



**ASHLAND PARKS AND
RECREATION
COMMISSION – 23/25
BUDGET
PRESENTATION**

Michael Black, AICP

REVIEW CURRENT BUDGET PROCESS/ DATES

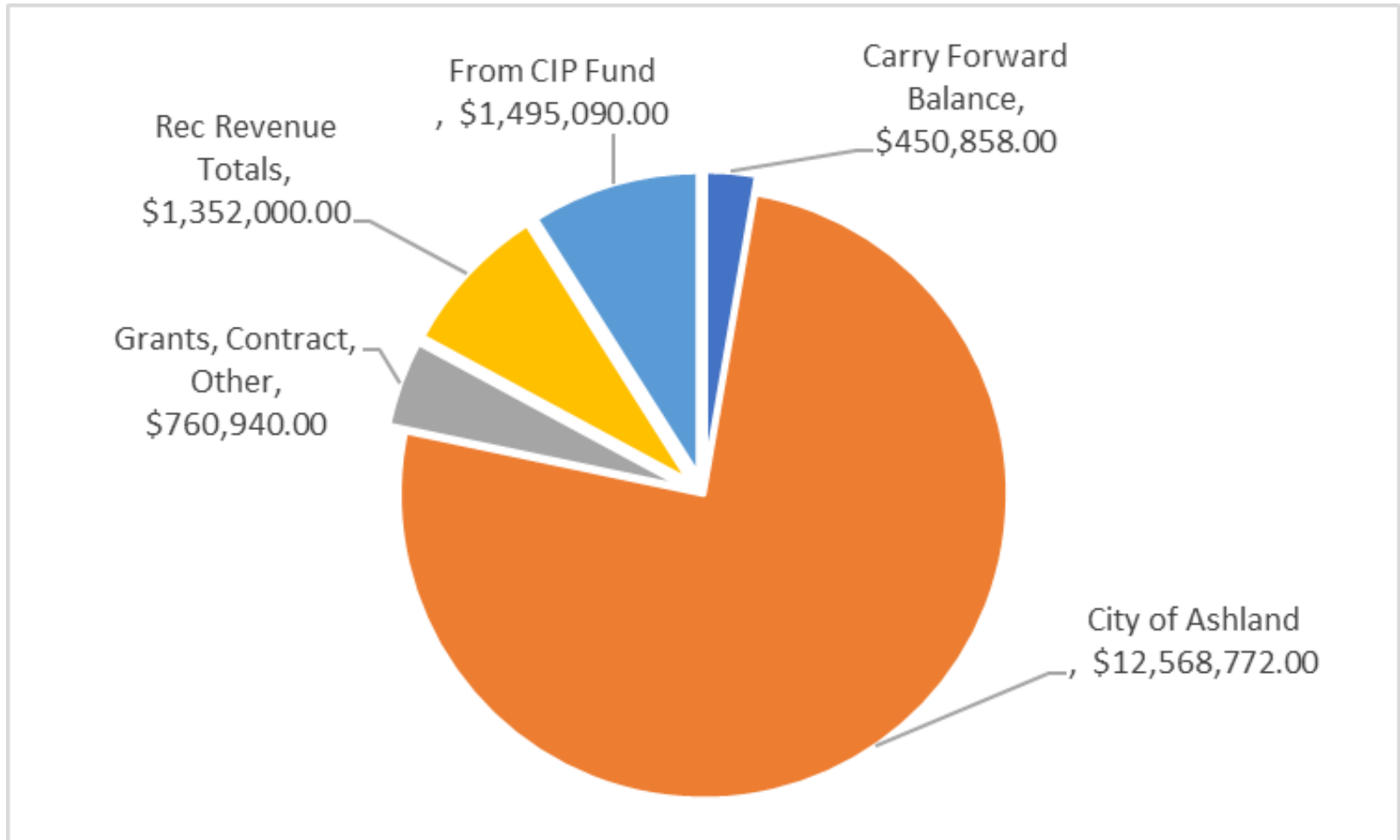
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- ~~January 24, 2023 (DONE)~~
 - ~~Overview of the potential budget challenges at the annual goal setting meeting~~
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- ~~February 21, 2023; Special Budget Review Meeting – Special Meeting~~
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 - Presentation of APRC 23/25 Biennial Budget to the City Council
- **Citizen Budget Committee Meetings** – We will present to the CBC at one of these meetings; The CBC will subsequently make a recommendation on the full City/Parks budget to the City Council.
 - April 27, 2023
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- **City Council Budget Review and Adoption;** The City Council must approve a budget and set a tax rate by June 20th.
 - June 6, 2023
 - June 20, 2023

