

Citizen Budget Committee



Questions/ Answers 04.16.2021

1. Trend in Charges for Services in the General Fund. I understand that much of the Charges for Services in the General Fund represents internal charges for services provided centrally to other City departments, primarily by Administration, Finance, and Information Technology. The Charges for Services trend line drops from \$9.6m (19/20 actual), \$10.3m (20/21 adopted), \$8.6m (20/21 proposed), and \$8.8m (21/22 proposed). Yet the budgets of the departments that should be receiving revenue from Charges for Services are increasing or staying flat rather than decreasing:

the 21/22 proposed budget for Finance increases by \$1.0m over the 20/21 adopted budget; and Administration and IT drop slightly but are flat over the 19/20 - 22/23 timeframe. **If this is correct, where do the reduced revenues from Charges for Services show up as reduced expenditures?**

- A. The primary reductions are in staffing in the City Manager’s Office (1 FTE plus position allocation) and the Finance Department (.75 FTE and position downgrades). There are increases for software in Finance and a study in Information Technology that partially offset the reductions. Some of the reduction in Charges comes from the consolidation in services in a single fund and the allocation of costs to the General Fund itself for these services, i.e. Finance as a basic function of the organization and supported partially by taxes rather than fully allocated out to the enterprises. Finally, the double count of Charges for Services paid by the General Fund to the Central Services Fund is removed, reducing the revenues and expense in the General Fund. A grid illustrating how the transfers to and from the General Fund have changed is attached as Attachment A.

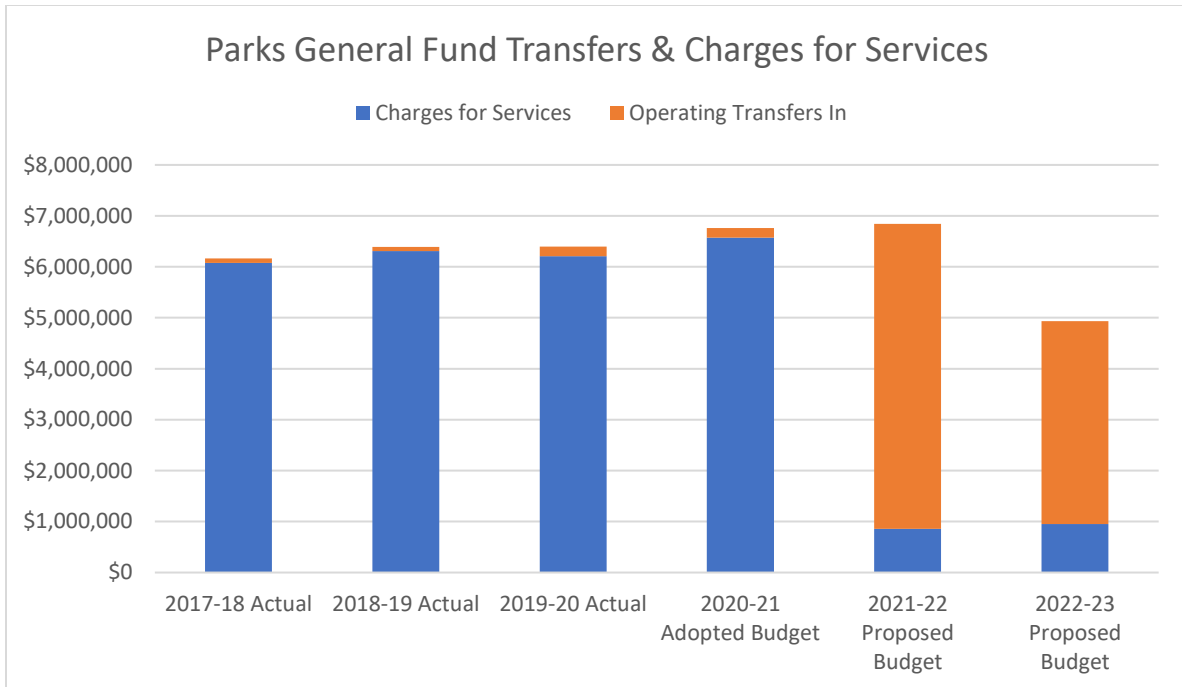
2. Parks General Fund. **Can you disaggregate the Charges for Services into revenues received from the General Fund vs Charges for Recreational Offerings?**

A.

Parks General Fund Revenues- Charges for Service	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2021-22 Proposed Budget	2022-23 Proposed Budget
City of Ashland (Property Tax Transfer)	\$5,209,500	\$5,391,900	\$5,391,900	\$5,391,900	\$ -	\$ -
City Area Maintenance	189,131	189,131	189,131	240,000	189,131	189,131
Daily Green Fees	79,952	88,840	114,522	124,350	150,000	160,000
Recreational Skate	99,959	100,317	109,842	115,000	80,000	90,000

