



Council Business Meeting Agenda

ASHLAND CITY COUNCIL BUSINESS MEETING AGENDA

Tuesday, December 17, 2024

Council Chambers, 1175 E Main Street

Live stream via rvtv.sou.edu select RVTV Prime.

Public testimony will be accepted for both general public forum items and agenda items.

If you would like to submit written testimony or if you wish to speak electronically during the meeting, **complete the online [Public Testimony Form](#) no later than 10 a.m. the day of the meeting.**

6:00 p.m. Regular Business Meeting

I. CALL TO ORDER

- a. Land Acknowledgement**

II. PLEDGE OF ALLEGIANCE

III. ROLL CALL

IV. MAYOR'S / CHAIR OF THE COUNCIL ANNOUNCEMENT

V. APPROVAL OF MINUTES

- a. Minutes of the November 18, 2024 – Study Session
- b. Minutes of November 19, 2024 - Business Meeting
- c. Minutes of the December 2, 2024 - Study Session
- d. Minutes of the December 3, 2024 - Business Meeting

VI. CONSENT AGENDA

- a. ORPD Local Government Grant Program Agreement

VII. SPECIAL PRESENTATIONS

- a. See Click Fix Demo
- b. Audit Presentation - Audit Committee Report

VIII. PUBLIC FORUM

15 minutes – Public input or comment on City business not included on the agenda

IX. PUBLIC HEARING

- a. First Reading - ORD 3248 An Ordinance Creating Section 2.28.600 of the Ashland Municipal Code Establishing the Parks and Recreation Department
- b. First Reading - ORD 3252: Amending 14.16.015 to Allow for Conservation Measures

X. ORDINANCES, RESOLUTIONS AND CONTRACTS

- a. Second Reading ORD 3253 Amending AMC 10.120 ELEA to add CAP East
- b. Apparatus Contract Purchase

XI. UNFINISHED BUSINESS

- a. Community Center Rehabilitation - Next Steps - Management Advisory Committee Recommendations
- b. Council Adoption of 2200 Ashland Street Master Plan
- c. 2200 Ashland Street Facility Plan Ad Hoc Committee



Council Business Meeting Agenda

- d. Social Services Coordinator Position

XII. NEW BUSINESS

XIII. CITY MANAGER REPORT

XIV. OTHER BUSINESS FROM COUNCIL MEMBERS/REPORTS FROM COUNCIL LIAISONS

- a. Recognition of Council Chair Paula Hyatt

XV. ADJOURNMENT

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Manager'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).

* Items on the Agenda not considered due to time constraints are automatically continued to the next regularly scheduled Council meeting [AMC 2.04.030.(D)(3)]

**** LAND ACKNOWLEDGEMENT**

We acknowledge and honor the aboriginal people on whose ancestral homelands we work—the Ikirakutsum Band of the Shasta Nation, as well as the diverse and vibrant Native communities who make their home here today. We honor the first stewards in the Rogue Valley and the lands we love and depend on: Tribes with ancestral lands in and surrounding the geography of the Ashland Watershed include the original past, present and future indigenous inhabitants of the Shasta, Takelma, and Athabaskan people. We also recognize and acknowledge the Shasta village of K'wakhakha - "Where the Crow Lights" - that is now the Ashland City Plaza.

***Agendas and minutes for City of Ashland Council, Commission and Committee meetings may be found at the City website, ashlandoregon.gov.

**ASHLAND CITY COUNCIL
STUDY SESSION MINUTES
Monday, November 18, 2024**

Mayor Graham called the meeting to order at 5:30 p.m.

Mayor Graham and Councilors Hyatt, Dahle, DuQuenne, Bloom, Hansen, and Kaplan were present.

I. Public Input

(15 minutes – Public input or comment on City business not included on the agenda)
None

II. Homeless Services Assessment Report Implementation Update

Brandon Goldman, Community Development Director and Linda Reid, Housing Coordinator, provided a presentation (see attached). Actions taken by the city include: trash bins, weed abatement, laundry and shower services, inclement weather shelters and respite centers, regional collaboration through Jackson County Continuum of Care (JCCC), public restroom access, APD substation in South Ashland, Dusk to Dawn night lawn, proposed ELEA (Enhanced Law Enforcement Area) in South Ashland, Livability team-like model with Ashland Police, and developing a Homeless Services page on city's website. The five main areas of concern include livability improvements, access to resources, enhanced partnerships and outreach, basic needs facilities, and shelter and transitional housing options. Goldman spoke that Community Development Block Grant (CDBG) funds may potentially be used towards such projects and a previously allocated provisional award may go unused could be reallocated. Discussion occurred regarding how to best support and collaborate with community partners to provide services. Current funding for administrative expenses for JCCC is through an emergency order that extended into the current fiscal year, but future funding is uncertain. Graham polled the Council by a show of thumb up, down, or sideways to indicate priorities for possible actions and discussion occurred regarding how to prioritize each topic:

Providing bathroom access on the south side – high priority

Provide multiple locations for electronics charging and Wi-Fi access – moderate interest

Develop a daytime lockable storage program – high priority

Strengthen partnerships between law enforcement, social service agencies, and volunteers with a Livability team-like model– high priority but ties into next topic/discussion and hiring a Homeless Services Coordinator.

Expand access to showers and laundry facilities – hold for future discussion

Create a day center/respite from outdoors – hold for next topic and future discussion

Establish a housing-focused transitional shelter – hold for next topic and future discussion

Expand street outreach services – high priority and also ties into partnerships

Direction given to staff to implement action steps by prioritizing restroom accessibility, daytime storage, wi-fi/charging accessibility, partnerships and outreach, and move forward with a Homeless Services Coordinator with a report back to Council within 6 months.

III. 2200 Ashland Street Master Plan Ad Hoc Committee Recommendations

Jan Calvin, 2200 Ashland Street Ad Hoc Committee Consultant, and Trina Sanford, committee member, spoke about the charge of the committee to develop a Master Plan for the use of 2200 Ashland Street to support homeless services including site use, facility design, and funding for site improvements and operations. Preidentified uses include use as a severe weather, smoke, and emergency shelter with recommendations for professional staff and volunteers to ensure safety for people and their belongings and access without an appointment. Recommendations for indoor day services including laundry, showers, day storage, and social service providers by appointment. A professionally managed and outcome oriented transitional housing program with case management and bridge housing was also recommended for site use. Facility considerations for this recommendation include boarding rooms in existing building, an on-site tiny home village, and multi-floor efficiency apartments. Also recommended were limited office space for meetings and administrative functions of partner organizations providing homeless services, adequate indoor restrooms, enclosure for outdoor trash/recycling, bicycle racks, informational signage, and low-impact night lighting. Recommendations for prohibited use include camping (tents, cars, or other vehicles), drop-in services (except when used as severe weather shelter), low barrier or congregate shelter (except when used as severe weather shelter), non-private porta-potties, service trailers, and pallet houses. Recommendations for maintenance include fencing and landscape improvements.

Council discussed the need to bring up the facility to code for use as a severe weather shelter and inquired about viable funding options to accomplish that. City Manager Sabrina Cotta explained how CBDG funds may be used. Cotta spoke that other options include reallocation of funds currently devoted to renovation of the Community Center or waiting until the next budget cycle.

Calvin spoke of the committee's recommendation that the City provide ongoing contract management for program providers at the site. Other recommendations include forming a standing advisory committee and filling a staff position. Hansen asked what role the committee saw for this position and how it would interact with a standing committee. Calvin responded the position would not provide the services, but rather coordinate services while interfacing with community partners and the committee. Graham asked how setting appointments would work for this population. Calvin responded this is something the committee would work on as a client-driven process. Sanford clarified that appointments would not apply to severe weather or emergency shelter use.

Public Comment

Alexandra Reid/Ashland – spoke appreciation for including laundry services. Supports volunteer community program called Laundry of Love that has received a commitment for five commercial-grade washers and dryers but needs space such as at 2200 Ashland St.

Councilors spoke that future councils may have different priorities and highlighted the need to proceed carefully to ensure long-term success and of the need for appropriate funding to remain attached to recommended actions. Each Council member and Mayor Graham expressed appreciation for all of the hard work the committee did, and the plan presented.

IV. Adjournment of Study Session

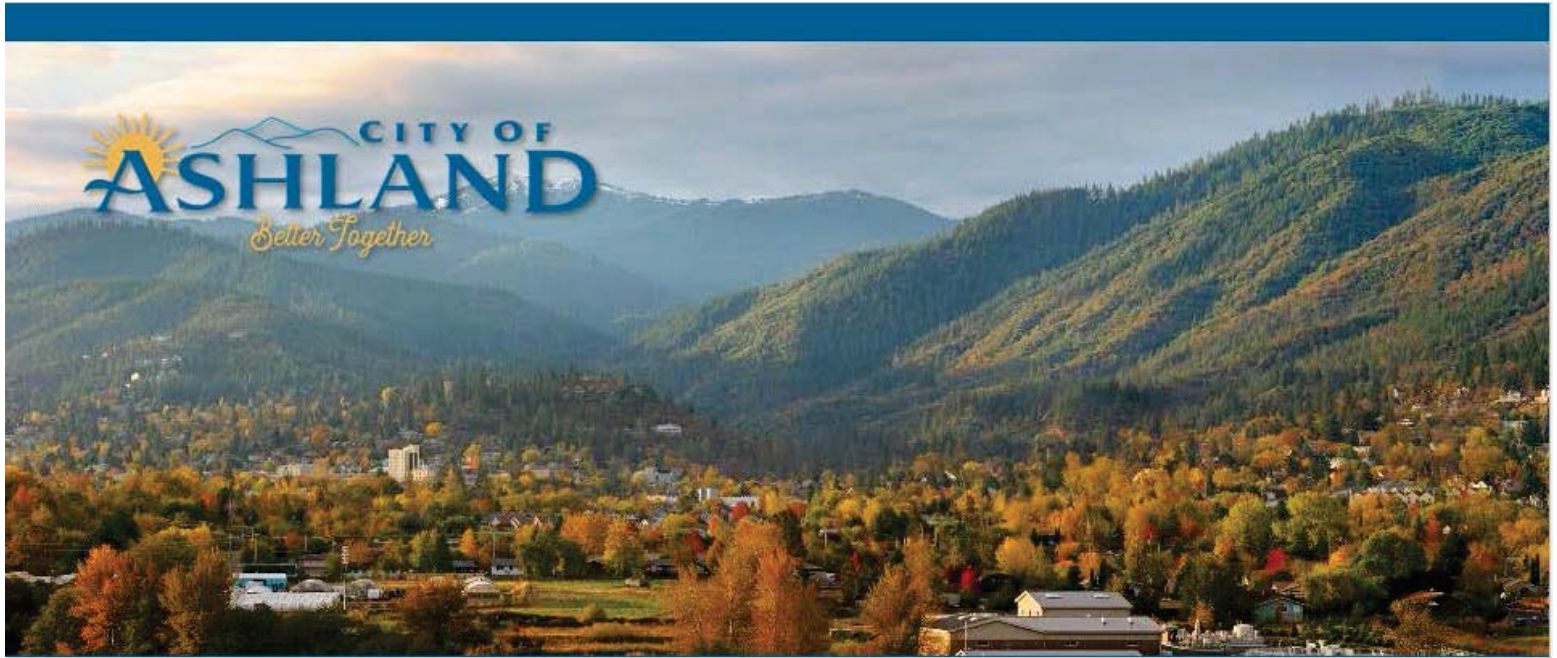
The meeting was adjourned at 7:48 p.m.

Respectfully Submitted by:

Attest:

City Recorder Alissa Kolodzinski

Mayor Tonya Graham



**Homeless Services
Masterplan Assessment
Report Follow-up**

City Council, Study Session
November 18, 2024

Follow-Up Requested by Council (plus one other thing)

- Develop a prioritized list of actions based on timeframe for implementation.
- Provider an overview of current actions being undertaken by the City.
- Outline potential resources available to address short term needs.