APRC FUNDING BACKGROUND – 1906 – PRESENT

- 1906 – City’s Granted “Home Rule”
- 1908 – First City Charter Adopted – Parks Commission Created
 - Article 19, Park Commission; Section 3, Funding:
 - “Control and management over all park funds”
 - City to fund Park Commission with levy “not to exceed four and a half (4-1/2) mill on the dollar”
- 1990 (?) – Article 22, Recreation Commission adopted in City Charter.
 - Recreation Commission is created and shall be composed of the five Park Commissioners
 - Article 22; Section 1: Funds spent by the Recreation Commission “*may be appropriated from time to time by the City Council*”
 - “*in no event shall any funds be spent for recreation purposes that are received pursuant to Article XIX which relates to the Park Commission and a levy for park purposes.*”
- 1997 – Oregon Measure 50
 - *Required Park Levy to go to City General Fund before distribution to Park Commission*
 - *Commission and Council entered into an informal agreement to honor then current funding levy of \$2.09*
 - *Park Levy no longer exists; all funds go to General Fund then trx. to Parks Fund – Article 22; Section 1 is no longer valid*
- 1997 – 2020 – *City upholds agreement of \$2.09/\$1,000*
- 2020 – Present – *City reduces Parks and Rec. Funds to \$1.89/\$1,000*
- 2023 – *Parks reports need to increases to \$2.00/\$1,000*