Parks General Fund Revenues- Charges for Service	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2021-22 Proposed Budget	2022-23 Proposed Budget
Pool Programs	74,575	72,704	42,335	75,000	38,750	39,750
Adult General Recreation	47,646	57,127	34,421	100,000	45,000	50,000
Power Cart/Club Rentals	35,552	39,915	50,305	46,425	70,000	75,000
Facility Rentals	76,858	59,803	39,569	78,000	10,000	12,000
Other Maintenance Agreements	15,000	45,000	45,945	48,000	48,000	49,000
Monthly Specials	42,019	32,094	19,608	52,100	30,000	40,000
Driving Range Fees	18,696	22,016	28,097	31,000	40,000	45,000
Pro shop merchandise	13,914	26,520	26,182	17,325	34,500	39,000
Recreation Events	34,191	35,860	8,112	55,000	8,000	15,000
Calle Revenue	32,020	32,020	0	32,000	9,000	32,000
Nature Center	29,543	24,782	15,490	35,000	8,000	8,500
Rink Programs	13,787	18,520	19,468	20,000	10,000	12,000
Annual Pass – 7-day single	10,266	11,468	14,783	12,000	22,000	22,000
Recreational Swim	15,735	11,630	14,200	20,000	13,000	14,000
Beer Revenue	16,223	19,833	3,661	24,850	4,050	4,500
Senior Programs	1,910	4,624	7,418	25,000	12,000	16,000
Annual Pass – 7-day family	4,500	4,620	7,594	4,200	6,000	6,000
Rink Concessions	5,248	7,039	4,943	8,000	3,500	4,000
Golf Rental Fees	0	0	8,739	0	10,800	10,800
Golf Course Events	2,263	2,666	6,960	5,125	5,000	6,000
Community Garden	3,670	4,068	4,473	3,800	4,492	4,800
Pool Concessions	4,610	3,732	2,713	4,000	2,500	3,000
Youth General Recreation	1,210	2,424	1,100	5,300	1,000	1,500
Trails Map	219	75	130	0	0	0
Pool Over/Short	45	-16	4	0	0	0
Rink Over/Short	-124	-36	-94	0	0	0
Pro Shop Over/Short	-53	-138	-115	0	0	0
Total	\$6,078,063	\$6,308,536	\$6,211,435	\$6,573,375	\$854,723	\$948,981

Please note that as of BN2021-2023, the property tax transfer is being treated as a transfer rather than a charge for service.



3. General Fund ending balance compared to policy limit (p93). **What is the reason for proposing a 21/22 General Fund balance nearly \$1.2m above the 21/22 requirement, as well as the required and proposed level in 22/23?**

B. The carry-forward fund balance in FY2021-22 reflects the late fiscal year 2020-2021 infusion expected from the American Recovery Plan Act (ARPA) with the second payment expected within twelve months. These two payments, approximately \$4.3 million, provide the buffer to allow the City to balance its budget within the biennium and build a strategic service plan for future years. The federal funds granted to offset revenue losses build up the fund balance so that the City can draw it down while seeing some revenue recovery over the biennium. The contingencies, if not used for unanticipated needs, will drop to fund balance as well creating the greater safety-net. The alternative was to recommend a drastic reduction in services that staff did not feel would best serve the community.

4. Personnel services costs. 57 percent of the proposed 21/22 General Fund and Parks General Fund budget is for personnel services. Some in Ashland have asserted that the City's staff salaries are too high. **When was the last time the City benchmarked its compensation structure for each job family? At what level of market competitiveness are the City's compensation structures set?**

A. The City conducts informal reviews of its compensation compared to similar-sized cities in Oregon when it undertakes negotiations with any bargaining unit. A formal classification and compensation study was completed in 2010 and

phased in implementation of the salary recommendations took place over several years. The City also had to bargain implementation with the Clerical/technical group. Due to the new salary ranges and steps implemented, in most cases it was 3-5 years before employees who were below market “caught” up through implementing the study recommendations. When reviewing published salaries from comparable cities, staff noted that most positions across all functions were similar for nearly all of Ashland’s comparable cities used in bargaining; the results are attached as Attachment B.

- 5. There's a typographical error in General Fund total revenues for the proposed budget for 21/22 and 22/23 on page 43. The sum of the revenues by type is far below the stated total.
 - A. This has been corrected and the correct version is on the City’s website.

- 6. Question about the intergovernmental revenue in the General Fund. It drops to \$175k in FY23, then \$50k for FY24 onward. **Is that revenue being recognized somewhere else? Are there corresponding decreases in expenses for the loss of that intergovernmental revenue?**

- A. The federal funds under the American Recovery Plan Act (ARPA) funds are scheduled to arrive in FY2020-2021 and FY2021-2022, leaving the City at its more historical pace for General Fund grants income. The Fire Department is anticipating an increase in the Firewise Program grant through the biennium which is used mostly to fund contracted services that are adjusted according to available resources.

Slide 6

When you mention re-investment in AFN **shouldn't the budget committee first be tasked to look at the business plan of AFN to evaluate then recommend if re-investing more tax-payer recourses is the best option? If not why, if so when will that be happening?** The normal process would be to take certain steps before deciding to invest more.

