

**CITY COUNCIL STUDY SESSION
DRAFT MINUTES
Monday, March 19, 2018
Council Chambers, 1175 E. Main Street**

Mayor Stromberg called the meeting to order at 5:33 PM

Councilor Slattery, Councilor Morris and Councilor Rosenthal were present.

Budget Committee Members Pamela Lucas, James Nagel, Garrett Furuichi, Shaun Moran, Paula Hyatt, Shane Hunter and David Runkle were present.

I. Public Input (15 minutes, maximum)

None.

II. Look Ahead review

Interim City Administrator, Adam Hanks went over the Look Ahead.

III. Capital Improvements Plan update

Planning Director, Paula Brown gave a Staff report.

IV. Financial forecast update and clarification

Administrative Service Director, Mark Welch gave a Staff report.

Items discussed were:

- Financial Forecast
- Personnel Services
- PERS

V. 2nd Quarter Financial Report of the 2017/19 Biennium

Mr. Welch gave an overview of the 2nd quarter financial report. He presented a PowerPoint presentation to Council (*see attached*).

Items discussed were:

- General Fund
- Central Services
- OpenGov
- Property Tax

There was an OpenGov representative who went over how to navigate the Ashland.or.opengov.com site.

VI. Budget Committee volunteers for the Audit Committee

Mr. Welch gave a brief Staff report. Mr. Furuichi volunteered to be a member of the Audit Committee.

VII. Economic Development, Cultural, Tourism & Sustainability Grant cycle update

City Attorney, David Lohman gave a Staff report. Council discussed the process.

The Study Session was adjourned to Executive Session at 6:57 PM for real property transaction pursuant to ORS 190.660(2)(e) in the Jury Room.

Respectfully submitted by:

City Recorder, Melissa Huhtala

Attest,

Mayor Stromberg

** While the study session is not a Budget Committee meeting, appointed members of the Citizens' Budget Committee have been individually invited to attend. Notice is hereby provided that the meeting may involve a quorum of the Citizens' Budget Committee in addition to a quorum of the City Council.*

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Administrator's office at (541) 488-6002 (TTY phone number 1-800-735-2900). Notification 72 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to the meeting (28 CFR 35.102-35.104 ADA Title I).



2nd Quarter Financial Report

March 19, 2018



Topic Overview



- Review the 2nd Quarter Financial Report
 - July 1, 2017-December 31, 2017
 - Discuss General Fund, Central Services
- Presentation on OpenGov
 - AshaIndor.opengov.com



How to Review Financial Information

- The City has two main reporting options
 - 1. Quarterly Financial Report
 - 1. Ensure Budget Compliance
 - 2. High level financial Records
 - 2. OpenGov Financial Transparency Website
 - 1. Update nightly
 - 2. Can view summary data
 - 3. Can drill deeper into the data to account level information
 - 4. Ease of operations

General Fund

City of Ashland Statement of Resources, Requirements, and Changes in Fund Balance December 31, 2017

		Biennial		Percent Collected Expended	Balance	Biennial 2015-2017		Percent Collected Expended
		To Date Actuals (6 Months)	Budget 2017-2019			Biennium to Date	End of Biennium	
110	General Fund							
	Taxes	\$ 14,810,595	\$ 42,958,500	34.5%	\$ (28,147,905)	\$ 13,497,668	\$ 39,315,229	34.3%
	Licenses and Permits	363,978	1,660,300	21.9%	(1,296,322)	396,524	2,141,624	18.5%
	Intergovernmental	530,820	2,246,874	23.6%	(1,716,054)	454,887	2,057,077	22.1%
	Charges for Services	868,113	3,327,000	26.1%	(2,458,887)	856,366	3,330,630	25.7%
	Fines	279,191	857,900	32.5%	(578,709)	96,750	546,003	17.7%
	Interest on Investments	29,849	75,000	39.8%	(45,151)	8,508	86,199	9.9%
	Miscellaneous	46,039	395,200	11.6%	(349,161)	52,047	219,974	23.7%
	Transfer in (Water Fund)	125,000	500,000	25.0%	(375,000)	125,000	500,000	25.0%
	Transfer In (Cemetery Fund)	7,028	13,000	54.1%	(5,972)	2,514	15,938	15.8%
	Total Revenues and Other Sources	17,060,613	52,033,774	32.8%	(34,973,161)	15,490,264	48,212,675	32.1%



