

**MEMORANDUM OF UNDERSTANDING
CITY OF ASHLAND AND ASHLAND PARK AND RECREATION COMMISSION
FY 2012-2013**

Agreement made this 20th day of March, 2012, between the City of Ashland ("City") and the Ashland Park and Recreation Commission ("Parks") are effective for the next adopted budget.

RECITALS

A. Local government may enter into agreements for the performance of any and all functions and activities that any party to the agreement, its assigned personnel or agents have authority to perform.

B. City and Parks have successfully shared the cost of operations and staff at various levels including the use, operation and maintenance of facilities, landscaping, accounting and repair work for many years and desire to share resources and work collaboratively to jointly maintain and manage facilities, grounds and cooperatively provide services.

C. City and Parks desire to formalize their commitment by entering into this agreement in the spirit of cooperation and with the understanding that the facilities and grounds shared and maintained and service provided will be done to provide cost savings and economies of scale to both parties.

D. Attached as Exhibit A is a summary list of services provided between agencies for FY 2012-2013.

E. City and Parks may agree to provide other services to one another, or to cost share other services, as part of this agreement without prior revision. Changes in identified services, service levels, payment for services and additional services will be agreed upon administratively and in writing in advance of providing the service. The specifics of such changes will be addressed in the next revision of this agreement if warranted.

The City and Parks agree:

1. Internal Services. The City provides Parks with administrative services via the Central Service, Insurance Service, Equipment funds and Facilities Division. These services include Administration and oversight, Legal, Human Resources, Risk Management, Budgeting, Purchasing, Accounting & Financial Reporting, Computer and Telephone Technology, Facilities Maintenance and other services as needed. The listed services are annually calculated and allocated based upon estimated benefit received to all departments of the City and Parks is charged their prorated share. Specific accounting tasks transferred to the City and responsibilities are identified in Exhibit C.

2. Other Services and Staff. Services are routinely provided between the City and Parks to meet various needs on an ongoing and sometimes on an ad hoc basis. Unless otherwise indicated, these services are treated as revenue and expenses in the budget in the General Fund and Parks and Recreation Fund on a monthly basis. The following list identifies the agreed upon services for FY 2009-2010:

2.1. Central Area Patrol - The City Police Department provides security patrols to Lithia Park, Plaza area and the City is reimbursed by Parks for 50% actual wages to a cap of \$51,000.

2.2. Park Patrol - The City Police Department provides security patrols to Lithia and the outlying Park areas during April – October and is reimbursed by Parks at 50% to a limit of \$30,000. The Police Department provides the equipment.

3. Facilities and Structures. Services are routinely provided between the City and Parks to meet various needs on an ongoing and sometimes on an ad hoc basis. The following list identifies the agreed upon services for FY 2012-2013:

3.1. Community Center & Pioneer Hall – The City reimburses Parks on maintenance and repair costs for agreed upon work. Parks provides all custodial labor and supplies for the Community Center and Pioneer Hall; handles small repairs such as fixing faucets, drapery hanging, and landscaping such as planting flowers, weed control, and shrub pruning. Parks also handles all scheduling and coordination for the buildings. In return, Parks receives and keeps all rental revenues from the facilities. All capital improvements such as roof repair, painting, and floor refinishing and replacement are the responsibility of the City.

3.2. Band Shelter - The City pays the Parks for maintaining and repairing the shelter as needed within the budgeted \$4,800 (\$1,200 per quarter). Maintenance involved at the band shell including cleaning and setting of park benches; cleaning the stage and storage areas. Parks is responsible for all landscaping in the band shell area. All capital repairs including painting, electrical, doors, and structural work are responsibility of the City.

3.3. The Grove - Parks coordinates access to the building and schedules. The City provides maintenance and repair work. Revenues for events accrue to Parks but some costs may be shared between agencies to minimize the impact.