- B. The Ashland Fiber Network reinvestment was included in the City Manager’s Budget Message as a significant future issue. There are no proposed reinvestments in the BN2021-2023 Recommended Budget beyond existing system end-of-life equipment replacement and operational maintenance needs of the existing fiber ring and associated cable infrastructure to the customer property.
 - C. The Budget Committee is not tasked with reviewing the business plans of operations. This will be brought before City Council for direction during the biennium. Included in the Recommended BN2021-2023 Budget is a review of the options and possible investments depending on Council direction.

Slide 12

We need to find an equilibrium between already stretched revenues and excessive spending so instead of suggesting that the solution is to find more revenues **shouldn't staff be also presenting the BC and council with cost reduction options? If so what are the specific cost cuts recommended?**

Will the budget committee be presented with programs activities to possibly eliminate and scale back as part of the process to address funding levels and balancing the budget?

- A. Consistent with Oregon Revised Statute (ORS), the Budget Committee process is initiated with the presentation of the recommended balanced budget that includes an intensive review by City Manager and Budget Officer of department and fund operating needs and available resources. The City Manager's Recommended Budget includes the service levels and service array the professional staff recommended to best meet the requirements, needs, and expressed desires of the community with the current resources available. The recommendation is for the City Council to undertake an in-depth review and prioritization of services as well as revenues over the next 18 months so the next biennial budget can be balanced within more long-term strategic decisions. The changes in costs recommended in the BN2021-2023 budget include:
- i. Delay replacement of lesser used vehicles and reassigning vehicles for more optimal usage **(\$405,819)**;
 - ii. Redistribute position funding to more accurately reflect organizational needs, i.e. Deputy City Manager role is designed to consolidate management for Information Technology and Ashland Fiber Network, and provide support to the Electric Fund as all three departments develop long-term strategic plans over the next biennium **(\$24,629)**;
 - iii. Smooth the impact of healthcare costs over several years, taking advantage of lower than anticipated increases **(\$317,532)**; and
 - iv. Reduce PERS contribution costs per most recent valuation statement as provided by PERS **(\$560,0660)**; and
 - v. Unfund the previously approved Communications Specialist **(\$303,178)**;
 - vi. Restructure the Information Technology Department to utilize more technology solutions and seek regional partnerships **(\$423,000)**;
 - vii. Reorganize the Utility Billing Division of the Finance Department **(\$155,120)**;
 - viii. Evaluate Police staffing **(\$606,000)**; and
 - ix. Discontinue the payment of Marijuana Tax revenues to the Housing Fund with dedication of property or proceeds from the sale of property instead **(\$200,000)**; and
 - x. Unfund Fire administration positions if additional grant funds are not secured **(\$150,000)**; and
 - xi. Unfund social service grants through Community Development **(\$134,000)**.

Total Cost Reductions of \$3,279,338.

The Committee's role is to evaluate the revenues and expenditures of the recommended budget and to recommend policy considerations to the City Council. If there are areas that the Committee feels should be evaluated or considered, it can include that recommendation to the City Council.

Slide 13

Please explain why Federal Stimulus Package funds (ARPA) cant be used for Streets instead of water, wastewater and broadband as outlined? Couldn't those funds be used to reduce "Potential new future debt" for the Street Fund? If not why not?

- A. The restriction on uses of these funds is outlined in the federal legislation signed by President Biden on March 11, 2021. It specifically provides for water, wastewater, and broadband infrastructure with no provisions for streets or other infrastructure needs. As additional details become available, staff will provide those to City Council.

Slide 14 Changes in Operations:

Please outline from the bullet points below how much these changes have actually saved the city in this budget vs last budget.

- Full allocation of internal (central) service charges across non-governmental funds
 - Deferral on select vehicle replacements across all Departments
 - Less Administrative/Support staff within Departments and within internal (central) service operations
 - Employees paying higher share of Insurance costs
- A. The alignment of budget with the cost allocation plan, full-cost allocation, is an increase of **\$1,059,12** instead of using the prior biennium average allocation of 93.42%
 - B. Delay replacement of lesser used vehicles and reassigning vehicles for more optimal usage (**\$405,819** in the General Fund);
 - C. Unfund the previously approved Communications Specialist (**\$303,178**); restructure the Information Technology Department to utilize more technology solutions and seek regional partnerships (**\$423,000**); and reorganize the Utility Billing Division of the Finance Department (**\$155,120**)
 - D. The additional contribution from the non-represented, clerical, electrical, and parks employees, 62% of the employee population, represents approximately **\$150,000** annually. Increased contributions from public safety and laborer employees are anticipated to be addressed in the upcoming labor negotiations.

Slide 18

Please clarify the most significant expense component for the systemic deficits and what are the specific plans to eliminate the structural deficit outlined out to 2026 in the GF?

In order to balance the General Fund **why aren't department heads mandated to come back to the BC with a list of cuts or reductions to lower costs to balance their budgets?** That process would at least allow Department heads to prioritize services vs costs. Then the BC could discuss and evaluate those ideas at the meeting?