APRC
CURRENT
FUNDING
SOURCES –
PRESENT

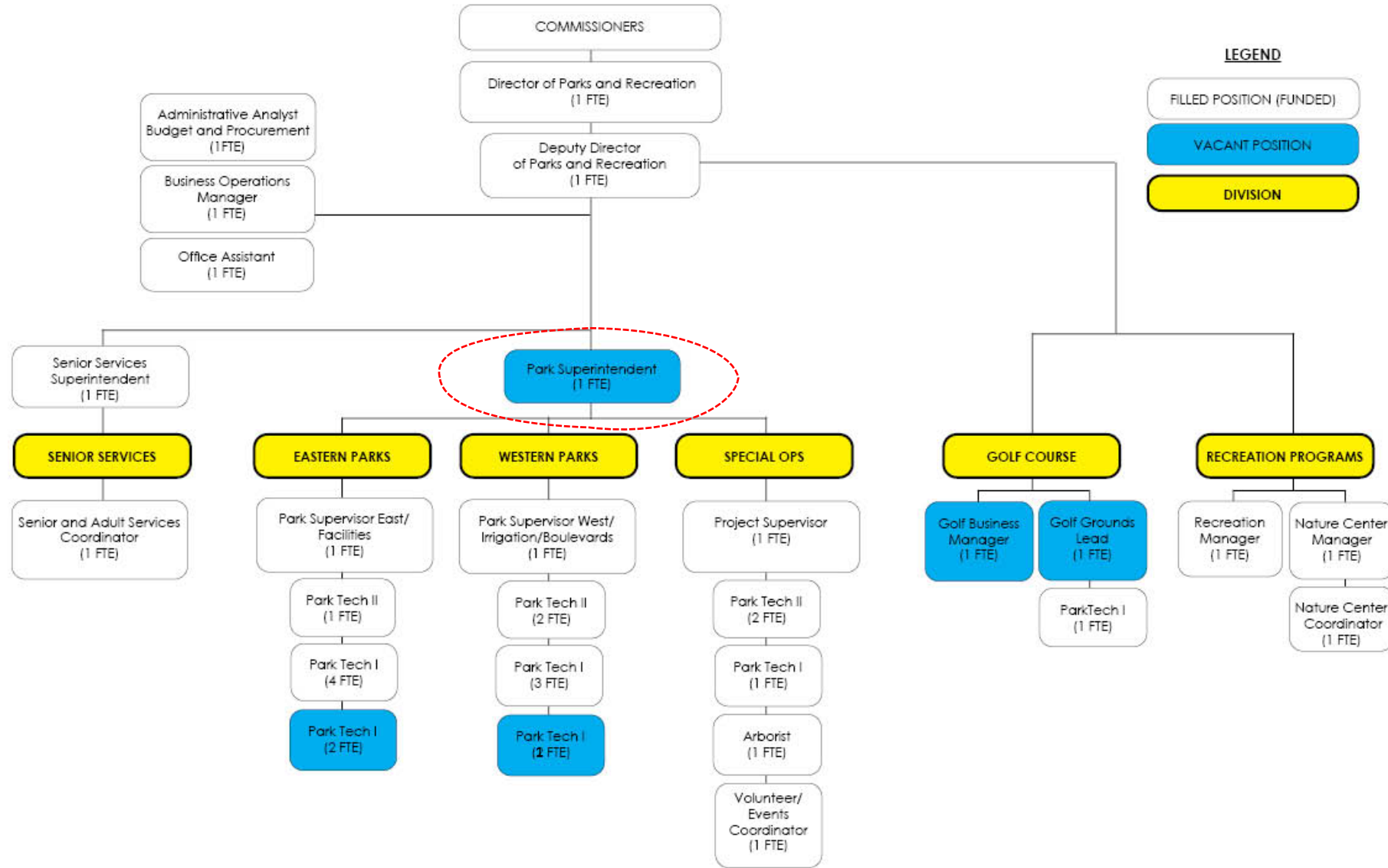


BN 2023/25 EXPENSES/RESOURCE REQUIREMENTS

	FY 22 Budgeted	FY 23 Budgeted	FY24	FY25	Total BN 24/25
Personnel Total	\$ 4,362,991	\$ 4,400,417	\$ 4,702,097	\$ 4,849,038	\$ 9,551,135
M&S Total	\$ 1,659,955	\$ 1,702,531	\$ 1,830,967	\$ 1,872,546	\$ 3,703,513
Parks Improvements	\$ 85,000	\$ 25,000	\$ 100,000	\$ 100,000	\$ 200,000
Capital Outlay	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 150,000
Central Service Charges	\$ 1,361,026	\$ 1,361,024	\$ 1,446,082	\$ 1,446,082	\$ 2,892,164
Total M&S and Personnel	\$ 7,468,972	\$ 7,488,972	\$ 8,154,146	\$ 8,342,667	\$ 16,496,812
Contingency	\$ 224,000		\$ 130,848		\$ 130,848
Total APRC General Fund Expenses	\$ 7,692,972	\$ 7,488,972	\$ 8,284,994	\$ 8,342,667	\$ 16,627,660

- Main Take-Aways

- We are comparing the 21/23 Baseline Budget to the 23/25 Proposed Budget
- Total increase from 21/23 Budget to 23/25 Proposed Budget: \$1,445,716 or 10%
- Personnel up \$787,727 or 10%
 - FTE count remains virtually flat (34.75 to 35.00 FTEs)
- Materials and Services up \$581,027 or 17%
 - Transferring \$747,545/year from F&B (repair and rehab)
- Central Service Fees up \$170,114 or 6%
- Contingency is down -\$93,152
- Revenue request from Property Taxes: \$2.00/\$1,000 (up from \$1.89, still reduced from \$2.09)



BN 2023/25 EXPENSES – PERSONNEL

	FY 22 Budgeted	FY 23 Budgeted	FY24	FY25	Total BN 24/25
Personnel Total	\$ 2,268,745	\$ 2,321,378	\$ 2,574,049	\$ 2,653,593	\$ 5,227,642
Temps	\$ 345,250	\$ 345,250	\$ 365,000	\$ 365,000	\$ 730,000
Bennefits	\$ 1,748,996	\$ 1,733,789	\$ 1,763,047	\$ 1,830,445	\$ 3,593,493
Total APRC Personnel General Fund Expenses	\$ 4,362,991	\$ 4,400,417	\$ 4,702,097	\$ 4,849,038	\$ 9,551,135

