

IMPORTANT: Any citizen may orally address the Parks Commission on non-agenda items during the Public Forum. Any citizen may submit written comments to the Commission on any item on the Agenda, unless it is the subject of a public hearing and the record is closed. Time permitting, the Presiding Officer may allow oral testimony. If you wish to speak, please out the Speaker Request Form located near the entrance to the Council Chambers. The chair will recognize you and inform you as to the amount of time allotted to you, if any. The time granted will be dependent to some extent on the nature of the item under discussion, the number of people who wish to speak, and the length of the agenda.



AGENDA FOR REGULAR MEETING

ASHLAND PARKS & RECREATION COMMISSION

December 18, 2017

The Grove, Otte/Peterson Room, 1195 E. Main Street

7:00 p.m.

- I. CALL TO ORDER
- II. APPROVAL OR ACKNOWLEDGEMENT OF MINUTES
 - a. Trail Master Plan Committee—November 3, 2017
 - b. Study Session—November 20, 2017
 - c. Regular Meeting—November 27, 2017
 - d. Trail Master Plan Committee—December 1, 2017
- III. PUBLIC PARTICIPATION
 - a. Open Forum
- IV. ADDITIONS OR DELETIONS TO THE AGENDA
- V. UNFINISHED BUSINESS
 - a. Second Review of Community Garden Practices and Cost Recovery Discussion (Information; possible action)
- VI. NEW BUSINESS
 - a. 2017 CUFR Review and Approval (Information; action)
- VII. SUBCOMMITTEE AND STAFF REPORTS
 - a. Irrigation Division Annual Report (Information)
 - b. Q1 Goals Update and Performance Audit Recommendations Update (Information)
 - c. Set 2018 Study Session and Regular Meeting Dates (Information)
- VIII. ITEMS FROM COMMISSIONERS
- IX. UPCOMING MEETING DATES
 - a. Study Session—Date TBD
 - The Grove, 1195 E. Main Street—5:30 p.m.
 - b. Regular Meeting—January 22, 2018 (Date to be confirmed)
 - Council Chambers, 1175 E. Main Street—7:00 p.m.
 - c. Joint Meeting with School Board—January 29, 2018
 - 885 Siskiyou Boulevard—7:00 p.m.
- X. EXECUTIVE SESSION PURSUANT TO ORS 192.660 (2)(e)
- XI. ADJOURNMENT

City of Ashland
PARKS AND RECREATION COMMISSION
TRAIL MASTER PLAN UPDATE COMMITTEE
MEETING MINUTES
November 3, 2017

PRESENT: **APRC Commissioner:** Jim Lewis

Additional Committee Members: David Chapman, Torsten Heycke, Stephen Jensen, Jim McGinnis

City and APRC Staff: AF & R Division Chief-Forestry Chis Chambers; APRC Interim Parks Superintendent Jeffrey McFarland; Forestry Supervisor Jason Minica; GIS Analyst Lea Richards

APRC Minute-taker: Betsy Manuel

ABSENT: **Committee Member:** Luke Brandy

APRC Commissioner: Mike Gardiner

APRC Staff: APRC Director Michael Black

I. CALL TO ORDER

Chair Chapman called the meeting to order at 10:10 a.m. at 51 Winburn Way, Ashland OR.

II. PUBLIC PARTICIPATION/GUEST SPEAKERS

City Planner Brandon Goldman was introduced. Goldman stated that he had been asked to explain the Ashland process of master planning where pedestrian paths or trail systems are incorporated. He distributed copies of approved plans for the Croman Mill area and the Normal neighborhood area. When developed, the intent of master planning is to ensure that the underlying transportation system is updated, land use zoning has been confirmed, and there is compliance with open space requirements. The Transportation System Plan (TSP) details transportation connectivity planned for the area. The TSP includes a pedestrian and bicycle component and the Master Plan sets the stage for development of the property.

Goldman explained that a developer must either meet the requirements or propose a viable alternative. There is a proportionality component that governs the proposed development – what the City asks of the developer must also provide a benefit for the development or the City has to contribute to the costs involved if there is a broader public interest.

Goldman highlighted the pre-app process, noting that each City agency considers the developer’s conceptual plan and provides feedback regarding each area of influence. The Fire Department, Public Works Department, and Water Commission are examples of various agencies. Feedback is relayed to the applicant so that a formal application can be made that meets City and agency requirements.

In response to a question by Richards regarding trails that are a priority for trails, Goldman noted that there would be no agency involvement if a property owner was asking to remodel or build an addition – a type of

activity that requires a building permit. If the addition is in an area where a trail connection has been identified, no discussion would take place. If the property owner was proposing a subdivision, then the scope of the project would trigger agency feedback that includes parks, trails and open space.

Goldman reported that once the Trails and Open Space Master Plan was updated and a new map was proposed, the Plan would be adopted into the TSP and ultimately into the City's Comprehensive Plan. This gives the City a legal basis for proposing a trail or trail easement to a developer or property owner.

Heycke noted that a trail connection could easily be overlooked if there was no agency alert. Jensen asked about ways to generate an agency alert when only a building permit was necessary. Goldman stated that there would be no direct link unless scope of the project triggered an agency review. He indicated that there were no code requirements for trails and therefore, the City could not withhold a permit that complies with the pertinent building code.

Discussion included examples related to planning actions. Situations where the City could compel a homeowner to accommodate a proposed trail were rare. McGinnis stated that trails were typically established only when a property owner voluntarily cooperates. He noted that one way to change the lack of a trigger might be to establish a map overlay that the City could access when a property was under consideration – a sort of information trigger. McGinnis stated that the trail information could be relayed to the property owner and possibly APRC. Those contacts might initiate a discussion about potential trails or connectivity easements. Goldman stated that occasionally people will come in to discuss setbacks and other planning actions prior to making application for a building permit. He indicated that trail connectivity might be addressed at that time. Goldman noted that planners will call up other layers in place for zoning particulars, steep slopes or wetlands. A trails and open space overlay could be added.

There followed a discussion regarding county land, recorded easements, TID considerations and other mechanisms that would trigger trails awareness. Goldman suggested that the TSP would be key to a multi-modal approach. McFarland highlighted the Croman plan as an example where the TSP should be consulted because the plan differs from the Trails map and the two should be in alignment. Goldman stated that the TSP could be modified for trail connectivity if it were an improvement over the adopted plan. He agreed to work with McFarland on alignment issues, but noted that adoption into the TSP was the purview of the Public Works Department. It was agreed that adoption of the updated Trails Master Plan into the TSP was essential.

Goldman emphasized that trails that connect with forestland or properties that are outside the City limits would not be included in the TSP. Richards suggested that the portion of the Trails Master Plan that is under the jurisdiction of Jackson County should be adopted into the County's Transportation Systems Plan.

III. ADDITIONS OR DELETIONS TO THE AGENDA

There were none.

IV. APPROVAL OF MINUTES

• *Minutes – October 20, 2017*

Discussion:

Page 4 paragraph 6: "the multiuse trail was dangerous"
Should be "the multiuse lower Waterline Trail was dangerous"
Page 4 paragraph 6: "development of a new trail below the waterline"
Should be "development of a new trail below the Waterline trail"

Page 5 Paragraph 5 "SOLC was involved with land acquisitions"
"SOLC was being approached regarding land acquisitions"

Motion: The motion for approval of the minutes was approved by consensus as amended.

V. UNFINISHED BUSINESS

➤ *Westside Forestlands (Update from Chris Chambers and Torsten Heycke about bordering private property on Hitt Road.*

Heycke reported that he and three other Committee members met with the owner of portions of Hitt Road, Ostrich Peak and other land that includes the Mystical and Moai trails. He stated that the discussion included options for easements, partitions and acquisitions. Heycke noted that it seemed that the property owner was more interested in the sale of property rather than the granting of easements. Heycke indicated that the land owner was amenable to working with the City and APRC. Until then the owner stated that if he encounters hikers on his property he tells them that they are trespassing.

McFarland stated that they let the homeowner know that the Master Plan Update Committee had identified Hitt Road as a priority for trail development. They discussed possibilities for funding to purchase the land. After the comprehensive conversation, the owner stated that he would need to consult with others prior to making any decisions. No conclusions were drawn, but the land owner agreed to think about the value of the land and possible next steps.

Heycke noted that he had committed to talking to the Forest Service about Ostrich Peak and nearby trails regarding possible acquisition of the properties. He reported that in following up, he discovered that an environmental impact assessment would have to be initiated and if vulnerable species were found, such as the spotted owl, the existing trail might be closed. Further discussion about processes and possible next steps included contacting pertinent agencies (such as LWCS) regarding the land. McFarland talked about geologic studies, the purview of the Forest Lands Commission and other data.

McFarland verbally reviewed the properties between Hitt Road and Forest Service Lands – and which of the properties APRC would find of interest.

Heycke highlighted information regarding recreational immunity. One issue that is a grey area was the indemnification process with regard to transients if they are injured while on a trail that is either privately owned or public land open to the public. There followed a brief discussion about the liabilities involved.

McGinnis asked about next steps and Heycke replied that the conversation about Hitt Road established it as a priority even though the City does not own all of that road. The Master Plan could detail next steps that would assist in developing a process to convert the roadbed into a workable corridor with trail connectivity.

Discussion focused on the properties that were privately owned and talked about with the property owner – who indicated a willingness to partition the properties in creative ways to assist in the creation of the Hitt Road Corridor. McFarland stated that the property owner was open to lot line adjustments if necessary. Jensen suggested that the properties be identified as the preferred route for connectivity.

NEW BUSINESS

a. *Chapter Writing Assignments*

McFarland talked about a chapter assignment sign-up sheet that includes existing chapters as well as new chapters that are yet to be developed. He stated that the Table of Notes would be a resource with information that could be added into the Chapters.

McFarland detailed the proposed new chapters – highlighting the need for a Glossary, and new narrative for the Cascade Foothills area that includes the Imperatrice Property and the Eastside and Westside Forestlands. Side corridors were not listed as a potential new chapter and McFarland suggested that the side corridors be incorporated into the main corridors where they bisect. For example, a side corridor was identified for the Railroad District, developing from the Central Bike Path. McFarland proposed that non-controversial parking areas be depicted on the maps.

McGinnis talked about developing corridors that parallel the railroad. He stated that the railroad bisects the City and a parallel route would allow access to properties north such as those from Mountain Street to Oak Street. He commented that discussion of a future route in the Master Plan would legitimize it as a possibility for future development.

Jensen recommended that the assignments be divided amongst pairs of committee members if possible. He spoke about the value of shared information and expertise. There followed discussion about how best to accommodate different technical systems and writing styles. McGinnis suggested editing on Google docs. McFarland asked that all edits be tracked and that a review process by the Committee be instituted once the assignments were completed. He stated that the final step would be to send the document to consultant Mark Mularz for completion.

McGinnis suggested following the existing formatting for consistency. He noted that the existing version presents a route description, linkages, character, expected users and other types of information in a similar order for each chapter. McGinnis proposed that discussion of future availability and/or acquisition of priority properties be included along with expected outcomes. Jensen agreed, adding that a list of the priorities could be placed in hierarchical order.

McFarland identified another update – that of recreational immunity – for the Trail Safety and Etiquette chapter due to current changes in interpretation of the law.

Chapman volunteered to bring his write-up of the Cascade Foothills to the next meeting for review. Richards suggested reviewing the maps for changes as well. It was also agreed that chapters could be passed between one another to capture information based upon individual knowledge and familiarity with an area.

It was agreed that Chapman's chapter on the Cascade Foothills would be reviewed at the next meeting. Also at the next meeting, additional assignments would be given for remaining chapters. Review would happen in no particular order as members completed the write-up for their particular chapters.

It was agreed by consensus that the next meeting would be held on November 17, 2017, and an additional meeting would be identified at that time.

Richards asked about the maps that preface each Chapter. She stated that they were not in a program that was used by the City of Ashland. McFarland committed to identifying the information needed to institute map updates. It was agreed to address maps at the next scheduled meeting.

AJDOURNMENT

There being no further business, the meeting was adjourned at 11:45 a.m.

Respectfully submitted,

Betsy Manuel, Minute-Taker

Trail Master Plan Committee of the Ashland Parks and Recreation Commission

City of Ashland
PARKS AND RECREATION COMMISSION
STUDY SESSION
Minutes
November 20, 2017

ATTENDEES

Present: Commissioners Gardiner, Heller, Landt, Lewis, Miller; Director Black; Recreation Superintendent Dials, Interim Parks Superintendent McFarland; Executive Assistant Dyssegard; Assistant Manuel

Absent: City Council Liaison Mayor Stromberg

CALL TO ORDER

Chair Gardiner called the meeting to order at 7:00 p.m. at The Grove 1195 E. Main.

PUBLIC INPUT

There was none.

COMMUNITY GARDEN AND COST RECOVERY DISCUSSION (INFORMATION)

- **Overview**

Dials introduced Nature Center Manager Libby Van Wyhe, and Nature Center Coordinator Jen Aguayo, noting that they would be discussing one of the programs that the Nature Center oversees - the Community Gardens. She stated that the annual program review included analysis of the associated cost recovery program. Dials noted that the topic had been properly noticed, including signs in all of the Community Gardens and in emails to the registered gardeners.

Dials highlighted Ashland's four gardens – explaining that there were ten plots at Garden Way Park, ten plots at Scenic Park, twelve plots at Clay Street Park and forty-five (45) plots at Ashland Creek Park. Garden plots varied in size, with small plots measuring 4 X 12 and the largest plots measuring 20 x 20.

Aguayo stated that as Coordinator for the gardens, her duties included communication, addressing any concerns or disputes, acting as a liaison between Parks staff and the gardeners themselves and providing contact lists, maps, and supplies as needed. She indicated that there was a waiting list for some of the gardens.

Aguayo contrasted the small wait lists for the majority of gardens with the list for Ashland Creek Park that was approximately 50 people long.

Aguayo stated that her duties associated with the gardens included training garden managers, managing contracts between APRC and the volunteers and tracking the number of volunteer hours. Gardiners were required to spend at least four hours per week caring for their gardens. Aguayo said community garden agreements clearly outlined expectations regarding the upkeep of each individual plot.

Lewis asked whether gardeners were required to reside within Ashland; Aguayo replied that there was no such restriction. Dials reported that people were encouraged to pick a garden spot located within a quarter mile of their residences – even though there was no requirement to do so.

Gardiner asked about the role of garden manager. Aguayo referred to the unique culture of each of the garden areas, stating that there was at least one manager per garden. Organizational structure was said to vary from

garden to garden – from one manager in charge to management by committee. For their efforts, garden managers were offered either a free garden plot or a partial garden plot, depending upon the number of managers per garden.

- **Cost Recovery Review**

Dials said Commissioners began reviewing all fees and charges associated with the APRC system in 2008. Current community garden fees were charged per square foot, with the costs fluctuating from \$29.00 to \$75.00 annually. In 2013, garden fees were increased. Since that time, staff had discovered pricing inequities. Dials detailed fees from Ashland Creek Park garden plots (\$.24 per sq. ft.) up to Garden Way Park garden plots (\$.60 per square ft.). As plot sizes changed, so did the charges, with little uniformity throughout the system.

Landt asked about low-income applicants and whether gardeners were able to acquire a plot without paying the fee. Dials replied that scholarships were available through the Ashland Parks Foundation and was given the same opportunity to apply.

In response to a question by Landt, Aguayo described the work of Parks Technicians relative to the gardens: emptying garbage, fixing fence posts and general maintenance. For the two larger gardens, that might include bringing in a dump truck to remove debris. VanWyhe stated that the workers also kept the pathways and common areas free of debris. Water was turned on in the spring and off before winter, depending upon the weather.

Dials reported actual revenues and expenses, noting that cost recovery for 2016/2017 was approximately 18%, with APRC subsidizing \$15,641.39 for that period. Revenues were \$3,542.00 collectively during that timeframe, with operating expenses of \$1,519.00. In response to a question by Gardiner, Dials noted that the expenses did not include construction costs. The Nature Center managed the Community Garden budget, including personnel. The Coordinator for the program spent approximately 10% of her time on the gardens at a cost of \$9,011.25. The Nature Center Office Assistant worked approximately 3% of her time on the gardens at a value of @4,202.91. The Park Technician who helped with maintenance was budgeted for three hours per week (\$6,45.23).

Dials noted that a comparative analysis was used to provide a perspective regarding cost recovery norms. She stated that full cost recovery, as an example, would be approximately \$1.40 per square ft. Ashland's average for the year was approximately \$.45 per square ft. Dials asked that the Commissioners discuss a set fee per square ft. and give direction as to whether the fees should be capped. She suggested a tiered approach to reach \$.60 per square ft. for all gardens.

There followed a brief discussion about creating an equitable, affordable solution. Dials asked for guidance from the Commissioners in advance of garden contracts renewals in January 2018.

PUBLIC INPUT

Carol Carlson of 509 N. Mountain Ave, Ashland OR. was called forward.

Carlson noted that according to her research, most community gardens did not calculate fees per square ft.; rather, fees were assessed per member. Utility expenses seemed to be the only exception. She proposed that all members be charged a base rate that would cover maintenance and staff expenses as well as charging a fee per square ft. For example, if the base rate was \$30 and space rent for a 20 x 20 was \$50, then the total fee would be \$80.00. In this way, the costs are equitable.

Lewis inquired further into results using the proposed fee schedule. Carlson replied that it would increase fees slightly. She stated that personnel costs could be decreased by assigning more tasks to garden volunteers. She

stated that in her experience, most volunteers were willing to work more than the hours required of them. Most would be willing and capable of taking on some duties currently completed by staff.

Cathy Stash of 133 Orange Ave. Ashland, OR. was called forward.

Stash highlighted the four-hour per week requirement, stating that not all garden plots required the same amount of care. She indicated that moving to a full cost recovery model would not be acceptable. Stash asked about other APRC programs and the rate of subsidy for those, such as the Ice Rink and Golf Course.

Ann Cramer of Ashland, OR. was called forward.

Cramer commented that the Clay Street plots seemed to cost more than the others. She stated that there were significant differences between the locations. At Ashland Creek Park, for example, wooden frames and amended soils were provided by members, when they were provided by APRC at other locations. Stash talked about the advantages of framed beds that contained the soil – making the gravel pathways easier to maintain. She highlighted efforts by volunteers to conserve water.

Cramer indicated that as a garden manager, she was called upon to mediate disputes, orient and train newcomers, and conduct monthly inspections. She stated that Ashland Creek Park gardeners provided a total of 180 volunteer hours - enough time to maintain the gardens and weed the Park's grounds. She indicated that volunteers would be willing to perform other functions to save staff time.

Patrick Marcus of 111 South 2nd St. Ashland OR. was called forward.

Marcus noted that the Ashland Creek Park garden began as an experimental garden many years ago. Now, with 45 garden plots, there was an economy of scale that could not be equated to other locations. In addition, there were unique expenses due to the number of plots. He suggested that an analysis should include those underlying components.

Marcus stated that the Ashland Creek Park gardens started before other locations were developed. A concept plan evolved and lessons were learned and applied to other gardens. He talked about hosting training events, orientation events and other similar opportunities.

Marcus stated that there was a point where a garden was no longer cost effective. He intimated that people participated because of the intrinsic joy of gardening. Marcus suggested the gardens are a service provided for the citizens of Ashland and, as such, should remain at reasonable cost rather than with a cost net zero situation.

Commissioner Discussion

Landt thanked staff for bringing the matter to the Commissioners' attention, given the inequity involved. He relayed that APRC tried to be as fair as possible in all program and service offerings. He noted that no APRC program returned 100% cost recovery. Heavily subsidized services included important responsibilities to teach children to swim and provide a senior program with access to caregiving services. Landt contrasted those vital services with the purely recreational, noting that the Oak Knoll Golf Course, for example, returned between 50% and 80% in cost recovery, depending upon the weather year. He stated that in his opinion, the community garden was an opportunity that could support a reasonable rate of cost recovery.

Heller stated that although everyone might prefer that APRC offer programs at no cost, every program was reviewed for cost recovery.

Lewis stated that when the Community Garden program began, it provided a recreational service that resonated with Ashland residents. The gardens appealed to a broad spectrum of people – from children to seniors, including those confined to wheelchairs. An educational component complemented the gardens, including a special children's garden in Ashland Creek Park. He stated that the gardens were a valued amenity and the intent of a review for cost recovery was not to recover the full cost of the services provided; rather, it was an exercise in balancing continuously rising costs with APRC's mandate to provide premier recreational services in a responsible manner.

Miller agreed with Landt, noting that recognizing the need for vital services as well as recreational services factored into the need for cost recovery. In this case there was an inequity that could be addressed. He indicated that the idea for a base rate and a user fee seemed to be a sensible way to address both issues. He applauded the suggestion that asking more of the garden volunteers would be a way to cut expenses.

Gardiner stated that an 18% cost recovery rate seemed low in comparison to other programs. He noted that feedback from staff regarding a realistic reduction of staff time would be helpful. If the expenses went down, the rate of cost recovery would go up. Gardiner emphasized that if it became apparent that the fees had to increase, the projected increase would be applied over a period of years so the changes were incremental.

Gardiner indicated that in his opinion, the user fee per square ft. should be the same for all locations. Landt stated that while there were some economies of scale depending upon the garden, the differences were not substantial. He talked about the cost to create Ashland Creek Park (\$100,000), stating that it was probably the most expensive of the gardens to build; the Rolls Royce of APRC gardens. That said, he noted that cost recovery was not predicated upon the cost to build the facilities; rather, cost recovery was based upon expenses.

Lewis acknowledged the costs absorbed by gardeners at Ashland Creek Park – noting that his own garden was not cost effective either. He stated that in his opinion, it was important to address the inequities. Landt noted that the inequities included plots costing \$.60 per square ft. while the plots at Ashland Creek Park were \$.29 per square ft. The longest waiting list was at Ashland Creek Park. Landt stated that \$.60 per square ft. cost seemed more in line with the cost recovery charges for other APRC programs.

VanWyhe stated that large expenses such as irrigation and other construction costs, offset by APRC, were not reflected in the Nature Center Budget. Black stated that there was always some overlap of expenditures that were outside the budgets of all APRC programs.

Miller commented that if the recovery rate were set at \$.60 per square ft. it would be comparable at 45% to other APRC programs and would seem to be equitable. He cautioned against setting the price so high that people had difficulty participating.

Landt stated that it made sense to establish a cost recovery rate similar to other programs. Landt reiterated concerns about affordability while noting that there was a mechanism in place where scholarships could be obtained through the Ashland Parks Foundation.

Lewis emphasized the focus on a reasonable fee that could be applied in increments and that reducing operating expenses could significantly affect the outcome. He recommended that once implemented, the impact should be reviewed annually. Lewis indicated that a large increase – even if applied incrementally - could become problematic, taking away the value of the community use. He advocated for careful evaluation.

Miller noted other recovery rates, including the Golf Course, with rates of 50% to 80% for cost recovery, and the Daniel Meyer Pool at approximately 45%. He said it would seem that the gardens at 18% should be evaluated and adjusted.

Aguayo pointed out that the gardens provided benefits that reached the entire community. She stated that the number of scholarships might be limited, leaving some potential gardeners without funding.

Black stated that the Commissioners were supportive of the gardens and budgeted accordingly. He explained that cost recovery stretched APRC's \$2.09 in tax funding (per \$1,000 of assessed property value) across all APRC programs. Revenues from cost recoveries could be used to bolster vital services and create new programs. Black indicated that there was an appropriate cost recovery percentage for every APRC program, as determined by the Commissioners, that allowed APRC to stretch its funding to encompass the greatest number of programs and services.

Landt noted that with some of the gardens being charged \$.60 per square ft. and others a lesser amount, staff had brought the inequity forward as a matter of fairness. There was no indication that the \$.60 price per square ft. was excessive. If a price increase became a burden for some and the Foundation could not accommodate those people, the Commissioners would again review the issue. He stated that the inequity must be addressed and it made sense that a significant increase would entail incremental steps over two or three years. Landt did not agree with an annual review, only that a review would take place if there was a substantial change. With the goal set, and incremental steps taken, then the process would move forward.

Heller advocated for a review of several options as proposed by staff.

McFarland commented that the APRC budget for operations increased 9% per year for utilities – including water used for irrigating the gardens. The cost of hauling debris did not rise this year but might in future years.

Lewis highlighted the proposed \$3.5 million dollars for a new pool. He stated that APRC would not be able to recover the funds used for construction and that cost recovery for that as well as the gardens relied on the intrinsic value of the service – something that was difficult to quantify. Lewis suggested that a fair price, increased incrementally, seemed to be appropriate. He supported the intent to resolve the inequity, with the caveat that he would prefer something less than a 45% cost recovery ratio. Lewis noted that costs continually rose, and cost recovery should be reasonable and balanced.

Dials stated that staff would propose incremental steps for various options to get to an equitable cost recovery goal, beginning with \$.60 per square ft. Lewis asked that consideration also be given to Carlson's idea of a base rate per member along with a fee per square ft. Gardiner asked that the evaluation include ideas about reducing personnel costs and the adjustments necessary for increasing utility costs. Miller talked about his preference for a base fee plus a fee per square ft. He stated that in his opinion, the current 18% cost recovery seemed to be low compared to other APRC programs.

POOL UPDATE DISCUSSION (*Information*)

Black noted the previous presentation about the expenses and funding for a competitive pool. He stated that the CIP (Capital Improvement Plan) was reaching capacity because of increasing construction costs. The cost of building the pool as proposed was approximately \$3.2 to 3.5 million. The actual cost to construct a new pool – versus one that upgrades the existing pool and adds new elements – would be approximately \$7.5 to \$10 million.

Black stated that there was a recognized need for a year-round, competition-style, regional swimming pool. APRC had an opportunity to create one at a discounted rate utilizing the space currently housing the Daniel Mayer Pool. Most of the infrastructure would remain in place with the exception of the pool itself – i.e. the bath house and other structures. He indicated that using the bathhouse and restrooms at Hunter Park would facilitate competitive swim meets without the need to build new facilities.