- A. When capital projects are removed from consideration, the largest expenditure component in the General Fund is Personnel Services including both wages and benefits. Because most general government services are via human delivery, this is consistent across most local agencies. The average growth in total Personnel Services expenses since FY2012-2013 is 4.12%. The three primary drivers are the total amount of personnel, i.e. wages and salaries, followed by retirement and healthcare coverage with retirement being the most volatile and least under the City's control.
- B. The Budget Committee is presented with a recommended balanced budget that includes an intensive review by the City Manager and Budget Officer of department and fund operating needs and available resources. The City Manager's Recommended Budget includes the service levels and service array the professional staff recommended to best meet the requirements, needs, and expressed desires of the community with the current resources available. The recommendation is for the City Council to undertake an in-depth review and prioritization of services as well as revenues over the next 18 months so the next biennial budget can be balanced within more long-term strategic decisions

Slide 31

The BN2019-2021 budget recommended a comprehensive review of franchise fees to maintain affordability and competitiveness of the utilities. The 21-23 recommended Budget includes stepped reductions in franchise fees and codification of the rates for consistency across utilities including external agencies.

-Who and what process was used to determine what the appropriate Franchise Fees are charged for utilities outlined in slide 31. Please attach appropriate city document links that outline this process.

- A. The City Manager, Finance Director, and Public Works Director, in consultation with the City Attorney, reviewed the Franchise Fees as part of the Public Works budget discussions and noted that the rates appeared inconsistent. Further research indicated that the City does not have a specific ordinance, policy, or resolution that dictates these rates similar to other municipalities. Staff drew on experience with and knowledge of franchise fees in other communities to craft the measured adjustments. Using a gradual stepped approach allows for more detailed analysis and minimizes the shocks to the affected funds. The recommendation for the BN2021-2023 budget reflects an informal assessment of the purposes and structure

of the fees and provides opportunity for more detail, formal review if directed by City Council.

Slide 35 -36

It states that Utility User Tax, established in 1976, is 25% applied to all the charges on every electric meter account except Governmental accounts. Users who might otherwise be exempt from property taxes are subject to this tax.

- Are non-profits included in this exempt list? if so how many non-profit users are there?
- How many of the total users of electricity in our city DONT pay the utility User Tax?
- The \$1.5/month charge on the electric meter account was created to hire ADDITIONAL police but none were hired so why are rate-payers still being charged?
- How much of the \$3 month fee on water bills destined for AFR is actually being spent on clearing our watershed?

- A. Non-profit organizations located in the City of Ashland do pay the Utility User Tax; there are 63 listed in our licensing database.
- B. Governmental and Municipal electric users (12 entities) do not pay the Utility User Tax including Ashland Public Schools, US Postal Service, Ashland Armory, National Fish & Wildlife, Southern Oregon University, Oregon State Highway Department, Oregon Child Development Coalition, Jackson County Library, the Department of Motor Vehicles, and City and Parks Accounts.
- C. There are inadequate revenues to continue the existing levels and add the one officer covered by the Public Safety Support Fee. The fee contributes to sustaining the existing patrol currently.
- D. The Forest Interface program is funded by grants, the AFR Surcharge on water bills, and as part of the General Fund operations, i.e. property taxes. The program includes two full-time positions, part-time/ temporary staff, and materials and services. The clearing work is done through contracted services and exceeds the revenue received from the AFR Surcharge.

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Ashland Forest Resiliency Program	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Budget	Proposed Budget
Material and Services	164,351	195,129	1,385,963	1,538,642	1,036,015	946,738	1,420,462	1,220,462
Personnel Services	110,342	743,460	331,823	409,555	366,760	373,864	298,982	230,932
Capital Outlay	-	-	-	50,000	-	-	-	-
Total	274,693	938,589	1,717,786	1,998,197	1,402,775	1,320,602	1,719,444	1,451,394
AFR Surcharge	171,416	175,966	174,979	177,344	385,651	377,698	390,000	390,000
Firewise Program (Grant)	57,074	40,443	58,966	66,485	36,500	25,000	937,000	937,000
Paid by GF Sources and Small Grants	46,203	722,180	1,483,841	1,754,368	980,624	917,904	392,444	124,394

Slide 37

Before the budget committee decides to move forward with the changes outlined in the recommended budget, including dedicating all revenues from Food & Beverage (F&B) to Parks with a corresponding

reduction in property tax allocation, **is city staff making the recommendation that citizens of Ashland first be asked if they want this to happen? If not why not?**

- A.** The Recommended Budget includes the allocation of Food & Beverage to the Parks Commission in the second year of the biennium. This allows time for the City Council to either amend the ordinance or to ask for a referendum at either the November 2021 or May 2022 elections. While the proposal is considered by staff to be aligned with the original and current language of the ordinance and enabling ballots, it is the City Council's decision if an election is needed.

Slide 44 - 45

The BN 2021-2023 proposed budget includes no new positions, eliminates and defunds several positions, and includes the full cost of all positions so...