Five Areas of Concern Identified in the HSAR

- . Livability Improvements
- . Access to Resources
- . Enhanced Partnerships and Outreach
- . Basic Needs Facilities
- . Shelter and Transitional Housing Options

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Actions Currently Being Undertaken by the City

- Trash Receptacle Deployment and Weed Abatement
- Supporting Laundry and Shower Services
- Inclement Weather Shelters and Respite Centers
- Regional Collaboration
- Public Restroom Access
- APD Substation at Albertson's Shopping Complex
- Designated nightly campsite (Dusk to Dawn)
- Extension of the Enhanced Law Enforcement Area (ELEA) to Ashland Street
- Establishment of a livability team like model
- Beautification Grants
- Customer Response Module on the City Website

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1.Triage and Manage Homelessness-Immediate Actions to address Pressing issues				
Implementation Timeline	Action Item Addressed	Description	What the City is already doing/Existing community resources to address this action	Considerations
Short Term	A	Respond to community livability concerns, particularly in south Ashland; clean up unsightly areas, provide more trash receptacles and weed abatement	APD substation Albertson's shopping complex, development of ELEA on Ashland Street in progress, trash can deployment Ashland Street est. October, Weed abatement process in revisions for next season, deploying customer response module on website. (beautification grants offered throughout town?). The City recently acquired a property on which to build a park on the South end of the City. The plans for the park include a bathroom facility.	Addressed Below.
Short Term/Medium Term	B	Strengthen partnerships between law enforcement, social service agencies, and volunteers to connect people with help and support	Housing program staff, City Council liaison are already engaging in regional collaboration through the Jackson County Continuum of Care.	APD could consider, hosting, or having a representative attend regular meetings to coordinate and communicate with community partners who are serving people experiencing homelessness-this could be accomplished quickly. The establishment of a livability team model in Ashland would require consideration for impacts and costs to staff
Short Term	C, D,E, F,G	These actions all address resource needs; restrooms, showers, laundry facilities, wi-fi access, device charging, storage, respite, shelter, and connection to resources	C. There are a few locations that offer free access to wi-fi throughout the City, and some electrical outlets that are accessible to the public, some of these are provided by the City and some are provided by other institutions, such as OHRA, and SOU and some commercial enterprises such as Starbucks. D. The City has a porta potty behind the plaza and one at the Night law behind City Hall. Garfield park and the night lawn have water resources including a water bottle filling station. E, F, & G. Since the beginning of the pandemic, the City has supported the OHRA laundry/shower trailer with funding and sometimes a location for operations. For many years Laundry Love operated out of a commercial laundromat, and most recently laundry love has been operating out of the OHRA laundry shower trailer. The City has not traditionally provided funding or other resources to Laundry Love. The City continues to support the opening of inclement weather shelters and smoke and cooling respite centers. The City dedicates funding, staff time, and now a city owned building to this effort.	The City could utilize the 2200 Ashland street center as a charging station and offer wi-fi access to those utilizing laundry, shower, and/or navigation services. If the City allowed regular community meals as that location it could also serve as a regular wi-fi, charging resources for people experiencing homelessness in the community. The City might consider the addition of public restrooms available on the South Side of town specifically. RVTD assisted the City of Medford with the installation of a "Portland loo" type of bathroom at the transfer station. There may also be an opportunity to partner with RVTD to install a bathroom on a highly utilized bus stop. The City could look for funding/utilize CDBG funding to remodel the 2200 Ashland street shelter building to include laundry and shower facilities. These facilities could be utilized to provide showers to shelter occupants, as well as to provide showers and laundry services on a weekly basis as a part of a broader outreach approach that may or may not include services to connect people experiencing homelessness to resources to move them out of homelessness. Storage could be added at the 2200 ashland Street location, and a partner could be found to oversee the use of them.

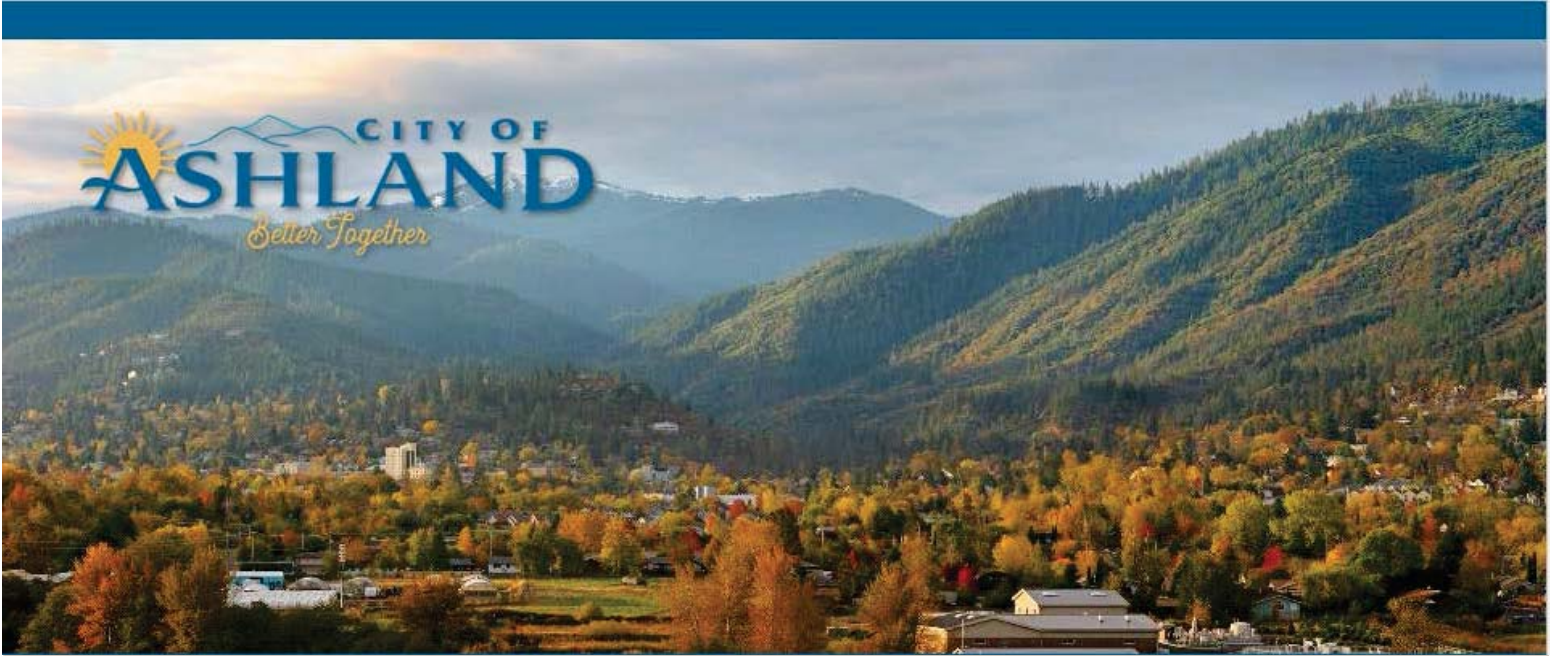
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2. Support Pathways from Homelessness to Housing				
Short Term-ongoing	A, B, C, D, E	Much of these goals will be undertaken by partner organizations with the City primarily taking on a supportive role, either providing facilitation or funding, and potentially some staff support. Actions in this category include: expand street outreach services; professional development, skill building for front line service providers, outcome tracking, housing focused shelter, case management and other wrap around services to remove barriers to housing/housing retention.	For many years the City has supported the OHRA Center, the OHRA laundry shower trailer and providers of community meals. APD currently conducts the most robust street outreach in the City. The City does not engage directly in housing placement or retention, but rather supports the work of the CoC which institutionalizes the system for tracking populations, outcomes and intervention efficacy. The City does not generally provide professional development, education or skill building programs for community partners	In prior years, the City has provided funding to social service organizations to conduct targeted street outreach. The City could continue to support street outreach services through grant funds or directly for specific activities. The livability team model could also be considered. The City could provide funding to the CoC to support administration of the homeless response system. The City could create, expand, or prioritize the funding of capacity building grants for professional development, lastly, the City could provide funding or advocacy for the expansion of rapid rehousing funding/programs.
3. Create Long Term Change				
Short Term-ongoing	A, B, C, D, E	These goals primarily address issues generally undertaken by partner organizations such as public health, mental health, advocacy, livability, community-building, countywide strategic planning, local strategic planning, Housing Production Strategy implementation.	The City supports the work of the Jackson County CoC through the dedication of staff time and staff involvement. In previous years the City has provided funding to support the administration of the CoC program. The CoC is currently engaged in a strategic planning process as well as developing a gaps analysis. Similarly the City has been and continues to be engaged in strategic planning efforts at a local level. APD substation Albertson's shopping complex, development of ELEA on Ashland Street in progress, trash can deployment Ashland Street est. October, Weed abatement process in revisions for next season, deploying customer response module on website. The City already engages in numerous community engagement activities to encourage community building.	Leverage existing city maintenance teams and volunteer groups. The City could consider providing grant funding for supporting the development of leaders in traditionally underserved communities, to help them to better engage in public process. The City could consider supporting a volunteer or paid program similar to the Miracle messages, to help reconnect homeless people to their loved ones, and thereby facilitate social connectedness and disrupt isolationism. https://www.miraclemessages.org/
4. Maximize Resources				
Short Term-ongoing	A, B	These actions address advocacy for federal and state funding to address homelessness.	The City belongs to League of Oregon Cities who lobbies and advocates for policies and funding to address community needs.	Allocate staff time for research and lobbying, or hire lobbyist develop advocacy strategies and raise awareness.
	C, D	These actions address increasing funding through grant writing/assistance with grant writing for non-profits	City retains EVAN BROOKS for grant writing service and can utilize for grants around homelessness.	Employ grant writer, or train staff for grant writing. Provide funding to support grant writers for non-profits or provide funding to support grant writing trainings for provider staff. Support efforts to provide professional development with funding or sponsorships.
	E	See 2, A and 3, C		

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5. Foster Public Engagement			
Short-Term	A,B,C	Strengthen methods for community engagement and information sharing about issues of homelessness in Ashland. Promote volunteer opportunities available with homeless services programs. Establish a "community donations portal" for donor-directed contributions to a wide range of homeless services.	City Advisory Committees and specifically, the Housing and Human Services Advisory Committee plans and hosts focus groups, and other community engagement events to gather feedback, explore new ideas, and identify resources to inform the City of community sentiment on specific housing and human services related topics.
Ongoing	D	Host focus groups to gather feedback, explore new ideas, and identify hidden resources.	Same as above
6. Form Strategic Alliances			
Ongoing	A, B	Strengthen City of Ashland participation in the Jackson County Continuum of Care.: Leverage existing relationships (intergovernmental, economic, social, etc.) to increase communication, coordination, and collaboration around issues of homelessness.	City Staff (Housing Program) and City Council are both members of the CoC, with City staff serving on the board and a City Councilor serving on a workgroup.
	C	Facilitate coordination of current health service providers (e.g. Max's Mission, ACCESS, JCMH, La Clinica, HIV Alliance, Pathfinders/other peer support); host mini summits.	Staff time, political support and will. Housing Program staff, and the HHSAC provides some funding and coordination with health service providers. Housing Program staff, and the HHSAC provides some funding and coordination with health service providers.
Short term/long-term	D	Convene an interdepartmental team to keep pace with and address issues of homelessness in Ashland.	Not currently happening
7. Continue to Learn and Educate			
Ongoing	A,C,D	Keep pace with federal and state priorities. Provide and collect relevant data, analyze trends, and monitor the performance of the homeless services system, as well as individual programs. Continuously learn about what works and what doesn't - and seek to understand why.	See 4.A and B
	B	Convene, sponsor, and otherwise expand access to professional development courses for frontline staff, such as Motivational Interviewing techniques, trauma informed practices, equity, and cultural responsiveness	See 6. A and B

Questions or Comments?



2200 Ashland St. Master Plan Ad hoc Committee Report

City Council Study Session
November 18, 2024

The Ad hoc Committee



Voting Members

- Jason Houk
- Rachel Jones
- Matthew McMillan
- Debbie Neisewander
- Avram Sacks
- Trina Sanford
- Allison Wildman

Council Liaisons

- Tonya Graham, Mayor
- Gina DuQuenne, City Councilor
- Bob Kaplan, City Councilor

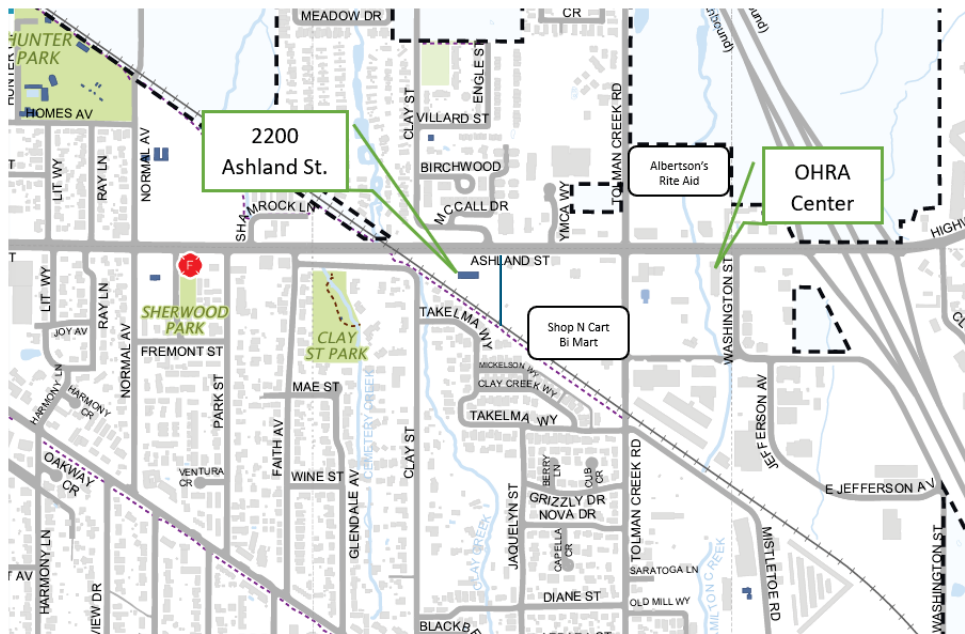
The Charge

Develop a master plan for use of the 2200 Ashland St. property that

1. Provides services to people experiencing homelessness
2. Furthers the community's goals regarding homeless services and affordable housing
3. Enhances the experience of the surrounding neighborhood

3

The Site and Surrounding Area



4

June-November

Discovery Phase

Identify service needs, neighborhood challenges, state expectations, and zoning and building codes

Recommendations Phase

Develop and share draft recommendations with the community; and incorporate feedback
Submit recommendations to City Council

Options Phase

Investigate traditional and innovative solutions

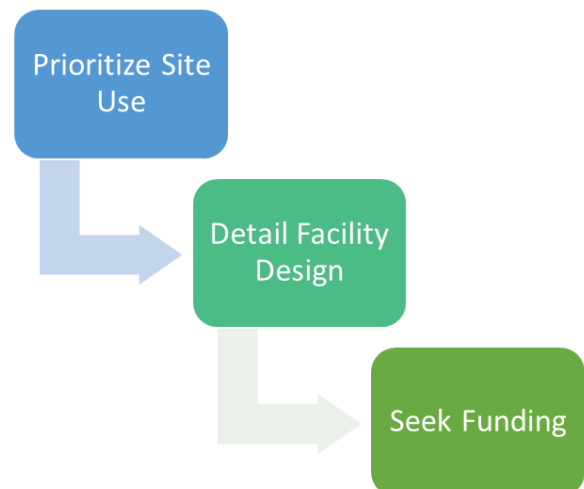


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The Role of the Master Plan

Provides a foundation to

- Prioritize site use
- Create a detailed facility design, from which cost estimates can be determined
- Seek funding for site improvements and program operations



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In Context

The 2200 Ashland St. Master Plan is...