Black talked about the HVAC system and the higher-than-usual contingency for the project, indicating that there were still some unknowns. Construction costs were rising and the timing for a bond issue to pay for the project was uncertain. He stated that in spite of reports to the contrary, the pool would fit within the area of the existing property and would not affect adjacent structures. Black noted that the numbers might change once a plan was approved, but current cost estimates were as close to actual costs as possible. In response to a question by Heller, Black indicated that the design work would be more detailed prior to securing a bond, but that a bid for services would not take place until after the bond was approved.

Landt commented that he understood the need for a competitive pool but asked for assurance that no current programs would be compromised. Black replied that an evaluation was completed to that effect. He stated that a more accurate summation of the project would be that APRC was building a community pool that could function as a competitive pool as needed. He stated that all uses of the pool would be preserved. Miller stated that the new pool had the capability to provide multiple types of users concurrently.

There followed further discussion about the different kinds of uses and the increased capacity for multiple uses. Miller stated that the pool would work for water polo as well as for small children learning to swim in shallow water. In response to a question by Lewis about the cover – Miller stated that the proposed cover was the same as one that was working well in Hood River – a windy city located in the Columbia Gorge.

Black relayed that the school districts would be asked to contribute 24% of the annual operational budget. Other users would contribute 13% and APRC would be at 63%. The numbers were put together by the pool company. He stated that additional personnel would be needed for the larger pool but the initial hours of operation would remain as they were now – approximately 180 days per year. The estimated budget for operating the pool was \$306,000 annually if the current schedule was maintained. The cost represented all operational expenses including personnel. Black indicated that current expenses were approximately \$160,000, with costs recovery at about 50%.

Heller asked about a commitment from the school districts. Black explained that all materials would be managed by APRC including those chemicals used by other groups. To accommodate the extra responsibility, APRC would add an oversight and management fee of 15% - something to which the School District would have to agree in addition to their share of operating costs. Personnel costs were adjusted with the understanding that user groups would provide their own personnel during their time on site. This management fee would be charged in proportion to the percentages outlined. Black noted that the School District and other user groups would be required to budget for operating expenses and the remuneration would offset APRC's operational costs per user.

Black commented that the Phoenix/Talent School District had considered building their own pool, but at \$10 million they decided against it. Consequently, the District contracted with APRC for use of the Daniel Meyer pool for their swim team. Black stated that without firm commitments from the school districts, APRC would not move forward with the proposed pool. He noted that the expenses for the new pool would result in an increase in expenses for both school districts. Phoenix/Talent would be paying more than they currently were for use of Ashland's pool as would the Ashland School District. This would need to be approved by their School Boards, and there were no

guarantees that the schools would commit to the extra costs long-term. Without commitments from the partners, the project would not move forward.

Black stated that partnering with the Ashland School District on a bond issue would provide the public with an understanding of the collaboration between governmental entities – a positive in today’s world. On the other hand, Ashland residents would have more equity in the project because the capital costs for construction would be shouldered by Ashland residents. Black suggested that the Commissioners consider whether those who use the facility who are outside Ashland’s boundaries should pay a premium for using the Ashland facility.

There followed a brief discussion about the commitments needed to build and maintain the proposed pool. Agreements would be for ten years or more.

Pat Turner of 2120 Greenmeadows Way, Ashland, OR. was called forward.

Turner presented written testimony - the highlights of which are described as follows:

Turner referred to the October 23, 2017, presentation regarding replacement of the Daniel Meyer recreational pool with a competitive pool. She detailed a series of efforts to collaborate with SOU and the YMCA to obtain partners for the project – asking about the outcome of those talks. Turner noted that at a joint meeting with the Ashland City Council, Mayor Stromberg commented that the pool project should include a feasibility study and a public forum to build a consensus for a new pool. She reported comments about the project from Councilpersons Rosenthal, Voisin and March. Commissioner Landt stated that it was possible that the maintenance costs could be more than the debt service for a bond and that a competitive pool would not maximize revenue.

Turner stated that the idea of replacing the Daniel Meyer Pool with a competition pool was, in her opinion, not well received by residents. She noted that a competition pool would serve specific users and could preclude some of the important recreational aspects of a recreational pool such as teaching children to swim. Turner questioned the calculated water costs.

Turner talked briefly about the Ashland School District’s School Bond Committee dilemma regarding a decision to include funding for a \$3.5 million pool. She stated that there was a concern that doing so might jeopardize the school bond to the detriment of the District’s needs. Referencing the upset caused by the Senior Program controversy, Turner requested that APRC slow deliberations and take steps to ensure public input.

Todd Lantry of 11158 Corp Ranch Rd. Ashland, OR. was called forward.

Lantry stated that he was the swim coach for Ashland High School and a Rogue Valley Masters swimmer. He acknowledged the concern that a competitive pool would benefit specific users, but noted that the facility would engage people who were not currently served.

Lantry noted that the proposed pool was more flexible than the current pool and would accommodate more uses than were currently offered. Revenue could be enhanced if swimmers could host competitions, attracting people from other states to the area. The new pool would be more user friendly for seniors with limited mobility because it would be easier to get in to. The close proximity to the Senior Center would facilitate additional activities for seniors. Lantry highlighted the recreational component that included the adjacent Hunter Park.

Lantry advocated for a School District bond, noting that the financing would be serviced by people outside City limits as well as by Ashland residents.

Jocelyn Sanford of 2687 Mickelson Way, Ashland OR. was called forward.

Sanford stated that as a mother of three, a physical therapist, a masters swimmer and a volunteer coach for the boys and girls water polo teams, she strongly supported the Daniel Meyer Pool re-build, which she described as a multi-use, multigenerational facility. She listed a myriad of purposes that the pool could accommodate, including those for recreational uses, therapeutic uses, educational uses and competitive uses.

Commissioner Discussion

Black stated that he would like guidance from the Commissioners regarding the direction of the pool project – the conceptual design of the pool and the anticipated funding sources. He noted that he had provided an update of the project to date. Black emphasized that the key to moving forward would be agreements with the School Districts regarding a commitment to pay a percentage of the operating costs (as discussed) and approval to piggyback the School District bond request with \$3.5 million for the proposed project.

Black noted that if the bond was not approved, there would still be a need to do a major overhaul of the existing pool at some point during the next 10 years.

Gardiner noted that the process for this project had included negotiations with the YMCA. The YMCA decided against a partnership for the project. APRC had discussed the opportunity to build a regional pool with stakeholders that included the City of Ashland, SOU and the YMCA. He proposed a joint meeting with the Ashland School District to further discuss the pool as well as the purchase of the Briscoe and Lincoln Elementary School properties.

Landt noted that if the project did not move forward, the existing pool would need to be replaced at a cost of approximately \$2 million or more depending upon inflation. He indicated that in his opinion, a renovation would not ensure additional utility.

Landt stated that the label “competitive pool” was misleading, suggesting that it be characterized as a “recreational/competitive” pool. Lewis added that the pool situation had been discussed for years and replacing the pool at this time would reset the clock for an estimated 30 years. The community needed a pool and the proximity of the pool to so many recreational amenities, centrally located, enhanced the community aspect for the next several generations.

Miller stated that the pool as planned would serve far more people than it did today. In addition, there would be a warm, shallow pool that would provide a therapeutic option that wasn’t there previously, and a deep portion for new uses such as water polo and competitive events. The shallow portion that was part of the recreational pool would continue to be used for swim lessons and children’s play. Miller stated that the pool would need extensive renovations in the not-too-distant future, and the upgrades would better serve the community.

Black noted that the impact for the Senior Center should be positive - with increased water options and easier access. He explained that water estimates for the new pool were quoted to APRC by the City of Ashland. The estimate was the cost to supply the pool annually with water – including calculations of a half-inch per day to account for evaporation.

Heller suggested articulating the vision for the new pool in the Park Views. He stated that it was time to make the case in support of the pool and to clarify the public’s perception that it would be a *competitive pool only* while it would actually facilitate *enhanced recreational uses* as well.

In response to a question by Heller, Black stated that Medford had identified the need for a pool – particularly a large regional pool that would serve the Valley. He indicated that, currently, there were no solid plans for a regional pool in the Rogue Valley. He noted that even if a regional pool were built, the Daniel Mayer Pool would still need to be upgraded to meet the needs of the Ashland community.

BEACH CREEK UPDATE (Information)

McFarland presented a detailed report of the Beach Creek repairs completed to date – including actual costs for materials. He stated that the budgeted amount for repairs was \$75,000. Actual expenses were at \$18,935.30, leaving a balance of \$56,06461. McFarland explained that the engineer provided plans for the improvements at no cost, as did the contractor.

McFarland reviewed the final repairs slated for the fall of 2018 and explained, step by step, the technical work needed for completion. The total estimated cost for supplementary bank grading, rock and restoration at the upstream site and repair of the bank and safeguards for the bridge footings were at \$20,075 - \$27,075. With a 25% contingency, costs would be at \$25,093.25 - \$33,848.75. McFarland stated that the work would be completed in-house. He explained plans to lift the bridge to reinforce the footings. He emphasized that a thorough review had been completed that included consultation with experts in the field. In response to a question by Heller, McFarland highlighted the expertise of Parks staff based on a previous project. He explained that there was a back-up plan as well, should conditions on the ground warrant a different approach.

McFarland noted that repairs to the North Mountain Park asphalt path and sidewalk, including crack seal and concrete with a contingency of 25%, would be \$1,966.32. In response to a comment by Landt about the timing for the project, McFarland stated that the money would be set aside until the Beach Creek project was fully completed in 2018.

Motion: Landt moved to transfer \$21,000 from the Beech Creek project to purchase bear-resistant trash cans for Lithia Park. Miller seconded.

Discussion

Landt stated that he supported the motion but felt that he should relay his concerns. He explained that he was of the opinion that the degradation of Beach Creek below the bridge had occurred when the original bridge was installed. When the pipe was put in place, it changed the hydraulics and began the process of erosion. At that time, construction was done without a full understanding of the impacts. Landt indicated that in his opinion, APRC was responsible for creating that situation. He noted that there was still a section of creek below the bridge that was degraded and the \$21,000 surplus could be used for improvements in that area. Landt stated that he would vote for the transfer of funds but would advocate that funding for a fix be included in the next budget.

Motion: Landt moved to transfer \$21,000 from the Beach Creek project to purchase bear-resistant trash cans for Lithia Park. Miller seconded.

The vote was all yes.

STAFF UPDATES

- ***Oak Knoll Golf Course***

McFarland stated that rat problems were increasing at the Oak Knoll Golf Course shop. He noted that there was no rat-proof container to store grass seed and that was attracting the vermin. McFarland explained that a steel container would cost approximately \$4,000. In response to a question by Landt, he relayed that there were six full pallets of seed.

Landt asked about managing the inventory so that excess seed was not stored at the facility. Black noted that staff would be working on a solution and the update was informational only.

- ***Ashland Rotary Centennial Ice Rink Opening***

Dials stated that opening night at the Ice Rink was well attended (approximately 125 people). The new ice rink trailer was well designed and appreciated by staff. Black stated his appreciation for the trailer's donor, the Ashland Rotary.

- ***Joint Meeting with Ashland School Board***

Gardiner asked for a consensus to continue to pursue a joint session with the Ashland School District. There followed a brief discussion about scheduling the meeting. It was agreed that Gardiner would further pursue a meeting date that would accommodate the School Board.

ADJOURNMENT INTO EXECUTIVE SESSION

By consensus, Gardiner adjourned into Executive Session pursuant to ORS. 192.660 (2) (h) at 9:48 p.m.

ADJOURNMENT OUT OF EXECUTIVE SESSION

By consensus, Gardiner adjourned out of executive session at 10:15 p.m.

ADJOURNMENT

There being no further business, the meeting adjourned at 10:15 p.m.

Respectfully submitted,

Betsy Manuel, Assistant

These Notes are not a verbatim record. The narrative has been condensed and paraphrased at times to reflect the discussions and decisions made. Ashland Parks and Recreation Commission Study Sessions and Regular meetings are digitally recorded and are available upon online.

City of Ashland
PARKS AND RECREATION COMMISSION
REGULAR MEETING
Minutes
November 27, 2017

Present: Commissioners Gardiner, Heller, Landt, Lewis, Miller, Director Black; Interim Parks Superintendent McFarland; Executive Assistant Dyssegard; Assistant Manuel

Absent: Recreation Superintendent Dials; City Council Liaison Mayor Stromberg

CALL TO ORDER

Chair Gardiner called the meeting to order at 7:00 p.m. at Council Chambers, 1175 E. Main Street.

APPROVAL OR ACKNOWLEDGEMENT OF MINUTES

Trail Master Plan Committee, October 20, 2017—acknowledged

Lithia Park Master Plan Committee, October 26, 2017—acknowledged

There followed a brief conversation regarding an item in the Trail Master Plan Minutes regarding burn piles that were being vandalized. McFarland updated the Commissioners regarding the perpetrator and the intended outcome. He reported that the matter was currently under advisement, with the City of Ashland working with the Courts toward suitable resolution.

Regular Meeting -October 23,2017

Motion: Landt moved to approve the Regular Meeting Minutes of October 23, 2017. Lewis seconded.

Discussion:

Landt proposed an amendment to a statement about plans for a pool cover.

Page 7 Paragraph Two: "Landt noted that the cost to replace the cover would be approximately \$80,000 per year. Based upon the longevity of the product, approximately \$3,000 per year should be set aside to defray the cost of a new cover when the time comes."

Should be: "Landt noted that **since** the cost to replace the cover would be approximately \$80,000, based upon the longevity of the product, approximately \$3,000 per year should be set aside to defray the cost of a new cover when the time arrived."

Motion: Landt moved to approve the Regular Meeting Minutes of October 23,2017, as amended. Lewis seconded.
The vote was all yes.

PUBLIC PARTICIPATION

- **Open Forum**

Sherri Morgan of 484 Euclid St. Ashland, OR. was called forward.

Morgan stated that she had been an active hiker along the Grandview Trail for many years, along with many others in Ashland. She explained that a new property owner on Grandview, situated at the north end of the Grandview Trail, was objecting to people parking on the property, as if it was official parking for those who wished to access the trail. Morgan stated that the Grandview Trail was a well-used trail – particularly for people with mobility issues.

In the past, the parking area had provided easy access to the trail and Hald-Strawberry Park. Currently there were signs there prohibiting parking.

Morgan explained that access to the trail from the southern end was much more problematic. She detailed difficulties locating the trail as well as other issues, with the end result a significant decline in the number of people utilizing the trail. Morgan stated that petitions asking for better access, safer passage and parking had been circulated.

Morgan recommended that APRC work with the current owner to arrive at an equitable solution. She indicated that the owner might agree to a sale of a portion of the property to allow for parking and trail access – if APRC would offer reasonable (by her standards) compensation, and assurance that fire suppression efforts would be undertaken.

Gwen Davies of 860 Harmony Ln. Ashland, OR. was called forward.

Davies submitted written testimony regarding the Senior Center and related issues - the highlights of which are as follows:

In August 2017, APRC laid off Senior Program staff. In so doing, Ashland seniors lost people who had 72 years of combined experience working with the elderly. They specialized in assisting seniors in maintaining independence and, when no longer possible, providing a link to referral services.

Davies referred to a goal by APRC to provide additional outreach to an underserved population. She stated that in her opinion, this meant adding recreational programs for active seniors. She highlighted a different group of seniors – those needing to be connected to social services -- noting that they were the most vulnerable of the seniors in Ashland. Davies indicated that outreach to the homebound was almost non-existent. Ancillary services and referrals seemed to be superficial and limited.

Davies explained the need to assist the community in navigating community resources. She told a story about assistance that had been given to a family when their senior became too fragile to continue independently – detailing the practical support that was supplied. Davies asked that the Ashland Senior Program be restored as it was when knowledgeable staff and specialized services were available.

Ed Green of 390 Patrick Street, Ashland, OR. was called forward.

Green shared a story about the elderly mother of an Ashland resident and the path to well-being that was the outcome of assistance by the Ashland Senior Program. He questioned the layoff of Senior Program personnel, stating that it was incomprehensible. He characterized former staff as skilled, compassionate and effective. Green noted that they had been replaced with APRC employees who were, in his opinion, unqualified to care for the aged.

Green stated that concerned citizens sought to rectify the situation – asking that the Commissioners address the issues and “roll back the mistakes.” He reported that the citizens were rebuffed, resulting in an enthusiastic recall effort within the community.

ADDITIONS OR DELETIONS TO THE AGENDA

There were none.

UNFINISHED BUSINESS

Landt stated that he would like to clarify the functions of the proposed pool – a topic that was explored in depth at the Study Session held on November 20, 2017. He noted that the new pool would preserve all current functions of

the Daniel Meyer Pool. The pool would have a shallow end and a deep end that would facilitate diving, water polo and swimming competitions. The plan also called for a smaller warm-water pool that could be used as a therapy pool and a small children's pool. All of the recreational components now offered at the Daniel Meyer Pool would be duplicated and additional amenities would be added without increasing the pool's footprint.

Landt emphasized that the current pool would require replacement at some point during the next ten years. A repair and re-build of the pool would cost approximately \$2 - 2.5 million. The proposed new pool was estimated at \$3 - \$3.5 million. A cover would permit use throughout the year and high school swim teams would be able to compete nationally. The new venue would also facilitate other users such as the Rogue Valley Masters Swimmers without taking away any of the community's recreational uses.

NEW BUSINESS

- ***Draft Policy for Landscaping Protection (Information, Possible Action)***

Black referred to the Central Area Patrol (CAP) Officers' report recently presented, noting that the officers had asked APRC to institute a new rule designed to minimize damage to Lithia Park's flower and shrub beds. He explained that the beds were not designed for people to actively use – rather, those beds provided an esthetically pleasing backdrop for people to enjoy. Park lawns and facilities were available for active use, but recreation in the beds had caused some erosion issues, damaging plants and irrigation equipment.

Black stated that the new rules were based on the request from the officers and staff, with a goal to preserve and protect landscaping in, around and throughout APRC-owned and managed properties as follows:

“No person or domesticated animal shall trespass upon any flower bed or landscaped area within APRC facilities. Violations will include standing, walking, sitting or reclining thereon. No person or domesticated animal shall be permitted to pick, break or in any way injure or destroy any flower, tree, shrub or bush standing within or growing upon the grounds surrounding, adjacent to or within APRC-managed facilities.”

Commissioner Discussion

Heller stated that it was his belief that the concern was about people hanging out in the beds. He advocated against creating a violation if a mother or child picked a flower – an occasional occurrence.

Landt suggested adding language to make it clear that a violation occurred when soil was compacted or destruction of the shrubs or flowers was significant. He argued against a violation that would include children playing “hide and seek,” for example. Black replied that CAP Officers, the police and staff with discretion regarding policy and ordinance violations, used the rules to educate people about suitable activities and behaviors in the parks. He indicated that defining specific actions considered violations could be problematic – for example, compaction of the soil could give rise to an argument about the severity of the damage.

Miller stated that the rule should leave room for law enforcement to interpret and enforce the rule when necessary. They should be granted enough discretion to decide whether a warning was appropriate and use the rule as an educational tool.

Landt commented that the rule should clearly outline the expectations without language as severe as “no person shall trespass...” He cautioned against creating a rule that could become unenforceable.

Black noted that rules are typically designed to help those who don't know what is or is not permitted. It was stated that there are people in Lithia Park who are going into flower beds and sitting, camping or otherwise conducting themselves in an inappropriate manner.

Lewis said that if the rule became too specific it could create additional issues. He talked about trying to legislate an earlier rule against feeding ducks in Lithia Park. No one wanted to arrest a child who was feeding the ducks. On the other hand, feeding the ducks was harmful and there was a need to educate the public about the issue. Lewis advocated for a general rule designed to stop bad behaviors while allowing staff and volunteers to get into the beds to weed and maintain healthy plants and shrubs.

Further discussion focused on illegal camping, damage to infrastructure and ways to work around subjective language in order to grant CAP Officers and staff the authority to prevent damage to park beds. Based upon a recommendation by Miller to table the issue and Black's proposal to make changes toward clearly defining the purpose for the new rule, it was agreed by consensus that the topic would be revisited at the next regularly scheduled APRC meeting in December.

SUBCOMMITTEE AND STAFF REPORTS

- ***Subcommittee Assignments for 2018***

Black highlighted the large number of Committees and Subcommittees, proposing to combine the Lithia Park Master Plan Committee with the Large Donation Subcommittee. After a brief discussion, it was agreed that the two committees would be combined, but updates for each topic would be handled separately.

After further review, it was agreed that the roster of Committees and Subcommittees, as assigned in 2017, would remain the same for 2018. The Trail Master Plan Update Committee would most likely continue with a shift in focus toward identifying and updating the Open Space Master Plan.

Motion: Landt moved to approve the existing Subcommittees and Committees that would remain as listed with the exception of the Lithia Park Master Plan Committee and the Large Donation Subcommittee, as those two would be combined. Miller seconded the motion.

The vote was all yes

ITEMS FROM COMMISSIONERS

- ***Park Views***

Landt stated that he and Miller would volunteer for an article in December that would discuss two items of interest – an update about the Lithia Park Master Plan and an update about the proposed pool. He noted that he would like to clarify for the public the intended uses of the pool.

Black commented that the focus to date had been on the addition of a pool for competitive swimming. He suggested emphasizing the recreational aspects as well, stating that the proposed pool would provide programs and services for the community at large. Landt offered to submit the article to the Director for review prior to sending it on to the Tidings. Gardiner stated that the article should be sent to the Tidings by December 15.

Gardiner asked whether the Commissioners would like to continue with articles for Park Views in 2018. He stated that feedback had been positive. Black suggested that each Commissioner be assigned two months each, with APRC staff completing articles for the remaining two months. Landt agreed with the assignments, particularly if there was flexibility to change the order if an article became time-sensitive. Discussion followed regarding the process of assigning responsibilities and determining topics for articles. It was agreed that assignments would be on the Agenda for the next regularly scheduled meeting.

- ***Lithia Park Master Plan Update***

Black stated that a Lithia Park Master Plan kick-off was scheduled in early December. It would include all of the MIG consultants. A tour of the gardens would be conducted and a meeting scheduled with key staff and stakeholders. People instrumental in helping the park move forward would meet on Wednesday, December 6, 2017. On Thursday the 7th, a Lithia Park field trip would include APCR staff and the two Commissioners assigned to the Lithia Park Master Plan Subcommittee. An open house would also be held at the Community Development Building on Wednesday, December 6, 2017, allowing the public to speak with consultants.

In response to a question by Landt. Black stated that the public Open House would be promoted with a multimedia approach. Landt suggested press releases, signs in the Park and other efforts to invite the public. Black noted that the Open House would not be substantive but would allow for the sharing of goals and objectives while facilitating public input about the process.

- ***Request to Purchase Property***

Black noted that he would be attending the City Council meeting on December 5, 2017, to ask for approval to purchase property located at 345 Clinton Street. This would be for a trail extension of the Riverwalk Subdivision that would provide connectivity along Bear Creek from Oak Street to North Mountain Avenue.

- ***Ashland Senior Program Advisory Committee (ASPAC) Meeting***

Gardiner announced that the next meeting of the ASPAC Committee was scheduled for Monday, December 11, 2017, at 3:15 p.m. in Council Chambers, 1175 E. Main Street.

Black reported that the group had created three Subcommittees to work on various topics. One subcommittee would address the need for a survey and needs analysis for Senior services, another would plan and conduct open houses to obtain additional public input and the third would explore valuable agency partnerships within the community, regionally and statewide toward benefiting Ashland seniors.

UPCOMING MEETING DATES

Regular Meeting, December 18, 2017 @ Council Chambers, 1175 E. Main Street – 7:00 p.m.

ADJOURNMENT

There being no further business, the meeting adjourned at 8:15 p.m.

Respectfully submitted,

Betsy Manuel, Assistant

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City of Ashland
PARKS AND RECREATION COMMISSION
TRAIL MASTER PLAN UPDATE COMMITTEE
MEETING MINUTES
December 1, 2017

PRESENT: **Parks Commissioners:** Jim Lewis, Mike Gardiner
 Additional Committee Members: Luke Brandy, David Chapman, Torsten Heycke, Stephen Jensen, Jim McGinnis
 City and APRC Staff: Director Michael Black; A F & R Division Chief-Forestry Resource Chis Chambers; APRC Interim Parks Superintendent Jeffrey McFarland; Forestry Division Supervisor Jason Minica; GIS Analyst Lea Richards
 APRC Minute-taker: Betsy Manuel

ABSENT: None

I. CALL TO ORDER

Chair Chapman called the meeting to order at 10:00 a.m. at 51 Winburn Way, Ashland OR.

II. APPROVAL OF MINUTES

 a. November 3, 2017

Motion: By consensus vote, the Minutes from November 3, 2017, were approved as presented.

III. PUBLIC PARTICIPATION & GUEST SPEAKERS

Chapman introduced guest speakers Sue Newberry, representing the Transportation Commission, Kevin Caldwell, City of Ashland Senior Project Engineer, Ashland Public Works, and Julie Smitherman, City of Ashland Water Conservation Analyst.

Newberry stated that she was interested in trails and the linkages that trails provide as a part of Ashland's Transportation Systems Plan.

Caldwell noted that the City of Ashland was planning a project that would pipe approximately two miles of the TID ditch underground. The City owns a public utilities easement throughout the project area with coverage extending from Terrace to Starlight streets. He said the easement does not carry with it an automatic pedestrian easement, with the exceptions of segments where the City has obtained trail easements or where the City owns the properties along the ditch. He offered support for a collaboration between APRC and the City of Ashland to obtain additional pedestrian easements.

Caldwell noted that the project was in early stages. Once a designer was chosen, property owners would receive notice about the project. There followed a brief discussion about the benefits of piping the ditch. Caldwell explained that a loan was received from the City of Ashland Water Quality Division to improve water quality in Ashland Creek. Water conservation was also a priority and piping the ditch was estimated to save approximately 30% of water lost due to evaporation and other causes. Project construction completion was estimated as May of 2019.

Chambers stated that the back side of the proposed covered ditch would remove a valuable water source for forestland trees. In times of drought, large trees sometimes become stressed and die – creating a fire hazard between residences. He asked if there was a way to mitigate the effects to protect the trees. He suggested the establishment of a small mitigation fund for homeowners to offset the extra costs to water the trees. Caldwell replied that the consultant was aware of the issue and would be looking for ways to decrease the impact. Smitherman stated that heavy equipment would be needed in the canal, necessitating removal of some of the trees but protecting the remaining trees.