- **To balance the budget why isn't personnel service costs kept at 17-18 or 19-20 actual levels?**
- **To balance the budget, reduce top paid city staff (top 30) salaries by 20%**
- **To balance the budget, eliminate the 2% City contribution to HRA-VEBA account**
- **To balance the budget, require city staff (non CBA affiliated) to pick up their own 6% retirement contribution immediately. Phase in over 2 yrs (3% yr)**
- **To balance the budget stop COLA increases immediately . COLA contributions/adjustments (typically 2 to 3%) need to be reduced or eliminated.**
- **How many long-time employees have formally retired but are now contract employees? Which departments?**
- **If we are not increasing hiring in this budget why is Public Works FTE set to jump from 59 (21 actual budget) to 64 staff in the 22-23 budget?**
- **Do any city staff receive a monthly travel allowance? If so how many staff and how much is the allowance?**
- **What will be the PERs costs this year both in Unfunded Liability and normal costs - it was about \$10.2ml in the 19-21 budget**
- **Please outline dates when union contract negotiations are up for renewal? Who represents the citizens of Ashland in those negotiations?**

- A.** The personnel details that have been requested will be sent under separate communication.
- B.** There are zero retirees working for the City.
- C.** The increase in FTEs for Public Works reflects current vacancies being filled; there is no increase in budgeted staff.
- D.** The contract with the Police employees expires on June 30, 2021 and the remaining contracts expire on June 30, 2022. The City's negotiation team includes the Human Resources Director, the City Attorney, with assistance on operating impacts from the department management with the most affected staff. The City Manager directs overall strategy and is the decision maker on the tentative steps that occur throughout the negotiation process prior to the final proposed agreement is presented to Council for approval. In the Recommended Budget, funds for contract legal assistance is included in the Human Resources Department due to the volume and anticipated complexity of the upcoming negotiations. The contract elements are

directed by the City Council prior to the onset of the negotiations and the final contract is approved by both the City Council and bargaining unit members.

Slide 58

- How much of the increase in the General Fund vs 2018-20 actual is attributable to the consolidation with the Central Service Fund?
- How much is there in the ending fund balance for the Central Service Fund as of the end of the 2nd Qr of FY21 (Sep 30, 2020)

A. The recommended budget is presented as if the Central Services Fund has always been a part of the General Fund. As noted on Slide 58 of the Budget Introduction presentation from March 30, 2021, the General Fund, combined with the Central Services Fund, includes the Contingency required under the City’s Financial Policies. This accounts for the minimal increase shown. On page 36 of the City Manager’s Recommended BN2021-2023 Budget, the two funds are shown separate for historical comparison.

The chart below illustrates the distribution of administrative services housed within the General Fund that are purchased by other funds.

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2021-22 Proposed Budget	FY2021-22 Paid by Utilities	FY2021-22 Paid by Parks	FY2021-22 Paid by Other Funds	FY2021-22 Net Paid by General Fund
Administrative Operations									
Administration Department	1,906,706	7,836,090	1,846,053	1,810,659	1,550,048	622,000.44	125,311.44	146,956.15	655,779.97
Mayor and City Council	138,711	148,943	115,626	216,744	227,754	91,392.71	18,412.45	21,592.78	96,356.06
Human Resources	424,013	387,660	418,597	439,163	567,866	227,872.23	45,908.33	53,837.95	240,247.49
Legal	517,853	543,432	423,748	712,348	524,374	210,419.84	42,392.28	49,714.58	221,847.30
Court Division	497,785	507,950	653,523	615,952	592,642	237,814.30	47,911.31	56,186.90	250,729.50
Finance Department*	2,586,843	2,782,580	2,390,987	3,212,211	2,877,995	1,154,876.59	232,667.45	272,855.46	1,217,595.50
Information Technology Dept	1,301,904	1,304,149	1,299,078	1,522,549	1,479,911	593,855.99	119,641.32	140,306.64	626,107.06
Public Works Support	1,759,968	1,986,517	2,167,935	2,533,246	1,830,446	734,518.04	147,979.82	173,539.98	774,408.16
Public Works Facilities	1,244,218	1,283,549	1,066,743	1,592,132	1,125,213	451,523.42	90,966.26	106,678.61	476,044.71
City Recorder Department	196,861	182,042	183,363	192,752	173,192	69,498.17	14,001.46	16,419.90	73,272.47
Total	10,574,862	16,962,912	10,565,653	12,847,756	10,949,441	4,393,772	885,192	1,038,089	4,632,388
*Not including Debt Service, Contingency, or transfers.									

B. Central Services Fund Ending Fund Balance as of September 30, 2020: \$2,151,585; Central Services Fund Ending Balance as of December 31, 2020 is \$2,350,732.

The increasing balance in Central Services is a direct result of the restrictions implemented during the pandemic. The increased balance benefits the organization by keeping allocated costs down and increasing the City’s capacity for continued operations while deliberating long-term strategic solutions.