Only a small part of what is needed to address and prevent homelessness in Ashland and the surrounding region.

The need is much greater than can be met on this property.

7

Pre-Identified Use

- Severe Weather / Smoke Shelter
- Available as a community space in case of emergencies



Additional Uses should...



Serve

Serve people experiencing homelessness, beyond just a severe weather shelter

Other basic needs

Pathways to housing security and self-sufficiency



Impact

Make a meaningful and measurable impact to improve people's lives

Not foster negative impacts on the surrounding area



Include

Include communication pathways and collaborative partnerships to mitigate any emerging issues

Promote a shared sense of community

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A Different Sort of Master Plan

A property master plan is typically about brick and mortar.

Creating a master plan for a property dedicated to a complex social issue can be a very different thing.



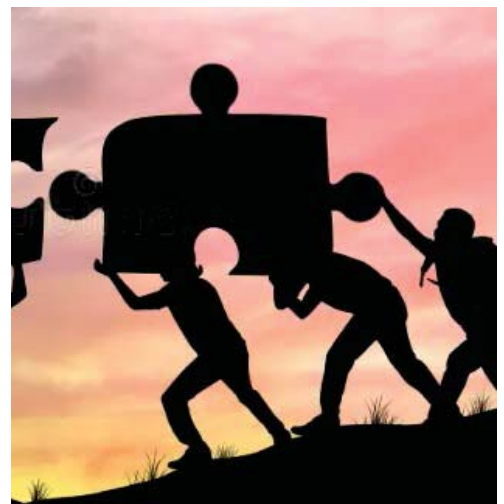
Recommendations

for a Master Plan that a) provides services to people experiencing homelessness and b) enhances the surrounding area

1. Site Use
2. Site Management
3. Other Considerations

Site Use

1. Severe Weather/Smoke Shelter
 - Safety and security for people and their belongings
 - Professional staff & volunteers
 - Access without an appointment
2. Indoor day services by appointment
 - Appointments with social service providers
 - Laundry
 - Showers
 - Day storage



Site Use (cont.)

3. Transitional Housing

- Professionally managed
- Outcome oriented
- Transitional Housing program with case management (up to 24 months)
- Bridge Housing (6-9 months)



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Facilities for Transitional Housing

- **Boarding Rooms** in the existing building.
- **Tiny Home Village**, where individuals or couples can reside in self-contained tiny homes, complete with bathrooms and kitchens.
- **Multi-floor Efficiency Apartments**, also for individuals or couples, but making for more efficient use of the space.



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The Site shall also allow...

- Scheduling of appropriate space for **training and meetings related to housing and homeless services**
- A limited number of **office spaces for administrative use by organizations addressing housing and homeless issues**



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Other Features / Amenities



- **Multipurpose space**, that can be used for classes and meetings, as well as activities in response to a community emergency
- An adequate number of **indoor restrooms** to meet the needs for use, including the Severe Weather/Smoke Shelter
- Visually appealing **screening/enclosure of outdoor recycling or garbage bins**
- **Bicycle racks**
- **Informational signage**
- **Low-impact night lighting**

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Prohibited Uses

The 2200 Ashland St. Master Plan states **the site shall not include:**

- Camping (including tents, cars, or other vehicles)
- Low-barrier and/or congregate shelter*
- Drop-in services*
- Porta-potties that are not fully screened and roofed
- Service trailers
- Pallet houses

* *Except in the case of the Severe Weather/Smoke Shelter*

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Maintenance

- The property shall be fenced and well-maintained.
- The detailed Facility Plan shall include appropriate placement of additional trees, as well as upgraded fire-safe landscaping.
- Weed abatement and other weekly maintenance shall ensure that the property is visually appealing, in keeping with the standards of other City buildings and properties.



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1. That the City provide strong and continuous contract management for program providers

- Policies and procedures
- Provider standards
- Provider performance
- Client/program outcomes

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2. Best practices in social services; client “bill of rights”

3. Client evaluation for appropriate services

4. Site rules, code of conduct, behavior contract

5. Advisory Committee

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Other Considerations

1. Services at 2200 Ashland St. shall be **coordinated with and complement other resources** throughout the region
2. Implement other promising actions to help resolve/reduce homelessness, **without further concentrating homeless services in south Ashland**
3. Fill the Council-approved **staff position** to assist the City in advancing a coordinated and well-articulated approach to homelessness services, including supporting implementation of the recommendations in the plan



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Other Considerations (cont.)

To expedite implementation, extend or otherwise re-charter the 2200 Ashland St. Master Plan Ad hoc Committee to assist with

1. The Site Plan Design
2. A checklist for program and site management policies
3. A client “bill of rights,” code of conduct, and behavior contract
4. A set of site rules
5. The role of an ongoing Advisory Committee
6. Components of a communications and engagement plan for use with key stakeholders, including those in the surrounding area and potential clients to be served on site
7. Interim use of the site



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***Well-planned and well-managed efforts can
create positive outcomes for everyone.***

Questions or Comments?

**ASHLAND CITY COUNCIL
BUSINESS MEETING MINUTES
Tuesday, November 19, 2024**

6:00 PM Business Meeting

I. CALL TO ORDER

Mayor Graham called the meeting to order at 6:00 p.m.

- a. Land Acknowledgement**

Councilor DuQuenne read the land acknowledgement.

II. PLEDGE OF ALLEGIANCE

Council Hyatt led the pledge of allegiance.

III. ROLL CALL

Mayor Graham, Councilors Hyatt, Bloom, Dahle, DuQuenne, Kaplan, and Hansen were present.

IV. MAYOR'S/ CHAIR OF THE COUNCIL ANNOUNCEMENT

V. APPROVAL OF MINUTES

- a. Minutes of October 14, 2024, Study Session
- b. Minutes of October 15, 2024, Business Meeting
- c. Minutes of October 30, 2024, Special Meeting
- d. Minutes of November 4, 2024, Study Session

Hyatt/Hansen m/s to approve the minutes.

Roll Call Vote: Councilor Hyatt, Bloom, DuQuenne, Kaplan, Dahle, and Hansen. YES. Motion passed.

VI. CONSENT AGENDA

- a. Contract for TAP ARPA Grant Scope 2 – Booster Pump Station Improvements
- b. Social Equity and Racial Justice Advisory Committee Appointment
- c. Budget Supplemental – Fire Department FEMA Grant
- d. Approval of Electric Master Plan

Graham removed item c. as it is an accidental duplicate budget supplemental.

Hansen and DuQuenne asked that item d. be removed.

Hyatt/DuQuenne m/s to approve items a. and b. of the consent agenda.

Roll Call Vote: Councilor Hyatt, Bloom, DuQuenne, Kaplan, Dahle, and Hansen. YES. Motion passed.

Graham took up item d. as a separate item. Hansen spoke of wanting the master plan to include how the City can site and size a utility-scale solar electric farm, plan for a microgrid

resiliency battery backup, and consider rooftop solar goals and limits. Director of Electric, Thomas McBartlett spoke a feasibility study for a solar array at the Airport which is almost complete. Kaplan spoke of looking forward to next steps of strategic planning for this. City Manager Sabrina Cotta spoke that the upcoming facilities master plan will include opportunities for including those items as well. Council discussed how this plan will serve as a building block for future planning.

Kaplan/Hyatt m/s to approve the Electric Master Plan with direction to staff to begin preparations for an electric utility strategy for inclusion in the next biennium budget for prioritization in the first year of that budget.

Discussion: Councilors expressed their thanks for the work done by McBartlett and his team.

Roll Call Vote: Councilor Hyatt, Bloom, DuQuenne, Kaplan, Dahle, and Hansen. YES. Motion passed.

VII. SPECIAL PRESENTATIONS

- a. Swear in Judge Mulkins

City Recorder Alissa Kolodzinski swore in Judge Mulkins.

VIII. PUBLIC HEARING

- a. First Reading ORD 3251 Repealing and replacing AMC Chapter 10.120 – Persistent Violations

Police Chief Tighe O'Meara introduced the topic and provided a presentation on the history and reason for this ordinance (see attached). Acting City Attorney Doug McGeary added that the language was drafted in collaboration with law enforcement. Dahle spoke that he thought staff direction was to take the existing ELEA language and add CAP EAST and would like to take the existing language to a study session for further consideration since it is a complete re-write. Hyatt agreed noting changes in the violations and that a new municipal judge was just sworn in. Hyatt added that the current ordinance does need to be updated to better aid officers. Graham summarized that the intention is to put aside two of the ordinances on the agenda and instead consider adding Cap East to the current ELEA.

Dahle/Bloom m/s to direct staff to bring the existing ordinance amended to include CAP East back to the December 3 meeting for a first reading and schedule a study session for discussion of updated language of what staff proposes within the next two months.

Discussion: Dahle spoke that the expanded ELEA is long overdue. He disagrees that it targets status instead of behavior and has heard directly from some of the unhoused community that support this ELEA for help and protection. It is incumbent on this body and leaders to help those more vulnerable. The current ELEA is working and changes should be made thoughtfully to get it right. Bloom spoke that the data speaks for itself. Assault is unacceptable and the decision to study further was a good compromise. DuQuenne agreed and spoke that this is about behavior not status and asked if it could come back sooner. Discussion occurred on available dates and already planned topics for study sessions.

Motion Withdrawn.

Dahle/Bloom m/s to direct staff to bring the existing ordinance amended to include CAP East back to the December 3 meeting for a first reading.

Discussion: Hansen spoke support of extending the current ELEA to the south side of Ashland, but would like to study the changes prior to a first reading. Dahle clarified that the current motion retains the current ELEA language and only adds CAP East while allowing for a study session before changing the language altogether. Kaplan spoke about concerns regarding the area of the CAP East. He would like to see additional data and analysis in preparation for the study session discussion including violation data with geographic references with actual, persistent violations.

Kaplan moved to amend the motion to direct staff before the Dec. 3rd meeting to bring back analysis of relevant data for supporting for design of CAP East in comparison with similar situations with CAP West. Motion to amend dies due to lack of second.

Original motion restated. Further discussion occurred in support of the motion with the understanding that there is a decade's worth of data and that the expectation is that further analysis will be provided at the study session.

Roll Call Vote: Councilor Hyatt, Bloom, DuQuenne, Hansen, Dahle, YES. Kaplan NO. Motion passed.

Discussion on when to schedule a study session to review the ordinances. Hyatt, Bloom, Dahle, DuQuenne, would prefer the conversation be on the Dec. 2 study session, Kaplan and Hansen spoke in favor of February 3. Graham noted that this topic would be best served on a study session with no other topics.

Hansen/Kaplan m/s to schedule a study session for this topic on February 3rd, 2025.

Discussion: Council discussed options for ensuring this topic can move forward while giving it the time it needs for thorough review. Concerns expressed about the process being delayed. They would like the opportunity to look at the ordinances multiple times, continue conversations, study, reflect, define date types they want to see so the best solution can be crafted that is balanced for the community.

Hyatt/Kaplan m/s to amend the motion to include an initial conversation on Dec. 2 study session to begin study of the proposed language presented in our packet with the follow up detailed conversation on February 3.

Discussion: Hansen asked about the possibility of a brief discussion on the expansion of the current ELEA along with discussion on the proposed language updates. Cotta confirmed. Hyatt spoke that an initial conversation will address some of the major concerns and then they can work through the nuances. This path will give time to absorb the data from Police, Legal, and community stakeholders. Kaplan spoke in support of the amendment and council clarified the process of discussion on the 2nd, vote on the addition of Cap East on the 3rd and longer discussion in February.