There followed a brief discussion about the trees. Smitherman stated that the City would offer assistance to property owners with trees that might be affected. McFarland talked about his experience with drought conditions and the impact on trees – particularly pines.

In response to a question by Lewis, Caldwell said a group of people were working on water conservation outside the City's jurisdiction – that included additional piping along the irrigation ditch.

Chambers highlighted commentary from a landowner on Granite Street who expressed concern about wildlife using the canal as a water source. He asked about the development of an alternative water source that could be accessed safely by wildlife in such a way that they would not be drawn further into Ashland's downtown core.

McFarland suggested that the City develop an initiative to inform people about the project, including the potential to gain trail easements through the TID area. He talked about some of APRC's successful efforts to mitigate concerns for homeowners where trails are perceived to be too close to private property. The gravel or granite surface road slated for the topside of the covered pipe would be 10 feet wide, leaving room on both sides for plantings that could shelter landowners from passersby. McFarland stressed APRC's willingness to work with landowners to mitigate the impact of a hiking trail. He said APRC was actively seeking trail easements in such cases.

In response to a question by McGinnis and one by Richards about possibly purchasing trail easements, Black noted that estimating costs for easements was challenging because of the lack of comparisons. He stated that the cost of building a road is somewhat comparable, but property owners rarely value their land in that way - usually they have a sale price in mind. Black talked about agreements where APRC has paid full market value for an easement in exchange for ownership of the designated parcel when the parcel changes hands.

Lewis said the Trails Committee—and by extension APRC—supports the idea of piping the water. He emphasized the importance of being proactive in seeking easements that would facilitate public access for trail connectivity. There followed further discussion about acquiring easements and meeting homeowners' expectations. It was noted that TID was responsible for the water while the City was responsible for maintenance in the areas where easements are granted. Smitherman noted that water quality was a priority given the high degree of contamination.

In response to a question by Jensen, Heycke detailed the process used by Ashland Woodlands and Trail Association (AWTA) to collaborate on potential trail easements. Once a possible trail route was identified, a letter of interest was sent to the property owner, followed by a phone call and a meeting if there are interested parties. Heycke noted that typically people did not ask for remuneration – either they were willing to grant an easement or they were not.

Project timelines were discussed. Caldwell noted that once a design consultant was hired, people along the two-mile stretch would receive notice. Lewis stated that APRC should prepare to move quickly at that time to ascertain the possibilities for easements. McFarland noted that Minica would spearhead the effort. McFarland stated that the Master Plan chapter about the TID Ditch should be updated to include information about the project. Caldwell agreed to provide the particulars.

IV. ADDITIONS OR DELETIONS TO THE AGENDA

- ***Editing the Trails Master Plan Document***

McFarland stated that the plan to use the editing power of “Google Docs” had been delayed and might be denied altogether. The City was concerned about the potential for hacking the City’s websites through a back door of the software. Black noted that the City would want to be in control of the program, including management of the passwords. Richards stated that City policies prohibited the use of outside software and/or use of personal Google accounts for City business.

Chapman asked about alternatives for editing the Master Plan. Jensen relayed experience in updating the 2016 Ashland Forest Plan that was edited through an exchange of emails. Black commented that coordinating edits with various people making changes to documents over email was difficult.

McFarland stated that the City had asked for additional time to determine the best way to proceed. He noted that Committee members were acting as representatives for the City in their work.

Black highlighted the security issue and a records issue in determining next steps. Chapman asked about violating public meeting laws. Black indicated that there were nuances in the laws that governed transmissions but that he was not optimistic that permission would be granted to use an outside source for the Trails Master Plan Update project.

Jensen suggested emails as an alternative. Black agreed, stating that Jeff or Jason should be copied when drafts were edited. Brandy indicated that there were challenges to keeping track of changes. Jensen replied that a protocol should be set up. McGinnis advocated for date-sensitive tracking.

V. UNFINISHED BUSINESS

- ***Finish Chapter Narrative Writing Assignments.***

McFarland referred to the sign-up sheet for chapter narrative assignments. McGinnis asked about timelines. McFarland explained that the group would review drafts as they were completed.

- ***Set up Google Docs Examples – Torsten Heycke***

Edits using Google Docs are prohibited at this time. APRC will explore alternatives and report back at the next regularly scheduled meeting.

VI. NEW BUSINESS

- a. Review Cascade-Foothills Chapter Narrative – David Chapman***

Jensen expressed concern about an alternative for group editing. Heycke replied that he did not recommend editing for grammatical issues until the narrative was written. He counseled that initially, the focus should be on trails rather than format. McFarland added that using the format present in the original Master Plan would provide continuity and could function as a template for new corridors as well as modifications of the original document. Heycke noted that the existing formatting structure was awkward when writing narrative for the Eastside and Westside Forestlands but doable. Chapman reported that he was not as good about following the

format in his write-up. He stated that he was unsure about the scope or scale that should be covered. He envisioned the space between Butler Creek Road to Highway 66 to Grizzly Peak – what routes could be developed, what the terrain was like and where the opportunities were for connectivity. He stated that he would convert the narrative into the agreed-upon format once completed.

Richards stated that visualizing the space as Chapman had done would help to define mapping in the area. She commented that she needed to know what the boundaries were as well as details about trails already in existence.

Further discussion focused on future possibilities for undeveloped areas.

Gardiner reported that the Bear Creek Greenway Foundation was close to choosing a preferred route to Emigrant Lake.

McFarland stated that a general description of the areas might be all that could be completed at this time when so much was unknown about where the future trail connections might develop.

Brandy noted that large areas that were not yet developed would overlap into other Chapters. He indicated that the Eastside was almost more about regional trails than the Cascade Foothills. Brandy suggested that tracts of land could be described and the possibilities for trails detailed in the narrative. Brandy agreed to cover Regional Trails.

McGinnis noted that the narratives should also include the future availability and possible acquisition of properties for connectivity.

Jensen advised that some criteria be established for inclusion into the expected outcome sections. Chapman agreed, stating that if there was no vision, one would not be considered. McGinnis proposed collectively reaching agreement regarding the specific vision for a particular area.

McFarland agreed, stating that a discussion of potential side corridors that the Committee had identified would fit into existing Chapters. Jensen suggested that the existing topic of linkages could be renamed Linkages and Side Corridors. McFarland reiterated that the tables for existing documents and notes could be integrated into the document as well. In response to a reference by Heycke, McFarland stated that Committee members would receive an editable document of the original Master Plan. He noted that if needed, a Subcommittee could later be established that could review the edits and put them into a final form. Jensen and Brandy volunteered to take on the Executive Summary and perform a review of the chapter narrative rough drafts. He explained the importance of developing an overarching voice. He stated that they would begin the process of polishing the narratives and collating Chapters.

A process was agreed upon where Committee members would write the narratives and submit them to Jensen and Brandy for review/polishing. The document would then come before the Committee as a whole for final approval. It was agreed that expected outcomes would be called “Hopes and Dreams” for reference purposes but would be re-named at a later date for further clarity.

Brandy suggested that Chapter vision statements become concise within each Chapter and the expanded details reported in the Regional Trails Chapter. Other decisions addressed photos, links to maps and possible technical issues like embedding a link as an object. McFarland stated that any photos submitted to APRC could be saved in a folder as a resource for consideration/inclusion into the Master Plan. Themes could be decided later if they were thought to be helpful. Brandy suggested forwarding photos with names, dates and other pertinent information along with a brief description of the photo. He advocated for the establishment of a bibliography.

VII. UPCOMING MEETING DATE

December 15, 2017 @ The Grove, Otte-Peterson Room, 10:00 a.m.

VIII. ADJOURNMENT

There being no further business, the meeting was adjourned at 11:43 a.m.

Respectfully submitted,

Betsy Manuel, Minute-Taker
Trail Master Plan Update Committee
Ashland Parks and Recreation Commission

These Minutes are not a verbatim record. The narrative has been condensed and paraphrased at times to reflect the discussions and decisions made. Ashland Parks and Recreation Commission Subcommittee meetings are digitally recorded and are available upon online.

ASHLAND PARKS & RECREATION COMMISSION

340 S PIONEER STREET • ASHLAND, OREGON 97520

COMMISSIONERS:

Mike Gardiner
Joel Heller
Rick Landt
Jim Lewis
Matt Miller



Michael A. Black, AICP
Director

541.488.5340
AshlandParksandRec.org
parksinfo@ashland.or.us

PARKS COMMISSION STAFF REPORT

TO: Ashland Parks and Recreation Commission

FROM: Rachel Dials, Recreation Superintendent
Jen Aguayo, Nature Center Coordinator

DATE: December 13, 2017

SUBJECT: Second Review of Community Garden Practices and Cost Recovery Discussion (Information; possible action)

Action Requested

Recommend a new fee structure in line with a 21 - 24% cost recovery model.

Background

Last spring, while reviewing the Community Garden Program, staff examined the longstanding fee structure for community garden plots. Upon review, it was determined that fees between gardens varied greatly and did not truly reflect the value of the garden plots or the beneficial amenities present in each garden. When added to the disproportionate cost of running each garden, it became apparent that the Community Garden Fee Structure needed further analysis. It was also determined that at the current rate of cost recovery, the community gardens were more heavily subsidized than other programs that reached larger audiences. Staff examined several different alternative fee structures to address both inequity and cost recovery.

Fee inequity

Originally garden fees were established in each garden independent of other gardens. Plot fees were assigned based on relative size within each garden. When plot fees were broken into square footage and fees were divided per square foot, it revealed that gardens fees were indeed imbalanced:

(Table 1: Current Community Garden Fees and Revenue)

Ashland Creek Park	current plot fee	Current revenue	Per Sq. Ft fee
10 Plots - 10x12 plot (120sq.ft.)	\$29.00	\$290.00	\$0.24
14 Plots -10x20 plot (200 sq.ft.)	\$49.00	\$686.00	\$0.25
21 Plots -20x20 plot (400 sq.ft)	\$75.00	\$1,575.00	\$0.19

Clay Street Park	-	-	-
6 Plots - 4ft x 12ft or 6ft x 8ft (48 sq.ft.)	\$29.00	\$174.00	\$0.41
6 Plots - 10ft x 10ft (100 sq.ft.)	\$58.00	\$348.00	\$0.58

Scenic Park	-	-	-
10 Plots - approx. 4x12 plot (48sq.ft.)	\$29.00	\$290.00	\$0.60

Garden Way Park	-	-	-
10 Plots - 4ft x 12ft (48 sq.ft.)	\$29.00	\$290.00	\$0.60

Gardener discounts	\$191.00
Total Annual Revenue	\$3,462.00
Cost Recovery percentage	18%

Most notable was the fee difference between Ashland Creek Community Garden as compared to other gardens. For example, a 100-square-foot plot at the Clay Street Park garden costs twice as much as a 120-square-foot plot at Ashland Creek park. Additionally, the Ashland Creek garden contains more amenities to benefit gardeners while requiring the most staff time and inputs. In an attempt to help balance fee and amenity inequality between gardens, amenities were given points related to the benefits to gardeners and the required long-term maintenance of those features. Points were then given different dollar values to establish relative base fees for each garden:

(Table 2: Value of Amenities and Projected Base Fees)

	1-4 point scale			Suggested value per pt.			
	Benefit to gardeners	Maint. costs	total pts	\$.75 per pt	\$1 per pt	\$1.25 per pt	
Ashland Creek amenities							
Parking area	2	2	4	\$3.00	\$4.00	\$5.00	
Tool storage shed	3	2	5	\$3.75	\$5.00	\$6.25	
Gardener storage shed	3	2	5	\$3.75	\$5.00	\$6.25	
Picnic tables	3	2	5	\$3.75	\$5.00	\$6.25	
2 shade structures	2	2	4	\$3.00	\$4.00	\$5.00	
Individual water spigots	4	3	7	\$5.25	\$7.00	\$8.75	
Gathering area	2	0	2	\$1.50	\$2.00	\$2.50	
Bathroom in park	2	2	4	\$3.00	\$4.00	\$5.00	
Green debris removal	4	3	7	\$5.25	\$7.00	\$8.75	
Gopher barrier	3	0	3	\$2.25	\$3.00	\$3.75	
		Total pts	46	\$34.50	\$46.00	\$57.50	(Possible base Fees)
Clay St. amenities							
Storage shed	3	2	5	\$3.75	\$5.00	\$6.25	
Green debris removal	4	2	6	\$4.50	\$6.00	\$7.50	
		Total pts	11	\$8.25	\$11.00	\$13.75	(Possible base Fees)
Scenic amenities							
Storage shed	3	2	5	\$3.75	\$5.00	\$6.25	
Individual water spigots	4	3	7	\$5.25	\$7.00	\$8.75	
Green debris removal	4	2	6	\$4.50	\$6.00	\$7.50	
Small community herb area	2	1	3	\$2.25	\$3.00	\$3.75	
		Total pts	21	\$15.75	\$21.00	\$26.25	(Possible base Fees)
Garden Way amenities							
Storage shed	3	2	5	\$3.75	\$5.00	\$6.25	
Green debris removal	4	2	6	\$4.50	\$6.00	\$7.50	
Bathroom in park	1	2	3	\$2.25	\$3.00	\$3.75	
Individual water spigots	4	3	7	\$5.25	\$7.00	\$8.75	
		Total pts	21	\$15.75	\$21.00	\$26.25	(Possible base Fees)

To address varying plot sizes, staff assigned a per-square-foot fee to be added to the base fee of each garden plot. Possible models varied from \$.10 per square foot to \$.45 cents per square foot. Staff originally suggested to the Commissioners that charging a per square foot fee would help equalize fees, but this solution did not address variable garden amenities and staff inputs.

Cost Recovery

Several other factors were taken into account when running fee-equity models, including the resulting cost recovery, the maximum fees charged for similar plots at other community gardens, what was deemed affordable to community gardeners, the community benefit of

gardens and volunteer hours offered by gardeners, and the percent increase that would occur for each plot type.

A total of 45 models were tested, crossing various base fees added to various fees per square foot, including a per-square-foot only fee, and a base fee with a standardized size fee. As part of staff recommendation, some models were eliminated from the recommendation if the resulting fees did not fit the following parameters:

- Raised cost recovery by at least 2 percentage points
- Stayed below a \$125 ceiling for a 400 sq. ft. plot
- Adjusted fees to reflect value of amenities provided
- Increased fees for historically undercharged plots without making them cost prohibitive

The **attached tables** (Table 3: Suggested Fees and Revenues, sections A,B,C,D) represented the best compromises considering these parameters. Staff has also included the models with a higher cost recovery for discussion amongst the Commission.

In some cases, in order to equalize fees, some gardens actually see a reduction in fees, particularly if they had very few amenities. Clay Street Park garden, for instance, is the only garden without individual water spigots for each plot, making it harder for gardeners to set up watering systems and coordinate with neighbors.

In all models the Ashland Creek Park fees saw substantial increases in all models because of the large number of amenities and the relative sizes of their plots, which have historically had very low fees. The plots with the highest percentage increase are the 120 square foot plots. These plots have been charged the same fee as other garden plots which are 60% smaller. In these cases, a large fee increase does not seem out of reason.

The Commission also requested that staff consider ways to reduce staff inputs to help reduce the cost of running the gardens. Several ideas were developed to help lessen staff time needed for garden management, including dividing up garden management duties and assigning them to volunteer Garden Managers and assistants at each garden. This would also increase gardener ownership and community commitment. These reductions in staff time are not reflected in the cost recovery analysis at this time.

Staff Recommendation:

Staff recommends a new fee structure in line with a 21 - 24% cost recovery model.

Table 3: Potential Fee Structures

A) \$.45 per square foot fee for all gardens

Ashland Creek Park	Total plot fee	Revenue	% increase
10 Plots - 10x12 plot (120sq.ft.)	\$54.00	\$540.00	86%
14 Plots -10x20 plot (200 sq.ft.)	\$90.00	\$1,260.00	84%
21 Plots -20x20 plot (400 sq.ft)	\$180.00*	\$3,780.00	140%

*Did not meet goal of less than \$150

Clay Street Park			
6 Plots - 4ft x 12ft or 6ft x 8ft (48 sq.ft.)	\$21.60	\$129.60	-26%
6 Plots - 10ft x 10ft (100 sq.ft.)	\$45.00	\$270.00	-22%

Scenic Park			
10 Plots - approx. 4x12 plot (48sq.ft.)	\$21.60	\$216.00	-26%

Garden Way Park			
10 Plots - 4ft x 12ft (48 sq.ft.)	\$21.60	\$216.00	-26%

Discounts	\$268.20
Total Annual Revenue	\$6,143.40
Cost Recovery percentage	32%

B) \$.75/pt base fee w/\$.15 per sq.ft fee

Ashland Creek Park	Base Fee	sq/ft x \$.15	Total plot fee	Revenue	% increase
10 Plots - 10x12 plot (120sq.ft.)	\$34.50	\$18.00	\$52.50	\$525.00	81%
14 Plots -10x20 plot (200 sq.ft.)	\$34.50	\$30.00	\$64.50	\$903.00	32%
21 Plots -20x20 plot (400 sq.ft)	\$34.50	\$60.00	\$94.50	\$1,984.50	26%

Clay Street Park					
6 Plots - 4ft x 12ft or 6ft x 8ft (48 sq.ft.)	\$8.25	\$7.20	\$15.45	\$92.70	-47%
6 Plots - 10ft x 10ft (100 sq.ft.)	\$8.25	\$15.00	\$23.25	\$139.50	-60%

Scenic Park					
10 Plots - approx. 4x12 plot (48sq.ft.)	\$15.75	\$7.20	\$22.95	\$229.50	-21%

Garden Way Park					
10 Plots - 4ft x 12ft (48 sq.ft.)	\$15.75	\$7.20	\$22.95	\$229.50	-21%

Discounts	\$165.15
Total Annual Revenue	\$3,938.55
Cost Recovery percentage	21%

C) \$1 per/pt base fee plus \$.15 per sq. ft fee

Ashland Creek Park	Base Fee	sq/ft x \$.15	Total plot fee	Revenue	% increase
10 Plots - 10x12 plot (120sq.ft.)	\$46.00	\$18.00	\$64.00	\$640.00	121%
14 Plots -10x20 plot (200 sq.ft.)	\$46.00	\$30.00	\$76.00	\$1,064.00	55%
21 Plots -20x20 plot (400 sq.ft)	\$46.00	\$60.00	\$106.00	\$2,226.00	41%

Clay Street Park					
6 Plots - 4ft x 12ft or 6ft x 8ft (48 sq.ft.)	\$11.00	\$7.20	\$19.20	\$115.20	-34%
6 Plots - 10ft x 10ft (100 sq.ft.)	\$11.00	\$15.00	\$27.00	\$162.00	-53%

Scenic Park					
10 Plots - approx. 4x12 plot (48sq.ft.)	\$21.00	\$7.20	\$28.20	\$282.00	-3%

Garden Way Park					
10 Plots - 4ft x 12ft (48 sq.ft.)	\$21.00	\$7.20	\$28.20	\$282.00	-3%

Discounts	\$190.40
Total Annual Revenue	\$4,580.80
Cost Recovery percentage	24%

D) \$1.25/pt base fee w/\$.15 per sq.ft fee

Ashland Creek Park	Base Fee	sq/ft x \$.15	Total plot fee	Revenue	% increase
10 Plots - 10x12 plot (120sq.ft.)	\$57.50	\$18.00	\$75.50	\$755.00	160%
14 Plots -10x20 plot (200 sq.ft.)	\$57.50	\$30.00	\$87.50	\$1,225.00	79%
21 Plots -20x20 plot (400 sq.ft)	\$57.50	\$60.00	\$117.50	\$2,467.50	57%

Clay Street Park					
6 Plots - 4ft x 12ft or 6ft x 8ft (48 sq.ft.)	\$13.75	\$7.20	\$20.95	\$125.70	-28%
6 Plots - 10ft x 10ft (100 sq.ft.)	\$13.75	\$15.00	\$28.75	\$172.50	-50%

Scenic Park					
10 Plots - approx. 4x12 plot (48sq.ft.)	\$26.25	\$7.20	\$33.45	\$334.50	15%

Garden Way Park					
10 Plots - 4ft x 12ft (48 sq.ft.)	\$26.25	\$7.20	\$33.45	\$334.50	15%

Discounts	\$213.15
Total Annual Revenue	\$5,201.55
Cost Recovery percentage	27%

*% increase made this model seem cost prohibitive

ASHLAND PARKS & RECREATION COMMISSION

340 S PIONEER STREET • ASHLAND, OREGON 97520

COMMISSIONERS:

Mike Gardiner
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Michael A. Black, AICP
Director

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parksinfo@ashland.or.us

PARKS COMMISSION STAFF REPORT

TO: Ashland Parks and Recreation Commissioners

FROM: Michael Black, APRC Director

DATE: December 13, 2017

SUBJECT: Presentation and Approval of CUFR (Component Unit Financial Report)
Ending June 30, 2017 (Action)

BACKGROUND

State law requires that all general-purpose governments publish a complete set of financial statements presented in conformity with generally accepted accounting principles. These statements are then audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

The CUFR of the Ashland Parks and Recreation Commission for the period ending June 30, 2017, is contained with this packet. Please forward me any questions regarding the CUFR prior to the meeting on December 18. If you have any questions that I cannot answer, I will get the answers from Finance and pass them along.

Recommendation:

Staff recommends Commissioner approval of the Ashland Parks and Recreation Commission CUFR for the period ending June 30, 2017.

Suggested Motion:

I make a motion to approve the Ashland Parks and Recreation Commission CUFR for the period ending June 30, 2017, as presented (or with the following amendments....).

Council Business Meeting

December 5, 2017

Title: Acceptance of FY 2016/17 Comprehensive Annual Financial Report and Component Unit Financial Report
From: Mark Welch Director of Administrative Services
mark.welch@ashland.or.us

Summary:

On November 13th the Audit Commission met with the auditor, Kenny Allen (Pauly, Rogers & Co., CPA's) and city staff to review the annual audit for fiscal year ending June 30, 2017.

The City's audit received an "unmodified opinion", which is the auditor's judgment that the financial records and statements are fairly and appropriately presented in accordance with Generally Accepted Accounting Principles (GAAP).

The Audit Commission's report and recommendation to accept the Comprehensive Annual Financial Report (CAFR) can be found in the report on page 16.

Actions, Options, or Potential Motions:

I move to accept the Audit Committee Report and the FY 2016/17 Comprehensive Annual Financial Report and Component Unit Financial Report.

Staff Recommendation:

Staff recommends acceptance of Audit Committee Report and the FY 2016/17 Comprehensive Annual Financial Report and Component Unit Financial Report.

Resource Requirements:

N/A

Policies, Plans and Goals Supported:

N/A

Background and Additional Information:

The CAFR is prepared each year as part of the state-required audit by an independent, certified and municipally licensed auditor. The City is responsible for completeness and accuracy of the annual report.

In Ashland, the auditor reports to the Audit Commission established by the Council. The Audit Commission receives the auditor opinion, management letter and annual financial reports (including Ashland Parks Commission Component Unit Financial Report) prepared by staff. When satisfied with the reports and related information, the Audit Commission forwards the report to Council with a recommendation to accept.

The Independent Auditors report is included in the document and presented on their letterhead. These reports attest to the City's compliance with Oregon Budget Law and federal reporting requirements (Pg.24). The auditor reports on legal and regulatory matters in accordance with Government Audit Standards (Pg.184) and that the CAFR conforms to generally accepted accounting principles (GAAP) and Governmental Accounting Standards Board Statements (GASBS). The audit also included a review of federal financial assistance funds received through the Community Development Block Grant Program where no issues of noncompliance were found.

City staff prepares a comprehensive annual report for both the City and Parks. Parks' report is referred to as a component unit financial report (CUFR) by the City. The CUFR is submitted to the Parks and Recreation Commission for acceptance after review by the Audit Commission. In the City's financial report the Parks' activities are included per GAAP as a "blended" component unit. Thus, Parks funds are named and presented separately and its financial information is blended with city financial information.

Both City and Parks are prepared to submit the annual report to the Government Finance Officers Association for the "Certificate of Achievement" award, which is the highest national award attainable for excellence in financial reporting. It is commendable that the City of Ashland has earned the GFOA award for 28 years.

Financial Overview:

On June 30, 2017 the City's total net position was \$106,565,163; a \$2.8 million (2.7%) increase from the previous year.

The increase is due largely due to increased revenue and decreased expenditures across many funds. The largest revenue increase in the General Fund was increased permit, largely related to Southern Oregon University new athletic center.

Key informational items within the annual report include the Transmittal Letter (Pg.9), Management's Discussion and Analysis (Pg.26), and Notes to the Financial Statements (Pg.49); all which are intended to provide the reader with a general understanding of the financial condition and changes that may have occurred during the audited period.

Attachments:

1. FY 2016/17 Comprehensive Annual Financial Report
2. FY 2016/17 Component Unit Financial Report

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For year ended June 30, 2017



ASHLAND PARKS AND RECREATION COMMISSION

(A Component Unit of the City of Ashland, Oregon)

**JACKSON COUNTY
STATE OF OREGON**

**ASHLAND PARKS AND RECREATION COMMISSION
JACKSON COUNTY, OREGON**

(A Component Unit of the City of Ashland, Oregon)

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the year ended June 30, 2017**

Michael Black
Ashland Parks and Recreation Director
340 South Pioneer Street
Ashland, OR 97520

Prepared by:
City of Ashland
Administrative Services Department



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INTRODUCTORY SECTION





November 13, 2017

To the Chair and Commissioners
of the Ashland Parks and Recreation Commission:

State law requires that all general-purpose governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of the Ashland Parks and Recreation Commission (the "Commission") for the fiscal year ended June 30, 2017.

This report consists of management's representations concerning the finances of the Commission. Consequently, the Commission assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, the Commission has established a comprehensive internal control framework that is designed to both protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for preparation of the Commission's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Commission's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements issued will be free from material misstatement. Management asserts that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The licensed and certified public accounting firm of Pauly, Rogers and Co., P.C. has audited the Commission's financial statements. The goal of the independent audit was to provide reasonable assurance that the Commission's financial statements for the fiscal year ended June 30, 2017, were free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by the Commission; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion the Commission's financial statements for the fiscal year ended June 30, 2017, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that the Commission provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The Commission's MD&A can be found immediately following the report of the independent auditors.