Attachment A, Budget Committee Q and A, 04/16/2021

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2020 (25% of Budget)

	Fiscal Year 2020 Year-To-Date Actuals	Fiscal Year 2020 End-of-Year Actuals	Percent Collected / Expended	Fiscal Year 2021 Year-To-Date Actuals	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
110 General Fund with Central Services Rolled in							
Taxes	\$ 2,307,205	\$ 22,071,780	10.5%	\$ 2,329,351	\$ 24,343,198	9.6%	101.0%
Taxes	1,671	53,166	3.1%	1,335	-	N/A	79.9%
Licenses and Permits	203,929	1,095,600	18.6%	567,540	949,150	59.8%	278.3%
Intergovernmental	165,772	2,217,898	7.5%	190,124	1,657,044	11.5%	114.7%
Intergovernmental	-	215,509	0.0%	27,544	-	N/A	N/A
Charges for Services	580,212	1,671,137	34.7%	406,565	1,599,001	25.4%	70.1%
Charges for Services	56,259	405,152	13.9%	84,058	295,000	28.5%	149.4%
Charges for Services - Internal	2,041,617	7,485,928	27.3%	2,161,054	8,365,502	25.8%	105.9%
Charges for Services - Internal	(425,821)	(1,561,352)	27.3%	(433,727)	(1,994,492)	21.7%	101.9%
Fines	166,025	418,514	39.7%	72,992	607,900	12.0%	44.0%
Interest on Investments	17,111	107,484	15.9%	9,234	126,250	7.3%	54.0%
Interest on Investments	6,157	31,499	19.5%	4,948	29,933	16.5%	80.4%
Miscellaneous	37,083	55,509	66.8%	4,668	70,145	6.7%	12.6%
Miscellaneous	1,036	9,122	11.4%	70	-	N/A	6.8%
Transfer in (Water Fund)	62,500	50,000	125.0%	50,000	250,000	20.0%	80.0%
Transfer In (Cemetery)	55,465	69,988	79.2%	52,324	75,000	69.8%	94.3%
Transfer In (Health Benefits)	100,000	100,000	100.0%	100,000	100,000	100.0%	100.0%
Total Revenues and Other Sources	5,376,221	34,496,934	15.6%	5,628,080	36,473,631	15.4%	104.7%
Administration Department	467,820	1,329,759	35.2%	444,110	1,111,194	40.0%	94.9%
Less CS Fee	(9,633)	(35,321)	27.3%	(9,922)	(39,688)	25.0%	103.0%
Administration Department	395,244	1,474,265	26.8%	355,224	1,803,662	19.7%	89.9%
Administration - Municipal Court	151,726	653,523	23.2%	155,383	708,010	21.9%	102.4%
Less CS Fee	(37,995)	(139,317)	27.3%	(39,103)	(156,414)	25.0%	102.9%
Information Technology - Info Services Division	300,211	1,299,078	23.1%	287,187	1,522,549	18.9%	95.7%
Finance Department	36,208	71,275	50.8%	6,306	85,459	7.4%	17.4%
Less CS Fee	(1,709)	(6,267)	27.3%	(1,755)	(7,022)	25.0%	102.7%
Finance Department	531,764	2,342,606	22.7%	528,905	2,821,250	18.7%	99.5%
City Recorder	53,403	183,363	29.1%	42,971	192,752	22.3%	80.5%
Police Department	2,061,564	7,768,441	26.5%	1,936,620	8,482,466	22.8%	93.9%
Less CS Fee	(140,846)	(516,436)	27.3%	(144,637)	(578,549)	25.0%	102.7%
Fire and Rescue Department	2,048,982	9,396,269	21.8%	2,266,750	9,902,676	22.9%	110.6%
Less CS Fee	(95,666)	(350,777)	27.3%	(94,504)	(637,595)	14.8%	98.8%
Public Works - Administration Division	558,006	2,167,935	25.7%	486,000	2,533,246	19.2%	87.1%
Public Works - Cemetery Division	142,203	459,164	31.0%	143,815	542,128	26.5%	101.1%
Less CS Fee	(17,082)	(62,637)	27.3%	(17,595)	(70,381)	25.0%	103.0%
Community Development - Planning Division	428,330	1,769,254	24.2%	379,036	1,755,537	21.6%	88.5%
Community Development - Building Division	195,845	793,354	24.7%	197,625	848,549	23.3%	100.9%
Community Development - Social Services Grants	132,000	134,000	98.5%	-	134,000	0.0%	0.0%
Less CS Fee	(122,890)	(450,597)	27.3%	(126,211)	(504,843)	25.0%	102.7%
Transfers (Parks)	1,347,975	5,391,900	25.0%	898,650	5,391,900	16.7%	66.7%
Transfers (Cemetery and Debt Svc)	500	500	100.0%	500	105,500	0.5%	100.0%
Contingency	-	-	N/A	-	505,209	0.0%	#DIV/0!
Total Expenditures and Other Uses	8,425,960	33,673,334	25.0%	7,695,354	36,451,596	21.1%	91.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(3,049,739)	823,600	-370.3%	(2,067,274)	22,035	-9381.7%	67.8%
Beginning Fund Balance	5,078,618	5,802,913	87.5%	6,626,513	4,494,968	147.4%	130.5%
Ending Fund Balance	\$ 2,028,879	\$ 6,626,513	30.6%	\$ 4,559,239	\$ 4,517,003	100.9%	224.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,412,660			
Unassigned Fund Balance				\$ 3,146,579			
Revenue and Expenses from Central Services							
New Revenue from Central Services							
Impact of reducing Central Services Fee							