Roll Call Vote on amendment: Councilor Hyatt, Bloom, DuQuenne, Hansen, Dahle, Kaplan YES. Motion passed.

Vote on original motion.

Roll Call Vote: Councilor Hyatt, Bloom, DuQuenne, Hansen, Dahle, Kaplan YES. Motion passed.

Hyatt/Hansen m/s to remove the first reading of items 3250 and 3249 pending resolution of conversations on Dec. 2 and Feb. 3.

Discussion: Hyatt spoke that these ordinances are directly tied to the needed upcoming conversations.

Roll Call Vote: Councilor DuQuenne, Kaplan, Dahle, Hansen, Hyatt, and Bloom. YES. Motion passed.

Graham invited those who came to speak during public hearing to speak now.

Toren M – spoke against exclusion zones

Morehouse – spoke against the proposed ordinance

Rohde– spoke against the proposed ordinance

Felton– spoke against the ordinance and expansion of exclusion zones.

Hartzell – spoke of the importance of due process, in favor of further study of related data,

Marr– spoke in favor of inclusion by addressing homeless people as economically disadvantaged people that need help rather than being pushed away.

Luisa Witt– spoke in favor of treating homeless residents as human beings that deserve a sense of belonging

Neisewander– spoke of building relationships between homeless and housed communities

- d. First Reading – ORD 3244 Amending AMC 2.10 to Establish Uniform Policies and Operating Procedures for Advisory Committees and Commissions

Public hearing open

McGeary spoke of having made one minor word correction regarding the Management advisory committee. Kaplan asked for clarification in the second reading for how the attendance requirement applies to ex-officio committee members.

Public hearing closed

Hansen/Dahle m/s to approve First Reading of Ordinance #3244, "An Ordinance Amending AMC 2.10 to Establish Uniform Policies and Operating Procedures for Advisory Committees and Commissions" with the recommended modifications, and schedule Second Reading December 3, 2024.

Discussion: Hansen and Dahle thanked committee members and staff.

Roll Call Vote: Councilor DuQuenne, Hansen, Hyatt, Bloom, Kaplan, and Dahle. YES. Motion passed.

IX. PUBLIC FORUM

15 Minutes – Public input or comment on City business not included on the agenda.

Hill-Wagoner – spoke of the need to open the winter shelter as soon as possible.

Scharen – spoke in favor of renovating the community building.

Doolittle – spoke of the need for a homeless shelter.

Cornell – spoke in favor of the Climate and Clean Air Package.

Kay – spoke in favor of passing the Climate and Clean Air Package.

Lawrence – spoke in favor of passing the request for electrification.

Williams – spoke in favor of passing the Climate and Clean Air Package.

Franco – spoke in favor of passing the Climate and Clean Air Package.

Aguero – spoke in favor of passing the Climate and Clean Air Package

Recess taken from 8:28 to 8:35.

X. ORDINANCES, RESOLUTIONS AND CONTRACTS

XI. UNFINISHED BUSINESS

a. Homeless Services and Winter Shelter Update

City Manager Sabrian Cotta gave an update that the Dusk to Dawn lawn is still operating at a cost of \$2,500 per month or \$30,000 annually for trash and porta-potty services which the City will continue to provide. The City is in discussion with Rogue Retreat so they can utilize Ashland's 13 pallet shelters at their site in Medford. Cotta spoke that the City is in discussion with potential service providers and is actively searching for a severe winter shelter location prior to January 1, 2025, as the 2200 Ashland St. location has already been utilized this year per the 90-day fire code restriction. The City is working on a contract with a partner to provide shelter at that location for 90 days beginning January 1, 2025. DuQuenne expressed concern about exhausting the 90 days with continual use as there could be cold days after that. Kaplan asked about the capacity at 2200 Ashland St. and Cotta spoke that it can accommodate 14 people sleeping and shelter 14 additional other people awake per the fire code. Hyatt spoke in favor of taking up the conversation to direct staff to update the 2200 Ashland St. site to accommodate more than 28 people and explore funding options for doing so which may include using CDBG (Community Development Block Grant) funds.

Hyatt/DuQuenne m/s to leverage CDBG funds, both current and the appropriate amount for the future to fix 2200 to make it a usable for the inclement weather sheltering that an existing codified ordinance says will be provided in time for when it is needed to shelter folks next year.

Discussion: Hyatt spoke it is evident the building cannot do what is needed currently and that use of CDBG funds is the best way forward. DuQuenne agreed. Graham clarified with Hyatt this would be to start the conversation with input from Community Development Director Brandon Goldman on how to accomplish this with CDBG capital funds rather than its service funds. Bloom and Hansen spoke in favor of Hyatt's motion. Kaplan suggested moving the timeline for work to be done on the building before it is needed in the summer. Cotta and Goldman clarified what could be expected regarding the use of the CDBG federal funds to contract this kind of work. Cotta clarified further that available funds from this source would likely only be enough to bring the Severe Weather Shelter online. Hyatt confirmed that was the intent of the motion.

Roll Call Vote: Councilor DuQuenne, Hansen, Hyatt, Bloom, Kaplan, and Dahle. YES. Motion passed.

Council discussed the difference between the Emergency Severe Weather Shelter that is called based on the weather and a shelter that is used every night for 90 days.

Caldwell– urged the Council to stand up the Severe Weather Shelter in accordance with City’s Resolution 2022-33 for immediate needs.

Richards – spoke in favor of immediate shelter for those in need.

Graham clarified with Council that there will be further conversation for details regarding sheltering from January through March 2025. Council discussed how the severe weather shelter could be run and how many people it can house overnight. Direction given to staff to move forward with the current service provider contract with a strong request to serve a consistence group of people.

XII. NEW BUSINESS

b. SOHFA Storage Proposal

Hyatt/Bloom m/s to direct staff to engage with SOHFA to execute the pilot program as outlined in the staff packet.

Discussion: Cotta spoke about the proposal from SOHFA for the City to donate one of its pallet shelters to be housed in the parking lot next to the Dusk to Dawn lawn for a storage program to be managed by SOHFA and run by their volunteers. Helena Turner from SOHFA was present to answer any logistical questions. Cotta spoke that the City’s proposal is for a six-month pilot and thanked Turner for bringing this forward. Turner explained how the program would work and how it has worked successfully in other communities.

Reid – spoke in favor of this program.

Kaplan would like a check-in part way through the pilot program

Hyatt/Kaplan m/s to amend the motion to include a 3-month check in.

Amendment Roll Call Vote: Councilor DuQuenne, Hansen, Hyatt, Bloom, Kaplan, and Dahle-YES. Motion passed.

Main Motion Roll Call Vote: Councilor DuQuenne, Hansen, Hyatt, Bloom, Kaplan, and Dahle-YES. Motion passed.

XIII. CITY MANAGER REPORT

XIV. OTHER BUSINESS FROM COUNCIL MEMBERS/REPORTS FROM COUNCIL LIAISONS

XV. ADJOURNMENT

Bloom/Hansen m/s to adjourn. All in favor. The meeting was adjourned at 9:37 p.m.

Submitted by:

Attest:

City Recorder Alissa Kolodzinski

Mayor Tonya Graham

Ashland Police Department City of Ashland Legal Department Enhanced LEA

November 19, 2024

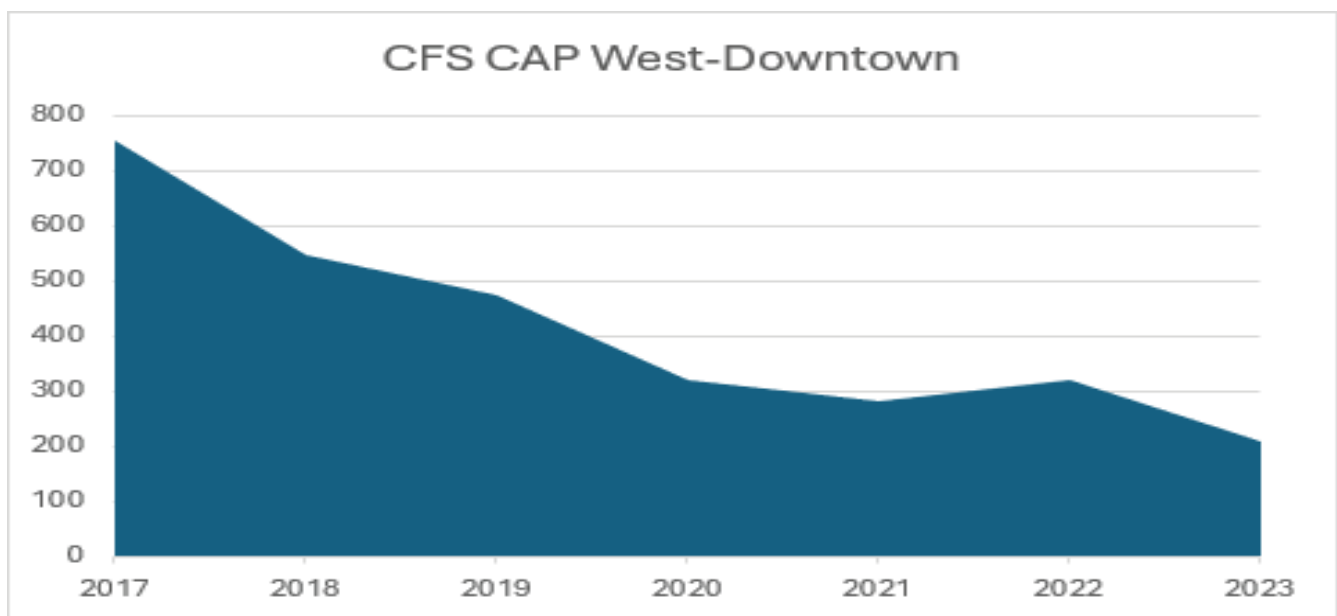
ELEA in place since 2012 to address chronic negative behavior

Muni court crim. convictions
scattering rubbish
Unnecessary noise
Drinking in public
Open Container
Smoking MJ in public
Dogs control and license
Camping-NOT included

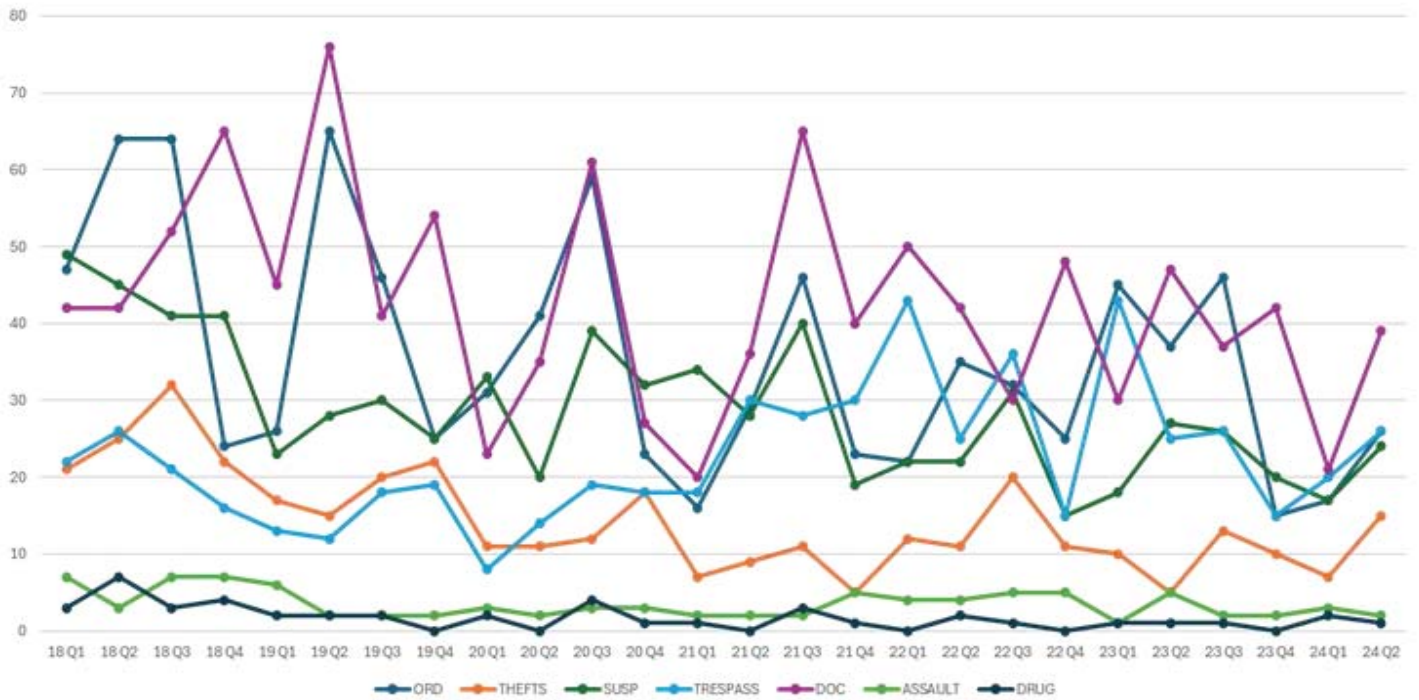
Big Hole in the original (current) law-doesn't include Circuit Court matters