Property Tax

	<u>As of December</u>	<u>Removing Increased Rate</u>
2016	9,201,548	
2017	9,690,615	9,580,615
Dollar Change	489,067	379,067
Percentage Change	5.32%	4.12%
Budgeted	3.50%	3.50%
Budgeted Amount	9,633,602	9,523,602
Above Budgeted	57,013	57,013

Property Tax Trend

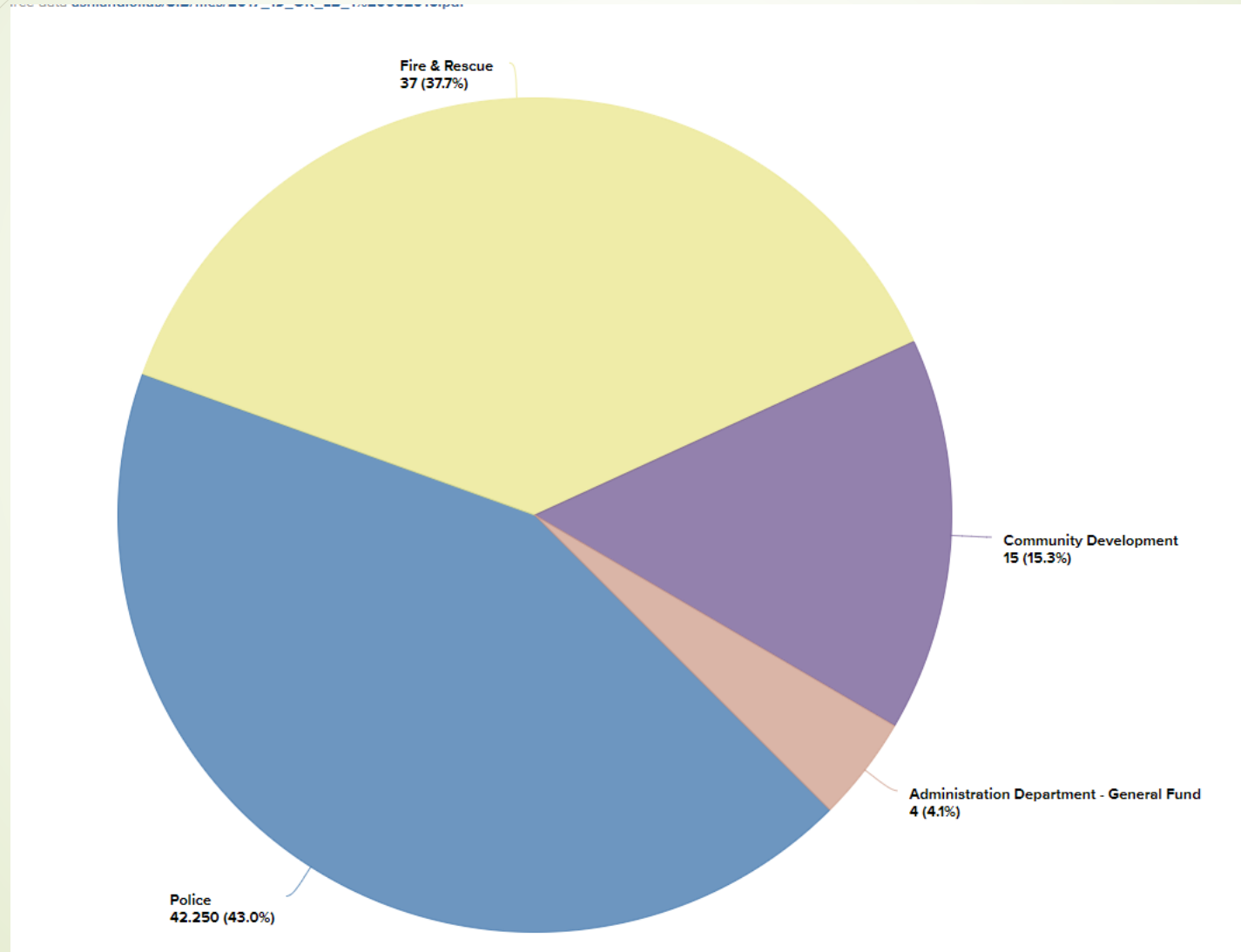
	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual*	2017-18 Budget	2018-19 Budget
Current Property Taxes	\$9,301,056	\$9,716,473	\$10,098,853	\$9,690,615	\$10,565,200	\$10,931,200
Percentage Change		4.47%	3.94%	5.32%	4.62%	3.46%