**Yearly Salary, first step to final step
2020-21**

	Ashland	Medford	Phoenix	Central Point	Klamath Falls	West Linn	Wilsonville	Woodburn	Roseburg	Newberg
Assistant to the City Manager	\$103,312-\$138,613	\$111,984-\$142,920			\$73,164-\$101,268	\$69,717-\$95,216				
Assistant City Administrator/Manager	\$113,902-\$152,821						\$107,388-\$144,936			\$113,652-\$145,500
Deputy City Manager		\$125,904-\$160,692								
Electric Operations Superintendent	\$93,734-\$113,935									
Economic Development Director										
Senior Services Director										
Department Director				\$77,496-\$100,248						
HR Director	\$103,312-\$138,613	\$101,796-\$129,924				\$88,853-\$121,359		\$95,352-\$122,052		
IT Director	\$103,312-\$138,613	\$101,796-\$129,924				\$88,853-\$121,359	\$99,696-\$134,580			\$97,536-\$124,860
Community Development Director	\$103,312-\$138,613	\$101,796-\$129,924			\$100,636-\$139,295		\$94,956-\$128,184		\$103,488-\$132,480	\$100,440-\$128,568
Community Development Dr/Deputy CM						\$104,058-\$142,024	\$107,388-\$144,936			
Maintenance Services Director										
Engineering Services Director										
Electric Director	\$103,312-\$138,613									
Parks Director	\$103,312-\$138,613	\$101,796-\$129,924				\$88,853-\$121,359	\$99,696-\$134,580			
Finance Director	\$103,312-\$138,613				\$100,636-\$139,295	\$98,278-\$134,133	\$104,772-\$141,408		\$103,488-\$132,480	\$100,440-\$128,568
Fire Chief	\$103,312-\$138,613	\$126,528-\$161,484							\$112,212-\$143,652	
Public Works Director	\$103,312-\$138,613	\$111,984-\$142,920			\$100,636-\$139,295	\$94,645-\$129,173	\$102,216-\$137,940		\$112,212-\$143,652	\$100,440-\$128,568
Police Chief	\$103,312-\$138,613	\$126,528-\$161,484		\$99,024-\$126,084	\$113,160-\$156,624	\$104,058-\$142,024			\$112,212-\$143,652	\$113,652-\$145,500
City Attorney	\$113,902-\$152,821	\$112,200-\$143,196			\$100,636-\$139,295		\$160,000-\$170,000			\$ 135,036
City Manager	\$138,448-\$168,285				\$131,388-\$181,872	\$ 150,557	\$165,000-\$175,000			\$ 159,996
Unavailable:	Happy Valley	Talent	Hermiston	White City						

**Yearly Salary, first step to final step
2020-21**

	Ashland	Milwaukie	Sherwood	Lebanon	Canby	Pendleton
Administrative Assistant/Communications				\$52,188-\$67,848		
Administrative Assistant	\$45,311-\$55,077				\$42,852-\$56,916	
Assist to the City Manager						
Administrative Assistant II	\$36,272-\$45,361		\$42,432-\$53,808			
Administrative Assistant III			\$53,952-\$68,412			
Executive Assistant	\$47,577-\$57,831		\$58,260-\$73,884			
HR Assistant						
Administrative Analyst	\$57,831-\$70,293					
HR Technician						
HR Analyst						
Communications Coordinator						\$49,608-\$61,200
Administrative Assistant/Paralegal						\$46,392-\$61,956
Legal Assistant						\$44,388-\$59,292
Paralegal	\$49,956-\$60,722					
Accountant	\$57,831-\$70,293	\$62,007-\$79,147	\$64,668-\$81,996			
Senior Accountant	\$66,616-\$80,973					
Acctg/Business Services Coordinator						
Financial Analyst						
User Support Coordinator	\$57,831-\$70,293					
Senior IS Analyst	\$70,293-\$85,441					
Network & Computer System Administrator	\$70,293-\$85,441					
IT/GIS System Coordinator, Network Engineer			\$87,960-\$111,552	\$66,540-\$83,592		
Administrative Assistant/Police				\$57,420-\$74,652		
Fire Adaptive Communities Coordinator	\$57,831-\$70,293					
CERT Program Coordinator	\$45,311-\$55,077					
PW Executive Analyst						
PW Management Analyst						
Recreation Coordinator	\$46,835-\$56,826					
Management:						
City Engineer		\$96,162-\$122,704	\$81,456-\$103,296			
Senior Planner	\$69,947-\$85,020	\$71,784-\$91,648	\$74,736-\$94,764		\$68,388-\$88,188	
Principal Planner						
City Planner						\$63,864-\$85,296
Administrative Supervisor	\$49,956-\$60,722				\$62,928-\$83,580	
Court Supervisor	\$57,546-\$69,947	\$62,007-\$79,147	\$64,668-\$81,996		\$62,928-\$83,580	
Judge	\$ 63,720					
City Recorder	\$ 93,756	\$71,784-\$91,648	\$87,960-\$111,552	\$63,144-\$82,092	\$69,228-\$91,944	\$85,152-\$113,736
Deputy City Recorder				\$47,436-\$61,668		\$54,252-\$72,456
HR Supervisor						
UB Manager						
Development Services Manager	\$63,444-\$77,117					
Code Enforcement Program Manager						