CAP (West) Qualifying Convictions/Exp

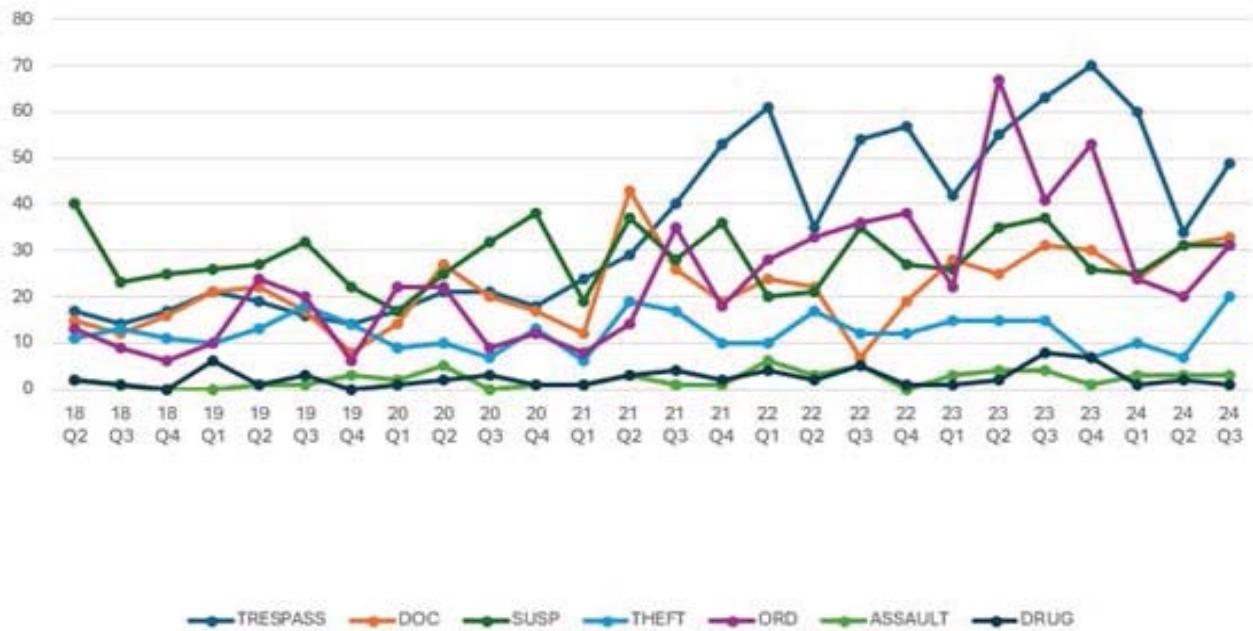
- 2023 105 violations led to nine expulsions
- 2022 79 violations led to one expulsion
- 2021 56 violations led to three expulsions
- 2020 109 violations led to four expulsions
- 2019 140 violations led to eight expulsions
- 2018 215 violations led to six expulsions
- 2017 359 violations led to 15 expulsions

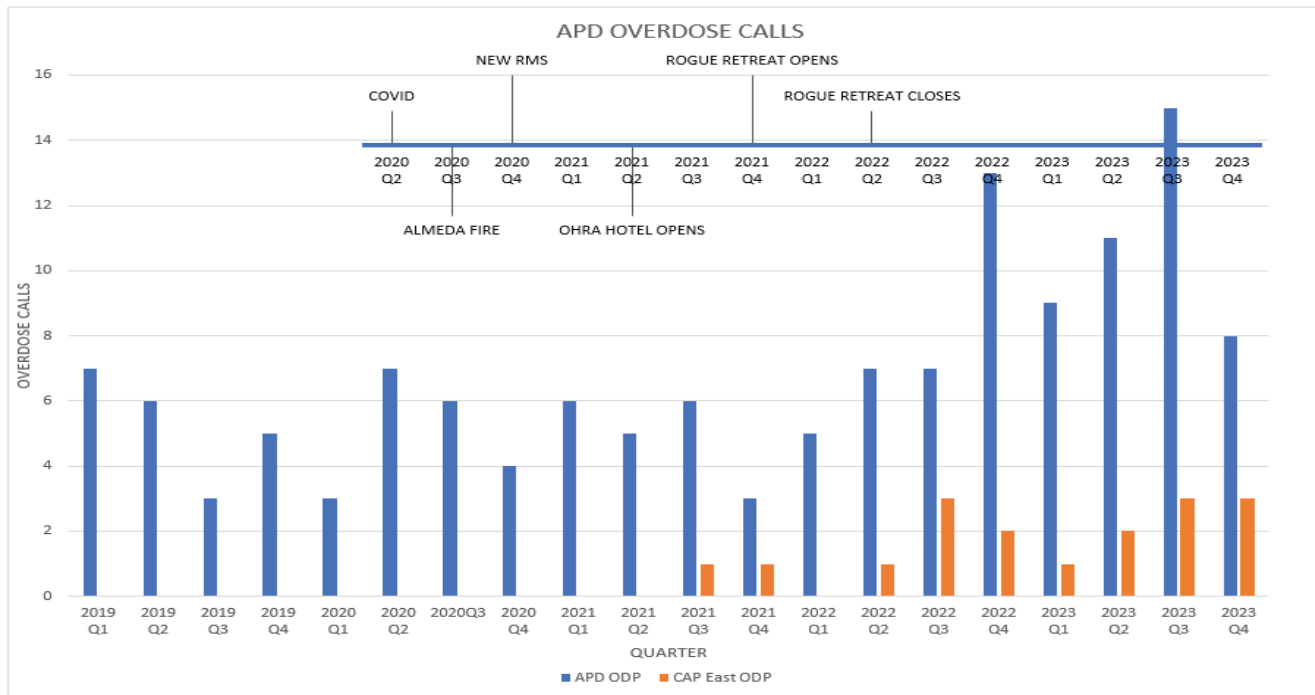


CAP West



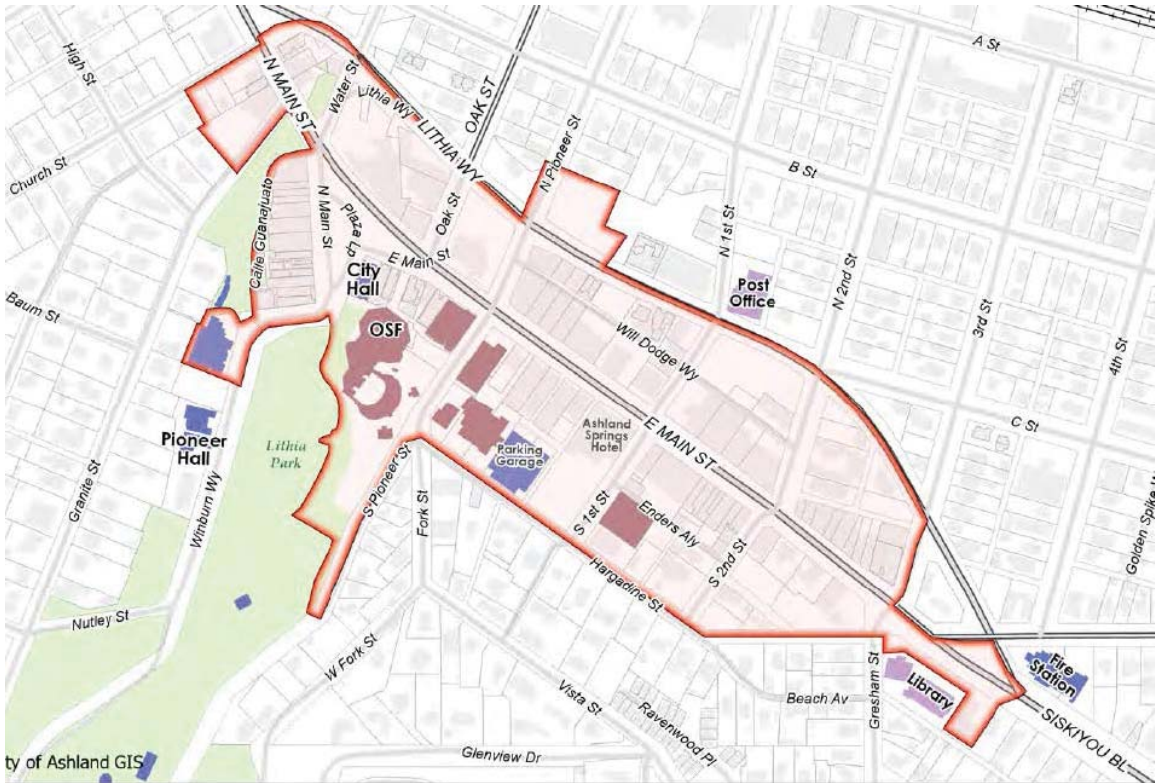
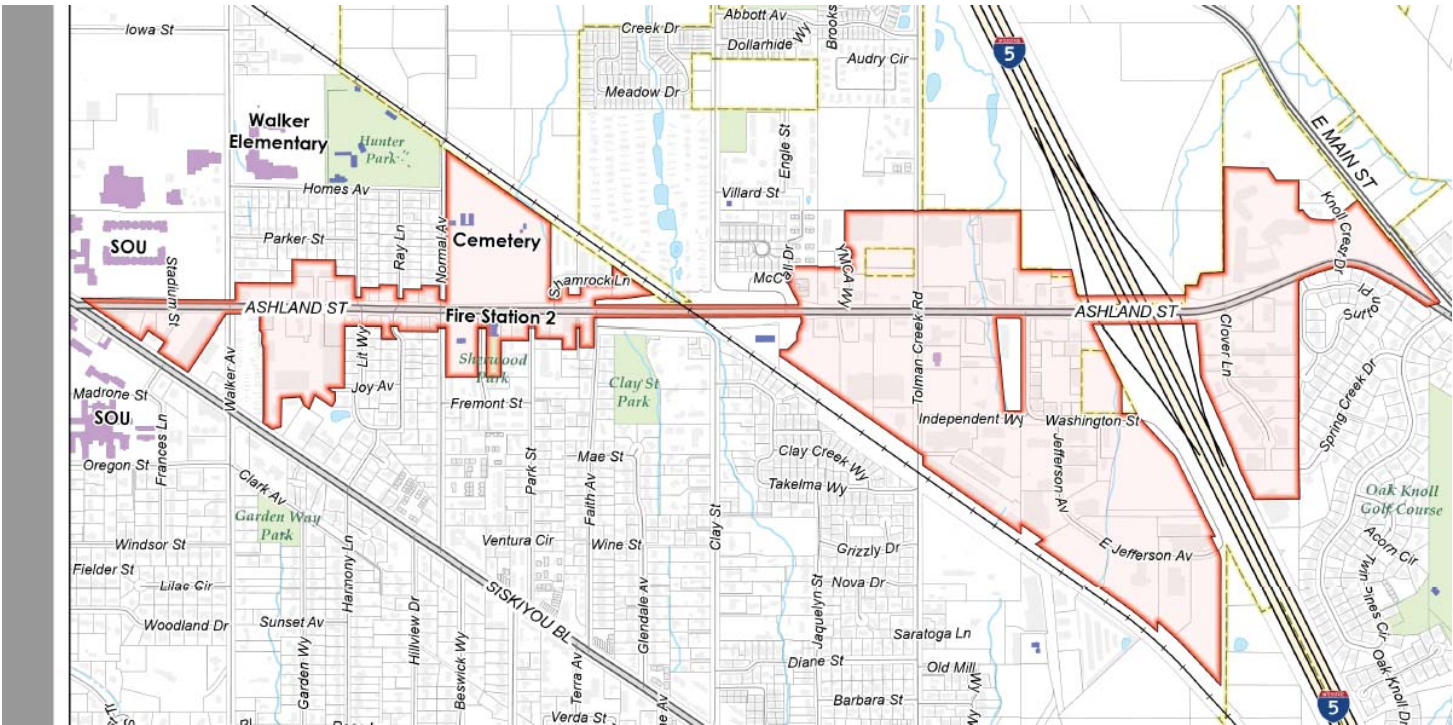
CAP East





Since January 1st

- In proposed CAP East:
 - 19 individuals have received 3 or more charges
 - Highest offender has received 133, then 9, 7, 6



**ASHLAND CITY COUNCIL
STUDY SESSION MINUTES
Monday, December 2, 2024**

Mayor Graham called the meeting to order at 5:30 p.m.

Mayor Graham and Councilors Hyatt, Dahle, Bloom, DuQuenne, Hansen, and Kaplan were present.