PROFILE OF THE GOVERNMENT

Turn of the century Ashland residents voted to establish the Ashland Parks and Recreation Commission (a component unit of the City of Ashland, Oregon) to provide a full range of parks and recreation services to the community. The Commission derives its authority from the City of Ashland's Charter, Articles XIX and XXII. The five-member Commission, elected by and directly accountable to Ashland's citizens, is responsible for the financing and administration of Ashland's parks and recreation system. The

2017 Introductory Section

parks and recreation system includes approximately 270 acres of developed parkland and approximately 491 acres of undeveloped parkland, including a network of 48 miles of maintained trails. Recreational facilities include a municipal golf course, five community centers, tennis courts, a swimming pool, and a seasonal ice rink.

The City Charter provides for a continuing millage levy dedicated to the care, maintenance, and development of Ashland's park system. Historically, the amount raised by the continuing millage levy changed as property tax values changed, but the millage rate remained constant. In 1997 a statewide ballot measure eliminated all existing special millage and serial levies, incorporating these levies into the overall rate that could be levied citywide. The Commission and City Council have completed a Memorandum of Understanding (MOU) identifying each body's responsibilities for the delivery and administration of duties associated with Ashland Parks and Recreation.

The Commission operates under a commission-director form of government. The Commission is responsible for, among other things, adopting the biennium budget, appointing the Parks Director, and setting Park policy. The Parks Director is responsible for carrying out the directives and policies of the Commission and overseeing the day-to-day operation of the Parks and Recreation Department.

The Commission maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council of the City of Ashland. The biennial budget serves as the foundation for the Commission's financial planning and control. The Parks Director develops a proposed Ashland Parks and Recreation budget every other year to present to the Commission. After review and gathering of public input, the Commission submits the proposed biennium budget to the City of Ashland for inclusion in the budget process. The City's Budget Committee holds public meetings before approving the budget and setting the property tax rate. City Council adoption of the budget for the following biennial year period must be done in a public hearing no later than June 30 every other year. The level of budgetary controls (i.e., the level at which expenditures cannot legally exceed the appropriated amounts) is established by function and activity within an individual fund. Appropriations are limited to each biennium year period. Therefore, all spending authority of the Commission lapses upon conclusion of the biennial period. Budget-to-actual comparisons are provided in this report for each of the three funds as part of the basic financial statements.

FACTORS AFFECTING FINANCIAL CONDITION

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the Commission operates.

Local economy: Ashland's major economic sectors—retail, service, education and tourism—support the relatively strong and stable local economy. While Ashland's population numbers have dropped (based on ten-year census numbers issued), we are seeing higher collections rates for property tax revenues.

Long-term financial planning: In 1990, Ashland residents confirmed their commitment to parks and open space by passing a charter amendment that established an Open Space Plan and map. Working jointly with the Ashland City Council, the Commission has added approximately 400 acres of park and open space land to the City's inventory over the past 27 years.

The Commission is currently upgrading and replacing infrastructure items that are deteriorating as a result of age or use.

Major initiatives: The Commission has been focusing on a reorganization of the Ashland Senior Program while continuing to provide essential, core services for the senior community in Ashland. The

Commission is also committed to a Lithia Park Master Plan that will provide a vision over the next 100 years for this valuable community asset.

Relevant financial policies: Cost recoveries for all APRC programs and services are in the process of being evaluated, with possible adjustments made toward increasing revenues and reducing subsidies.

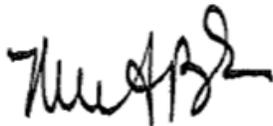
AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Commission for its comprehensive annual financial report (CAFR) for the fiscal year ending June 30, 2016. This was the twenty-ninth consecutive year that the Commission achieved this prestigious award. In order to be awarded a Certificate of Achievement, the Commission published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. I believe our current CAFR continues to meet the Certificate of Achievement Program's requirements and it is being submitted to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Ashland Parks and Recreation Department. I express my appreciation to all members of the Department who assisted and contributed to its preparation. I also thank the Commissioners for their interest and support in planning and conducting the financial operations of the Department in a responsible and progressive manner.

Respectfully submitted,



Michael A. Black, Director
Ashland Parks and Recreation Commission



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Ashland Parks and Recreation
Commission, Oregon**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

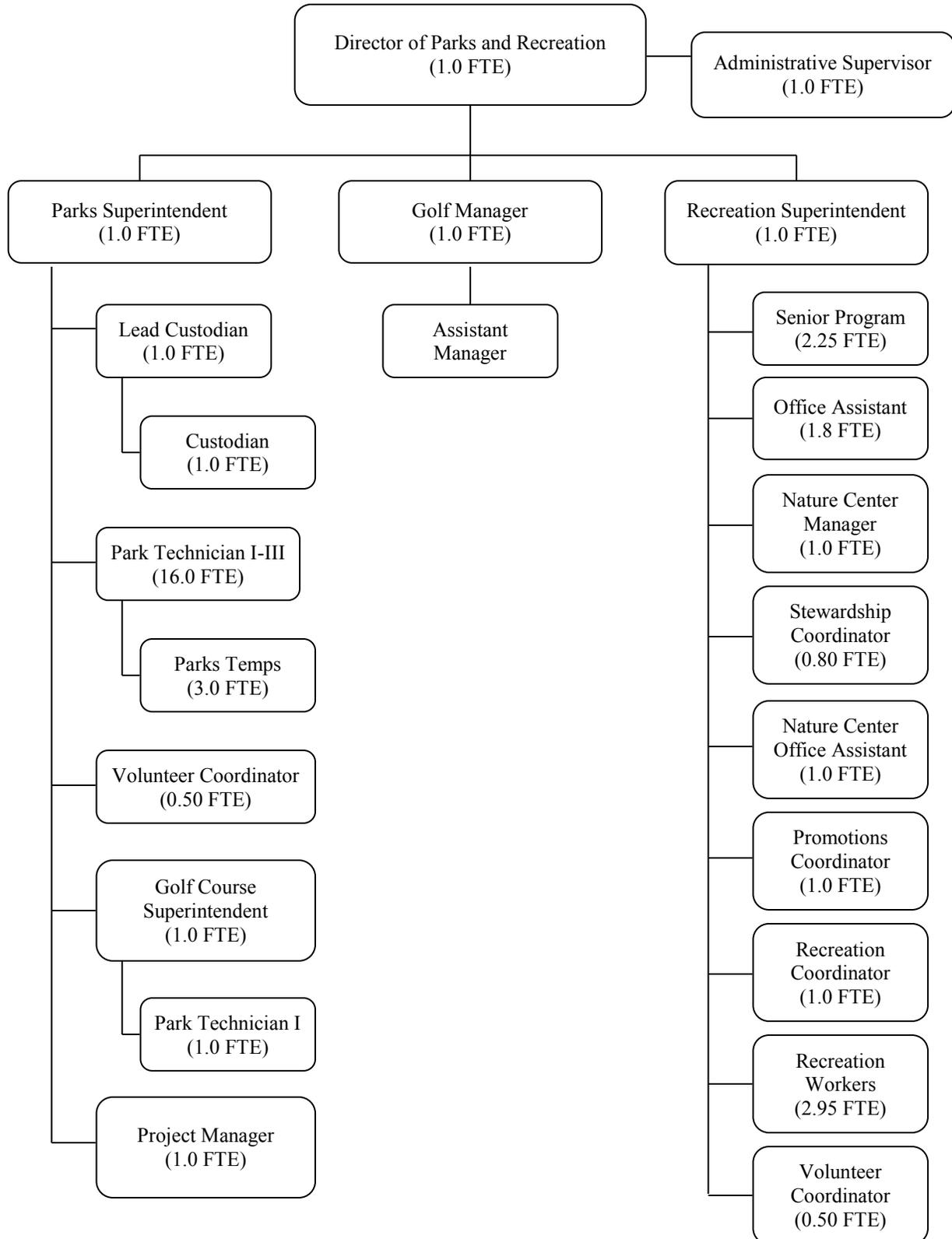
June 30, 2016

Executive Director/CEO

Parks and Recreation Department

44.80 FTE

(As budgeted 2015-2017)



**ASHLAND PARKS AND RECREATION DEPARTMENT
(A Component Unit of the City of Ashland, Oregon)
ELECTED OFFICIALS
as of June 30, 2017**

<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
Mike Gardiner 349 Orange Street Ashland, OR 97520	Commissioner	December 2018
Rick Landt 468 Helman Street Ashland, OR 97520	Commissioner	December 2018
Jim Lewis 640 A Street Ashland, OR 97520	Commissioner	December 2020
Matt Miller 1290 Greenmeadows Way Ashland, OR 97520	Commissioner	December 2018
Joel Heller 2326 Greenmeadows Ashland, OR 97520	Commissioner	December 2020
<u>Appointed Official</u>		
Michael Black 941 Providence Way Grants Pass, OR 97526	Parks and Recreation Director	

ASHLAND PARKS AND RECREATION COMMISSION

340 S. PIONEER STREET • ASHLAND, OREGON 97520

COMMISSIONERS:

Mike Gardiner
Rick Landt
Jim Lewis
Matt Miller
Joel Heller



Michael A. Black, AICP
Director

TEL: 541.488.5340
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parksinfo@ashland.or.us

November 13, 2017

The City Council and
The Ashland Parks and Recreation Commission
City of Ashland, Oregon

The Municipal Audit Commission was established by the City Council to perform certain tasks relating to the annual audit. The Ashland Parks and Recreation Commission, a component unit of the City of Ashland, has delegated similar responsibilities to the Audit Commission for their annual audit process.

In fulfilling its responsibilities, the Commission participates in selecting the City's auditor on a regular basis. The Commission interviews qualified, independent certified public accountants and discusses the overall scope and specific plans for the audit. The Commission also recommends which municipally-certified individual or firm is to be engaged as the City's auditor by the City Council.

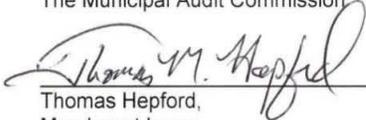
At the conclusion of the annual audit, the Commission meets with the City's auditor to discuss the results of their audit and their evaluation of the City and Parks financial reporting. The Commission also discusses the financial accounting and reporting processes with the City's auditor, including the preparation of the financial statements for the City and Parks Commission, safeguarding of assets and other resources against unauthorized acquisition, use or disposition, and other required accounting issues.

After receiving the annual reports and related documentation from the auditor and staff, evaluating the information, and considering the potential for changes, the Commission makes recommendations to both elected bodies on acceptance of the respective annual reports and changes deemed appropriate through the process.

Based upon the above, we accept the 2017 Comprehensive Annual Financial Report (CAFR) and the related audit reports of the independent certified public accountants for the City of Ashland and the Ashland Parks and Recreation Commission and recommend that the respective CAFR and auditor's reports be accepted by the Council and the Commission.

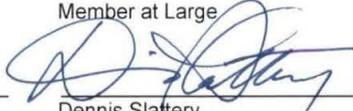
Respectfully submitted,

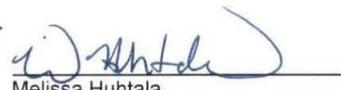
The Municipal Audit Commission


Thomas Heford,
Member at Large


Dee Anne Everson,
Member at Large

Vacant, Budget Liaison
Representing Budget Committee


Dennis Slattery,
City Council Liaison/Member


Melissa Huhtala,
City Recorder/Ex-Officio Member



FINANCIAL SECTION





PAULY, ROGERS AND Co., P.C.
12700 SW 72nd Ave. ♦ Tigard, OR 97223
(503) 620-2632 ♦ (503) 684-7523 FAX
www.paulyrogersandcocpas.com

November 6, 2017

To the Chair and Commissioners of the
Ashland Parks and Recreation Commission
City of Ashland, Oregon

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Ashland as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the Ashland Parks and Recreation District (a component unit) were not audited in accordance with Government Auditing Standards.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Ashland, as of June 30, 2017, and the results of its operations and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

The City adopted the provisions of GASB 73 - *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, and GASB 77 – *Tax Abatements*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements.

2017 Financial Section

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison schedules presented as Required Supplementary Information, as listed in the table of contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in our opinion are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary and other information, as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal expenditures is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is not a required part of the basic financial statements.

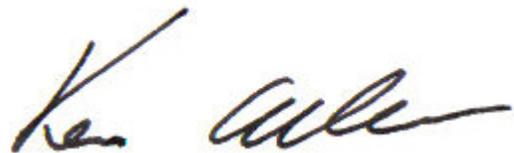
The supplementary information, as listed in the table of contents and the schedule of expenditures of federal expenditures are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents and the schedule of federal expenditures, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory, statistical and the other information, as listed in the table of contents have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Reports on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated November 6, 2017 on our consideration of the internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated November 6, 2017, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



Kenneth Allen, CPA
PAULY, ROGERS AND CO., P.C.

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Ashland Parks and Recreation Commission, we offer readers of the Ashland Parks and Recreation Commission's financial statements this narrative overview and analysis of the financial activities of the Ashland Parks and Recreation Commission for the fiscal year ended June 30, 2017. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 11-13 of this report.

Financial Highlights

- The assets of the Ashland Parks and Recreation Commission exceeded its liabilities at the close of the most recent fiscal year by \$12,333,002 (net position).
- The Park and Recreation Commission's total net position has increased by \$3,352,726.
- As of the close of the current fiscal year, the Ashland Parks and Recreation Commission's governmental funds reported combined ending fund balances of \$1,238,593 a decrease of \$420,548 from the prior fiscal year.

Overview of Financial Statements

This discussion and analysis are intended to serve as an introduction to the Ashland Parks and Recreation Commission's basic financial statements. The Ashland Parks and Recreation Commission's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information, in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Ashland Parks and Recreation Commission's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Ashland Parks and Recreation Commission's assets and liabilities, with the difference between the two reported as *net position*.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year.

Both of the government-wide financial statements distinguish functions of the Ashland Parks and Recreation Commission that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Ashland Parks and Recreation Commission include general park operations, recreation, and golf course operation.

The government-wide financial statements can be found on pages 30-31 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements.

2017 Financial Section

The Ashland Parks and Recreation Commission maintains two individual governmental funds.

The Ashland Parks and Recreation Commission develops a budget for its general & capital funds, which is included in the City's Biennium budget. A budgetary statement has been provided for all funds, to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 32-35 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 38-50 of this report.

Ashland Parks and Recreation Commission Net Position

	June 30, 2017	June 30, 2016	Change
Current and other assets	\$ 1,468,799	\$ 2,096,774	-30.0%
Capital assets	14,402,273	10,112,652	42.4%
Total assets	15,871,072	12,209,426	30.0%
Deferred Outflows of Resources:			
Deferred outflows - pensions	3,238,648	672,510	381.6%
Long-term liabilities outstanding	230,206	437,637	-47.4%
Proportionate Share of Net Pension Liability	6,003,534	2,568,603	133.7%
Other liabilities	242,483	298,682	-18.8%
Total liabilities	6,476,223	3,304,922	96.0%
Deferred Inflows of Resources:			
Deferred inflows - pensions	300,495	596,742	-49.6%
Net Position			
Net investment in capital assets	14,402,273	10,112,652	42.4%
Unassigned	(2,069,271)	(1,132,376)	82.7%
Total net position	\$ 12,333,002	\$ 8,980,276	37.3%

Government-wide Financial Analysis

Net position may serve over time as a useful indicator of a government's financial position. In the case of the Ashland Parks and Recreation Commission, assets exceed liabilities by \$12,333,002 at the close of the most recent fiscal year

Ashland Parks and Recreation Commission's Net Position

At the end of the current fiscal year, the Ashland Parks and Recreation Commission is able to report positive balances in all categories of net position, both for the government as a whole, as well as for its two separate governmental funds.

Governmental activities. Net Position has increased by \$3,352,276 or up by 3 times from last year. Revenues are up 39.5 percent from last year while expenses down by 21.0%.

**Ashland Parks and Recreation Commission
Change in Net Position
For the Year Ended June 30, 2017**

	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>Change</u>
Revenues:			
Program revenues:			
Charges for services	\$ 1,139,709	\$ 1,153,455	-1.2%
Operating grants and contributions	-	92	N/A
General revenues:			
City of Ashland	5,681,770	6,210,271	-8.5%
Miscellaneous	33,303	17,204	93.6%
Interest	14,791	9,700	52.5%
OSF - Donated Capital Assets	3,440,453		N/A
Total revenues	<u>10,310,026</u>	<u>7,390,722</u>	39.5%
Expenses:			
Parks	4,947,282	6,151,387	-19.6%
Recreation	1,582,389	1,863,782	-15.1%
Golf course	427,630	786,922	-45.7%
Total expenses	<u>6,957,300</u>	<u>8,802,091</u>	-21.0%
Increase in net position	3,352,726	(1,411,369)	337.6%
Net Position - Beginning	<u>8,980,276</u>	<u>10,391,645</u>	-13.6%
Net position - Ending	<u>\$ 12,333,002</u>	<u>\$ 8,980,276</u>	37.3%

Significant factors leading to the increase in net position include:

- The largest change is an increase in Deferred Outflows of \$3,238,648 on a GAAP basis due to GASB 68, which is for Accounting and Financial Reporting for Pensions.
- General revenues increased due to recognizing OSF's Capital as a revenue, instead of a reduction of expense.

Governmental funds. As of the end of the current fiscal year, the Ashland Parks and Recreation Commission's governmental funds reported a combined ending fund balance of \$1,238,593, a decrease of \$420,548 from the prior fiscal year.

The General Fund is the chief operating fund of the Ashland Parks and Recreation Commission. As of the end of the current fiscal year, the General Fund's fund balance was \$386,186, an increase of \$73,046 from the prior year. The General Fund's balance represents 31 percent of the combined governmental funds balance.

2017 Financial Section

The Capital Projects Fund has a total fund balance of \$852,407 all of which is reserved for future capital projects. This decrease from prior year is due to the almost completion of the Garfield Park complete re-development, improvements made to the Oak Knoll clubhouse and the North Mountain Park Culvert Failure work.

General Fund Budgetary Highlights

The Ashland Parks and Recreation Commission did revise its budget once during the second year of this biennium. It was for unanticipated costs in Personal Services due to the new requirements to offer health care for eligible temporary employees.

The general fund's revenue ended just a little below budget of the biennium, this was due to the fact that charges for service remained stable. Expenditures ended at 96.14% of the 15-17 biennium budget, this was due mainly by not filling vacant positions.

Capital Asset and Debt Administration

Capital assets. The Ashland Parks and Recreation Commission's investment in capital assets for its governmental activity as of June 30, 2017, amounted to \$14,402,273 (net of accumulated depreciation.)

A major portion of the Ashland Parks and Recreation Commission's investment in capital assets include leasehold improvements of \$7,454,948, an increase of over \$3 million (net of accumulated depreciation) related to a long-term lease with the Oregon Shakespeare Festival Association. The detail is shown on page 60 of the Notes to the Basic Financial Statements section.

Long-term debt. At the end of the current fiscal year, the Ashland Parks and Recreation Commission had no long-term debt outstanding.

Requests for Information

This financial report is designed to provide a general overview of the Ashland Parks and Recreation Commission's finances for all those with an interest in the government's finances. Copies of this report may be obtained at:

340 South Pioneer Street
Ashland, OR 97520





BASIC FINANCIAL STATEMENTS

2017 Basic Financial Statements

**ASHLAND PARKS AND RECREATION COMMISSION
ASHLAND, OREGON
STATEMENT OF NET POSITION
June 30, 2017**

	<u>Primary Government</u>
Assets:	
Cash and cash equivalents	\$ 1,442,365
Receivables:	
Accounts	26,434
Capital assets, net of Accumulated Depreciation	<u>14,402,273</u>
Total Assets	15,871,072
Deferred Outflows of Resources:	
Deferred outflows - pensions	3,238,648
Liabilities:	
Accounts payable	187,473
Payroll Liabilities	42,733
Non-Current Liabilities:	
Proportionate Share of Net Pension Liability	6,003,534
Due Within 1 Year:	
Vacation and Sick Payable	60,620
Due In More than 1 Year:	
Vacation and Sick Payable	<u>181,863</u>
Total Liabilities	6,476,223
Deferred Inflows of Resources:	
Deferred inflows - pensions	<u>300,495</u>
Net Position	
Net investment in Capital Assets	14,402,273
Unrestricted:	<u>(2,069,271)</u>
Total Net Position	<u>\$ 12,333,002</u>

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

**ASHLAND PARKS AND RECREATION COMMISSION
ASHLAND, OREGON
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2017**

<u>Functions</u>	<u>Expenses</u>	<u>Function Revenues</u>		<u>Net (Expense) Revenue and Change in Net Position</u>
		<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	
Parks	\$ 4,947,282	\$ 468,444	\$ -	\$ (4,478,838)
Recreation	1,582,389	455,340		(1,127,049)
Golf Course	427,630	215,925	-	(211,705)
Total Governmental Activities	<u>\$ 6,957,300</u>	<u>\$ 1,139,709</u>	<u>\$ -</u>	<u>\$ (5,817,591)</u>
				\$ 5,681,770
				14,791
				33,303
				<u>3,440,453</u>
				Total General Revenues
				<u>9,170,317</u>
				Changes in Net Position
				3,352,726
				Net Position - Beginning
				<u>8,980,276</u>
				Net Position - Ending
				<u>\$ 12,333,002</u>

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

**ASHLAND PARKS AND RECREATION COMMISSION
ASHLAND, OREGON
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2017**

ASSETS	General	Capital Improvement	Total Governmental Funds
Assets:			
Cash and Investments	\$ 508,810	\$ 933,555	\$ 1,442,365
Receivables:			
Accounts	26,434	-	26,434
Total Assets	<u>535,244</u>	<u>933,555</u>	<u>1,468,799</u>
LIABILITIES, AND EQUITY			
Liabilities:			
Accounts payable	107,238	80,235	187,473
Payroll Liabilities	41,820	913	42,733
Total Liabilities	<u>149,058</u>	<u>81,148</u>	<u>230,206</u>
Fund Balances:			
Committed for:			
Open Space Improvements		852,407	852,407
Equipment Replacement	176,854		176,854
Unassigned:			
Unassigned	209,332	-	209,332
Total fund balances	<u>386,186</u>	<u>852,407</u>	<u>1,238,593</u>
Total liabilities and fund balances	<u>\$ 535,244</u>	<u>\$ 933,555</u>	<u>\$ 1,468,799</u>

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

**ASHLAND PARKS AND RECREATION COMMISSION
ASHLAND, OREGON
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
June 30, 2017**

Total Fund Balances - Governmental Funds \$ 1,238,593

The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in governmental funds. The statement of Net Position includes those capital assets among the assets of the Commission as a whole.

Net Capital Assets 14,402,273

The net pension assets (Liability), and deferred inflows and outflows related to the Net Pension Asset is the difference between the total pension liability and the assets set aside to pay benefits earned to the past and current employees and beneficiaries. (3,065,383)

Accrued compensated absences are not due and payable in the current period and, therefore, are not reported in the funds. (242,481)

Net Position \$ 12,333,002

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

ASHLAND PARKS AND RECREATION COMMISSION
ASHLAND, OREGON
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the year ended June 30, 2017

	<u>Governmental Fund Types</u>		<u>Total Governmental Funds</u>
	<u>General</u>	<u>Capital Projects</u>	
Revenues:			
Intergovernmental	\$ -	\$ -	\$ -
Charges for Services	6,019,709	801,770	6,821,479
Interest on Investments	4,259	10,532	14,791
Miscellaneous	16,748	16,555	33,303
Total Revenues	<u>6,040,716</u>	<u>828,857</u>	<u>6,869,573</u>
Expenditures:			
Current:			
Parks	3,905,581	138,423	4,044,004
Recreation	1,412,516	-	1,412,516
Golf Course	509,634	-	509,634
Capital Outlay	139,939	1,184,028	1,323,967
Total Expenditures	<u>5,967,670</u>	<u>1,322,451</u>	<u>7,290,121</u>
Excess(Deficiency) of Revenues over Expenditures	73,046	(493,594)	(420,548)
Other financing sources (uses):			
Transfers in		-	-
Transfers out		-	-
Total other financing sources (uses):	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	73,046	(493,594)	(420,548)
Fund Balance, July 1, 2016	313,140	1,346,001	1,659,141
Fund Balance, June 30, 2017	<u>\$ 386,186</u>	<u>\$ 852,407</u>	<u>\$ 1,238,593</u>

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

**ASHLAND PARKS AND RECREATION COMMISSION
ASHLAND, OREGON
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
For the year ended June 30, 2017**

Total Net Changes in Fund Balances - Governmental Funds	\$	(420,548)
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Capital asset additions are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives as depreciation expense.

Capital Asset Additions	\$	5,755,587	
Capital Asset Deletions		(801,879)	
Depreciation Expense		<u>(664,088)</u>	
			4,289,620

The Pension Expense and the changes in the deferred inflows and outflows related to the Net Pension Assets represents the changes in the Net Pension Assets (Liability) from year to year due to changes in total pension liability and the fair value of pension plan net position available to pay pension benefits.		(572,547)
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Change in compensated Absences is an expense on the Statement of Activities but it is not an expenditure to the governmental fund, unless matured.		<u>56,201</u>
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Change in Net Position of Governmental Activities	\$	<u><u>3,352,726</u></u>
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The accompanying notes are an integral part of the basic financial statements.



NOTES TO BASIC FINANCIAL STATEMENTS

ASHLAND PARKS AND RECREATION COMMISSION JACKSON COUNTY, OREGON

Notes to Basic Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Ashland Parks and Recreation Commission have been prepared in conformity with accounting principles generally accepted in the United States of America (aka generally accepted accounting principles-GAAP), as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant Parks and Recreation Commission accounting policies are described below.

A. THE FINANCIAL REPORTING ENTITY

The Ashland Parks and Recreation Commission (the Commission) was created by vote of qualified electors of the City of Ashland, Oregon (the City) , at a special election on December 15, 1908. The Commission presently operates under the charter of the City. Currently, the Commission has control of over 637 acres of park-designated lands, which includes 19 parks ranging in size from .33 to 270 acres and a network of over 29 miles of developed and maintained trails. The Commission also maintains and operates several athletic fields on property owned by Jackson County School Commission No. 5 and Southern Oregon University (SOU), under contractual agreements with Commission No. 5 and the State of Oregon. Five commissioners elected to serve four-year terms govern the Commission. The Commissioners serve without pay. The City charter also provides for an appointed director.