- Personnel and Benefits
 - Cost of Living Increasing: 2022 4%; 2023 4%; and, 2024 3%
 - Staffing Level to remain virtually unchanged: (34.75 to 35.00)
 - Reclassifying two vacant positions (Analyst/OAll – Superintendent/Park Tech I)
 - Personnel Increase: \$787,727 or 9.0% from baseline 2021/23 budget

BN 2023/25 EXPENSES – M&S, PARK IMPROVEMENTS AND CAPITAL OUTLAY

	FY 22 Budgeted	FY 23 Budgeted	FY24	FY25	Total BN 24/25
M&S Total	\$ 1,659,955	\$ 1,702,531	\$ 1,830,967	\$ 1,872,546	\$ 3,703,513
Parks Improvements	\$ 85,000	\$ 25,000	\$ 100,000	\$ 100,000	\$ 200,000
Capital Outlay	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 150,000
Total APRC M&S General Fund Expenses	\$ 1,744,955	\$ 1,727,531	\$ 2,005,967	\$ 2,047,546	\$ 4,053,513

- M&S, Park Improvements and Capital Outlay
 - Deferred Maintenance, and some general maintenance to be funded by Food and Beverage: \$747,545/year
 - Total Increase in M&S: \$581,027/Biennium
 - Total increase in budget 17%
 - 100% of increase covered by F&B

FOOD/BEV. EXPENSES IN OPERATIONS

OPERATIONS		FY 24 PROJECTION	FY25 PROJECTION
121200 602112	<i>Irrigation Maintenance</i>	\$ 25,000	\$ 25,000
121200 602220	<i>Building Maintenance</i>	\$ 150,000	\$ 150,000
121200 602351	<i>Disposal & Sanitary Service</i>	\$ 25,000	\$ 25,000
121200 602352	<i>Custodial</i>	\$ 15,000	\$ 15,000
121200 602353	<i>Grounds Care</i>	\$ 21,000	\$ 21,000
121200 602354	<i>Fertilizer</i>	\$ 5,775	\$ 5,775
121200 604100	<i>Professional Services</i>	\$ 225,770	\$ 225,770
121200 604105	<i>Urban Tree Service & Pruning</i>	\$ 15,000	\$ 15,000
121200 704001	<i>Parks Improvements</i>	\$ 100,000	\$ 100,000
121200 704100	<i>Capital Outlay</i>	\$ 75,000	\$ 75,000
	sub-total	\$ 657,545	\$ 657,545
OPEN SPACE/TRAILS			
0211.05.12.70.00.601670.	<i>Trails Work</i>	\$ 25,000	\$ 25,000
0211.05.12.70.00.602118.	<i>General Maintenance</i>	\$ 5,000	\$ 5,000
0211.05.12.70.00.602325.	<i>Forestry/Trail Maintenance</i>	\$ 25,000	\$ 25,000
0211.05.12.70.00.604106.	<i>Forestry</i>	\$ 35,000	\$ 35,000
	sub-total	\$ 90,000	\$ 90,000
	total	\$ 747,545	\$ 747,545