I. Public Input

(15 minutes – Public input or comment on City business not included on the agenda)
None

II. Water Cost of Service and Rate Study

Scott Fleury Public Works Director introduced Josiah Close from HDR Engineering who provided a presentation (see attached). Topics included:

- Use of the American Waterworks Association M1 Manual to develop proportional and cost-based rates across customer classes to cover operating and capital costs
- ‘Cash-Basis’ methodology as a generally accepted method for municipal utility
- Revenue requirement based on FY 2025 for the utility projected through 2030 with inflationary factors and long-term borrowing for capital needs including reinvestment
- Major capital improvements include the water treatment plant, dam safety improvements, east & west fork transmission lines and Granite storage replacement
- Average customer bill comparison for years 2025–2030.
- Cost of service examples for residential, multi-family, and non-residential customers
- Overview of rate design alternatives

Bloom clarified with Fleury that increased efficiencies anticipated with SMART metering and/or the new treatment plant will be factored into the next phase of rate study once realized. Graham asked how potential grant awards were factored into this study. Fleury spoke that the study accounts for \$9 Million of BIL (Bipartisan Infrastructure Law) funding with access anticipated in the calendar year of 2025. Future grant awards would change the revenue base and be provided to Council when reviewing rates in the biennium budget cycle basis moving forward. DuQuenne asked if the City has received the BIL funding. Fleury clarified that Business Oregon is working on allocating those funds and would verify expenditures while the project moves forward. Bloom asked for an update on the WIFIA (Water Infrastructure Finance and Innovation Act) Loan. Fleury articulated the next steps needed to close the loan and anticipated closing in the spring of 2025. DuQuenne asked about the difference in water rates between Ashland and neighboring cities. Fleury explained the differences between various local water systems adding that Medford has raised rates. Kaplan clarified that Ashland’s conservation ethic applied to rates yields lower low-use rates than Grants Pass or Phoenix. Hyatt clarified with Fleury that the Federal Energy Regulatory Commission requires the dam project, and Fleury spoke of potential changes to that

*City Council Study Session
December 2, 2024
Page 1 of 3*

requirement and potential funding for discussion in the spring. Kaplan and Dale asked about the potential to add institutional rate tiers. Graham confirmed with Close that institutional irrigation use is metered separately. Close spoke that next steps include incorporating Council feedback, reviewing study results with City staff, develop a draft written report, and present final study results, findings, and recommendations by March 2025 with implementation of new rates for July 1, 2025.

Bloom and Kaplan asked about the affordability program. Fleury spoke that the study considered an increased allocation to the low-income utility assistance program and that updated resolutions that include all utilities are forthcoming. Kaplan asked about an extension of peak-pricing model to include October. Fleury spoke that shoulder season use also includes TAP (Talent Ashland Phoenix) intertie usage and may be a policy discussion for Council in the future based on environmental changes affecting water usage from April through October. Council requested to see a larger rate differential between the lowest necessary tier and higher use tiers while remaining revenue-neutral. Fleury spoke that rates will continue to be reviewed on a biennium basis as revenue is realized. Graham confirmed with Fleury that the Conservation Fund was incorporated into the rate study. Hansen clarified with Fleury and Cotta that a totalized bill comparison with neighboring municipalities that includes the electric charges will be made available and brought back. Council considered that future rate studies could include elevation as a potentially significant variable for rate consideration as in Medford, and that affordability programs would be discussed in the spring with budget considerations prior to adoption. Council discussed options for funding such affordability programs such as proposing a 5% meals tax for ballot consideration in the future.

Council provided staff direction to extend peak-use months, identify ways to increase conservation, review tier differentials, low-income assistance programs, Food and Beverage taxes, comparison of neighboring communities' rates, and alternatives that were excluded.

III. Update to the Council on Next Steps for Enhanced Law Enforcement Area (ELEA)

Chief of Police Tighe O'Meara and Assistant City Attorney Carmel Zahran reviewed the proposed ELEA language. Language regarding dog licensing and accumulating junk has been removed from qualifying violations, and an expulsion order will include an option for appeal to the municipal court Judge. Hyatt clarified with O'Meara that expulsion would be upon receiving three qualifying violation citations. Bloom clarified with Zahran that an appeal would stay the expulsion order until heard by the municipal court. Council discussed options for hearing from other professionals on this topic at the February Study Session, such as the Criminology department from SOU, Law enforcement from other jurisdictions, Judge Mulkins, or others. Zahran explained the legal department researched a range of similar ordinances in other municipalities and would be happy to answer any questions. O'Meara spoke that the

*City Council Study Session
December 2, 2024
Page 2 of 3*

City of Medford has an ordinance very similar to this proposed ordinance that was held up when challenged in federal court. The City's legal team incorporated the language from the federal ruling into the proposed ordinance. Council discussed how to handle outdoor and indoor burning restrictions and clarified that under the ordinance there are still permitted activities for an expelled person for essential activities such as grocery shopping, doctors' appointments, pharmacy access, etc. Council further clarified with O'Meara that the proposed trespass ordinance is on hold until this ordinance is clarified; however, trespass remains a crime and is a qualifying violation for expulsion criteria. Graham summarized that the Council would like to know what issues the suggested changes to the ordinance are intended to address and suggested Councilors submit questions prior to the Study Session in February for staff to address.

IV. Adjournment of Study Session

The meeting was adjourned at 7:35 p.m.

Respectfully Submitted by:

Attest:

City Recorder Alissa Kolodzinski

Mayor Tonya Graham

City of Ashland

Water Rate Study – Draft Results

December 2, 2024

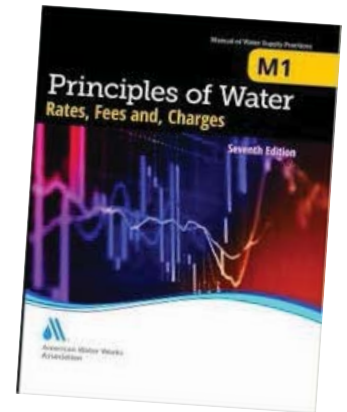


Overview of the Presentation

-  Purpose of the Study
-  Overview of the Rate Study Process
-  Draft Study Results
-  Summary & Next Steps
-  Questions & Discussion

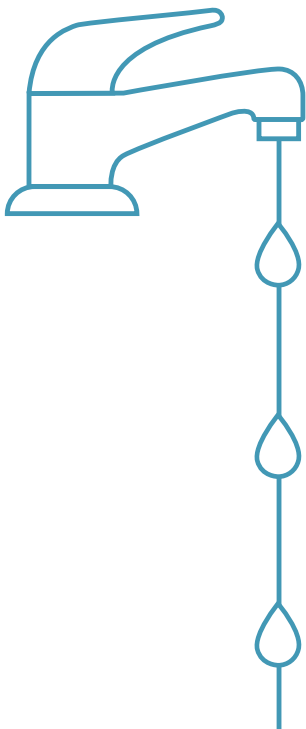
Purpose of the Study

- Provide sufficient revenue to operate and maintain the City's water infrastructure
- Develop proportional and cost-based rates that reflect customer and system characteristics
- Reflect prudent financial planning criteria
 - Funding capital improvement needs
 - Maintain target minimum reserve levels
 - Meet debt service coverage requirements
- Develop the Study using generally accepted methodologies tailored to the City's system and customer characteristics



3

Developing Cost-Based Rates



REVENUE REQUIREMENT

Compares the revenue of the utility to the expenses to evaluate the level of the current rates

COST OF SERVICE

Proportionally distributes the revenue requirement to the customer classes of service

RATE DESIGN

Design rates for each class of service to meet the revenue requirement, cost of service results, and rate design goals and objectives

4

Key Rate Study Drivers

- Provide sufficient funding for operational costs
- Major capital project funding
 - Water Treatment Plant
 - Dam Safety Improvements
 - East & West Fork Transmission Line
- Develop cost-based and proportional water rates
 - Promote efficient water use
 - Based on each customer class's demands on the system

5

Revenue Requirement Analysis



Revenue Requirement - Overview

Compares utility revenues to expenses	• Determines the level of rate revenue adjustment necessary
Uses prudent financial planning criteria	• Adequate funding of renewal and replacements • Maintaining sufficient ending reserve balances
Reviews a specific time period	• Typically, five-to-ten-year period • Rate setting is often 2 – 5 years
Utilities are analyzed on a “stand-alone basis”	• No transfer of funds from other City funds • Rates need to support operations and capital
Utilizes the “cash basis” methodology	• Generally accepted method for municipal utilities

7

Revenue Requirement – Key Assumptions

- Revenues independently calculated based on the specific customer characteristics of the utility
- Expenses based on FY 2025 budget for the utility
 - Projected through FY 2030 based on annual inflationary factors
- Capital funding plan addresses need for improvements as well as renewal and replacement
- Target annual rate funding of capital
 - In crease significantly over the review period (FY 2025 – FY 2030)
 - \$800,000 - \$3,350,000
- Long-term borrowing for a portion of capital needs
 - Water Treatment Plant
 - Dam Safety Improvements



8

Major Capital Improvement Projects

Water Treatment Plant (FY 2026 – FY 2028)

- WIFIA loan (~\$61.8 million)
- Grant (~\$9.3 million)

Dam Safety Improvements (FY 2026 & FY 2027)

- Funded through Dam Safety Improvements debt issuance)

East & West Fork Transmission Line (FY 2026 & FY 2027)

- Fund through available cash and reserves

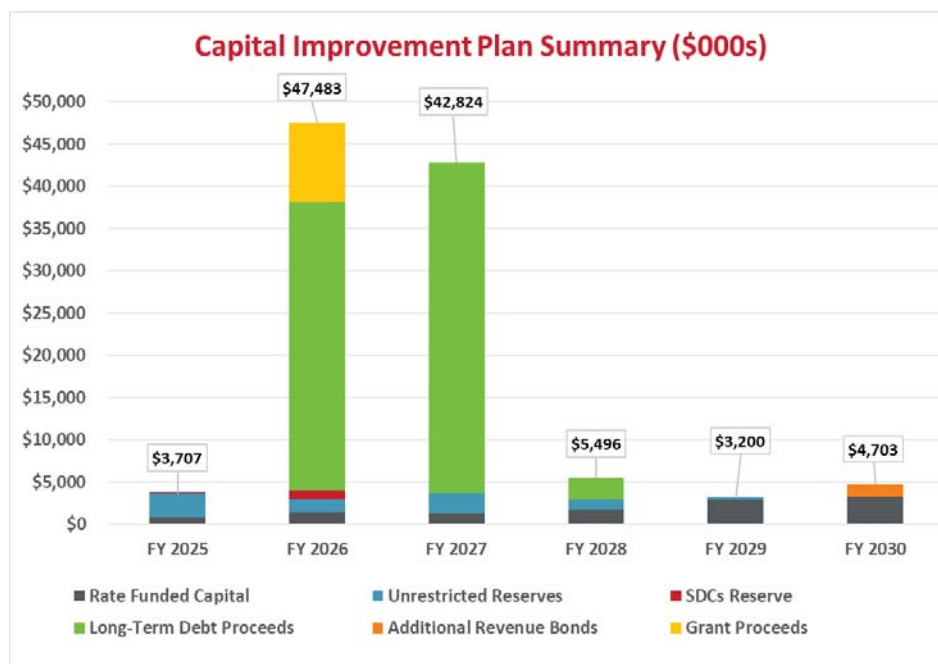
Granite Storage Tank Replacement (FY 2030 & FY 2031)

- Fund through anticipated long-term debt issuance



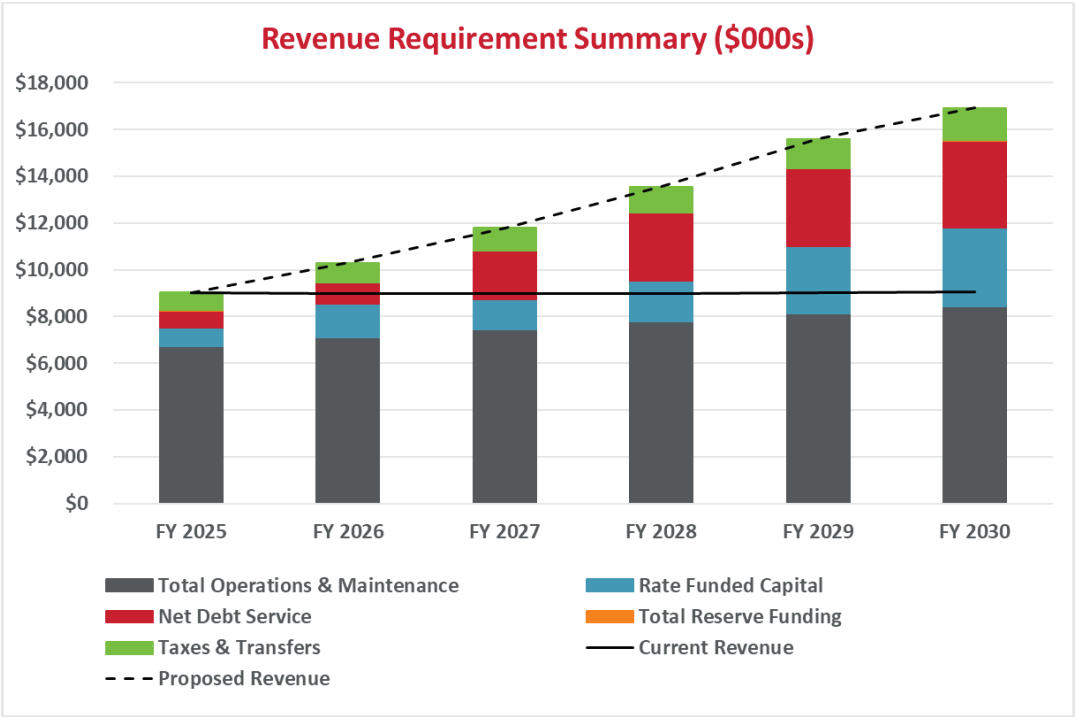
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Capital Improvement Plan