The basic financial statements include all financial activities, organizations, and functions for which the Commission is considered to be financially accountable and a financial benefit or burden exists. Financial accountability exists if the Commission appoints a voting majority of the component unit's board and the ability to impose will by the primary government. A financial burden/benefit exists between Parks and the City due to the fact that the City has access to most of the Parks resources, and that Parks doesn't have their own property tax levy, but instead gets an allocation of monies from the City to fund operations. The Commission has no component units, but is a blended component unit of the City and, as such, is included in the basic financial statements of the City as a blended component unit. Although the members of the Commission's governing board are elected by the voters, the Commission is fiscally dependent upon the City because, by state law and City charter, the Commission's budget and tax levy must be included as part of the City's. The City must also approve any debt issuance and has ultimate financial responsibility for the Commission.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The Statement of net position and Statement of Activities display information about the reporting government as a whole.

The Statement of Net Position and the Statement of Activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for nonexchange Transactions."

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the Commission's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Commission's general revenues.

The Commission reports all direct expenses by function in the Statement of Activities. Direct expenses are

2017 Notes To Basic Financial Statements

those that are clearly identifiable with a function. Interest of general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as inter-fund activity and balances in the funds were eliminated or reclassified. Inter-fund receivables and payables were eliminated to minimize the “grossing up” effect on assets and liabilities.

FUND FINANCIAL STATEMENTS

The accounts of the Commission are organized and operated on the basis of fund accounting. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained in consistency with legal and managerial requirements.

GOVERNMENTAL FUND TYPES

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be measurable to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Commission reports the following major funds:

GENERAL FUND

This fund (also referred to as the Parks and Recreation Fund) accounts for all financial resources and expenditures of the Commission, except those required to be accounted for in another fund. The principal revenue sources are charges for services. Major expenditures are for personal services, operating supplies, maintenance, and supporting services related to the administrative functions of the Commission. The General Fund is also used to account for financial resources used for the operation and maintenance of the Oak Knoll Golf Course.

CAPITAL IMPROVEMENT FUND

The Parks Capital Improvement Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. Principal resources and revenues are inter-fund transfers, charges for services, and interest earnings.

EQUIPMENT FUND

This fund is a new internal service fund that provides for the replacement of major motorized equipment and vehicles.

C. BUDGET

As a component unit of the City, the budget of the Commission is included in the budget of the City. A budget is prepared and legally adopted for each governmental fund type on the modified accrual basis of accounting in the main program categories required by Oregon Local Budget Law. The budgets for all budgeted funds are adopted on a basis consistent with generally accepted accounting principles.

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The City begins its budget process early for the biennium budget with the establishment of the Budget Committee. Recommendations are developed through late winter, with the Budget Committee approving the budget in early spring. Public notices of the budget hearing are published generally in early spring, with a public hearing being held approximately three weeks later. The Council may amend the budget prior to adoption; however, budgeted expenditures for each fund may not be increased by more than ten percent (10%). The budget is then adopted. Appropriations are made and the tax levy is declared no later than June 30th.

Appropriations are at the department (organizational unit) level for funds with more than one department and by total personal services, materials and services, capital outlay, debt service, operating transfers, and contingency for those funds with only one department or function at the levels of control established by resolution.

Expenditures cannot legally exceed the above appropriation levels, except in the case of grants that could not be estimated at the time of budget adoption. Appropriations lapse at the end of the biennium. Management may amend line items in the budget without Council approval as long as appropriation levels (the legal level of control) are not changed. Supplemental appropriations may occur if the Council approves them due to a need that exists that was not determined at the time the budget was adopted. Budget amounts shown in the Basic Financial Statements reflect the original budget and one appropriation transfer.

Expenditures of the various funds were within authorized appropriations.

D. ACCOUNTS RECEIVABLE

There is no allowance for bad debts based on historically low write offs.

E. CAPITAL ASSETS

Capital assets are recorded at the original or estimated cost. Donated capital assets are recorded at their estimated fair market value on the date donated. The Commission defines capital assets as assets with an initial cost of more than \$5,000 and an estimated life beyond a single reporting period. Interest incurred during construction, maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following useful lives:

Buildings and improvements	33 to 50 years
Public domain infrastructure	15 to 25 years
Vehicles, furniture, and equipment	5 to 15 years

F. RETIREMENT PLAN

Substantially all of the Commission's employees are participants in the State of Oregon Public Employees Retirement System (PERS). For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of PERS and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. GASB Statements 68 and 71 have been implemented as of July 1, 2014.

G. VESTED COMPENSATED ABSENCES

It is the Commission's policy to permit employees to accumulate earned unused vacation and sick pay benefits. There is a liability for unpaid accumulated sick leave. The Commission approved the following "at separation, for employees with accrued sick leave balances between 101 and 1000 hours, a transfer of equivalent funding to their HRA VEBA accounts." All unused vacation and sick pay are accrued when

earned in the Government-wide Financial Statements.

H. ESTIMATES

In conformance to accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenue and expenditures during the reporting period when preparing financial statements. Actual results could differ from those estimates.

I. LONG TERM DEBT

In the Government-wide Financial Statements, long-term debt is reported as a liability in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the Fund Financial Statements, bond premiums and discounts are recognized when incurred and are not deferred. The face amount of the debt issued, premiums received on debt issuances, and discounts are reported as other financing sources and uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

J. FUND EQUITY

In March 2009, the GASB issued Statement No. 54, Fund Balance Reporting and Governmental Fund-type Definitions. The objective of this statement is to enhance the usefulness of fund balance information by providing clear fund balance classifications that can be consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications of reserved, designated, and unreserved/undesignated funds were replaced with five new classifications nonspendable, restricted, committed, assigned, and unassigned. The specific purposes for the restriction and commitments are shown on the face of the balance sheet.

- Nonspendable fund balance represents amounts that are not in a spendable form. The nonspendable fund balance represents inventories and prepaid items.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution by City of Ashland City Council.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

The governing body has approved the following order of spending regarding fund balance categories: Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned.

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K. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the Statement of Financial Position will sometimes report a separate section for deferred outflow of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the Statement of Financial Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fair Value Inputs and Methodologies and Hierarchy

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based up on the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

Level 1 – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund has the ability to access

Level 2 – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market–corroborated inputs)

Level 3 – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund’s own assumptions used in determining the fair value of investments)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

2. CASH AND INVESTMENTS

Cash and cash equivalents

The cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

	2017
Petty Cash	\$ 650
Demand Deposit	10,000
City Investment Pool	1,431,715
Total	<u>\$ 1,442,365</u>

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As of June 30, 2017, the Commission had the following investments and maturities.

Investment Type	Fair Value	Investment Maturities (in months)		
		Less than 3	3-17	18-59
State Treasurer's investment pool	\$ 1,431,715	\$1,431,715	-	-
Total	<u>\$ 1,431,715</u>	<u>\$1,431,715</u>	<u>-</u>	<u>-</u>

Cash and Investment Note

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund appears to be in compliance with all portfolio guidelines at June 30, 2016. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. We intend to measure these investments at book value since it approximates fair value. The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. As of June 30, 2017, the fair value of the position in the LGIP is 100.57% of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized.

Interest Rate Risk

As a means of limiting its exposure to fair value losses resulting from rising interest rates, the City's investment policy allows only the purchase of investments that can be held to maturity. Investments cannot be made predicated upon selling the security prior to maturity.

Oregon Revised Statutes require that investments do not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB.

The City limits investment maturities as follows:

Under 30 days	10 % minimum
Under 90 days	25% minimum
Under 270 days	50% minimum
Under 1 year	75% minimum
Under 18 months	80% minimum
Under 3 years	100% minimum

Credit Risk

Neither the Oregon Revised Statutes nor the City's investment policy limits investments as to credit rating for securities purchased from U.S. Government Agencies. The City's investments in U.S. Government Agencies were rated AAA by Standard & Poor's and AAA by Moody's Investor Service. The State Pool is unrated. Oregon Revised Statutes require that Bankers Acceptances be guaranteed by, and carried on the books of, a qualified finan-

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cial institution eligible for discount by the Federal Reserve System, and issued by a qualified financial institution whose short-term letter of credit rating is rated in the highest category by one or more nationally recognized statistical rating organizations.

Concentration of Credit Risk

To avoid incurring unreasonable risks inherent to over-investing in specific instruments or in individual financial institutions, the City's investment policy sets maximum limits on the percentage of the portfolio that can be invested in any one type of security. At June 30, 2017, the City was in compliance with all percentage restrictions.

Oregon Revised Statutes require that no more than 25% of the monies of local government be invested in Bankers Acceptances of any singular qualified financial institution. Amounts in the State Treasurer's LGIP are not required by law to be collateralized.

No more than the stated percentage of the overall portfolio will be invested in each of the following categories of securities:

U.S. Treasury Obligations	100%
U.S. Government Agency Securities and Instrumentalities of Government Sponsored Corp.	100%
Bankers' Acceptances (BAs)	50%
Certificates of Deposit (CDs)	35%
State and Local Government Securities	35%
Repurchase Transactions	25%
Commercial Paper (AA,A1,P1)	10%
State of Oregon Investment Pool Securities	100%

3. CAPITAL ASSETS

The changes in capital assets for the 2016-2017 fiscal years are as follows:

	Balance June 30, 2016	Additions & Reclasses	Retirements & Reclasses	Balance June 30, 2017
Governmental activities:				
Capital assets, not being depreciated:				
Construction in progress	\$ 784,540	\$ 1,607,042	\$ 784,540	\$ 1,607,042
Total capital assets, not being depreciated	\$ 784,540	\$ 1,607,042	\$ 784,540	\$ 1,607,042
Capital assets, being depreciated:				
Buildings	\$ 13,592,348	\$ 3,805,003	\$ -	\$ 17,397,351
Equipment	2,276,045	130,252	17,339	2,388,960
Improvements Other than Buildings	2,897,645	213,290	-	3,110,935
Total capital assets, being depreciated	18,766,038	4,148,545	17,339	22,897,246
Less accumulated depreciation for:				
Buildings	6,717,234	546,980	186,330	7,077,884
Equipment	1,443,340	186,289	16,100	1,613,529
Improvements Other than Buildings	1,277,352	133,249	-	1,410,601
Total accumulated depreciation	9,437,926	866,518	202,430	10,102,014
Total capital assets being depreciated, net	<u>\$ 10,112,652</u>	<u>\$ 4,889,069</u>	<u>\$ 599,449</u>	<u>\$ 14,402,274</u>

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Depreciation expense for the year was charged to the following functions:

	Depreciation Expense
	2017
Parks	\$ 283,742
OSF	435,945
Recreation	84,126
Golf	62,705
Total	<u>\$ 866,518</u>

4. LONG-TERM DEBT

The General Fund is used to liquidate the compensated absences. The balances of the compensated absences accounts are as follows:

	June 30, 2016 Balance	Additions	Reductions	June 30, 2017 Balance	Due Within a Year
Governmental Activities:	\$ 298,682	\$ 242,481	\$ 298,682	\$ 242,481	\$ 60,620
Total Compensated Absences Payable	<u>\$ 298,682</u>	<u>\$ 242,481</u>	<u>\$ 298,682</u>	<u>\$ 242,481</u>	<u>\$ 60,620</u>

5. PENSION PLAN

Plan Description – The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan. All benefits of the system are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Oregon PERS produces an independently audited Comprehensive Annual Financial Report which can be found at: <http://www.oregon.gov/pers/pages/financials/actuarial-financial-information.aspx>

If the link is expired please contact Oregon PERS for this information.

a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.

i. **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0% for police and fire employees, and 1.67% for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results.

ii. **Death Benefits.** Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided on or more of the following contributions are met:

- member was employed by PERS employer at the time of death,
- member died within 120 days after termination of PERS covered employment,

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- member died as a result of injury sustained while employed in a PERS-covered job, or
 - member was on an official leave of absence from a PERS-covered job at the time of death.
- iii. **Disability Benefits.** A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
- iv. **Benefit Changes After Retirement.** Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.
- b. **OPSRP Pension Program (OPSRP DB).** The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.
- i. **Pension Benefits.** This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:
Police and fire: 1.8% is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.
General service: 1.5% is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.
A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.
- ii. **Death Benefits.** Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50% of the pension that would otherwise have been paid to the deceased member.
- iii. **Disability Benefits.** A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45% of the member's salary determined as of the last full month of employment before the disability occurred.
- iv. **Benefit Changes After Retirement.** Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.

Contributions – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2014 actuarial valuation, which became effective July 1, 2015. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2017 were \$277,768, excluding amounts to fund employer specific liabilities. In addition approximately \$125,812 in employee contributions were paid or picked up by the Commission in fiscal 2017.

Pension Asset or Liability - At June 30, 2017, the Commission reported a net pension liability of \$6,003,534 for its proportionate share of the net pension liability. The pension liability was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Commission's proportion of the net pension liability was based on a projection of the Commission's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2014, the Commission's proportion was .045%.

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	Deferred Outflow of Resources	Deferred Inflow Of Resources
Difference between expected and actual experience	\$ 198,623	\$ -
Changes in assumptions	1,280,409	-
Net difference between projected and actual earnings on pension plan investments	1,186,046	-
Net changes in proportionate share and	39,112	255,557
Difference between the Commission contributions and proportionate share of contributions	56,530	44,939
Subtotal - Amortized Deferrals (below)	2,760,720	300,496
Parks Contributions subsequent to measuring date	477,927	
Net Deferred outflow (inflow) of resources	\$ 3,238,648	\$ 300,496

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense as follows:

Year ending June 30,	Amount
2018	\$ 431,483
2019	431,483
2020	869,017
2021	645,615
2022	82,627
Thereafter	
Total	\$ 2,460,225

Actuarial Valuations – The employer contribution rates effective July 1, 2015 through June 30, 2017, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an actuarially determined amount for funding a disability benefit component, and (c) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

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All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated December 1, 2016. Oregon PERS produces an independently audited CAFR which can be found at: <http://www.oregon.gov/pers/EMP/Documents/GASB/2016/Oregon-PERS-GASB-68-Report.pdf>

Valuation date	December 31, 2014 rolled forward to June 30, 2016 measurement date
Experience Study Report	2014, Published September 2015
Actuarial cost method	Entry Age Normal
Amortization method	Amortized as a level percentage of payroll as layered amortization bases over a closed period; Tier One/Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years
Asset valuation method	Market value of assets
Inflation rate	2.5 percent (reduced from 2.75 percent)
Investment rate of return	7.5 percent (reduced from 7.75 percent)
Projected salary increase	3.5 percent overall payroll growth; salaries for individuals are assumed to grow at 3.75 percent plus assumed rates of merit/longevity increases based on service (reduced from 3.5 percent)
Cost of Living Adjustment	Blend of 2.0 percent COLA and graded COLA (1.25/0.15 percent) in accordance with <i>Moro</i> decision, blend based on service
Mortality	Healthy retirees and beneficiaries: RP-2000 Sex-distinct, generational per Scale BB, with collar adjustments and set-backs as described in the valuation. Active members: Mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation. Disabled retirees: Mortality rates are a percentage (70% for males and 95% for females) of the RP-2000 static combined disabled mortality sex-distinct table.

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Cash	0.0%	3.0%	0.0%
Debt Securities	15.0%	25.0%	20.0%
Public Equity	32.5%	42.5%	37.5%
Private Equity	16.0%	24.0%	20.0%
Real Estate	9.5%	15.5%	12.5%
Alternative Equity	0.0%	10.0%	10.0%
Opportunity Portfolio	0.0%	3.0%	0.0%
Total			100%

Source: June 30, 2014 PERS CAFR; p. 54 – 55

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2014 Experience Study which is reviewed for the four-year period ending December 31, 2014.

Discount Rate – The discount rate used to measure the total pension liability was 7.5% for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2013 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target	Compound Annual Return (Geometric)
Core Fixed Income	7.20%	4.50%
Short-term Bonds	8.00%	3.70%
Intermediate-Term Bonds	3.00%	4.10%
High Yield Bonds	1.80%	6.66%
Large Cap US Equities	11.65%	7.20%
Mid Cap US Equities	3.88%	7.30%
Small Cap US Equities	2.27%	7.45%
Developed Foreign Equities	14.21%	6.90%
Emerging Foreign Equities	5.49%	7.40%
Private Equity	20.00%	8.26%
Opportunity Funds/Absolute Return	5.00%	6.01%
Real Estate (Property)	13.75%	6.51%
Real Estate (REITS)	2.50%	6.76%
Commodities	7.71%	6.07%
<i>Assumed Inflation</i>		<i>2.75%</i>

Source: June 30, 2014 PERS CAFR; p. 54 – 55

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Changes Subsequent to the Measurement Date

As described above, GASB 67 and GASB 68 require the Total Pension Liability to be determined based on the benefit terms in effect at the Measurement Date. Any changes to benefit terms that occurs after that date are reflected in amounts reported for the subsequent Measurement Date. However, Paragraph 80f of GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer’s reporting date that are expected to have a significant effect on the employer’s share of the collective Net Pension Liability, along with an estimate of the resulting change, if available.

At its July 28, 2017 meeting, the PERS Board lowered the assumed rate to 7.2 percent. For member transactions, this rate will take effect January 1, 2018. The current assumed rate is 7.5 percent and has been in effect for member transactions since January 1, 2016.

Sensitivity of the Commission’s proportionate share of the net pension liability to changes in the discount rate – The following presents the Commission’s proportionate share of the net pension liability calculated using the discount rate of 7.5%, as well as what the Commission’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 %) or 1-percentage-point higher (8.5 %) than the current rate.

	Decrease (6.5%)	Rate (7.5%)	Increase (8.5%)
Parks proportionate share of the net pension liability	\$ 9,693,705	\$ 6,003,534	\$ 2,919,196

A deferred compensation plan is available to employees wherein they may execute an individual agreement with the Commission for amounts earned by them to not be paid until a future date when certain circumstances are met. These circumstances are: termination by reason of death, disability, resignation, or retirement. Payment to the employee will be made over a period not to exceed 15 years. The deferred compensation plan is one which is authorized under IRC Section 457 and has been approved in its specifics by a private ruling from the Internal Revenue Service. The assets of the plan are held by the administrator for the sole benefit of the plan participants and are not considered assets or liabilities of the Commission.

Individual Account Program - In the 2003 legislative session, the Oregon Legislative Assembly created a successor plan for OPERS. The Oregon Public Service Retirement Plan (OPSRP) is effective for all new employees hired on or after August 29, 2003, and applies to any inactive OPERS members who return to employment following a six month or greater break in service. The new plan consists of the defined benefit pension plans and a defined contribution pension plan (the Individual Account Program or IAP). Beginning January 1, 2004, all OPERS member contributions go into the IAP portion of OPSRP. OPERS’ members retain their existing OPERS accounts, but any future member contributions are deposited into the member’s IAP, not the member’s OPERS account. Those employees who had established an OPERS membership prior to the creation of OPSRP will be members of both the OPERS and OPSRP system as long as they remain in covered employment. Members of OPERS and OPSRP are required to contribute 6 % of their salary covered under the plan which is invested in the IAP. The Commission makes this contribution on behalf of its employees.

6) RISK MANAGEMENT

As a component unit of the City of Ashland, the Ashland Parks and Recreation Commission is included in the City’s risk management program. The City directly manages the Commission’s participation. The City is exposed to various risks of loss related to general liability, property, automobile, and workers’ compensation. The City purchases its auto, property, and liability insurance from Citycounty Insurance Services, a member-owned trust. The City is self-insured for the first annual cumulative deductible of \$50,000 under its general liability insurance policy.

2017 Notes To Basic Financial Statements

Workers' compensation is self-insured for \$450,000 per occurrence for claims incurred; excess coverage above this retention limit is purchased from commercial insurers on a stop-loss basis. The Commission, and all participating City funds, pay contributions based on prior experience, exposure, insurance premiums, and administrative costs. Settlements have not exceeded insurance coverage in each of the past three years.

7) TRANSFERS

The purpose of the transfer was to help establish the new equipment fund.

Fund	Transfers In	Transfers Out
General Fund	\$ -	\$ -
Equipment Fund	-	-
Total	<u>\$ -</u>	<u>\$ -</u>

8) TRANSACTIONS WITH PRIMARY GOVERNMENT (CITY OF ASHLAND)

The City of Ashland paid a total of \$5,681,770 to Ashland Parks Commission. Of the total, \$4,880,000 was paid to Parks General Fund to pay for parks and recreation services rendered to the community. \$801,770 was paid to the Capital Project Fund for their share of Food and Beverage revenue received per Ordinance # 3331.



REQUIRED SUPPLEMENTARY INFORMATION

Notes to Required Supplementary Information—the basis of budgeting is the same as GAAP

2017 Required Supplementary Information

REQUIRED SUPPLEMENTARY INFORMATION

For the fiscal year ended June 30, 2017

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	Employer's proportion of the net pension liability (NPL) (a)	Employer's proportionate share of the net pension liability (NPL) (b)	covered payroll (c)	NPL as a percentage of covered payroll (b/c)	Plan fiduciary net position as a percentage of the total pension liability
2017	0.04%	\$ (6,003,534)	\$ 2,071,981	(289.7) %	80.5 %
2016	0.04%	(2,568,803)	1,848,032	(139.0)	91.9
2015	0.04%	947,255	1,962,898	48.3	103.6
2014	0.04%	(2,132,592)	1,734,423	(123.0)	92.0

The amounts presented for each fiscal year were actuarial determined at 12/31 and rolled forward to the measurement date. These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

SCHEDULE OF CONTRIBUTIONS

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2017	\$ 277,768	\$ 277,768	\$ -	\$ 2,174,306	12.8 %
2016	283,273	283,273	-	2,071,981	13.7
2015	411,657	411,657	-	1,848,032	22.3
2014	448,754	448,754	-	1,962,898	22.9

The amounts presented for each fiscal year were actuarial determined at 12/31 and rolled forward to the measurement date. These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

2017 Required Supplementary Information

**ASHLAND PARKS AND RECREATION COMMISSION, ASHLAND , OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
GENERAL FUND
For the year ended June 30, 2017**

	BN 2015-2017		First Year Actual FY 2015-16	Second Year Actual FY 2016-17	Total Actual for budget period	Variance with Final Budget - Positive (Negative)
	Biennium Budget Amounts					
	Original	Final				
Revenues:						
Intergovernmental	\$ -	\$ -	\$ 92		\$ 92	\$ 92
Charges for Services	11,365,000	11,365,000	5,664,276	5,773,251	11,437,527	72,527
Interest on Investments	14,000	14,000	3,522	2,445	5,967	(8,033)
Miscellaneous	100,000	100,000	17,204	16,748	33,952	(66,048)
Total Revenues	11,479,000	11,479,000	5,685,094	5,792,444	11,477,538	(1,462)
Expenditures:						
Parks:						
Personal Services	4,518,930	4,518,930	2,113,357	2,174,777	4,288,134	230,796
Materials and Services	3,522,917	3,522,917	1,781,938	1,730,804	3,512,742	10,175
Capital Outlay	86,000	86,000	2,631	9,687	12,318	73,682
Total Parks	8,127,847	8,127,847	3,897,926	3,915,268	7,813,194	314,653
Recreation:						
Personal Services	2,206,790	2,208,290	1,126,088	1,091,182	2,217,270	(8,980)
Materials and Services	621,840	694,340	283,120	321,334	604,454	89,886
Total Recreation	2,828,630	2,902,630	1,409,208	1,412,516	2,821,724	80,906
Golf Course:						
Personal Services	802,600	802,600	396,008	370,375	766,383	36,217
Materials and Services	302,050	302,050	151,272	139,259	290,531	11,519
Total Golf Course	1,104,650	1,104,650	547,280	509,634	1,056,914	47,736
Contingency	100,000	26,000	-	-	-	26,000
Total Expenditures	12,161,127	12,161,127	5,854,414	5,837,418	11,691,832	469,295
Other financing sources (uses):						
Transfer In	373,500	373,500	-	-	-	(373,500)
Transfer Out	(80,000)	(80,000)	(80,000)	-	(80,000)	-
Total other financing sources (uses):	293,500	293,500	(80,000)	-	(80,000)	(373,500)
Net Change in Fund Balance	(388,627)	(388,627)	(249,320)	(44,974)	(294,294)	94,333
Fund Balance, July 1, 2016	392,641	392,641	503,626	254,306	503,626	110,985
Fund Balance, June 30, 2017	\$ 4,014	\$ 4,014	\$ 254,306	\$ 209,332	\$ 209,332	\$ 205,318

(1) Appropriation Level
Reconciliation to GAAP fund balance :
Equipment fund balance:

176,854

Total GAAP fund balance

\$ 386,186



SUPPLEMENTARY INFORMATION

2017 Supplementary Information

ASHLAND PARKS AND RECREATION COMMISSION, ASHLAND, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
CAPITAL IMPROVEMENT FUND
For the year ended June 30, 2017

	BN 2015-2017		First Year Actual FY 2015-16	Second Year Actual FY 2016-17	Total Actual for budget period	Variance with Final Budget - Positive (Negative)
	Biennium Budget Amounts					
	Original	Final				
Revenues:						
Intergovernmental	\$ 3,517,252	\$ 3,517,252	\$ -	\$ -	\$ -	(3,517,252)
Charges for Services	212,930	212,930	1,490,908	801,770	2,292,678	2,079,748
Interest on Investments	4,000	4,000	5,928	10,532	16,460	12,460
Miscellaneous	-	-	-	16,555	16,555	16,555
Total Revenues	3,734,182	3,734,182	1,496,836	828,857	2,325,693	(1,408,489)
Expenditures:						
Personal Services	189,930	189,930	64,041	98,194	162,235	27,695
Materials and Services	-	85,052	23,840	40,229	64,069	20,983
Capital Outlay	3,817,889	3,732,837	272,256	1,184,028	1,456,284	2,276,553
Total Parks	4,007,819	4,007,819	360,137	1,322,451	1,682,588	2,325,231
Total Expenditures	4,007,819	4,007,819	360,137	1,322,451	1,682,588	2,325,231
Net Change in Fund Balance	(273,637)	(273,637)	1,136,699	(493,594)	643,105	916,742
Other financing sources (uses):						
Transfer In	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net Change in Fund Balance	(273,637)	(273,637)	1,136,699	(493,594)	643,105	916,742
Fund Balance, July 1, 2016	582,254	582,254	209,302	1,346,001	209,302	(372,952)
Fund Balance, June 30, 2017	\$ 308,617	\$ 308,617	\$ 1,346,001	\$ 852,407	\$ 852,407	\$ 543,790