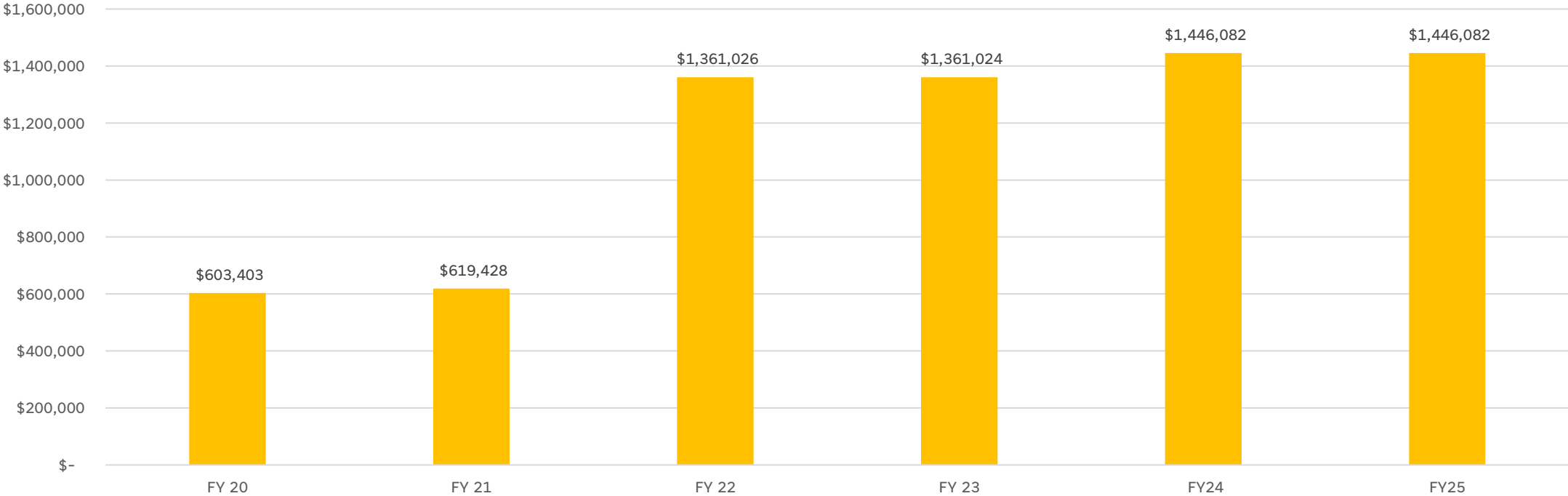
BN 2023/25 EXPENSES – CITY CENTRAL SERVICE FEES

	FY 22 Actual	FY 23 Budgeted	FY24	FY25	Total BN 24/25
Central Service Charges	\$ 1,361,026	\$ 1,361,024	\$ 1,446,082	\$ 1,446,082	\$ 2,892,164

- City Central Service Fees
 - Planning for a 6% increase in these fees.
 - Human Resources, Legal, Finance, Payroll, Accounts Payable, Fleet Maintenance, Liability Insurance and other categories

CITY OF ASHLAND FEES

COA Internal Fees- Central Service, Insurance Fleet Maintenance



BN 2023/25 REVENUE REQUIREMENTS

Parks Fund Revenue	FY 22 Amended Actual		FY23 Amended	Proposed FY24		Proposed Totals FY25	BN FY24/FY25			
Carry Forward Balance	\$	412,137	\$	342,469	\$	257,921	\$	192,937	\$	450,858
City of Ashland	\$	5,447,828	\$	5,552,939	\$	6,284,386	\$	6,284,386	\$	12,568,772
Grants, Contract, Other	\$	337,842	\$	328,131	\$	380,470	\$	380,470	\$	760,940
Rec Revenue Totals	\$	779,067	\$	750,850	\$	673,500	\$	678,500	\$	1,352,000
From CIP Fund	\$	50,000	\$	435,000	\$	747,545	\$	747,545	\$	1,495,090
Proposed Revenue	\$	7,026,874	\$	7,409,389	\$	8,343,822	\$	8,283,838	\$	16,627,660