4. Landscaping and Grounds Maintenance. Services are routinely provided to the City by Parks to meet various needs on an ongoing and sometimes on an ad hoc basis. These services are treated as revenue and expense between funds with a \$197,000 annual limit that can be adjusted over time. The following list identifies the agreed upon services for FY 2012-2013:

4.1. The Plaza & Downtown Entry Areas – The City pays Parks to maintain lawns and plants in the Plaza and entry areas to downtown. Parks provides all landscaping and irrigation maintenance at The Plaza, north entry, downtown. This includes all plant pruning, weeding, flower replacement and minimal tree pruning for visibility and safety, turf mowing and care, irrigation scheduling and testing repair as necessary. Any capital repairs such as planter replacement, complete removal, and large structural pruning of downtown trees is the responsibility of the City.

4.2. Siskiyou Boulevard & Ashland Street - The City pays Parks to maintain the plants and mow grass on these streets. Parks is responsible for all mowing, edging, fertilizing of turf, weed control in beds, pruning and replacement of occasional shrubs, litter pickup on a routine basis, and flowers replanted according to season, as well as irrigation scheduling and repairs as needed. Any major rework or complete change will be the responsibility of the City.

4.3. Airport - The City pays Parks to mow the grass at the airport. Parks is responsible for mowing areas around runway, taxi-way and hangar facility, as well as landscaping around FBO

building, including lawn area, shrubs, pruning, flower replacement, and irrigation scheduling and repairs as needed. (See Exhibit B - map)

4.4. Substations - The City pays Parks to mow grass at substations. At the substation on North Mountain Avenue the City pays Parks to maintain shrubs, control weeds, and irrigation scheduling and repairs as needed.

5. Fleet Maintenance. The City will provide fleet maintenance and repair for Parks and charge for services in a manner consistent with City Departments. Fleet operations overhead will be allocated to Parks in a prorated share based upon number and type of vehicles/equipment to be maintained and shared benefit of the Division. City will accept Parks employees dedicated to their shop program. City will maintain transferred positions for at least one year and employ transferred employees for as long as it is feasible based upon operations, budget and performance.

6. Other Services. The City and Parks will, on occasion, need to trade services or share costs and any sharing of expenses or potential payment of fees for those services will be negotiated at that time.

7. Length of Agreement. The term of this Agreement shall commence on July 1, 2012, and continue for a period of one year. It will automatically renew on an annual basis unless terminated by either party per this section. The City and Parks shall periodically review this Agreement and modify it as they mutually agree to be appropriate during the year. Changes in services and/or responsibility for costs or revenues will be agreed upon annually as part of the budget process prior to a proposed budget is submitted to the Budget Committee. Changes to the proposed services may be done during the budget process with mutual agreement.

8. Termination. Neither party may terminate this Agreement for a breach by the other party without first providing the other party written notice of the specific nature of the alleged breach and a reasonable opportunity to cure the breach. A reasonable opportunity to cure the breach shall be 30 days or such other lesser or greater time as is appropriate given the nature of the breach and the time necessary to cure it. Annual renewal of this agreement will occur unless either party provides written notice during the budget process but no later than 60 days prior to the start of a fiscal year.