ASHLAND PARKS AND RECREATION COMMISSION, ASHLAND, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
EQUIPMENT FUND

For the year ended June 30, 2017

	BN 2015-2017		First Year Actual FY 2015-16	Second Year Actual FY 2016-17	Total Actual for budget period	Variance with Final Budget - Positive (Negative)
	Biennium Budget Amounts					
	Original	Final				
Revenues:						
Charges for Services	\$ -	\$ -	\$ 208,542	\$ 246,458	\$ 455,000	\$ 455,000
Interest on Investments		-	250	1,814	2,064	2,064
Total Revenues	-	-	208,792	248,272	457,064	457,064
Expenditures:						
Capital Outlay	439,000	439,000	229,958	130,252	360,210	78,790
Total Parks	439,000	439,000	229,958	130,252	360,210	78,790
Total Expenditures	439,000	439,000	229,958	130,252	360,210	78,790
Net Change in Fund Balance	(439,000)	(439,000)	(21,166)	118,020	96,854	535,854
Other financing sources (uses):						
Interfund Loans	439,000	439,000	-	-	-	(439,000)
Transfer In	80,000	80,000	80,000	-	80,000	-
Interfund Loans	(40,000)	(40,000)	-	-	-	40,000
Total other financing sources (uses)	479,000	479,000	80,000	-	80,000	(399,000)
Net Change in Fund Balance	40,000	40,000	58,834	118,020	176,854	535,854
Fund Balance, July 1, 2016	-	-	-	58,834	-	-
Fund Balance, June 30, 2017	\$ 40,000	\$ 40,000	\$ 58,834	\$ 176,854	\$ 176,854	\$ 535,854

Per GASB 54 fund combined with
General Fund for GAAP reporting:

(176,854)

\$ -

(1) Appropriation Level

**ASHLAND PARKS AND RECREATION COMMISSION
ASHLAND, OREGON
SCHEDULE OF CAPITAL ASSETS - BY SOURCES
For the year ended June 30, 2017**

Capital Assets:	
Buildings and improvements	\$ 17,397,351
Equipment	2,388,960
Improvements other than Building	3,110,935
Construction in Process	<u>1,607,042</u>
Total capital assets	<u>\$ 24,504,288</u>
Sources of Investment in Capital Assets:	
General Fund	\$ 11,940,597
Shakespeare Festival	<u>12,563,691</u>
Total sources of investment in capital assets	<u>\$ 24,504,288</u>
Sources of Investment in Capital Assets:	
General Fund - depreciation	\$ 4,993,271
Shakespeare Festival- depreciation	<u>5,108,743</u>
Total sources of investment in capital assets	<u>\$ 10,102,014</u>

ASHLAND PARKS AND RECREATION COMMISSION
ASHLAND, OREGON
SCHEDULE OF CHANGES IN CAPITAL ASSETS - BY SOURCES
For the year ended June 30, 2017

	<u>Total</u>	<u>Buildings and Improvements</u>	<u>Equipment</u>	<u>Improvements other than Buildings</u>	<u>CIP</u>
Capital Assets, July 1, 2016	\$ 19,550,579	\$ 13,592,348	\$ 2,276,046	\$ 2,897,645	\$ 784,540
Additions:					
General Fund	2,065,519	114,935	130,252	213,290	1,607,042
Shakespeare Festival	3,690,068	3,690,068	-	-	-
	<u>5,755,587</u>	<u>3,805,003</u>	<u>130,252</u>	<u>213,290</u>	<u>1,607,042</u>
Deletions:					
General Fund	801,878	-	17,338	-	784,540
Shakespeare Festival	-	-	-	-	-
	<u>801,878</u>	<u>-</u>	<u>17,338</u>	<u>-</u>	<u>784,540</u>
Capital Assets, June 30, 2017	<u>\$ 24,504,288</u>	<u>\$ 17,397,351</u>	<u>\$ 2,388,960</u>	<u>\$ 3,110,935</u>	<u>\$ 1,607,042</u>

ASHLAND PARKS AND RECREATION COMMISSION
ASHLAND, OREGON
SCHEDULE OF CAPITAL ASSETS - BY FUNCTION AND ACTIVITY
For the year ended June 30, 2017

Function and Activity	<u>Total</u>	<u>Buildings and Improvements</u>	<u>Equipment</u>	<u>Improvements other than Buildings</u>	<u>CIP</u>
Parks and Recreation	<u>\$ 24,504,288</u>	<u>\$ 17,397,351</u>	<u>\$ 2,388,960</u>	<u>\$ 3,110,935</u>	<u>\$ 1,607,042</u>

**ASHLAND PARKS AND RECREATION COMMISSION
ASHLAND, OREGON**

**SCHEDULE OF CHANGES IN CAPITAL ASSETS - BY FUNCTION AND ACTIVITY
For the year ended June 30, 2017**

Function and Activity	Capital Assets July 1, 2016	Additions	Deletions	Capital Assets June 30, 2017
Parks and Recreation	<u>\$ 19,550,579</u>	<u>\$ 5,755,588</u>	<u>\$ 801,879</u>	<u>\$ 24,504,288</u>



STATISTICAL SECTION



**ASHLAND PARKS AND RECREATION COMMISSION
STATISTICAL SECTION
(Unaudited)**

This part of the Ashland Parks and Recreation Commission comprehensive annual financial report presents detailed information as a context for understanding this year's financial statements, notes, and supplementary information. This information has not been audited by the independent auditors.

	Page
Financial Trends	
These tables contain trend information that may assist the reader in assessing the Commission's current financial performance by placing it in historical perspective.	68-77
Revenue Capacity	
These tables contain information that may assist the reader is assessing the viability of the revenue sources.	78-82
Debt Capacity	
These tables present information that may assist the reader in analyzing the affordability of the Commission's current levels of outstanding debt and the Commission's ability to issue additional debt in the future.	83
Economic & Demographic Information	
These tables offer economic and demographic indicators that are commonly used for financial analysis and that can help the reader understand the Commission's present and ongoing financial status.	84-85
Operating Information	
These tables contain service and infrastructure indicators that can help the reader understand how the information in the Commission's financial statements relates to the services the Commission provides and the activities it performs.	86-92

Source:

Unless otherwise noted, the information in these tables is derived from the annual financial reports for the Ashland Parks Commission and the annual financial reports for the City of Ashland.

ASHLAND PARKS AND RECREATION COMMISSION
STATEMENT OF NET POSITION
For the last ten fiscal years

	2017	2016	2015	2014
ASSETS				
Cash and cash equivalents	\$ 1,442,365	\$ 2,077,124	\$ 981,557	\$ 1,193,676
Receivables:				
Interest				
Accounts	26,434	19,650	85,472	99,470
Taxes				-
Proportional share of net pension assets			947,255	
Capital assets, net of Accumulated Depreciation	14,402,273	10,112,652	10,397,953	10,478,922
Total Assets	<u>15,871,072</u>	<u>12,209,426</u>	<u>12,412,237</u>	<u>11,772,068</u>
Deferred Outflows of Resources:				
Deferred outflows - pensions	3,238,648	672,510		
LIABILITIES:				
Accounts payable	187,473	225,677	187,564	232,706
Payroll liabilities	42,733	211,956	166,538	144,563
Vacation payable				
Noncurrent liabilities				
Proportionate share of net pension liability	6,003,534	2,568,603		
Due within one year	60,620	74,671	62,583	63,800
Due in more than one year	181,863	224,011	187,747	191,402
Total Liabilities	<u>6,476,223</u>	<u>3,304,918</u>	<u>604,432</u>	<u>632,471</u>
Deferred Inflows of Resources:				
Deferred inflows - pensions	300,495	596,742		
NET POSITION:				
Invested in capital assets, net of related debt	14,402,273	10,112,652	10,397,953	10,478,922
Restricted for: YAL	-	-	-	-
Unassigned	(2,069,271)	(1,132,376)	(6,308)	660,674
Total Net Position	<u>\$ 12,333,002</u>	<u>\$ 8,980,276</u>	<u>\$ 10,391,645</u>	<u>\$ 11,139,596</u>

Proportional share of net pension liability line item added due to GASB 68 implementation.

ASHLAND PARKS AND RECREATION COMMISSION
STATEMENT OF NET POSITION
For the last ten fiscal years (continued)

2013	2012	2011	2010	2009	2008
\$ 2,416,468	\$ 2,829,756	\$ 2,855,465	\$ 2,210,964	\$ 1,824,579	\$ 1,796,482
90,512	112,138	24,666	89,798	7,244	83,579
-	370,792	382,865	369,389	368,142	386,156
<u>9,527,217</u>	<u>9,592,447</u>	<u>9,114,880</u>	<u>9,388,309</u>	<u>9,799,880</u>	<u>9,909,134</u>
<u>12,034,197</u>	<u>12,905,133</u>	<u>12,377,876</u>	<u>12,058,460</u>	<u>11,999,845</u>	<u>12,175,351</u>
216,013	131,911	163,169	177,249	200,522	200,865
119,902	116,978	92,725	91,657	89,530	92,064
69,083	23,511	22,062	27,076	27,898	23,410
207,247	70,532	66,185	81,228	83,694	70,229
<u>612,245</u>	<u>342,932</u>	<u>344,141</u>	<u>377,210</u>	<u>401,644</u>	<u>386,568</u>
9,527,217	9,592,447	9,114,880	9,388,309	9,799,880	9,909,134
-	20,325	9,898			
1,894,735	2,949,429	2,908,957	2,292,941	1,798,320	1,879,647
<u>\$ 11,421,952</u>	<u>\$ 12,562,201</u>	<u>\$ 12,033,735</u>	<u>\$ 11,681,250</u>	<u>\$ 11,598,200</u>	<u>\$ 11,788,781</u>

ASHLAND PARKS AND RECREATION COMMISSION
CHANGE IN NET POSITION
For the last ten fiscal years

	2017	2016	2015	2014
Revenues:				
Program revenues:				
Charges for services	\$ 1,139,709	\$ 1,153,455	\$ 1,149,154	\$ 1,578,123
Operating grants and contributions	-	92	320,539	-
General revenues:				
City of Ashland	5,681,770	6,210,271	4,896,167	3,959,833
Property taxes	14,791			-
Interest	33,304	9,700	4,957	7,934
Other		17,204	17,620	53,234
Donated Capital Assets - OSF	3,440,453			
Total revenues	<u>10,310,027</u>	<u>7,390,722</u>	<u>6,388,437</u>	<u>5,599,124</u>
Expenses:				
Parks	4,947,282	6,151,387	3,921,790	4,372,964
Recreation	1,582,389	1,863,782	1,124,584	935,821
Golf course	427,630	786,922	406,176	572,695
Debt service	-	-	-	-
Total expenses	<u>6,957,301</u>	<u>8,802,091</u>	<u>5,452,550</u>	<u>5,881,480</u>
Increase (Decrease) in net position	3,352,726	(1,411,369)	935,887	(282,356)
Net position - Beginning, Restated	8,980,276	10,391,645	9,455,758	11,421,952
Prior period adjustment				
Net position - Ending	<u>\$ 12,333,002</u>	<u>\$ 8,980,276</u>	<u>\$ 10,391,645</u>	<u>\$ 11,139,596</u>

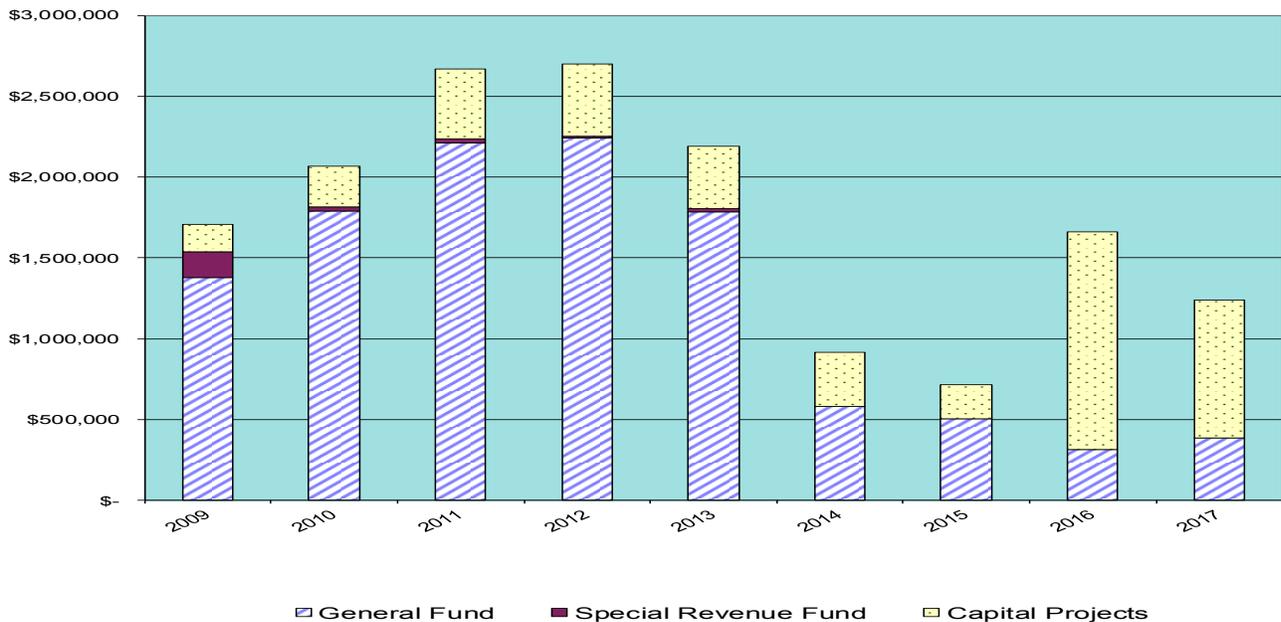
ASHLAND PARKS AND RECREATION COMMISSION
CHANGE IN NET POSITION
For the last ten fiscal years (continued)

2013	2012	2011	2010	2009	2008
\$ 932,235	\$ 968,436	\$ 1,101,358	\$ 1,010,118	\$ 1,019,780	\$ 890,905
-	33,117	21,140	9,983	-	733,847
4,082,108	4,349,737	4,210,320	4,082,522	3,970,602	6,434,459
16,133	20,698	16,096	23,515	22,455	104,150
67,690	35,648	47,888	21,785	256,122	137,340
5,098,166	5,407,636	5,396,802	5,147,923	5,268,959	8,300,701
4,515,960	3,363,614	3,557,166	3,452,280	3,884,152	3,600,415
1,207,171	1,060,887	1,141,094	1,135,400	1,151,793	3,472,763
371,911	454,669	346,057	477,193	423,595	401,429
-	-	-	-	-	-
6,095,042	4,879,170	5,044,317	5,064,873	5,459,540	7,474,607
(996,876)	528,466	352,485	83,050	(190,581)	826,094
12,562,201	12,033,735	11,681,250	11,598,200	11,788,781	10,962,687
(143,373)					
\$ 11,421,952	\$ 12,562,201	\$ 12,033,735	\$ 11,681,250	\$ 11,598,200	\$ 11,788,781

ASHLAND PARKS AND RECREATION COMMISSION
FUND BALANCES
For the last ten fiscal years

	2017	2016	2015	2014
General Fund				
Unassigned, reported in:				
General Fund	\$ 386,186	\$ 313,140	\$ 503,626	\$ 583,394
Total General Fund	<u>386,186</u>	<u>313,140</u>	<u>503,626</u>	<u>583,394</u>
Special Revenue Fund				
Restricted, reported in:				
Special revenue funds	-	-	-	-
Total Special Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Projects				
Committed, reported in:				
Capital projects funds	852,407	1,346,001	209,302	332,482
Total Capital Projects	<u>852,407</u>	<u>1,346,001</u>	<u>209,302</u>	<u>332,482</u>
Total Governmental Funds	<u>\$ 1,238,593</u>	<u>\$ 1,659,141</u>	<u>\$ 712,928</u>	<u>\$ 915,876</u>

Fund Balance Comparison
 Governmental Funds
 Last Ten Years



**ASHLAND PARKS AND RECREATION COMMISSION
FUND BALANCES
For the last ten fiscal years (continued)**

2013	2012	2011	2010	2009	2008
\$ 1,783,433	\$ 2,242,227	\$ 2,214,031	\$ 1,787,781	\$ 1,379,752	\$ 1,201,443
<u>1,783,433</u>	<u>2,242,227</u>	<u>2,214,031</u>	<u>1,787,781</u>	<u>1,379,752</u>	<u>1,201,443</u>
-	20,325	9,898	22,534	27,356	160,591
<u>-</u>	<u>20,325</u>	<u>9,898</u>	<u>22,534</u>	<u>27,356</u>	<u>160,591</u>
387,632	449,132	432,867	252,864	166,991	263,343
<u>387,632</u>	<u>449,132</u>	<u>432,867</u>	<u>252,864</u>	<u>166,991</u>	<u>263,343</u>
<u>\$ 2,171,065</u>	<u>\$ 2,711,684</u>	<u>\$ 2,656,796</u>	<u>\$ 2,063,179</u>	<u>\$ 1,574,099</u>	<u>\$ 1,625,377</u>

ASHLAND PARKS AND RECREATION
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GOVERNMENT FUNDS
For the last ten fiscal years

	2017	2016	2015	2014
REVENUES:				
Property Taxes:	\$ -	\$ -	\$ -	\$ -
City of Ashland	5,681,770	6,210,271	4,896,167	3,959,833
Intergovernmental revenues	-	92	320,539	724,634
Charges for services	1,139,709	1,153,455	1,149,154	853,490
Interest revenue	14,791	9,700	4,957	7,934
Miscellaneous revenue	33,303	17,204	17,620	53,234
Total Revenues	6,869,573	7,390,722	6,388,437	5,599,125
EXPENDITURES:				
Current:				
Parks	4,044,004	3,895,295	3,753,591	3,719,517
Recreation	1,412,516	1,409,208	1,300,196	1,207,579
Golf Course	509,634	547,280	501,458	524,969
Capital Outlay	1,323,967	592,727	1,036,140	1,402,249
Debt Service	-	-	-	-
Ratio of debt service to non capital expenditures	0.00%	0.00%	0.00%	0.00%
Total Expenditures	7,290,121	6,444,510	6,591,385	6,854,314
Excess of revenues over, (under)				
Expenditures	(420,548)	946,213	(202,948)	(1,255,189)
Other Financing Sources, (Uses)				
Transfers in		80,000	320,000	602,000
Transfers out		(80,000)	(320,000)	(602,000)
Total Other Financing Sources, (Uses)	-	-	-	-
Net changes in fund balance	(420,548)	946,213	(202,948)	(1,255,189)
Fund Balance - Beginning of Year,	1,659,141	712,928	915,876	2,171,065
Prior period adjustment	-	-	-	-
Fund Balance - End of Year	\$ 1,238,593	\$ 1,659,141	\$ 712,928	\$ 915,876

ASHLAND PARKS AND RECREATION
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GOVERNMENT FUNDS
For the last ten fiscal years (continued)

	2013	2012	2011	2010	2009	2008
\$	4,434,223	\$ 4,349,737	\$ 4,210,320	\$ 4,082,522	\$ 3,982,698	\$ 6,425,334
	-	33,117	21,140	9,983	-	79,026
	932,235	968,436	1,101,358	1,010,118	1,019,781	811,879
	16,133	20,698	16,096	23,515	22,455	104,150
	67,690	35,648	47,888	21,785	256,122	137,340
	<u>5,450,281</u>	<u>5,407,636</u>	<u>5,396,802</u>	<u>5,147,923</u>	<u>5,281,056</u>	<u>7,557,729</u>
	3,855,744	3,800,834	3,277,305	3,121,588	3,487,474	3,460,324
	1,184,863	1,032,591	1,080,917	1,081,399	1,315,635	3,426,125
	419,249	414,374	281,834	437,285	370,199	361,825
	531,044	104,949	163,129	18,571	159,026	133,051
	-	-	-	-	-	-
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<u>5,990,900</u>	<u>5,352,748</u>	<u>4,803,185</u>	<u>4,658,843</u>	<u>5,332,334</u>	<u>7,381,325</u>
	(540,619)	54,888	593,617	489,080	(51,278)	176,404
	370,325	-	-	-	-	110,000
	(370,325)	-	-	-	-	(110,000)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	(540,619)	54,888	593,617	489,080	(51,278)	176,404
	2,711,684	2,656,796	2,063,179	1,574,099	1,625,377	1,448,973
	-	-	-	-	-	-
\$	<u><u>2,171,065</u></u>	<u><u>2,711,684</u></u>	<u><u>2,656,796</u></u>	<u><u>2,063,179</u></u>	<u><u>1,574,099</u></u>	<u><u>1,625,377</u></u>

ASHLAND PARKS AND RECREATION COMMISSION
ADOPTED AND ACTUAL FUND BALANCE
For the last ten fiscal years

Fund Balances	2017	2016	2015	2014
	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>
Parks Component				
Parks and Recreation Fund	\$ 4,014	\$ 184,915	\$ 666,289	\$ 666,289
Youth Activities Levy Fund	-	-		-
Parks Capital Improvements Fund	308,617	(674,924)	302,132	302,132
Parks Equipment Fund	40,000	192,000		
Total Budget	<u><u>352,631</u></u>	<u><u>(298,009)</u></u>	<u><u>968,421</u></u>	<u><u>968,421</u></u>
For the Fiscal Year Ended June 30,	2017	2016	2015	2014
Fund Balances	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Parks Component				
Parks and Recreation Fund	209,332	254,306	503,626	583,394
Youth Activities Levy Fund	-	-	-	-
Parks Capital Improvements Fund	852,407	1,346,001	209,302	332,482
Parks Equipment Fund	176,854	58,834		
Total Budget	<u><u>\$ 1,238,593</u></u>	<u><u>\$ 1,659,141</u></u>	<u><u>\$ 712,928</u></u>	<u><u>\$ 915,876</u></u>

ASHLAND PARKS AND RECREATION COMMISSION
ADOPTED AND ACTUAL FUND BALANCE
For the last ten fiscal years (continued)

2013 Adopted	2012 Adopted	2011 Adopted	2010 Adopted	2009 Adopted	2008 Adopted
\$ 1,290,439	\$ 1,703,840	\$ 1,409,225	\$ 1,450,910	\$ 1,190,614	\$ 877,245
-	-	-	10,591	-	216,893
242,067	193,504	167,739	287,239	107,590	26,926
1,532,506	1,897,344	1,576,964	1,748,740	1,298,204	1,121,064
2013 Actual	2012 Actual	2011 Actual	2010 Actual	2009 Actual	2008 Actual
1,783,433	2,242,227	2,214,031	1,787,781	1,379,752	1,201,443
-	20,325	9,898	22,534	27,356	160,591
387,632	449,132	432,867	252,864	166,991	263,343
\$ 2,171,065	\$ 2,711,684	\$ 2,656,796	\$ 2,063,179	\$ 1,574,099	\$ 1,625,377

2017 Statistical Section

ASHLAND PARKS AND RECREATION COMMISSION
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
For the last ten fiscal years - Unaudited

Fiscal Year Ended June 30	Real (1)	Mobile Home	Personal	Utilities	Total	Property Tax Rate	Taxable ratio (True Cash Value to Assessed)
2016-17	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2015-16	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2014-15	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2013-14	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2012-13	\$ 2,079,286,927	\$ 6,060,300	\$ 36,739,550	\$ 26,166,700	\$ 2,148,253,477	2.09	73.3%
2011-12	2,055,111,118	6,318,010	40,939,090	26,290,929	2,128,659,147	2.09	67.7%
2010-11	2,000,563,826	5,956,110	41,057,580	24,422,710	2,072,000,226	2.09	61.0%
2009-10	1,937,303,620	5,881,825	40,133,110	24,860,300	2,008,178,855	2.09	53.0%
2008-09	1,871,896,544	5,744,350	44,282,840	21,243,990	1,943,167,724	2.09	48.4%
2007-08	1,802,639,910	5,762,080	44,536,050	22,372,000	1,875,310,040	3.47	46.9%

All property is evaluated once every six years as required by State Statute.

N/A: As of July 1st, 2013 the Ashland Parks and Recreation does not receive Property Taxes

Source: County Assessor tax roll property values.

ASHLAND PARKS AND RECREATION COMMISSION
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUATION)
For the last ten fiscal years - Unaudited

Fiscal Year	Parks Commission	Parks YAL	City of Ashland Permanent	City of Ashland Bonded Debt	City of Ashland Local Option Levies	City of Ashland Total Tax Rate	Net General Government Tax Rate	Net School Support Tax Rate	Total
2016-17	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2015-16	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2014-15	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2013-14	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2012-13	2.09	-	2.10	0.24	0.19	4.62	7.16	8.38	15.54
2011-12	2.09	-	2.10	0.24	0.19	4.63	7.18	8.38	15.56
2010-11	2.09	-	2.10	0.32	0.19	4.70	7.25	7.14	14.39
2009-10	2.09	-	2.10	0.20	0.19	4.59	7.17	7.14	14.31
2008-09	2.09	-	1.99	0.21	0.13	4.42	6.90	8.42	15.31
2007-08	2.09	1.38	1.85	0.20	0.20	5.72	8.12	6.90	15.01

N/A: As of July 1st, 2013 the Ashland Parks and Recreation does not receive Property Taxes

(1) Oregon Measure 5 limited the effective tax rates of General Government and School Support after December 7, 1990. At the present time, only school support tax rates have been compressed and limited.

(2) Oregon Measure 47 combined with Jackson County tax rate since 1997-98.

