.77%
Transfer-Out, Contingency, Ending Fund Balance	162,500	162,500	0.00%	162,500	0.00%	162,500	0.00%	162,500	0.00%	162,500	0.00%
<b>Revenue Minus Expenses</b>	<b>\$3,175,115</b>	<b>\$2,729,618</b>		<b>(\$1,034,329)</b>		<b>(\$929,941)</b>		<b>(\$1,117,354)</b>		<b>(\$1,231,739)</b>	
<i>Beginning Fund Balance</i>	<i>\$7,971,844</i>	<i>\$11,146,959</i>		<i>\$13,876,577</i>		<i>\$12,842,248</i>		<i>\$11,912,307</i>		<i>\$10,794,953</i>	
<i>Ending Fund Balance</i>	<i>\$11,146,959</i>	<i>\$13,876,577</i>		<i>\$12,842,248</i>		<i>\$11,912,307</i>		<i>\$10,794,953</i>		<i>\$9,563,214</i>	



Electric Fund Forecast											
	2019-20 Budget	2020-21 Budget	Change	2021-22 Forecast	Change	2022-23 Forecast	Change	2023-24 Forecast	Change	2024-25 Forecast	Change
<b>Revenues</b>	<b>17,372,711</b>	<b>17,958,465</b>	<b>3.37%</b>	<b>18,662,999</b>	<b>3.92%</b>	<b>19,395,715</b>	<b>3.93%</b>	<b>20,157,739</b>	<b>3.93%</b>	<b>20,950,244</b>	<b>3.93%</b>
Intergovernmental Revenue	210,000	210,000	0.00%	210,000	0.00%	210,000	0.00%	210,000	0.00%	210,000	0.00%
Charges for Services	17,027,968	17,613,352	3.44%	18,317,886	4.00%	19,050,602	4.00%	19,812,626	4.00%	20,605,131	4.00%
Miscellaneous Revenues	97,780	97,780	0.00%	97,780	0.00%	97,780	0.00%	97,780	0.00%	97,780	0.00%
Interest on Pooled Investments	36,963	37,333	1.00%	37,333	0.00%	37,333	0.00%	37,333	0.00%	37,333	0.00%
	2019-20 Budget	2020-21 Budget	Change	2021-22 Forecast	Change	2022-23 Forecast	Change	2023-24 Forecast	Change	2024-25 Forecast	Change
<b>Expenses</b>	<b>18,201,468</b>	<b>19,576,527</b>	<b>7.55%</b>	<b>18,813,975</b>	<b>-3.90%</b>	<b>19,970,236</b>	<b>6.15%</b>	<b>20,067,959</b>	<b>0.49%</b>	<b>20,850,874</b>	<b>3.90%</b>
Personnel Services	3,242,986	3,331,651	2.73%	3,510,040	5.35%	3,590,949	2.31%	3,803,932	5.93%	3,892,484	2.33%
Material and Services	14,266,588	14,653,253	2.71%	15,019,584	2.50%	15,395,074	2.50%	15,779,951	2.50%	16,174,450	2.50%
Debt Services	22,394	22,123	-1.21%	21,851	-1.23%	21,713	-0.63%	21,577	-0.63%	21,441	-0.63%
Capital Outlay	557,000	1,457,000	161.58%	150,000	-89.70%	850,000	%	350,000	-58.82%	650,000	85.71%
Transfer-Out, Contingency, Ending Fund Balance	112,500	112,500	0.00%	112,500	0.00%	112,500	0.00%	112,500	0.00%	112,500	0.00%
<b>Revenue Minus Expenses</b>	<b>(828,757)</b>	<b>(1,618,062)</b>		<b>(150,976)</b>		<b>(574,522)</b>		<b>89,779</b>		<b>99,369</b>	
<i>Beginning Fund Balance</i>	<i>\$3,208,518</i>	<i>\$2,379,761</i>		<i>\$761,699</i>		<i>\$610,723</i>		<i>\$36,201</i>		<i>\$125,980</i>	
<i>Ending Fund Balance</i>	<i>\$2,379,761</i>	<i>\$761,699</i>		<i>\$610,723</i>		<i>\$36,201</i>		<i>\$125,980</i>		<i>\$225,350</i>	

Parks General Fund Forecast

Parks General Fund Forecast											
	2019-20 Budget	2020-21 Budget	Change	2021-22 Forecast	Change	2022-23 Forecast	Change	2023-24 Forecast	Change	2024-25 Forecast	Change
<b>Revenues</b>	<b>6,808,310</b>	<b>6,824,918</b>	<b>0.24%</b>	<b>7,153,437</b>	<b>4.81%</b>	<b>7,429,393</b>	<b>3.86%</b>	<b>7,680,512</b>	<b>3.38%</b>	<b>7,940,421</b>	<b>3.38%</b>
Intergovernmental Revenue	15,000	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%
Charges for Services	6,554,000	6,570,375	0.25%	6,898,894	5.00%	7,174,850	4.00%	7,425,969	3.50%	7,685,878	3.50%
Miscellaneous Revenues	31,000	31,000	0.00%	31,000	0.00%	31,000	0.00%	31,000	0.00%	31,000	0.00%
Interest on Pooled Investments	23,310	23,543	1.00%	23,543	0.00%	23,543	0.00%	23,543	0.00%	23,543	0.00%
Operating Transfers In	185,000	185,000	0.00%	185,000	0.00%	185,000	0.00%	185,000	0.00%	185,000	0.00%
	2019-20 Budget	2020-21 Budget	Change	2021-22 Forecast	Change	2022-23 Forecast	Change	2023-24 Forecast	Change	2024-25 Forecast	Change
<b>Expenses</b>	<b>7,033,277</b>	<b>7,159,771</b>	<b>1.80%</b>	<b>7,217,352</b>	<b>0.80%</b>	<b>7,402,179</b>	<b>2.56%</b>	<b>7,679,268</b>	<b>3.74%</b>	<b>7,825,012</b>	<b>1.90%</b>
Personnel Services	4,587,709	4,699,426	2.44%	4,873,775	3.71%	5,036,415	3.34%	5,291,097	5.06%	5,414,209	2.33%
Material and Services	2,320,568	2,335,345	0.64%	2,218,578	-5.00%	2,240,764	1.00%	2,263,171	1.00%	2,285,803	1.00%
Capital Outlay	50,000	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000	0.00%
Transfer-Out, Contingency, Ending Fund Balance	75,000	75,000	0.00%	75,000	0.00%	75,000	0.00%	75,000	0.00%	75,000	0.00%
<b>Revenue Minus Expenses</b>	<b>(224,967)</b>	<b>(334,853)</b>		<b>(63,916)</b>		<b>27,214</b>		<b>1,244</b>		<b>115,409</b>	
<i>Beginning Fund Balance</i>	<i>\$611,075</i>	<i>\$386,108</i>		<i>\$51,255</i>		<i>(\$12,661)</i>		<i>\$14,553</i>		<i>\$15,797</i>	
<i>Ending Fund Balance</i>	<i>\$386,108</i>	<i>\$51,255</i>		<i>(\$12,661)</i>		<i>\$14,553</i>		<i>\$15,797</i>		<i>\$131,207</i>	