CITY OF ASHLAND

COMMISSION

ASHLAND PARKS AND RECREATION

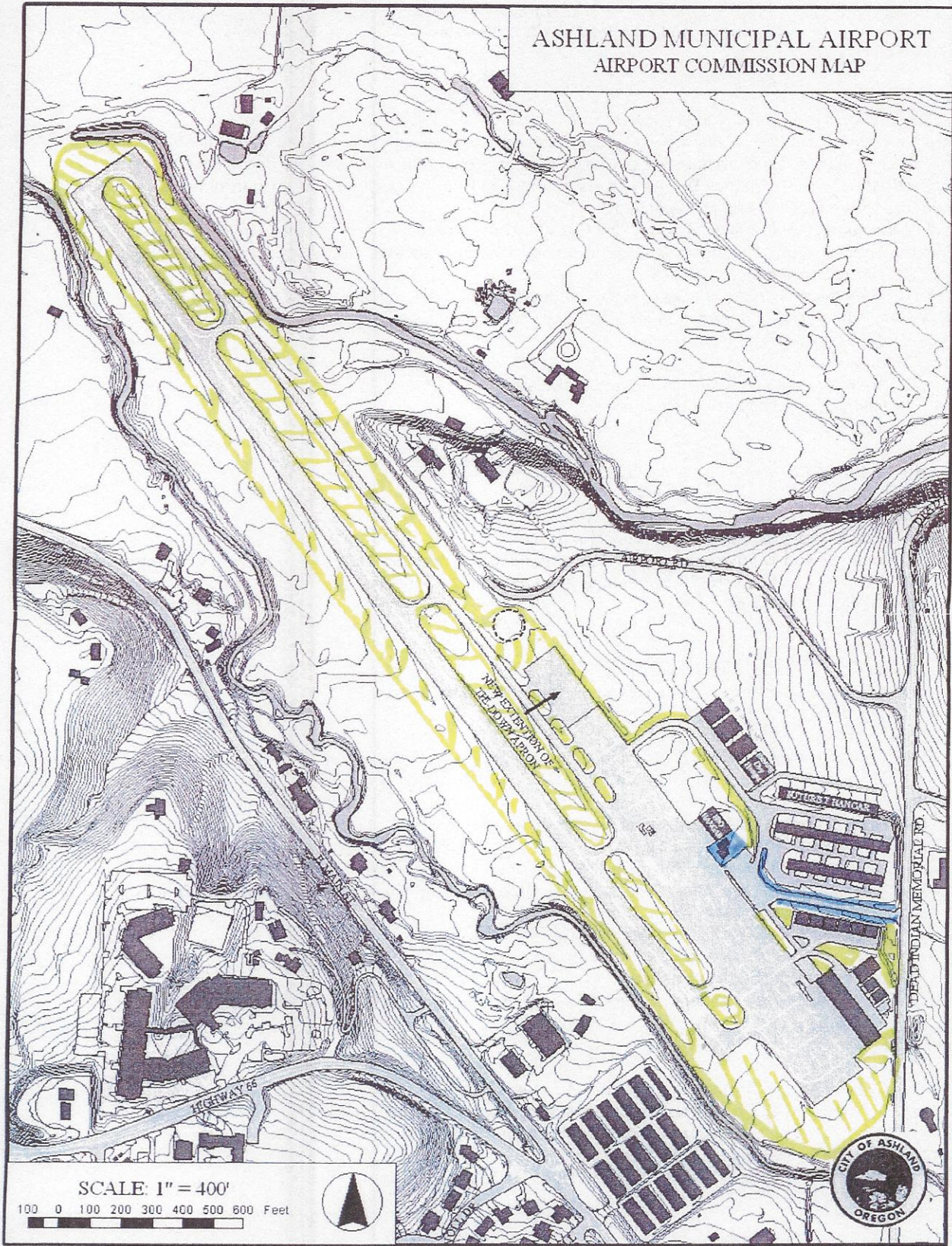
By: John Stromberg
Title: Mayor
Date: 3/20/2012