*Based on Experience through December 2017

General Fund Expenditures

110	General Fund	Biennial		Percent Collected Expended	Balance	Biennial 2015-2017		Percent Collected Expended
		To Date Actuals (6 Months)	Budget 2017-2019			Biennium to Date	End of Biennium	
Administration		751,724	3,006,150	25.0%	2,254,426	667,482	2,098,880	31.8%
Administration - Municipal Court		246,571	944,095	26.1%	697,524	232,623	951,831	24.4%
Administrative Services - Miscellaneous		4,004	38,000	10.5%	33,996	39,707	109,460	36.3%
Administrative Services - Band		39,147	131,540	29.8%	92,393	40,568	127,186	31.9%
Administrative Services - Parks		2,604,750	10,601,400	24.6%	7,996,650	2,340,000	9,560,000	24.5%
Police Department		3,666,633	15,258,125	24.0%	11,591,492	3,378,163	13,487,220	25.0%
Fire and Rescue Department		4,269,974	17,505,290	24.4%	13,235,316	3,673,586	15,713,581	23.4%
Public Works - Cemetery Division		184,788	851,778	21.7%	666,990	184,490	675,452	27.3%
Community Development - Planning Division		891,430	3,291,729	27.1%	2,400,299	666,164	2,705,513	24.6%
Community Development - Building Division		319,371	1,479,935	21.6%	1,160,564	346,402	1,353,877	25.6%
Community Development - Social Services Grants		-	267,940	0.0%	267,940	130,885	265,254	49.3%
Transfers Out (Debt Service, Cemetery & Housing Trust)		166,851	377,351	44.2%	210,500	293,080	97,010	302.1%
Contingency		-	790,000	0.0%	790,000	-	-	-
Total Expenditures and Other Uses		13,145,243	54,543,333	24.1%	41,398,090	11,993,150	47,145,264	25.4%

General Fund FTE 98.25 Budgeted



Other Funds

- All but 5 Funds under 25% of appropriated

	Biennial to Date Actuals (6 Months)	Biennial Budget 2017-2019	Percent Used	Balance
Debt Service Fund				
Debt Service	1,303,885	3,740,387	34.9%	2,436,502
Total Debt Service Fund	1,303,885	3,740,387	34.9%	2,436,502
Insurance Services Fund				
Personal Services	56,682	233,160	24.3%	176,478
Materials and Services	687,125	1,854,790	37.0%	1,167,665
Capital	-	480,000	0.0%	480,000
Contingency	-	38,500	0.0%	38,500
Total Insurance Services Fund	743,807	2,606,450	28.5%	1,862,643
Health Benefits Fund				
Materials and Services	3,456,052	11,557,301	29.9%	8,101,249
Interfund Loan	-	1,050,000	0.0%	1,050,000
Contingency	-	500,000	0.0%	500,000
Total Health Benefits Fund	3,456,052	13,107,301	26.4%	9,651,249
Parks Equipment Fund				
Capital Outlay	133,940	450,000	29.8%	316,060
Total Parks Equipment Fund	133,940	450,000	29.8%	316,060
Cemetery Trust Fund				
Transfers	7,028	13,000	54.1%	5,972
Total Cemetery Trust Fund	7,028	13,000	54.1%	5,972



OpenGov Demonstration