Source: Jackson County Assessor and Tax Collector

**ASHLAND PARKS AND RECREATION COMMISSION
PROPERTY VALUE AND NEW CONSTRUCTION HISTORY
FOR THE CITY OF ASHLAND, OREGON
For the last ten fiscal years - Unaudited**

Fiscal Year Ended June 30	Property Value (1)	Commercial Construction		Residential Construction	
		Number of Units	Value	Number of Units	Value
2016-17	N/A		N/A		N/A
2015-16	N/A		N/A		N/A
2014-15	N/A		N/A		N/A
2013-14	N/A		N/A		N/A
2012-13	\$ 2,079,286,927	8	\$ 1,632,075	56	\$ 11,568,784
2011-12	2,148,253,477	10	34,221,808	33	6,123,270
2010-11	2,072,000,226	11	1,989,421	47	7,531,926
2009-10	2,008,178,855	4	611,406	89	14,985,434
2008-09	1,943,167,724	15	1,812,635	21	5,108,099
2007-08	1,875,310,040	23	16,269,379	82	8,258,031

N/A: As of July 1st, 2013 the Ashland Parks and Recreation does not receive Property Taxes

(1) Property value is assessed valuation

Sources: State of Oregon Department of Insurance and Finance,
Division of Finance and Corporate Securities

City of Ashland, Department of Community Development

Jackson County Assessor

**ASHLAND PARKS AND RECREATION COMMISSION
PRINCIPAL PROPERTY TAX PAYERS
Current year and ten years ago**

Taxpayers	Type of Business	2017 Assessed Valuation	Percentage of Total Assessed Valuation
Avista Corp	Housing	\$ 14,147,000	0.56%
Deluca Ronald L Trustee	Utility	11,720,110	0.46%
Deluca Ronald L Trustee ET AL	Utility	11,344,970	0.45%
Ashland Hills Hotel LLC	Motel	10,013,110	0.39%
Ashland Community Hopsital	Hospital	9,553,580	0.38%
Financial Pacific INC	Financial	7,429,560	0.29%
Ashland Shopping Center LLC	Retail	6,169,520	0.24%
Mark Antony Hist Prop LLC	Motel	6,153,000	0.24%
Centurylink Property	Utility	6,094,800	0.24%
Ashland Assisted Living LLC	Assisted Care	6,064,240	0.24%
All other		2,446,365,978	96.50%
Total		\$ 2,535,055,868	100.00%

Taxpayers	Type of Business	2008 Assessed Valuation	of Total Assessed Valuation
Qwest Corporation	Utility	\$ 10,510,100	0.56%
Windmill Inns of America, Inc	Motels	10,375,160	0.55%
Ronald L. Deluca	Housing	8,983,710	0.48%
Avista Corp.	Utility	7,342,900	0.39%
North Mountan Land Company	Housing	6,302,400	0.34%
Pacific Financial, Inc.	Financial	5,694,300	0.30%
Michael E & Beverly Rydbom	Retail	4,728,500	0.25%
Skylark Assisted Living	Assisted Care	4,647,770	0.25%
Bard's Inn Limited	Motels	4,449,330	0.24%
Summit Investment	Retail	4,407,650	0.24%
Plaza Hospitality	Printing	3,896,970	0.21%
All other		1,803,971,250	96.20%
Total		\$ 1,875,310,040	100.00%

Source: Jackson County Assessor

2017 Statistical Section

**ASHLAND PARKS AND RECREATION COMMISSION
PROPERTY TAX LEVIES AND COLLECTIONS
For the last ten fiscal years - Unaudited**

Fiscal Year Ended June 30	Total Tax Levy (1)	Current Tax Collections	Percent of Levy Collected	Tax Collections (2)(3)	Total Tax Collections	Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes	Delinquent Taxes to Tax Levy
2016-17	N/A	N/A	N/A	N/A	N/A	N/A		
2015-16	N/A	N/A	N/A	N/A	N/A	N/A		
2014-15	N/A	N/A	N/A	N/A	N/A	N/A		
2013-14	N/A	N/A	N/A	N/A	N/A	N/A		
2012-13	4,566,229	4,290,892	94.0%	143,331	4,434,223	97.1%	\$ - **	
2011-12	4,444,689	4,150,020	93.4%	199,717	4,349,737	97.9%	370,792	8.3%
2010-11	4,303,634	4,033,202	93.7%	177,118	4,210,320	97.8%	382,865	8.9%
2009-10	4,188,739	3,876,127	92.5%	206,395	4,082,522	97.5%	369,388	8.8%
2008-09	4,082,000	3,769,727	92.4%	212,971	3,982,698	97.6%	368,142	9.0%
2007-08	6,437,000	6,120,830	95.1%	304,504	6,425,334	99.8%	386,155	6.0%

N/A: As of July 1st, 2013 the Ashland Parks and Recreation does not receive Property Taxes

**Note: The City of Ashland has retained the rights to taxes and receivables for FY 2013-2014 and the foreseeable future thus no receivable is recorded for Ashland Park Commission.

Sources: Basic financial statements; Ashland Parks and Recreation Commission financial records

ASHLAND PARKS AND RECREATION COMMISSION
COMPUTATION OF DIRECT AND OVERLAPING BONDED DEBT - GENERAL OBLIGATION
BONDS

For the year ended June 30, 2017 - Unaudited

<u>Jurisdiction</u>	<u>Net General Obligation Bonded Debt Outstanding</u>	<u>Percentage Applicable to City</u>	<u>Amount Applicable to Parks</u>
Direct:			
Parks Commission	N/A	(1)	N/A
Overlapping:			
Jackson County	1,609,542	14.60%	234,993
School District #5	9,265,841	80.82%	7,488,653
Rogue Community College	5,895,742 (2)	14.60%	860,778
Jackson County Housing Authority	687,914	14.60%	100,435
Rogue Valley Transit District	47,422	19.15%	9,081
	<u>\$ 17,506,461</u>		<u>\$ 8,693,941</u>

(1) Excluding general obligation bonds reported in the Enterprise
Funds supported by non-tax revenue sources

(2) Net tax supported debt

Source: City of Ashland Financial Statements and Records
County Treasurer Statements of Bonded Indebtedness.

**CITY OF ASHLAND, OREGON
PRINCIPAL EMPLOYERS
Current and ten years ago**

<u>2017</u>		
<u>Employer</u>	<u>Employees</u>	<u>Percentage of Total City Employment</u>
Southern Oregon University	700	9.03%
Oregon Shakespeare Festival	650	5.26%
Ashland Public Schools	591	3.02%
Asante Ashland Community Hospital	276	2.80%
City of Ashland	270	2.47%
Subtotal	2,487	22.59%
Estimated total city employment	9,922	

<u>2008</u>		
<u>Employer</u>	<u>Employees</u>	<u>Percentage of Total City Employment</u>
Southern Oregon University	850	9.44%
Ashland Community Hospital	410	4.56%
Ashland Shakespeare Festival	398	4.42%
Ashland Public Schools	350	3.89%
City of Ashland**	229	2.54%
Subtotal	2,237	24.86%
Butler Ford	160	1.78%
Pathway Enterprises	140	1.56%
Ashland Food Cooperative	130	1.44%
Professional Tool Mfg. LLC	100	1.11%
Prestige Care (dba Linda Vista)	75	0.83%
Total	2,842	31.58%
Estimated total city employment	9,000	

** Excludes Ashland Parks Commission

Source: Ashland Chamber of Commerce

Note: Ashland Chamber of Commerce has changed their reporting method and now only tracks the top five employers in the city

ASHLAND PARKS AND RECREATION COMMISSION
DEMOGRAPHIC STATISTICS FOR THE CITY OF ASHLAND, OREGON
For the last ten fiscal years - Unaudited

Fiscal Year Ended June 30	Population (1)	Percentage Change	Per Capita Income (2)	School Enrollment (3)	Unemployment Rate Jackson Co. (2)
2016-17	20,620	1.05%	N/A	2,720	5.2%
2015-16	20,405	-1.35%	N/A	2,775	6.2%
2014-15	20,684	1.56%	N/A	2,735	6.6%
2013-14	20,366	0.20%	N/A	2,800	8.4%
2012-13	20,325	-5.29%	N/A	2,700	8.3%
2011-12	21,460	6.79%	N/A	2,720	8.3%
2010-11	20,095	-6.56%	N/A	2,737	11.9%
2009-10	21,505	0.09%	N/A	2,819	12.1%
2008-09	21,485	-1.44%	\$ 18,219	2,767	13.6%
2007-08	21,800	1.73%	19,770	2,846	6.7%

Sources:

- (1) Center for Population and Research and Census,
Portland State University
- (2) State of Oregon Employment Division,
Department of Human Resources
- (3) Ashland School District

ASHLAND PARKS AND RECREATION COMMISSION
COMMISSION EMPLOYEE BY FUNCTION/PROGRAM (UNAUDITED)
For the last ten fiscal years

Function/Program	2017	2016	2015	2014
Parks Division				
Director	1.00	1.00	1.00	1.00
Parks Superintendent	1.00	1.00	1.00	1.00
Irrigation & Western Parks Supervisor	1.00	1.00		
Open Space & Outer Parks Supervisor	1.00	1.00		
Executive Assistant	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00		
Office Assistant I	0.40	0.40		
Lead Custodian	1.00	1.00	1.00	1.00
Custodian	1.00	1.00	1.00	1.00
Volunteer Coordinator	1.00	1.00	1.00	1.00
Park Worker				
Park Technician I	10.00	10.00	12.20	12.20
Park Technician II	4.00	4.00	3.00	3.00
Park Technician III	2.00	2.00	3.00	3.00
Temps	0.50	0.50	3.00	3.00
Recreation Division				
Recreation Superintendent	1.00	1.00	1.00	1.00
CC/Recreation Facilities Manager			0.25	0.25
Recreation Manager	1.00	1.00	1.00	1.00
Nature Center Manager	1.00	1.00		
Office Assistant I	1.40	1.40		
Environmental Education Coordinator	0.80	0.80	1.80	1.80
Promotions Coordinator	1.00	1.00	1.00	1.00
Senior Program Manager	1.00	1.00	1.00	1.00
Senior Program Specialist	0.25	0.25	0.70	0.70
Senior Program Support Specialist	0.50	0.50	0.55	0.55
Office Assistant II	1.00	1.00	1.00	1.00
Environmental Ed Assistant			1.00	1.00
Temps	9.15	9.15	3.70	3.70
Golf Division				
Golf Operations Coordinator	1.00	1.00	1.00	1.00
Clubhouse Assistant	1.00	1.00	0.80	0.80
Greens Superintendent	1.00	1.00	1.00	1.00
Park Technician I	1.00	1.00	0.80	0.80
	<u>48.00</u>	<u>48.00</u>	<u>43.80</u>	<u>43.80</u>

ASHLAND PARKS AND RECREATION COMMISSION
COMMISSION EMPLOYEE BY FUNCTION/PROGRAM (UNAUDITED)
For the last ten fiscal years (continued)

2013	2012	2011	2010	2009	2008
1.00	1.00	1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00	1.00	2.00
1.00	1.00	1.00	1.00	1.00	2.00
		5.00	5.00	8.00	8.00
12.20	12.20	6.00	5.00	6.00	6.00
3.00	3.00	6.00	7.00	7.00	7.00
3.00	3.00	2.00	4.00	5.00	5.00
3.00	3.00	3.00	3.00	6.70	6.70
1.00	1.00	1.00	1.00	1.00	1.00
0.25	0.25		1.00	1.00	1.00
1.00	1.00	1.00	1.00	2.00	2.00
1.80	1.80	2.00	2.00	2.00	2.00
1.00	1.00	1.00	1.00	1.00	1.00
1.00	1.00	0.80	0.80	0.80	0.80
0.70	0.70	0.80	0.80	0.70	0.70
0.55	0.55	0.35	0.35	0.35	0.35
1.00	1.00	0.00	0.00	1.00	1.00
1.00	1.00	2.00	2.00	1.00	1.00
3.70	3.70	3.70	3.70		
1.00	1.00	1.00	1.00		
0.80	0.80				
1.00	1.00	1.00	1.00	1.00	1.00
0.80	0.80	1.00	1.00		
43.80	43.80	43.65	45.65	48.55	49.55

**ASHLAND PARKS AND RECREATION COMMISSION
OPERATING INDICATORS AND CAPITAL ASSETS AND
INFRASTRUCTURE BY FUNCTION/PROGRAM
For the last ten fiscal years**

Function/Program	Actual 2017	Actual 2016	Actual 2015	Actual 2014
Forestry, Trails, and Natural Resources				
Acres treated/retreated for fuel reduction	265	239	197	166
Miles of trail maintained	48	41	40	29
Horticulture				
Trees maintained	5,140	5,125	5,058	5,058
Number of trees planted	45	30	58	58
Number of plants planted	1,450	1,350	11,093	11,093
Acres mowed- athletic area	46	46	46	46
Parks and Recreation Community Facilities				
Community Center Rentals	37%	37%	39%	38%
Pioneer Hall Rentals	26.00%	26.00%	28.00%	28.00%
Hunter Park usage	40%	44%	49%	49%
Lithia Park Reservations	5%	5%	3%	4%
The Grove usage (% rented of available rental hours)	20.00%	25.00%	25.00%	20.00%
Aquatic Facilities				
Recreational swimmers	9,246	8,500	9,299	10,000 (est)
Lesson participants	358	337	341	317
Accidents per season	2	4	6	-
Number of seasonal employees	18	22	23	23*
Ice Rink Facilities				
Number of admissions	20,397	18,462	15,049	14500 (est)
Accidents per season	2	2	9	1
Number of seasonal employees	23*	17	17	14
Golf Division				
Total rounds of golf	14300**	13,109	16,998	17,859

*more staff hired to decrease overtime

** Includes punch card sales but not individual sales (157 punch cards sold).

**ASHLAND PARKS AND RECREATION COMMISSION
OPERATING INDICATORS AND CAPITAL ASSETS AND
INFRASTRUCTURE BY FUNCTION/PROGRAM
For the last ten fiscal years (continued)**

Actual 2013	Actual 2012	Actual 2011	Actual 2010	Actual 2009	Actual 2008
166	142	98	63	63	40
29	29	29	25	25	25
5,058	5,000	5,000	5,000	5,000	5,000
58	40	40	40	40	100
11,093	15,250	15,250	15,250	15,250	15,100
46	46	46	46	46	46
42%	42%	38%	37%	290	300
22.00%	17.00%	22.50%	20%	270	297
21%	25%	21%	21%	88	70
4%	3%	3%	7%	108	109
11.00%	11.00%	10.50%	7.50%	31	50
10,000	10,000 (est)	10,000 (est)	10,500	10,500	11,000
275	282	286	475	475	500
-	-	-	-	-	-
14	13	17	19	19	14
14500 (est)	14,500	14,500	14,850	1,500	11,500
1	-	-	-	-	-
12	10	10	10	6	9
17,916	17,528	16,820	18,093	12,209	17,159

ASHLAND PARKS AND RECREATION COMMISSION
MISCELLANEOUS STATISTICS
For the year ended June 30, 2016

Dedicated Park Land 761 Acres

Dedicated Park Sites: 19

- Lithia Park
- Greenway Park Property
- Hunter Park
- Garden Way Park
- Clay Street Park
- Sherwood Park
- Triangle Park
- YMCA City Park
- Garfield Park
- Glenwood Park
- Bluebird Park
- Railroad District Park
- Water Street Park
- Siskiyou Mountain Park
- North Mountain Park
- Oak Knoll Golf Course
- Todd - Oredson Woods
- Strawberry/Hald Property
- Vogel Property

Number of Parks and Recreation Facilities

- Community Centers 3
- Swimming Pool 1
- Tennis Courts 12
- Playgrounds 10
- Golf Course 1
- Seasonal Ice Rink 1
- Skateboard Facility 1
- Trails 48 Miles

Number of Parks and Recreation Employees 36.00

(not including temporary or part time employees)

Usage Agreements:

The Ashland Parks and Recreation Commission has joint usage agreements with the Ashland School District for community/school park sites located at all the elementary schools in Ashland.

The Ashland Parks and Recreation Commission has a usage agreement with Southern Oregon University for usage of the North Campus Athletic Fields.

ASHLAND PARKS AND RECREATION COMMISSION
GENERAL GOVERNMENT EXPENDITURES BY FUNCTION (1)
For the last ten fiscal years - Unaudited

Fiscal Year Ended June 30	Parks and Recreation	Equipment Fund (2)	Capital Outlay	Debt Service	Total Expenditures
2016-17	\$ 5,837,418	\$ 130,252	\$ 1,322,451	\$ -	7,290,121
2015-16	5,854,414	229,958	360,137	-	6,444,509
2014-15	5,555,245		1,036,140	-	6,591,385
2013-14	5,452,065		1,402,249	-	6,854,314
2012-13	5,459,855		531,044	-	5,990,899
2011-12	5,247,799		101,949	-	5,349,748
2010-11	4,633,591		94,830	-	4,728,421
2009-10	4,596,836		18,571	-	4,615,407
2008-09	5,173,308		159,026	-	5,332,334
2007-08	7,248,274		133,051	-	7,381,325

(1) Includes General, Special Revenue and Capital Projects Funds

(2) This fund is a new internal service fund that provides for the replacement of major motorized equipment and vehicles.

Sources: Basic financial statements; Ashland Parks
and Recreation Commission financial records

2017 Statistical Section

**ASHLAND PARKS AND RECREATION COMMISSION
GENERAL GOVERNMENT REVENUES BY SOURCE (1)
For the last ten fiscal years - Unaudited**

Fiscal Year Ended June 30	Property Taxes	City of Ashland	Intergovernmental	Charges for Services	Interest	Miscellaneous	Total Revenues
2016-17	\$ -	\$ 5,681,770	\$ -	\$ 1,139,709	\$ 14,791	\$ 33,303	\$ 6,869,573
2015-16	-	6,210,271	92	1,153,455	9,700	17,204	7,390,722
2014-15	-	4,896,167	320,539	1,149,154	4,957	17,620	6,388,437
2013-14	-	3,959,833	-	1,578,123	7,934	53,234	5,599,124
2012-13	4,082,108	-	-	932,235	16,133	67,690	5,098,166
2011-12	4,349,737	33,117	33,117	968,436	20,698	35,648	5,407,636
2010-11	4,210,320	21,140	21,140	1,101,358	16,096	47,888	5,396,802
2009-10	4,082,522	9,983	9,983	1,010,118	17,639	21,785	5,142,047
2008-09	3,982,698	-	-	1,019,781	22,455	256,122	5,281,056
2007-08	6,425,334	79,026	79,026	811,879	104,150	137,340	7,636,755

(1) Includes General, Special Revenue and Capital Projects Funds

Source: Basic financial statements; Ashland Parks
and Recreation Commission financial records





2016-17 AUDITORS' COMMENTS AND DISCLOSURES



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Independent Auditor's Report Required by Oregon State Regulations

We have audited the basic financial statements of the City of Ashland as of and for the year ended June 30, 2017, and have issued our report thereon dated November 6, 2017. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards.

Compliance

As part of obtaining reasonable assurance about whether the City of Ashland's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

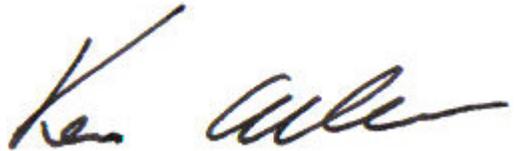
- Deposit of public funds with financial institutions (ORS Chapter 295)
 - Indebtedness limitations, restrictions and repayment.
 - Budgets legally required (ORS Chapter 294).
 - Insurance and fidelity bonds in force or required by law.
 - Programs funded from outside sources.
 - Highway revenues used for public highways, roads, and streets.
 - Authorized investment of surplus funds (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).

In connection with our testing nothing came to our attention that caused us to believe the City of Ashland was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the internal controls over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the internal controls over financial reporting.

This report is intended solely for the information and use of the Council, Audit Committee, management and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

A handwritten signature in black ink, appearing to read "Ken Allen", is positioned above the printed name and title.

Kenneth Allen, CPA
PAULY, ROGERS AND CO., P.C.

ASHLAND PARKS & RECREATION COMMISSION

340 S PIONEER STREET • ASHLAND, OREGON 97520

COMMISSIONERS:

Mike Gardiner
Joel Heller
Rick Landt
Jim Lewis
Matt Miller



Michael A. Black, AICP
Director

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PARKS COMMISSION STAFF REPORT

To: Ashland Parks and Recreation Commissioners
From: Michael Black, APRC Director
Date: December 13, 2017
Subject: Q1 Goals Update

SUMMARY

In April of 2017, the Parks Commissioners voted on their strategic goals/objectives for the current biennium. The number of goals was limited to 11, with nine more unfinished goals being brought over from previous year. This memo is intended to provide background on the goals and the current progress toward accomplishing them.

BACKGROUND

The Commissioners had the opportunity, at our biennial strategic planning meeting, to look at all of the goals and to hear feedback about each proposed goal from the Commissioner or staff member who proposed it. In all, there were more than 30 goals that were presented and the Commissioners were asked to reduce that number to around 10. We used the “dotmocracy” method for prioritizing the goals – each Commissioner was given a number of dots to place next to the goals that they wanted to see move forward. The result of the prioritization, is the 11 new goals that were adopted.

One of the goals is to *“Follow all of the adopted recommendations of the 2016 Performance Audit.”* Since this is one of the goals, it can be reviewed at the same time as the rest of the goals; however, it is much larger in scope and has its own set of recommendations to accomplish. I have attached the recommendations to this report with updates for each audit recommendation. A lot of the recommendations have been extended due to current workloads and other matters. I have adjusted the timelines of the recommendations where necessary

For a review of how each of the 11 goals ranked, I have included the following table from the voting results:

<u>Points</u>	<u>Goals</u>
13	Pursue the evaluation of, and funding for, a rebuild of Daniel Meyer Pool into a year-round eight-lane competitive aquatics facility.
13	Negotiate with the Ashland YMCA to rid APRC of the restrictive deed that currently governs the use of APRC's "YMCA Park." Our current relationship with the Ashland Y inhibits APRC's planning and building of Dog Park #2 and restricts APRC's ability to "ensure that all developed park spaces are accessible to the public and are not underutilized."
12	Continue to consider options for Parks use of the Imperatrice Property.
9	Work to identify at least six "dedicated" pickleball courts through various means including partnerships with Ashland School District and Southern Oregon University and/or private partnerships.
7	Plan and build a second dog park on APRC property somewhere toward the south end of Ashland.
6	Master plan for park shop/yard areas, dog parks and skateboard park
5	Restore the area of Beach Creek below pedestrian bridge.
3	Continue the process of evaluation currently underway at the Senior Center, with the goals that have been established, and work to incorporate an evaluation of the program and determine whether the program should be located in the APRC or City budget.
2	Implement/attain easement and purchase agreements on Ashland Pond property and through the few remaining private properties, with dogs excluded from the property via a wildlife preserve designation.
2	Evaluate, create plan and improve irrigation at Oak Knoll.
2	Evaluate grant and other funding opportunities for a Nature Play area at North Mountain Park.

As I mentioned previously, nine incomplete 15-17 Biennium goals from the last biennium were added to the 17-19 Biennium. Those goals are listed below:

1. Facilitate a partnership between Parks and Recreation and a community partner, such as the YMCA, SOU and Ashland School District, to build new competition-style year-round indoor swimming pool for the community.
2. Update Trails and Open Space Comp Plans and continue to purchase land according the plans.
3. Move forward with the process of selection for a consultant for the Lithia Park Master Plan and begin planning process.
4. Evaluate all APRC facilities and structures for seismic and flood safety.
5. Expand Bear Creek Greenway to its originally planned beginning/ending point at Emigrant Lake.
6. Evaluate expanded and alternative use of the Senior Center to meet community needs.

7. Evaluate and present a cost recovery implementation strategy for Commissioner approval.
8. Develop parks development standards and guidelines.
9. Follow all of the adopted recommendations of the 2016 Performance Audit.

Together, the two sets of goals have been combined to comprise the 17-19 Biennial Goals. The following information should provide an update on most of the goals; however, we will also provide an update in the meeting on the 18th, of December. Some of the information below was reported on nearly two weeks ago via the Monthly Update. I am repeating the information here and at the meeting on Monday, in order to provide the same information to public, as well as to have an opportunity to update the information from if any new information is available.

1. **Facilitate a partnership between Parks and Recreation and a community partner, such as the YMCA, SOU and Ashland School District, to build new competition-style year-round indoor swimming pool for the community.**
 - a. Staff is working with both Ashland and Phoenix School Districts to explore the funding potentials for a new competition pool to be located at the current DMP site. A plan has been created which identifies the needs to provide such a pool; however, a plan for funding is still being evaluated.
 - b. In a recent meeting with both district's representatives, staff was able to elevate the importance of the matter and we did receive commitments from both groups to evaluate the matter with their respective school boards and provide APRC with their answer to whether they will be able to partner in the operations costs or not.
 - c. The School Boards have not responded to the information that was given to them in November.
2. **Update Trails and Open Space Comp Plans and continue to purchase land according to the plans.**
 - a. Staff continues to work with the subcommittee to review the master plan, which is resulting in several updates for the trails plan. The subcommittee has met more than a half-dozen times and is steadily working toward a draft update to the plan.
 - b. The Master Plan has been completely reviewed at this point, and the subcommittee is currently working on the draft language for the plan. The GIS division of Public Works is currently working the new maps for the project.
 - c. Staff is also working with the real estate subcommittee to identify lands for purchase. The subcommittee is active and many opportunities are being considered presently.
3. **Move forward with the process of selection for a consultant for the Lithia Park Master Plan and begin planning process.**
 - a. Staff and the Lithia Park Master Plan Subcommittee met with the MIG consultants on October 25, 2017. The following items were discussed at the meeting:
 - i. Strategies for public input and methods of information gathering and a draft community engagement plan.
 - ii. General and specific calendaring items.