**Yearly Salary, first step to final step
2020-21**

	Ashland	Milwaukie	Sherwood	Lebanon	Canby	Pendleton
Finance Operations Manager						
Parks Manager	\$59,980-\$73,278					
Outer Space and Irrigation Supervisor	\$64,379-\$78,253					
Assistant Fire Chief						
Fire Marshall						\$77,628-\$103,680
Deputy Fire Marshall I						
Deputy Fire Marshall II						
Deputy Fire Marshall III						
Maintenance Supervisor	\$63,444-\$77,117	\$71,784-\$91,648	\$64,668-\$81,996	\$72,948-\$94,836		
Water Treatment Plant Supervisor				\$72,948-\$94,836		
Police Office Manager						
Parks & Public Works Supervisor						\$57,192-\$76,380
Street & Equip Supervisor	\$63,444-\$77,117	\$71,784-\$91,648				
Wastewater Collections Supervisor	\$66,616-\$80,973	\$71,784-\$91,648				
Water Distribution Supervisor		\$71,784-\$91,648				
Main Street Manager					\$48,852-\$64,884	
Building Division Manager						
Accountant/Finance Supervisor			\$74,736-\$103,296			\$72,624-\$96,996
Accounting Manager						
Assistant Finance Director		\$87,280-\$111,284		\$72,948-\$94,836		
Foreman, Streets, Water						
Engineering and Airport Manager						\$70,668-\$94,392
Facilities Manager						\$65,412-\$87,360
HR Manager	\$69,947-\$85,020		\$87,960-\$111,552			\$85,152-\$113,736
GIS Manager	\$69,947-\$85,020					
Police Sergeant	\$76,353-\$92,806	\$73,676-\$94,040	\$87,960-\$111,552		\$91,704-\$104,640	\$70,668-\$94,392
Police Records Supervisor		\$65,127-\$83,120				
PW Supervisor	\$72,285-\$88,764		\$74,736-\$103,296		\$75,456-\$100,224	
Financial Systems Manager	\$73,445-\$89,271					
IT Manager	\$80,973-\$98,423	\$91,648-\$116,838				
Parks & Recreation Manager/Superintendent	\$80,964-\$98,413					
Building Official	\$85,020-\$103,342	\$83,120-\$105,980	\$93,264-\$118,272			\$72,624-\$96,996
Planning Manager	\$85,020-\$103,342	\$91,648-\$116,838	\$87,960-\$111,552			
Police Lieutenant	\$89,271-\$108,509			\$72,948-\$94,836	\$94,296-\$121,248	\$77,628-\$103,680
Fire Division Chief	\$89,271-\$108,509					
Public Works Superintendent	\$89,271-\$108,509					\$65,412-\$87,360
Assistant City Attorney/Deputy	\$93,734-\$113,935					
Deputy PW Director	\$93,734-\$113,935					
Accounting and Audit Manager	\$93,734-\$113,935					
Wastewater Treatment Plant Superintendent						\$65,412-\$87,360
Water Superintendent						\$65,412-\$87,360
Deputy Fire Chief	\$93,734-\$113,935					
Deputy Police Chief	\$93,734-\$113,935					

**Yearly Salary, first step to final step
2020-21**

	Ashland	Milwaukie	Sherwood	Lebanon	Canby	Pendleton
Assistant to the City Manager	\$103,312-\$138,613					
Assistant City Administrator/Manager	\$113,902-\$152,821	\$105,980-\$135,268			\$105,960-\$140,736	
Deputy City Manager						
Electric Operations Superintendent	\$93,734-\$113,935					
Economic Development Director					\$88,128-\$117,060	
Senior Services Director				\$76,584-\$99,564		
Department Director						
HR Director	\$103,312-\$138,613	\$96,162-\$122,704		\$76,584-\$99,564	\$105,960-\$140,736	
IT Director	\$103,312-\$138,613		\$120,120-\$152,316	\$80,400-\$104,520		
Community Development Director	\$103,312-\$138,613	\$105,980-\$135,268	\$120,120-\$152,316	\$84,444-\$109,776	\$88,128-\$117,060	\$89,268-\$119,232
Community Development Dr/Deputy CM						
Maintenance Services Director				\$84,444-\$109,776		
Engineering Services Director				\$88,644-\$115,236		
Electric Director	\$103,312-\$138,613					
Parks Director	\$103,312-\$138,613					\$85,152-\$113,736
Finance Director	\$103,312-\$138,613	\$105,980-\$135,268	\$120,120-\$152,316	\$88,644-\$115,236	\$99,960-\$132,768	\$89,268-\$119,232
Fire Chief	\$103,312-\$138,613					\$89,268-\$119,232
Public Works Director	\$103,312-\$138,613	\$96,162-\$122,704	\$120,120-\$152,316		\$94,296-\$121,248	\$89,268-\$119,232
Police Chief	\$103,312-\$138,613	\$111,284-\$142,049	\$127,320-\$161,472	\$93,096-\$121,020		\$92,460-\$123,492
City Attorney	\$113,902-\$152,821	\$116,838-\$149,142	contract			\$97,224-\$129,852
City Manager	\$138,448-\$168,285	\$ 170,442	contract			

Unavailable: Happy Valley