By: JoAnne Eggers
Title: Parks Commission Chair
Date: 3/6/2012

FY 2012-2013 MOU Exhibit A

SERVICE	ACTIVITIES/TASKS	PROVIDER	DEPT/ORG WHO PAYS	FY 2011-2012 AMOUNT	Method of Calculation
Internal Services - General	All Administrative functions including but not limited to Human Resources, Legal, Recording, Treasury, Purchasing, Technology, Risk Management, Facilities, etc.	City of Ashland - Applicable Departments in Internal Service Divisions	Parks	\$340,000	Prorated share established in budget
Internal Services - Finance & Accounting	Accounting functions including but not limited to financial reporting, GL, PR, AR, AP - See Exhibit C	City of Ashland Admin Services/Finance Department	Parks	Included above	Prorated share established in budget included in internal services charge
Central Area Patrol	Maintains Downtown Area Security	Police	Parks	\$51,000	
Park Patrol	Maintains Park Security	Police	Parks	\$30,000	Set amount
Facilities Maintenance	Building maintenance functions agreed upon annually	City of Ashland Admin Services/Finance Department	Parks	\$45,000	Prorated share established in budget
Liability, Auto and Property Insurance-Parks	Workers Compensation Insurance	City of Ashland	Parks	\$40,000	Prorated share established in budget, premiums & claims cost.
Workers Compensation Insurance-Parks	Workers Compensation Insurance	City of Ashland	Parks	As calculated	Paid with payroll per state required rates
Band Shelter	Maintenance	Parks	City of Ashland Maintenance	\$4,800	Set amount
Airport Mowing	Maintenance	Parks	Public Works-Airport	\$4,300	Set amount
Substation Mowing	Maintenance	Parks	Electric	\$1,000	Set amount
Boulevard/Plaza Maintenance	Substation, Fire landscape and airport mowing	Parks	Public Works-Street & Fire Dept.	\$197,000	Grounds maintenance, including supplies
Fleet Maintenance	Maintains Park Fleet & Related Equipment	City of Ashland	Parks	\$204,000	TBD

ASHLAND MUNICIPAL AIRPORT
AIRPORT COMMISSION MAP



SCALE: 1" = 400'

100 0 100 200 300 400 500 600 Feet



Handwritten notes in blue and yellow ink at the bottom of the page.

City of Ashland
Accounting and Finance Services Provided to Ashland Park Commission
Exhibit C
1 OF 4

NOTE:

Only accounting processing and necessary tasks have been transferred and are paid for. Responsibility for the audit, financial report, audit comments, responses to the auditor comments and any other managerial issues remain with the Parks Director, consistent with those required of the City Administrator. The City Finance Department is a resource to Parks but cannot assume managerial or audit responsibilities for Parks Management.

If, in the normal performance of accounting tasks or while processing accounting documents, City staff observes errors and/or documents that raise questions, Finance Management will contact Parks Management for clarification or action.

Parks Management retains the responsibility to oversee, manage, train and review the work and processes in their areas, performed by their staff and volunteers, including, but not limited to:

- 1 Cash handling and documentation
- 2 Data input
- 3 Software selection, use, updates and processing
- 4 Internal controls and risk management
- 5 Security of assets.

TASKS TO BE PERFORMED BY FINANCE:

Ongoing:

All accounts payable: pay invoices, vendor maintenance
All payroll: bi-weekly payroll, employee input and maintenance, payroll payables, quarterly taxes and reports
Manage Youth Activity Levy fund (revenues and contractual transfers to Ashland School District)
Other duties as assigned

Daily:

Deposits (Park Office, Community Centers, Nature Center)
Spreadsheet updates: Daily cash, Oak Knoll, Daniel Meyer Pool, Ice Rink

Bi-Weekly:

Oak Knoll: calculate Golf Pro payment for daily receipts (payable through ap)

Monthly:

Oak Knoll: calculate Golf Pro payment for annual memberships (payable through ap)
Journal entries:
Revenues for Oak Knoll, Pool, Ice Rink, Tax turnovers (from City)
City internal charges (central services, insurance, fuel, warehouse, misc. ap invoices paid through City)
Interest allocation from City
Balance Park to City cash (checks issued, cash receipts, clearings)
Financial statements and Eden detail reports to Park Admin. Group:
Park combined statements
Financials by department (Oak Knoll, Community Centers, Nature Center, Senior Center)

Quarterly

Invoice/Billing:

City (Siskiyou Blvd and other City area maintenance)
Ashland School District (Nature Center school programs, grounds maintenance (if applicable))
Ashland Community Hospital (grounds maintenance)
Misc. items as requested from Park staff
Payroll quarterly tax reports, workers comp reports, and all regulatory items as needed

City of Ashland
Accounting and Finance Services Provided to Ashland Park Commission
Exhibit C
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Quarterly - continued

Journal entries:

Personal service allocation from Youth Activity Levy to Recreation Division
Equipment replacement from Park and Golf Divisions to Capital Improvement Fund
Transfer from Park Fund to Capital Improvement Fund

Annual

Event statements and record keeping (Bike Swap, 4th of July Run, Mt Ashland Run)
Youth Activity Levy materials and service allocations to Recreation Division
PERS annual reports, W2s, 1099s
Budget
Audit
CAFR
COLAs
Gas tax refund application
GFOA award application

Service	City's Responsibility	Park's Responsibility
Accounts Payable: - The process for issuing checks for all invoices.	Enter the expense in correct period (monthly) Request and manage w-9's from the vendor Ensure payment is correct, accurate and on time. Maintain all documentation for review Report and maintain 1099's	Validate that the expenses are necessary and needed Approve all expenses Code the expense to the proper category Turn in paper work on timely basis. Attach the appropriate documentation
Accounts Receivable: - The process for issuing invoices (bills) owed to the Parks	Enter the revenue in the correct period (monthly) Enter and mail out the invoice on a timely basis Ensure the payment is received Notify the department of status Maintain all the documentation for review	Validate that revenue on bills is correct and meets current rates. Code the Revenue to the proper category Turn in paper work on timely basis.
Payroll: - The process for issuing employees pay.	Enter payroll costs in correct period Ensure checks are issued on time and accurate Report W-2's Report Federal and State Taxes Maintain all the documentation for review	Validate the employee's FTE & coding Review and approve timesheets to ensure employee is recording their time correctly Turn in timesheets on a timely basis Review and ensure employees are in compliance with using leave that is available.
Purchasing:	Issue Purchase order Maintain back-up documentation Assist with bids & quotes for purchases	Ensure employees are purchasing only appropriate items Following the purchasing rules and regulations Turn in appropriate documentation
Cash Receipts:	Balance to the bank accounts Notify supervisors of substantial discrepancies	Enter it into Financial System on a daily basis Be consistent when posting to Revenue Validate that the daily deposits match the Cash receipts
Fixed Assets:	Enter, Maintain and disposal of assets in Financial System Keep all records	Sign off quarterly of Listing Ensure that fixed assets are kept safely and prevent loss of assets Dispose of the fixed assets per code.

Service	City's Responsibility	Park's Responsibility
Project Accounting:	Generate Project number Provide informational reports Make project Adjustments	Request number for project Turn in proper documentation Code Revenues a and Expenses to project as needed Notify staff of project status
Reporting:	Have reports available for review on a consistent basis Be able to tie the numbers	To be able to speak to abnormal changes To be able to speak to your activities To understand and fully review all monthly activity reports from the GL and be able to analyze data to ensure that it is accurate and reasonable.
Budget:	Assist with projections for year end when needed Generate Position Costing information Assist with instruction on Eden input Compile Eden Proposed Detail that was entered by Department Proposed budget reviewed by Finance Director Generate Long Term budget projections Assist with formatting narrative for document Communicate with Budget Committee Assist with presentation materials Prepare Resolution to Adopt Budget and Make Appropriations, and Ordinance to Levy Taxes Provide Jackson County with signed Ordinance Levying Taxes	Provide known information and industry trends Verify and notify if any abnormalities Input of Departmental Proposed Budget Verify to ensure accuracy Verify to ensure accuracy and to discuss with Director and City Administrator Review and verify for accuracy Verify information is correct and provide in timely manner Communicate with Ashland Park Commission and relay to City Present Departmental Budget to Budget Committee Understand and abide by appropriation level Understand and be able to discuss Property Tax revenue
Audit	Compile year end figures and assure balancing of funds Work with Auditors during on site audits and throughout year Generate CUFRR Communicate with Audit Committee Prepare and submit GFOA Certificate of Achievement Award Application Assure compliance with State of Oregon Statutes and provide documentation to State of Oregon	Submit correct information to ensure Financial Records are accurate Be prepared to speak to your activities Prepare transmittal letter Attend Audit Committee meeting Assist staff with Statistical information