- iii. Creation of a stakeholder and partner list for involvement in the creation and review of the plan.
 - iv. Other general topics related to the plan and the methodologies of the consultant.
 - b. Since the meetings, the consultants have developed a draft Community Engagement Plan which has been reviewed by staff and the subcommittee. MIG will modify the plan based on the comments.
 - c. The consultants are also busy reviewing plans and data provided by APRC for background information on Lithia Park.
 - d. The consultants were on site with the Master Plan Subcommittee on December 6th and 7th. The group met with staff, stakeholders and partners and a public open house, or listening post was conducted on December 6th. We look forward to the next threshold, which will be in the spring of 2018 when the group comes to Ashland again for “Design Week.”
- 4. **Evaluate all APRC facilities and structures for seismic and flood safety.**
 - a. Although it is a shared structure with the City, I can report that the Lithia Park Band Shell is being refurbished at this time for structural safety. The City is heading this project.
- 5. **Expand Bear Creek Greenway to its originally planned beginning/ending point at Emigrant Lake.**
 - a. On October 11, staff has a conference call with public works and the consultant, and on October 26th, we met on site with the ALTA Planning and Design team for a project kick off. A group of members of public works, parks and the Greenway Foundation toured the potential alignments and discussed strategies for alignments with the consultant.
 - b. Staff attended the October 23rd Bear Creek Greenway Foundation meeting to discuss the plan with the board.
 - c. ALTA has been working on the development of a calendar for the process and evaluation criteria for the proposed routes. It is currently being reviewed.
 - d. The next threshold will be at the end of the calendar year when ALTA presents a conceptual plan with and opportunities and constraints analysis.
- 6. **Evaluate expanded and alternative use of the Senior Center to meet community needs.**
 - 1. Senior Ad-Hoc Subcommittee (ASPAC): The Grove was host to the first ASCAP meeting on October 10, 2017 and since then there have been two additional meetings, and several subcommittee meetings. The meetings have been positive and the group is very proactive in their charge of making recommendations for the improvement of the senior program.
 - 2. Senior Center Activities and Events: Staff continues to get ahead of programming all of the upcoming seasonal activities and events such as the Fireman’s Thanksgiving Dinner, Holiday Card Making Workshop, Holiday luncheon gift exchange, and a Holiday Carol Singing event.

3. NEW! A clinical pharmacist will be offering free, one-on-one medication review for seniors every other Monday at the Center.
4. Staff has also executed a contract with RVCOG for the services of a specialist to be on site one day per week to assist with walk in clients as well as provide services and referrals generally accessible through RVCOG and other providers in Ashland and Jackson County. The contracted work begins on the 20th of December.

7. **Evaluate and present a cost recovery implementation strategy for Commissioner Approval.**
 - a. Recreation Superintendent Dials, continues to work on this. Several cost recovery analyses have been completed and have been reviewed. The senior center cost recovery was recently reviewed in the November ASPAC meeting.

8. **Develop parks development standards and guidelines.**
 - a. Nothing to report.

9. **Follow all of the adopted recommendations of the 2016 Performance Audit.**
 - a. Continuous – see attached report.

10. **Pursue the evaluation of, and funding for, a rebuild of Daniel Meyer Pool into a year-round eight-lane competitive aquatics facility.**
 - a. See item 1.

11. **Negotiate with the Ashland YMCA to rid APRC of the restrictive deed that currently governs the use of APRC's "YMCA Park." Our current relationship with the Ashland Y inhibits APRC's planning and building of Dog Park #2 and restricts APRC's ability to "ensure that all developed park spaces are accessible to the public and are not underutilized."**
 - a. **COMPLETE**

12. **Continue to consider options for Parks use of the Imperatrice Property.**
 - a. Nothing to report.

13. **Work to identify at least six "dedicated" pickle ball courts through various means including partnerships with Ashland School District and Southern Oregon University and/or private partnerships.**
 - a. Based upon a recommendation from the pickle ball playing public and a decision of the Commissioners of APRC, staff has worked with the players to stripe two new courts at the Lithia Park Tennis Courts.

The pickle ball community has created a non-profit 501c(7) organization and has met with the Ashland Parks Foundation to discuss potential collaboration for an indoor facility.

- i. This discussion is conceptual, or embryonic.

14. Plan and build a second dog park on APRC property somewhere toward the south end of Ashland.

- a. Staff has been working with the Dog Subcommittee and the Open Space Subcommittee to develop options for the location and design of the second dog park.
- b. This work continues and a report on the progress should be coming in early 2018.

15. Master plan for park shop/yard areas, dog parks and skateboard park.

- a. Through the master plan process for Lithia Park, which is beginning soon, we will be evaluating the parks shop area.

16. Restore the area of Beach Creek below pedestrian bridge.

- a. Beach Creek work has been completed and staff is currently evaluating other areas of the creek for possible restoration efforts.
- b. Staff reported information on the remaining beach creek punch list items at the November 20, 2017 APRC work session; however, the project is substantially complete.
- c. The next phase of evaluation will be the lower area of the creek in North Mountain Park, where some erosion has taken place and staff is working to find a consultant to advise on preventative measures and a long-term fix.

17. Continue the process of evaluation currently underway at the Senior Center, with the goals that have been established, and work to incorporate an evaluation of the program and determine whether the program should be located in the APRC or City budget.

- a. See item 6.

18. Implement/attain easement and purchase agreements on Ashland Pond property and through the few remaining private properties, with dogs excluded from the property via a wildlife preserve designation.

- a. The properties have recently been surveyed and a boundary line description is being developed by the surveyor for the easements.
- b. Staff is working with our real estate representative to attain the easements through these properties.

19. Evaluate, create plan and improve irrigation at Oak Knoll.

1. Performed/completed installation of two new golf course drainage systems and four new isolation valves (on schedule) at Oak Knoll Golf Course (CIP):
 - (1) Drain system across Holes #2,3, & 5.
 - (2) Drain system down Hole # 7.
 - (3) 4 new isolation valves to cut water use when making repairs and keep more of golf course open when making certain repairs.

20. Evaluate grant and other funding opportunities for a Nature Play area at North Mountain Park.

- a. Nature Play Fundraising: Over the last month, the proposed Nature Play Area at North Mountain Park has received a grant and an in-kind donation. Jackson Soil and Water Conservation District has offered a District Funds Grant of \$8,030, to spend toward the design contract for the play area. In addition, a local well drilling company has offered to drill the well for the water pump at no cost to us. This represents an in-kind donation valued at over \$9,000.
- b. Planning for a Nature Play Community Meeting: On October 18th, after much planning, we shared the Nature Play Area project idea with our community. We conducted a large community meeting at the Grove and invited people of all ages to attend, learn about the project and share their feedback. Because of successful promotional efforts leading up to the event, 46 people attended. Attendees voted on their favorite Nature Play area features, submitted written comments, suggested potential avenues of support, and volunteered to be involved. Children felt included in the process as they also voted, and drew adorable pictures of themselves playing on their preferred nature play structures.
- c. Staff has also met with the Parks Foundation to discuss the potential support of the foundation in applying for grants for the project. The foundation did agree to provide their support as requested.

BUDGET IMPACT

N/A – Budget impacts are discussed on a project-by-project basis.

STAFF RECOMMENDATION AND REQUESTED ACTION

N/A – Information only.

ATTACHMENTS

- Performance audit recommendations update

2016 ASHLAND PARKS AND RECREATION COMMISSION PERFORMANCE AUDIT – RECOMENDATIONS

ADMINISTRATION DIVISION									
APRC PRIORITY	AUDIT PRIORITY	PAGE NO	REC. NO.	RECOMMENDATION	IMPACT	TIME LINE	ASSIGNED TO	RELATED APRC GOALS	Updates
	Desirable	20	11	Maintain the current organization of a directly elected Parks and Recreation Commission under the guidelines of the current City Charter and the current Memorandum of Understanding.	N/A	On-going	Michael	1. Maintain a capable and efficient organizational structure.	1. ONGOING - COMPLETE
1	Critical	13	6	Implement an internal process to develop a comprehensive APRC administrative policy, procedure and operational manual that codifies all of the existing policies and procedures and establishes a process for updating the manual.	Staff Time	Fall/ Winter 17/18	Michael	1. Review the policies of the APRC and amend existing policies as well as develop and implement new policies as needed.	1. Staff has begun using a standard format for policies that includes a signature line for policy approval.
1.1	Necessary	38	15	Create a comprehensive Policy and Procedure Manual containing related APRC, City, and Recreation Division policies and procedures to increase employee knowledge and understanding of the organization and improve overall consistency and employee effectiveness in program implementation.	Staff Time	Fall/ Winter 18/19	Michael	1. Review the policies of the APRC and amend existing policies as well as develop and implement new policies as needed.	1.
1.3	Desirable	56	21	Clarify and document the respective powers and duties of the Commissioners and the Director of Parks and Recreation.	Staff Time	Fall/ Winter 17/18	Michael	1. Review the policies of the APRC and amend existing policies as well as develop and implement new policies as needed.	1.
2	Critical	10	1	Adopt the proposed Administration Division organization chart reflecting the creation of the Golf Course Operations Division reporting to the Director of Parks and Recreation.	Fiscal	July 17	Michael	1. Enhance Oak Knoll Golf Course program and facilities. 2. Maintain a capable and efficient organizational structure.	1. COMPLETE
3	Necessary	13	4	Create a Five-Year Park Asset Repair and Replacement Plan as part of the CIP which includes the establishment of a Repair and Replacement Fund with an annual budget allocation to fund identified needs.	Staff Time	Nov 17- June18	Michael/ Jeff/ Jason	1. Continue to build a relevant and functional parks and rec. infrastructure through master planning and implementation strategies. 2. Evaluate current capital projects for feasibility, relevancy and implementation planning.	1.
4	Critical	11	2	Establish a new senior management position of Golf Operations Manager, reporting to the Director of Parks and Recreation and charged with the management of the Oak Knoll Golf Course.	Fiscal	??	Michael	1. Enhance Oak Knoll Golf Course program and facilities. 2. Maintain a capable and efficient organizational structure.	1.
5.0	Critical	19	8	Create a 'brand' for parks and recreation in Ashland that promotes the values of leisure services to the community.	Fiscal/Time	Spring 17	Dorinda	1. Promote Ashland Parks and Recreation as an exemplary organization.	1. The recreation division has begun the process of creating the brand as described here with the "Community Playguide... What to do" which is the new name for the recreation guide.

2016 ASHLAND PARKS AND RECREATION COMMISSION PERFORMANCE AUDIT – RECOMENDATIONS

5.1	Necessary	19	9	Develop an expanded marketing plan that expands the use of the website and uses social media to promote the values of parks and recreation and promotes the programs and services offered by APRC.	Fiscal/Time	Spring 17	Dorinda	1. Promote Ashland Parks and Recreation as an exemplary organization.	<ol style="list-style-type: none"> Staff has continued to use social media as a platform for information. Recently, we have created a new website for the a few different topics: Senior Center, Lithia Park Master Plan Staff is currently looking into the options for expanding to new social media platforms like Instagram.
5.2	Necessary	19	10	Develop a marketing style guide that establishes policies and guidelines for all employees in the use of the APRC “brand” campaign and provides agency wide training for all personnel to ensure its appropriate use and implementation.	Staff Time	Spring 18	Dorinda/ Susan	1. Promote Ashland Parks and Recreation as an exemplary organization.	<ol style="list-style-type: none">
6.0	Necessary	15	7	Establish a process to negotiate with the school district/s, Southern Oregon University and community agencies for use of selected sites and facilities for APRC programs and services.	Staff Time	Spring 17	Michael	1. Partner with community stakeholders with similar missions to leverage assets and provide better public services.	<ol style="list-style-type: none"> Staff is currently working with ASD to negotiate several items with regards to property and the use of APRC sites for sports and other uses. With ASD, staff is working to develop an IGA that will capture the true value of the services received from APRC and ASD and charge a fair fee for the value that is received.
6.1	Necessary	57	22	Work with local school districts to create formal written agreements outlining the terms and conditions of all maintenance to be performed by APRC on school property.	Staff Time	Spring 17	Michael	1. Partner with community stakeholders with similar missions to leverage assets and provide better public services.	<ol style="list-style-type: none"> Although no agreements have been made, staff has discussed the option of providing these services the ASD for a fee. Staff will continue to evaluate and negotiate with the district on this matter.
6.2	Necessary	57	23	Document all agreements between the City of Ashland and APRC relative to APRC’s maintenance of City grounds and facilities.	Staff Time	Spring 17	Michael	1. Partner with community stakeholders with similar missions to leverage assets and provide better public services.	<ol style="list-style-type: none"> Staff has scheduled an early 2018 review of the maintenance agreement with the City.
7	Necessary	13	5	Create a Technology Resources Plan as part of the CIP which includes the creation of a replacement fund for future technology needs in the organization.	Staff Time	Spring 18	Michael		
8	Desirable	11	3	Work with the City of Ashland Human Resources Department to review and update all of the current job descriptions for full- and part- time positions in the APRC.	Staff Time	Spring- Summer 17	Michael/ Susan		<ol style="list-style-type: none"> Currently working on several job descriptions, including the Senior Center Manager

2016 ASHLAND PARKS AND RECREATION COMMISSION PERFORMANCE AUDIT – RECOMENDATIONS

RECREATION DIVISION									
APRC PRIORITY	AUDIT PRIORITY	PAGE NO	REC. NO.	RECOMMENDATION	IMPACT	TIME LINE	ASSIGNED TO	RELATED APRC GOALS	UPDATES
1	Critical	35	14	Implement the proposed organizational structure for the APRC Recreation Division including the transition of the Golf Course operation, including golf course maintenance, to the Administration Division.	Fiscal/Time	July 17	Michael/Rachel	<ol style="list-style-type: none"> Enhance Oak Knoll Golf Course program and facilities. Maintain a capable and efficient organizational structure. 	<ol style="list-style-type: none"> COMPLETE
2	Critical	45	17	Develop a Cost Recovery Plan and Policy that establishes a cost recovery model for recreation programs while balancing the need to provide core services at minimal or no cost.	Staff Time	Fall 16	Rachel	<ol style="list-style-type: none"> Continue to evaluate and implement financial programs and strategies for higher cost recovery and financial resiliency. 	<ol style="list-style-type: none"> Recreation Superintendent Dials, continues to work on this. Several cost recovery analysis have been completed and have been reviewed. The senior center cost recovery was recently reviewed in the November ASPAC meeting.
3	Critical	45	18	Develop a clear and consistent percentage formula policy for programs utilizing contractual instructors that maximizes the revenue generation for the Division.	Staff Time	Winter 16/17	Rachel	<ol style="list-style-type: none"> Continue to evaluate and implement financial programs and strategies for higher cost recovery and financial resiliency. 	<ol style="list-style-type: none"> In progress.
4	Critical	34	13	Conduct a comprehensive community needs assessment process to identify underserved groups and future recreation program interests and needs in the community.	Fiscal/Time	July 17	Rachel/Lonny	<ol style="list-style-type: none"> Evaluate parks and recreation facilities and programs to ensure the quality of relevant programming and the highest and best use of facilities. Continue to build a relevant and functional parks and rec. infrastructure through master planning and implementation strategies. 	<ol style="list-style-type: none"> One major needs assessment is underway with the Senior Program. The Ad Hoc Committee has met several times and a subcommittee has been assigned to work on needs assessment for seniors in the community.
5	Critical	33	12	Develop a Recreation Division Five-year Comprehensive Recreation Strategic Plan that supports the goals and objectives of the APRC and identifies goals, objectives, performance measures and facility needs and priorities to guide the future direction of recreation programs and services provided by APRC.	Fiscal/Time	July 18	Rachel/Lonny	<ol style="list-style-type: none"> Continue to build a relevant and functional parks and rec. infrastructure through master planning and implementation strategies. 	
6.0	Necessary	41	16	Establish an online customer feedback system to provide valuable data regarding Recreation Division operations including program evaluation, maintenance needs, facility improvements and future planning.	Fiscal/Time	Fall 18	Rachel/Lonny	<ol style="list-style-type: none"> Evaluate parks and recreation facilities and programs to ensure the quality of relevant programming and the highest and best use of facilities. 	<ol style="list-style-type: none">
6.1	Desirable	52	20	Establish a process to create greater opportunities for participant and resident input in recreation programs to increase the overall effectiveness of and support for departmental programs and services.	Staff Time	Fall 18	Lonny	<ol style="list-style-type: none"> Evaluate parks and recreation facilities and programs to ensure the quality of relevant programming and the highest and best use of facilities. 	<ol style="list-style-type: none">
7	Necessary	50	19	Establish an in-house task force process to explore and develop program alternatives and strategies to increase	Staff Time	Winter 16/17	Rachel	<ol style="list-style-type: none"> Evaluate parks and recreation facilities and programs to ensure the quality of relevant programming and the highest and best use of facilities. 	<ol style="list-style-type: none"> The current Ad Hoc Committee is working on this for the senior community.

2016 ASHLAND PARKS AND RECREATION COMMISSION PERFORMANCE AUDIT – RECOMENDATIONS

				participation from currently underserved groups in the community.					2. Continue to build a relevant and functional parks and rec. infrastructure through master planning and implementation strategies.
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PARKS DIVISION									
APRC PRIORITY	AUDIT PRIORITY	PAGE NO	REC. NO.	RECOMMENDATION	IMPACT	TIME LINE	ASSIGNED TO	RELATED APRC GOALS	
1	Critical	67	34	The Parks Division should focus its efforts on performing preventive park and forestry maintenance and continue this approach until reactive maintenance is reduced to a fraction of preventive maintenance efforts.	Staff Time	Immediate	Jeff	1. Continue to build a relevant and functional parks and rec. infrastructure through master planning and implementation strategies.	1. Continuous. 2. One example of this is in the work on the golf course where the irrigation system is being evaluated and replaced as a preventative measure, as opposed to waiting for an issue to arise.
2	Critical	67	33	Prior to funding capital improvements, the APRC should identify a source of funding to ensure the future maintenance of all new park structures and fixtures proposed to be added to the APRC Parks Division's inventory.	Staff Time	Immediate	Jeff/ Michael	1. Evaluate current capital projects for feasibility, relevancy and implementation planning.	1. Continuous
3	Critical	67	32	Consider a policy that concentrates on the maintenance of existing facilities before building new ones, unless staff resources and funds are available for maintenance.	Staff Time	Winter 17/18	Jeff	1. Review the policies of the APRC and amend existing policies as well as develop and implement new policies as needed.	2.
4	Necessary	59	24	Develop a detailed asset inventory of all parks and open space sites including all structures, fixtures and their features to increase the effectiveness of park maintenance operations.	Staff Time	Winter 17/18	Jeff	1. Evaluate parks and recreation facilities and programs to ensure the quality of relevant programming and the highest and best use of facilities. 2. Evaluate current capital projects for feasibility, relevancy and implementation planning. 3. Continue to build a relevant and functional parks and rec. infrastructure through master planning and implementation strategies.	1. In progress for the Golf Course and Lithia Park through the master planning efforts.
5.0	Necessary	63	29	Establish a formal set of qualitative performance indicators consistent with the APRC goals and objectives by which the Commission and the public can judge the division's performance.	Staff Time	Summer 18	Jeff	1. Evaluate parks and recreation facilities and programs to ensure the quality of relevant programming and the highest and best use of facilities. 2. Continue to build a relevant and functional parks and rec. infrastructure through master planning and implementation strategies.	
5.1	Necessary	60	26	Develop quality standards identifying the targeted maintenance condition of all park features.	Staff Time	Summer 18	Jeff	1. Evaluate parks and recreation facilities and programs to ensure the quality of relevant programming and the highest and best use of facilities.	2.
5.2	Necessary	61	27	Establish and document routine maintenance procedures required to maintain park features in their desired condition.	Staff Time	Fall 18	Jeff	1. Continue to build a relevant and functional parks and rec. infrastructure through master planning and implementation strategies.	2.

2016 ASHLAND PARKS AND RECREATION COMMISSION PERFORMANCE AUDIT – RECOMENDATIONS

6	Necessary	67	35	Consider contracting for services such as restroom maintenance or forestry treatments.	Fiscal	On-going	Jeff/ Jason	1 Continue to evaluate and implement financial programs and strategies for higher cost recovery and financial resiliency.	1. Staff has evaluated this once and the cost did not justify the benefit that would
7	Desirable	62	28	Establish a formal park maintenance training program that focuses on routine maintenance operations, developing personnel skill levels and encourages skilled veteran park personnel to mentor and train less experienced staff on the job.	Fiscal/Time	In-progress	Michael/ Joe/Libby	1 Promote professional development amongst staff.	1. Staff has begun this process and there has been one training held so far. 2. Staff is also working with the city to use both parks and city employees to conduct training on various subjects.
8	Necessary	73	38	APRC management leadership is encouraged to share APRC's long- term vision for the Parks Division and meet regularly with division staff to share pending changes and future directions for the division to ensure their understanding of the strategic objectives and enlist their support in accomplishing positive outcomes.	Staff Time	On-going	Jeff	1 Maintain a capable and efficient organizational structure.	1. Parks managers meets with the staff on an on-going basis in weekly, monthly and quarterly meetings. I believe that we have seen a change in the support throughout the division and management will continue to work on providing information to the staff for this reason.
9	Critical	64	30	Significantly increase the number of seasonal park maintenance staff during summer months.	Fiscal	July 17	Jeff/ Michael	1 Maintain a capable and efficient organizational structure.	1. Management has prioritized seasonal park maintenance staff in many divisions to augment the services that are performed by permanent staff. 2. The 2017/19 budget accounts for more temporary and part-time help, and more organization in how they are deployed.
10	Necessary	68	36	Periodically revisit APRC's Integrated Pest Management Policies to ensure its implementation continues to protect both the environment and the public without unnecessarily inhibiting the effectiveness of park maintenance efforts.	Staff Time	On-going	Jeff	1. Continue to build a relevant and functional parks and rec. infrastructure through master planning and implementation strategies.	1. On-going and reviewed each year.
11	Desirable	59	25	Make generic facility information, such as acreage and amenities, available to the public online, and all detailed information available to all staff.	Staff Time	In-progress	Jeff/ Dorinda	1. Promote Ashland Parks and Recreation as an exemplary organization.	1. Staff has produced a pamphlet that has all of the basic statistics of APRC which has been made available to all staff. We are working on making this information available in one place on the website.
12	Desirable	65	31	Consider increased ways of utilizing volunteers in parks maintenance operations.	Staff Time	July 18	Jeff/ Lori	1. Enhance and expand the Volunteer in Parks (VIP) program.	
13	Desirable	71	37	Consider adoption of a CMMS or other means of determining the full cost of performing specific units of work.	Staff Time				

2016 ASHLAND PARKS AND RECREATION COMMISSION PERFORMANCE AUDIT – RECOMENDATIONS

GOLF DIVISION									
APRC PRIORITY	AUDIT PRIORITY	PAGE NO	REC. NO.	RECOMMENDATION	IMPACT	TIME LINE	ASSIGNED TO	RELATED APRC GOALS	
1	Desirable	79	39	Review and consider the golf course operational models to determine the most effective model for operation of the Oak Knoll Golf Course.	Staff Time	Spring 18	Michael/ Rachel	<ol style="list-style-type: none"> 1. Enhance Oak Knoll Golf Course program and facilities. 2. Evaluate parks and recreation facilities and programs to ensure the quality of relevant programming and the highest and best use of facilities. 3. Continue to evaluate and implement financial programs and strategies for higher cost recovery and financial resiliency. 	
2	Critical	81	40	Create a Golf Course Operations Division to consolidate the Pro Shop and Park Maintenance functions in one operating division.	Fiscal	July 18	Michael	<ol style="list-style-type: none"> 2 Maintain a capable and efficient organizational structure. 	
3	Critical	81	41	Establish a Golf Operations Manager position, at the senior management level, responsible for the combined pro shop and maintenance operations of Oak Knoll Golf Course reporting to the Director of Parks and Recreation.	Fiscal	July 18	Michael	<ol style="list-style-type: none"> 1 Maintain a capable and efficient organizational structure. 	<ol style="list-style-type: none"> 1. Still evaluating

ASHLAND PARKS & RECREATION COMMISSION

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COMMISSIONERS:

Mike Gardiner
Joel Heller
Rick Landt
Jim Lewis
Matt Miller



Michael A. Black, AICP
Director

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PARKS COMMISSION STAFF REPORT

TO: Ashland Parks and Recreation Commission

FROM: Michael Black, Director

DATE: December 13, 2017

SUBJECT: 2018 Meeting Calendar (Action)

Action Requested

Approve the proposed 2018 meeting calendar.

Background

Every December, Commissioners review their annual meeting dates for the upcoming year. Study Sessions are typically held on the third Monday of each month, with Regular Business Meetings held on fourth Mondays. In January, February and May of 2018, Study Sessions are proposed for one week earlier to accommodate City-recognized national holidays on third Mondays.

In addition, the Commissioners may choose to have one meeting in December 2018 rather than two. In 2015, 2016 and 2017, a Regular Business Meeting was held on the third Monday of December, with no Study Session scheduled.

Finally, the Commissioners might decide to schedule a Joint Meeting with Council in 2018. The last Joint Meeting with Council was held on May 16, 2017.



Proposed 2018 Meetings

Ashland Parks and Recreation Commission

January 8 – Study Session @ The Grove – 5:30pm

January 22 – Regular Meeting @ Council Chambers – 7pm

January 29 – Joint Meeting with ASD Board @ ASD Office – 7pm

February 12 – Study Session @ The Grove – 5:30pm

February 26 – Regular Meeting @ Council Chambers – 7pm

March 19 – Study Session @ The Grove – 5:30pm

March 26 – Regular Meeting @ Council Chambers – 7pm

April 16 – Study Session @ The Grove – 5:30pm

April 23 – Regular Meeting @ Council Chambers – 7pm

May 14 – Study Session @ The Grove – 5:30pm

May 21 – Regular Meeting @ Council Chambers – 7 pm

June 18 – Study Session @ The Grove – 5:30pm

June 25 – Regular Meeting @ Council Chambers – 7pm

July 16 – Study Session @ The Grove – 5:30pm

July 23 – Regular Meeting @ Council Chambers – 7pm

August 20 – Study Session @ The Grove – 5:30pm

August 27 – Regular Meeting @ Council Chambers – 7pm

September 17 – Study Session @ The Grove – 5:30pm

September 24 – Regular Meeting @ Council Chambers – 7pm

October 15 – Study Session @ The Grove – 5:30pm

October 22 – Regular Meeting @ Council Chambers – 7pm

November 19 – Study Session @ The Grove – 5:30pm

November 26 – Regular Meeting @ Council Chambers – 7pm

December 17 – Regular Meeting @ The Grove – 7pm

-  Study Sessions
-  Regular Meetings
-  Joint meetings

2018

January

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October

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