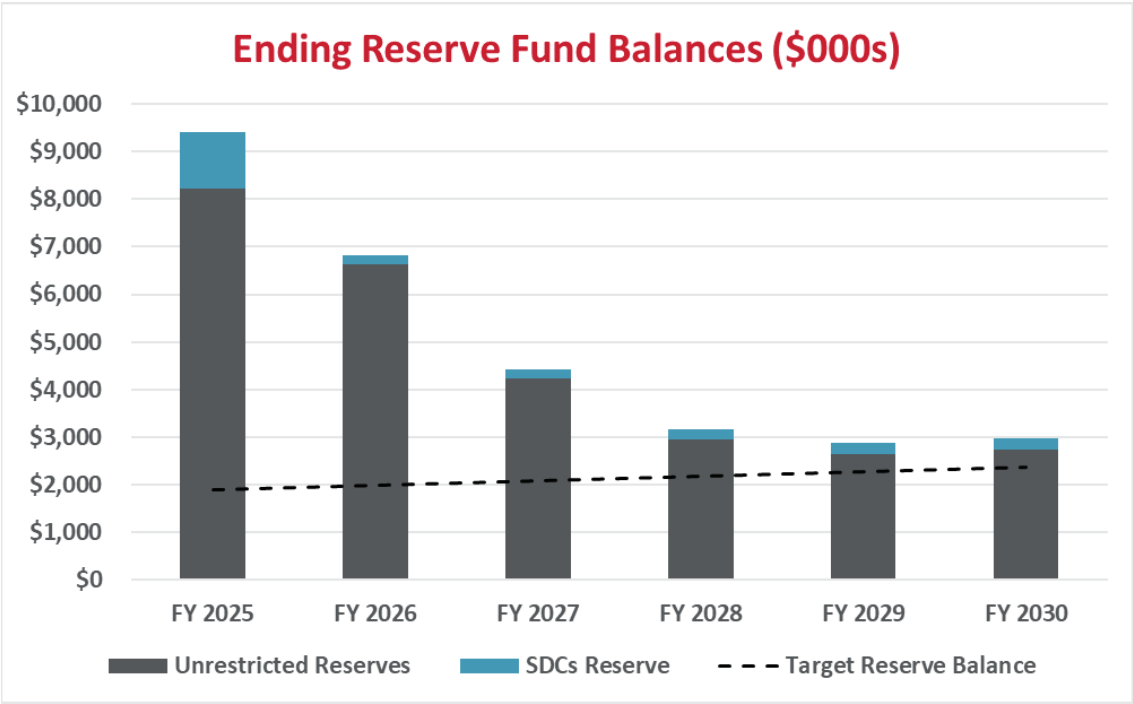
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Revenue Requirement



11

Water Reserve Levels



12

Revenue Requirement Summary

- Annual rate adjustments are necessary to prudently fund the water utility
 - **O&M** – fund current and future inflationary increases
 - **Capital** – increase rate funding for annual renewal and replacement and necessary system improvements
 - **Reserves** – maintain adequate funds for cash flow, emergency situations, and strong financials for credit ratings

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Residential Customer Bill						
Avg Customer Bill ^[1]	\$51.27	\$58.96	\$67.80	\$77.98	\$89.67	\$96.85
Annual Monthly Change	--	\$7.69	\$8.84	\$10.17	\$11.70	\$7.17

[1] – Customer Charge + Meter Charge + 700 CF; no cost of service or rate structure changes are included

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Cost of Service Analysis



Cost of Service - Overview

What is Cost of Service?

- Analysis to proportionally distribute the revenue requirement to the customer classes of service of each utility

Why Cost of Service?

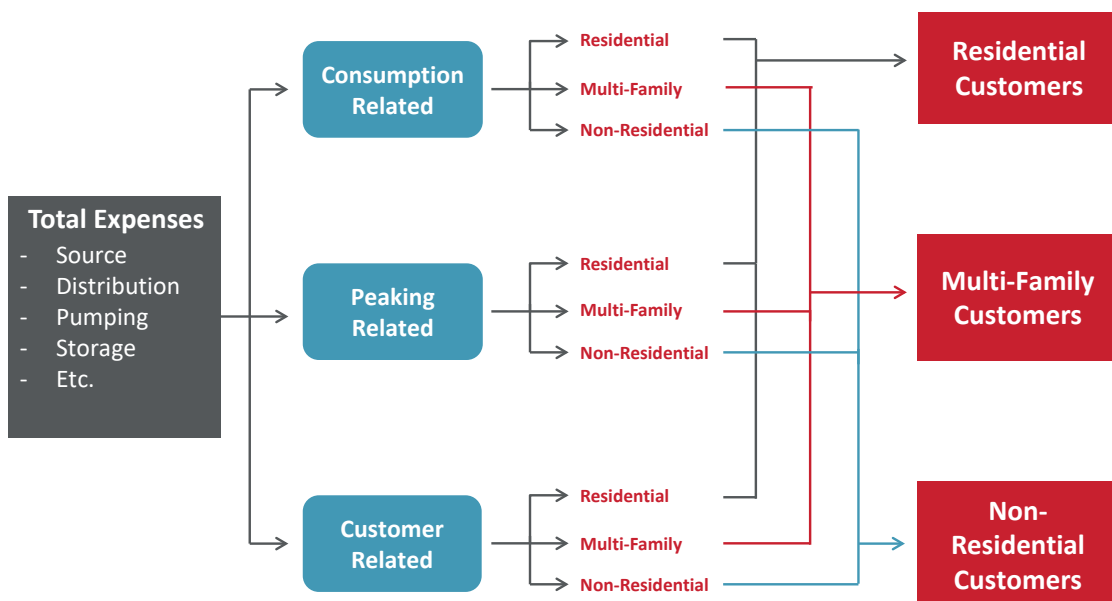
- Generally accepted industry approach
- Avoids subsidies between classes
- Revenues reflect costs

Objectives of Cost of Service

- Determine if subsidies exist
- Develop average unit costs

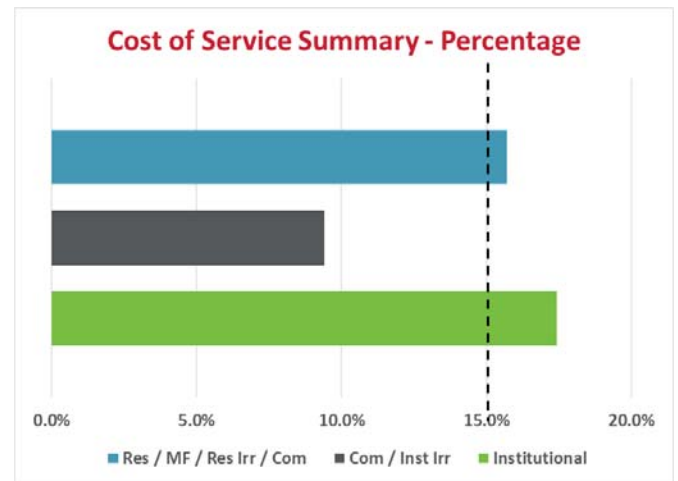
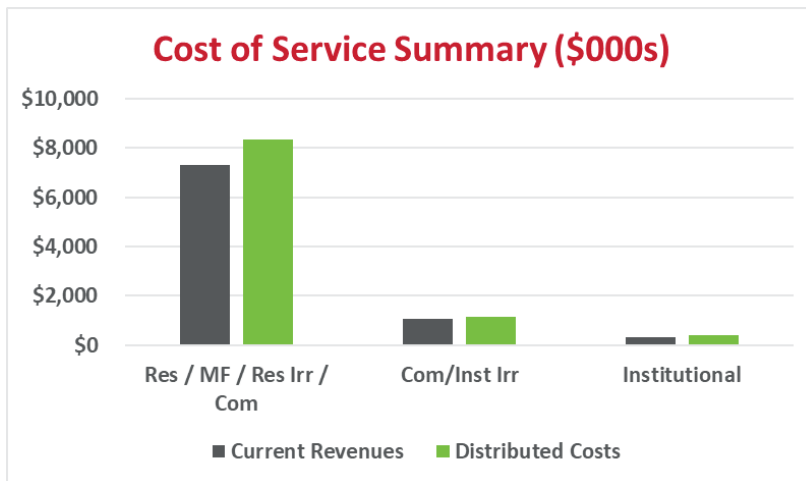
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Cost of Service EXAMPLE Process



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Cost of Service Summary



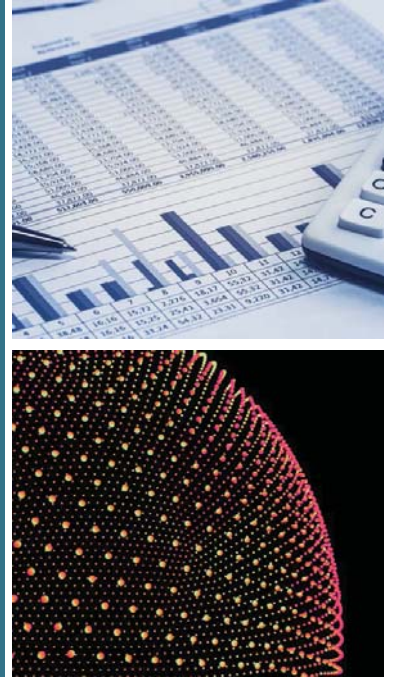
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Cost of Service Summary

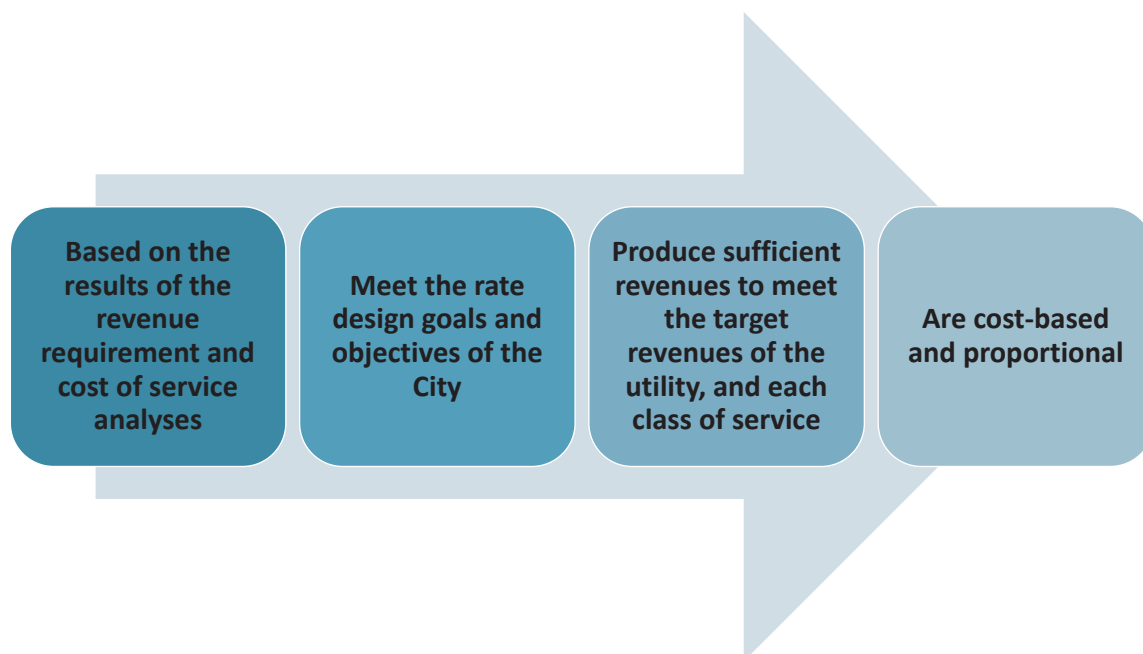
- Analysis reflects facility and service requirements of each customer class
- Results in proportional rates for each customer class of service
- Provides the City with information for rate structure policy decisions
- Should be reviewed periodically to reflect changes in customer and system characteristics
- Snapshot in time based on current costs and system usage

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Rate Design



Rate Design - Overview



Overview of the Rate Design

Status Quo

- Maintains current rate structure for all customers

Alternative 1

- Customer Charge structure maintained and increased greater to reflect increase in personnel costs
- Meter Charge transition to reflect AWWA safe operating capacity meter ratios
- Moderate increases in tier differentials
- No change to Institutional class

Alternative 2

- Customer and Meter Charge are the same as Alternative 1
- More significant increases in tier differentials
- No change to Institutional class