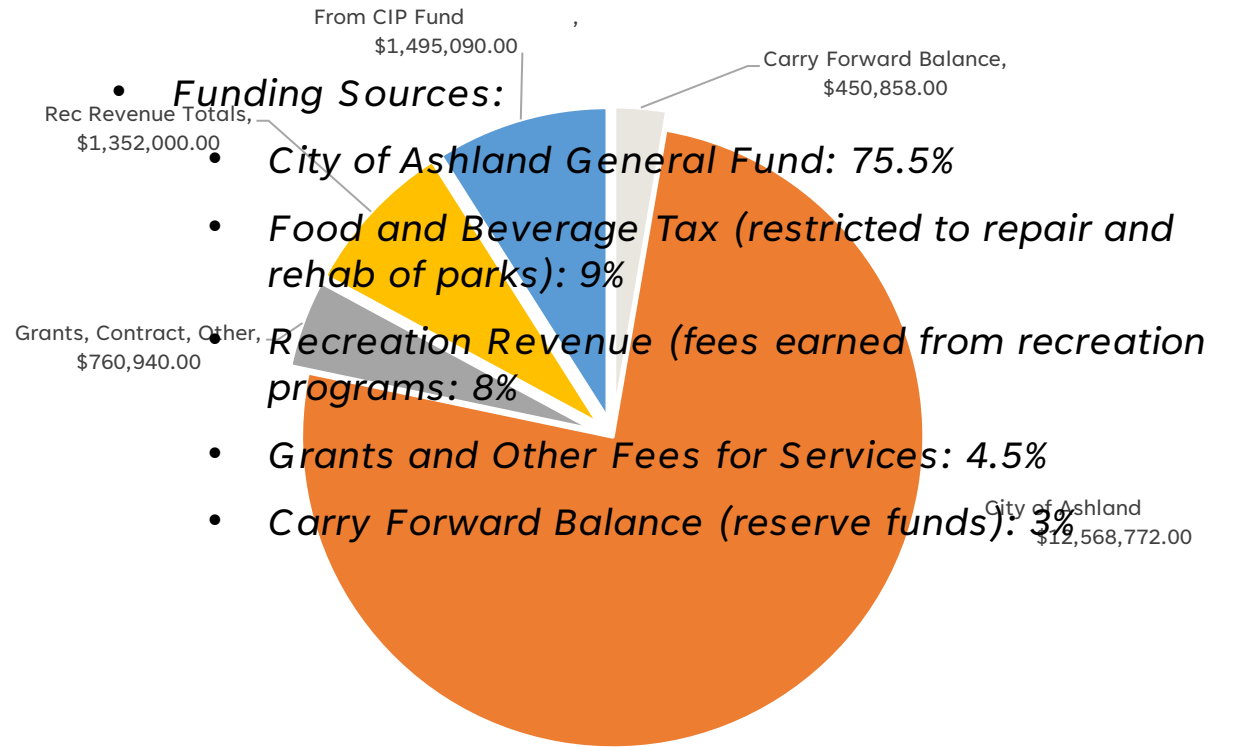
- Revenue Requirements

- City of Ashland – Property Taxes (City General Fund)

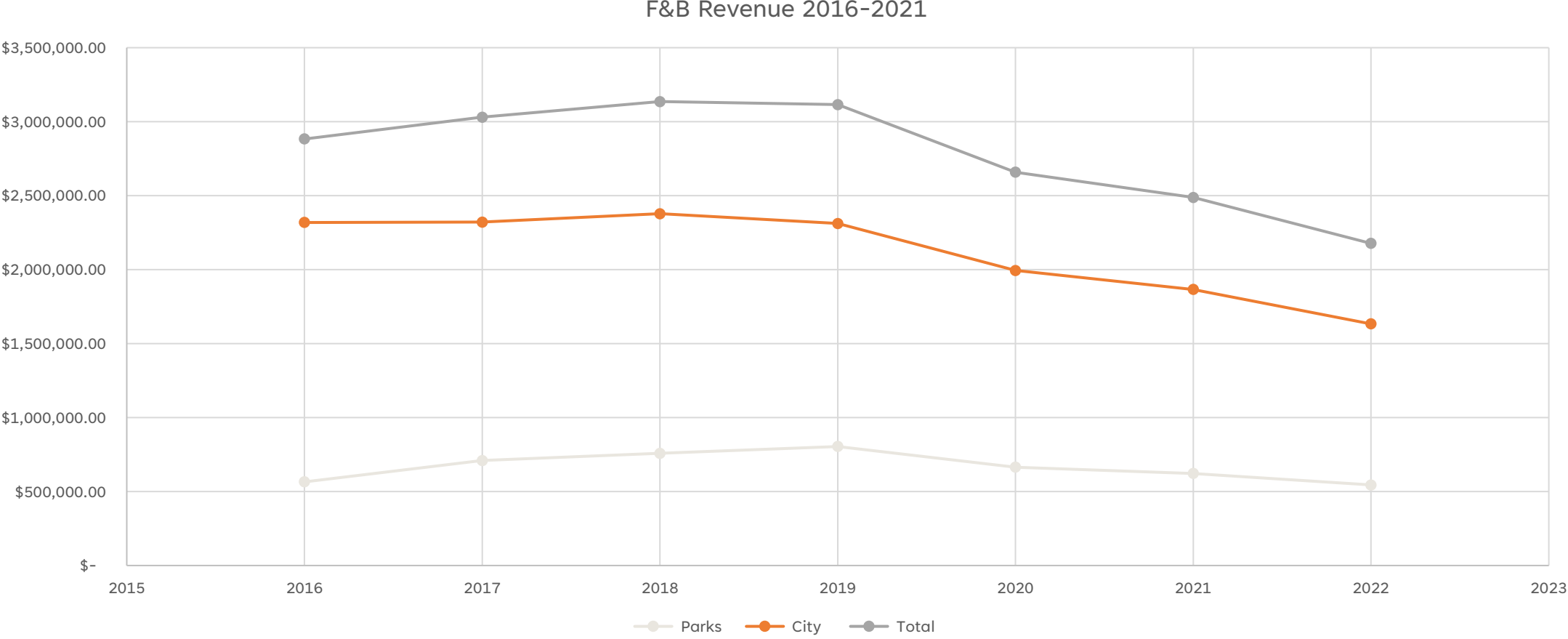
- \$1.89/\$1,000 represents a total yearly sum of \$5,938,745
 - \$2.00/\$1,000 represents a total yearly sum of \$6,284,386
 - The difference between sums represented by a millage of: \$1.89 and \$2.00 is: \$345,641
 - \$2.09/\$1,000 represents a total yearly sum of \$6,567,183
 - The difference between sums represented by a millage of: \$1.89 and \$2.09 is: \$628,438

- Considering all other resources, including F&B transfers, Recreation Revenue, etc. APRC needs the equivalent of \$2.00/\$1,000 to maintain current staffing levels

APRC CURRENT FUNDING SOURCES – PRESENT



FOOD AND BEVERAGE TAX REVENUE

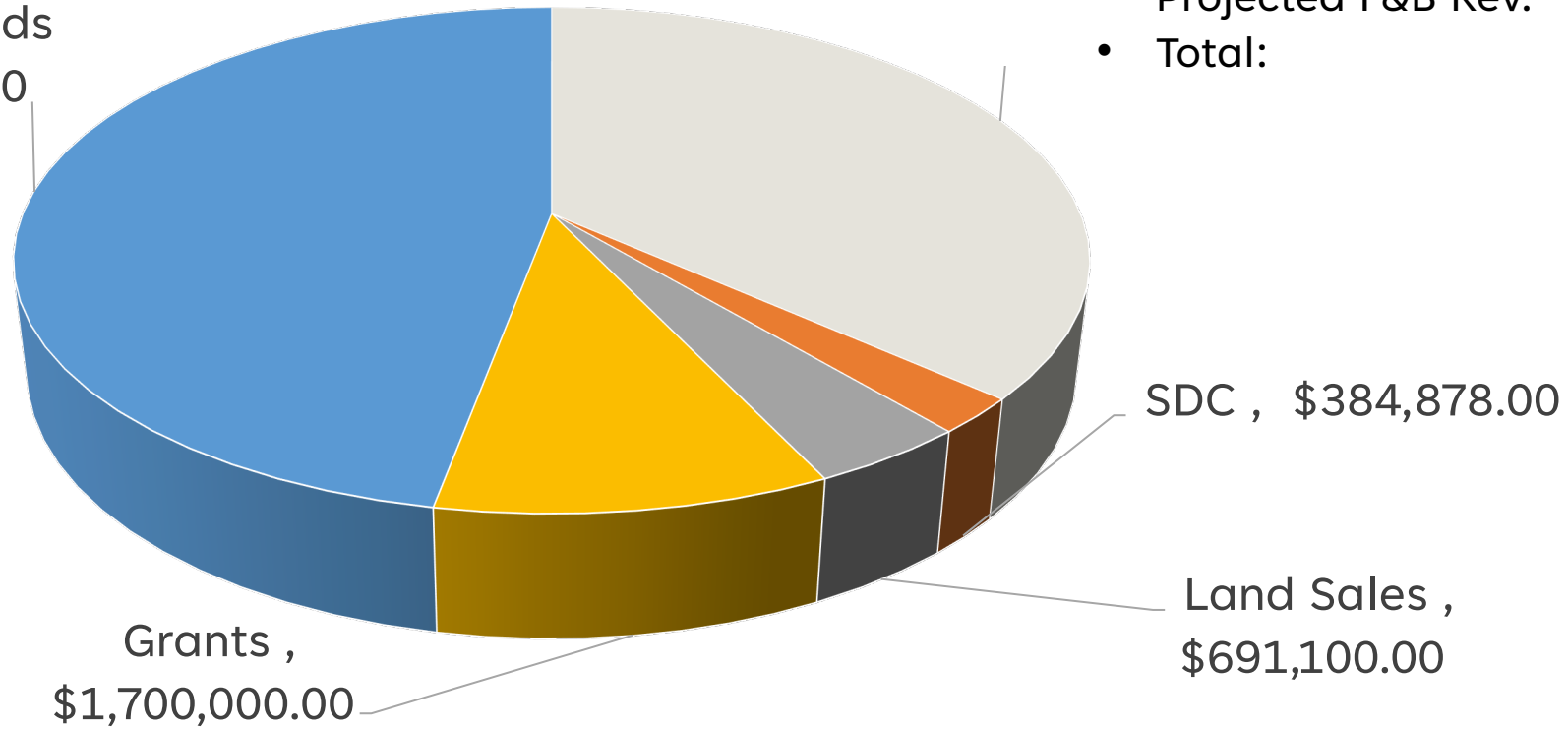


Description	2023/25 Budget Proposal	FY 2023/24				FY 2024/25			
		F&B	SDC	Other (grant/loan)	2019-20 Totals	F&B	SDC	Other (grant/loan)	2022-23 Totals
Dept Payments (Calle, Briscoe, Garfield)	374,734	187,687			187,687	187,047			187,047
Real Estate Acquisition	384,878	-	234,878		234,878		150,000		150,000
Repair Perozzi Fountain @ Lithia Park	650,000	-		650,000	650,000			-	-
Japanese Garden	100,000	-		50,000	50,000			50,000	50,000
Daniel Meyer Pool Rebuild	10,200,000	2,200,000			2,200,000			8,000,000	8,000,000
East Main Park Development	1,266,100	325,000		941,100	1,266,100				-
East Main Park Pump Track	75,000	75,000			75,000				-
Kestral Park Bridge	700,000	150,000		550,000	700,000				-
Lithia Park Improvements	300,000	75,000		75,000	150,000	75,000		75,000	150,000
All Parks Master Plan	150,000	150,000			150,000				-
Building Maintenance (sinking/depreciation facilities fund)	300,000	150,000			150,000	150,000			150,000
Oak Knoll Golf Course Improvements	550,000	550,000			550,000				-
Alternative Irrigation Improvements	100,000	50,000			50,000	50,000			50,000
Ashland Creek Park Basketball Court	100,000	-			-	100,000			100,000
Parking Lot/Road/Sidewalk Repairs in Parks	300,000	150,000			150,000	150,000			150,000
Capital Outlay	350,000	175,000			175,000	175,000			175,000
General Maintenance Trx to GF (sinking/depreciation equipment fund)	845,090	422,545			422,545	422,545			422,545
ICC Irrigation Control	200,000	100,000			100,000	100,000			100,000
Total	16,945,802	4,760,232	234,878	2,266,100	7,261,210	1,409,592	150,000	8,125,000	9,684,592

CIP PROJECT LIST 23/25

2023/25 BIENNIUM ANTICIPATED CIP RESOURCES

Swimming Pool
Grants or Bonds
\$8,000,000.00



- Current F&B Balance \$ 2,224,808.00
- F&B from COA \$ 2,390,000.00
- Projected F&B Rev. \$ 1,605,016.00
- Total: \$ 6,219,824.00

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