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Rate Design – Fixed Charges – All Customers

Status Quo

	Present Rates	Proposed Rates				
		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
All Customers	<i>\$ / Acct. / Mo.</i>					
	\$13.33	\$15.33	\$17.63	\$20.27	\$23.31	\$25.17
Meter Charge	<i>\$ / Acct. / Mo.</i>					
0.75"	\$15.62	\$17.96	\$20.66	\$23.76	\$27.32	\$29.51
1"	16.29	18.73	21.54	24.77	28.49	30.77
1.5"	74.52	85.70	98.55	113.33	130.33	140.76
2"	118.41	136.17	156.60	180.09	207.10	223.67
3"	237.45	273.07	314.03	361.13	415.30	448.52
4"	376.59	433.08	498.04	572.75	658.66	711.35
6"	741.01	852.16	979.99	1,126.99	1,296.04	1,399.72
8"	1,174.75	1,350.96	1,553.61	1,786.65	2,054.65	2,219.02

Alternative 1 & 2

	Present Rates	Proposed Rates				
		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
All Customers	<i>\$ / Acct. / Mo.</i>					
	\$13.33	\$17.50	\$20.50	\$23.75	\$27.60	\$30.00
Meter Charge	<i>\$ / Acct. / Mo.</i>					
0.75"	\$15.62	\$16.00	\$18.40	\$21.16	\$24.33	\$26.28
1"	16.29	18.69	23.80	30.03	37.58	43.89
1.5"	74.52	71.72	77.18	82.66	88.03	87.51
2"	118.41	114.09	122.92	131.83	140.63	140.07
3"	237.45	226.58	241.43	255.63	268.61	262.80
4"	376.59	361.95	388.86	415.70	441.78	438.09
6"	741.01	713.89	769.04	824.69	879.58	875.91
8"	1,174.75	1,133.32	1,222.81	1,313.64	1,403.98	1,401.51

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Rate Design – Variable Charges – Residential & Multi-Family

	Present	Proposed Rates						Present	Proposed Rates				
	Rates	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030		Rates	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Status Quo													
October - May	\$ / cf						June - September	\$ / cf					
0 - 300	\$0.0280	\$0.0322	\$0.0370	\$0.0426	\$0.0490	\$0.0529	0 - 300	\$0.0280	\$0.0322	\$0.0370	\$0.0426	\$0.0490	\$0.0529
301 - 1,000	0.0348	0.0400	0.0460	0.0529	0.0608	0.0657	301 - 1,000	0.0348	0.0400	0.0460	0.0529	0.0608	0.0657
1,001 - 2,500	0.0472	0.0543	0.0624	0.0718	0.0826	0.0892	1,001 - 2,500	0.0472	0.0543	0.0624	0.0718	0.0826	0.0892
Over 2,500	0.0609	0.0700	0.0805	0.0926	0.1065	0.1150	2,501 - 3,600	0.0609	0.0700	0.0805	0.0926	0.1065	0.1150
							Over 3,600	0.0784	0.0902	0.1037	0.1193	0.1372	0.1482
Alt 1													
October - May	\$ / cf						June - September	\$ / cf					
0 - 300	\$0.0280	\$0.0300	\$0.0345	\$0.0397	\$0.0457	\$0.0494	0 - 300	\$0.0280	\$0.0300	\$0.0345	\$0.0397	\$0.0457	\$0.0494
301 - 1,000	0.0348	0.0410	0.0472	0.0543	0.0624	0.0674	301 - 1,000	0.0348	0.0410	0.0472	0.0543	0.0624	0.0674
1,001 - 2,500	0.0472	0.0556	0.0640	0.0736	0.0846	0.0914	1,001 - 2,500	0.0472	0.0556	0.0640	0.0736	0.0846	0.0914
Over 2,500	0.0609	0.0718	0.0825	0.0949	0.1091	0.1178	2,501 - 3,600	0.0609	0.0718	0.0825	0.0949	0.1091	0.1178
							Over 3,600	0.0784	0.0924	0.1063	0.1222	0.1405	0.1517
Alt 2													
October - May	\$ / cf						June - September	\$ / cf					
0 - 300	\$0.0280	\$0.0263	\$0.0302	\$0.0347	\$0.0399	\$0.0431	0 - 300	\$0.0280	\$0.0263	\$0.0302	\$0.0347	\$0.0399	\$0.0431
301 - 1,000	0.0348	0.0425	0.0489	0.0562	0.0646	0.0698	301 - 1,000	0.0348	0.0425	0.0489	0.0562	0.0646	0.0698
1,001 - 2,500	0.0472	0.0576	0.0663	0.0762	0.0876	0.0946	1,001 - 2,500	0.0472	0.0576	0.0663	0.0762	0.0876	0.0946
Over 2,500	0.0609	0.0744	0.0855	0.0983	0.1130	0.1220	2,501 - 3,600	0.0609	0.0744	0.0855	0.0983	0.1130	0.1220
							Over 3,600	0.0784	0.0957	0.1101	0.1266	0.1456	0.1572

23

Rate Design – Variable Charges – Residential Irrigation

	Present	Proposed Rates						Present	Proposed Rates				
	Rates	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030		Rates	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Status Quo													
October - May	\$ / cf						June - September	\$ / cf					
0 - 1,000	\$0.0348	\$0.0400	\$0.0460	\$0.0529	\$0.0608	\$0.0657	0 - 1,000	\$0.0348	\$0.0400	\$0.0460	\$0.0529	\$0.0608	\$0.0657
1,001 - 2,500	0.0472	0.0543	0.0624	0.0718	0.0826	0.0892	1,001 - 2,500	0.0472	0.0543	0.0624	0.0718	0.0826	0.0892
Over 2,500	0.0609	0.0700	0.0805	0.0926	0.1065	0.1150	2,501 - 3,600	0.0609	0.0700	0.0805	0.0926	0.1065	0.1150
							Over 3,600	0.0784	0.0902	0.1037	0.1193	0.1372	0.1482
Alt 1													
October - May	\$ / cf						June - September	\$ / cf					
0 - 1,000	\$0.0348	\$0.0410	\$0.0472	\$0.0543	\$0.0624	\$0.0674	0 - 1,000	\$0.0348	\$0.0410	\$0.0472	\$0.0543	\$0.0624	\$0.0674
1,001 - 2,500	0.0472	0.0556	0.0640	0.0736	0.0846	0.0914	1,001 - 2,500	0.0472	0.0556	0.0640	0.0736	0.0846	0.0914
Over 2,500	0.0609	0.0718	0.0825	0.0949	0.1091	0.1178	2,501 - 3,600	0.0609	0.0718	0.0825	0.0949	0.1091	0.1178
							Over 3,600	0.0784	0.0924	0.1063	0.1222	0.1405	0.1517
Alt 2													
October - May	\$ / cf						June - September	\$ / cf					
0 - 1,000	\$0.0348	\$0.0425	\$0.0489	\$0.0562	\$0.0646	\$0.0698	0 - 1,000	\$0.0348	\$0.0425	\$0.0489	\$0.0562	\$0.0646	\$0.0698
1,001 - 2,500	0.0472	0.0576	0.0663	0.0762	0.0876	0.0946	1,001 - 2,500	0.0472	0.0576	0.0663	0.0762	0.0876	0.0946
Over 2,500	0.0609	0.0744	0.0855	0.0983	0.1130	0.1220	2,501 - 3,600	0.0609	0.0744	0.0855	0.0983	0.1130	0.1220
							Over 3,600	0.0784	0.0957	0.1101	0.1266	0.1456	0.1572

24

Rate Design – Variable Charges – Commercial

	Present	Proposed Rates						Present	Proposed Rates				
	Rates	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030		Rates	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Status Quo													
Less than 2" Meter	\$ / cf							2" Meter or Larger	\$ / cf				
0 - 2,500	\$0.0348	\$0.0400	\$0.0460	\$0.0529	\$0.0608	\$0.0657		0 - 15,000	\$0.0348	\$0.0400	\$0.0460	\$0.0529	\$0.0608
Over 2,500	0.0472	0.0543	0.0624	0.0718	0.0826	0.0892		Over 15,000	0.0472	0.0543	0.0624	0.0718	0.0826
Alt 1													
Less than 2" Meter	\$ / cf							2" Meter or Larger	\$ / cf				
0 - 2,500	\$0.0348	\$0.0410	\$0.0472	\$0.0543	\$0.0624	\$0.0674		0 - 15,000	\$0.0348	\$0.0410	\$0.0472	\$0.0543	\$0.0624
Over 2,500	0.0472	0.0556	0.0640	0.0736	0.0846	0.0914		Over 15,000	0.0472	0.0556	0.0640	0.0736	0.0846
Alt 2													
Less than 2" Meter	\$ / cf							2" Meter or Larger	\$ / cf				
0 - 2,500	\$0.0348	\$0.0425	\$0.0489	\$0.0562	\$0.0646	\$0.0698		0 - 15,000	\$0.0348	\$0.0425	\$0.0489	\$0.0562	\$0.0646
Over 2,500	0.0472	0.0576	0.0663	0.0762	0.0876	0.0946		Over 15,000	0.0472	0.0576	0.0663	0.0762	0.0876

25

Rate Design – Variable Charges – Institutional

	<i>Present</i>	<i>Proposed Rates</i>				
	<i>Rates</i>	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
<i>Status Quo</i>	<i>\$ / cf</i>					
All Consumption	\$0.0334	\$0.0384	\$0.0442	\$0.0508	\$0.0584	\$0.0631
<i>Alt 1</i>	<i>\$ / cf</i>					
All Consumption	\$0.0334	\$0.0420	\$0.0483	\$0.0555	\$0.0638	\$0.0689
<i>Alt 2</i>	<i>\$ / cf</i>					
All Consumption	\$0.0334	\$0.0420	\$0.0483	\$0.0555	\$0.0638	\$0.0689

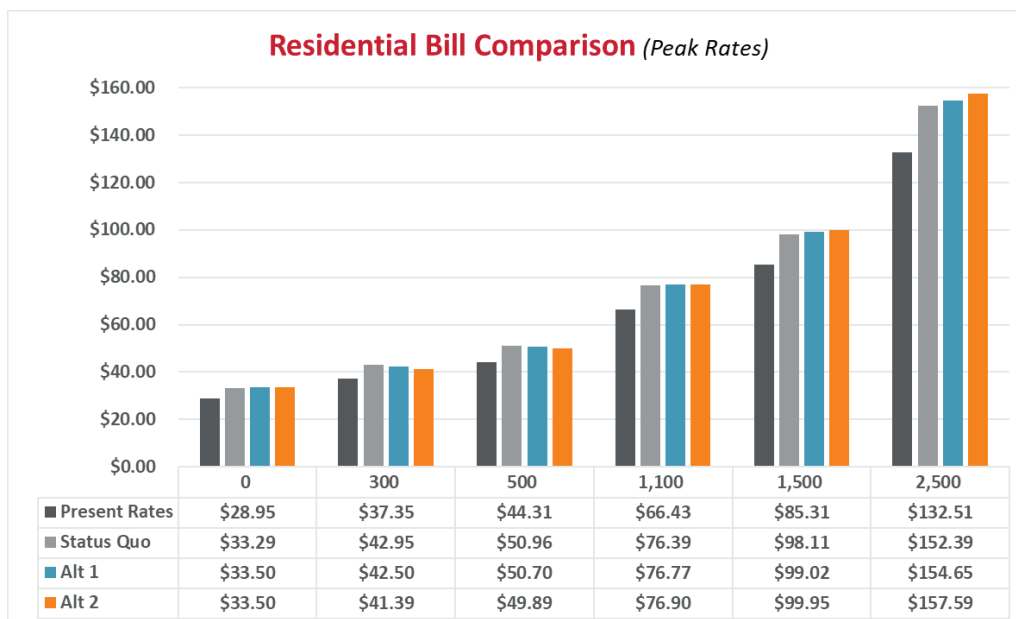
26

Rate Design – Variable Charges – Com & Inst Irrigation

	<i>Present Rates</i>	<i>Proposed Rates</i>				
		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
<i>Status Quo</i>						
October - May	<i>\$ / cf</i>					
Non-Peak Consumption	\$0.0376	\$0.0432	\$0.0497	\$0.0572	\$0.0658	\$0.0711
June - September						
Peak Consumption	\$0.0510	\$0.0587	\$0.0674	\$0.0775	\$0.0891	\$0.0962
<i>Alt 1</i>						
October - May	<i>\$ / cf</i>					
Non-Peak Consumption	\$0.0376	\$0.0373	\$0.0429	\$0.0493	\$0.0567	\$0.0612
June - September						
Peak Consumption	\$0.0510	\$0.0625	\$0.0719	\$0.0827	\$0.0951	\$0.1027
<i>Alt 2</i>						
October - May	<i>\$ / cf</i>					
Non-Peak Consumption	\$0.0376	\$0.0373	\$0.0429	\$0.0493	\$0.0567	\$0.0612
June - September						
Peak Consumption	\$0.0510	\$0.0625	\$0.0719	\$0.0827	\$0.0951	\$0.1027

27

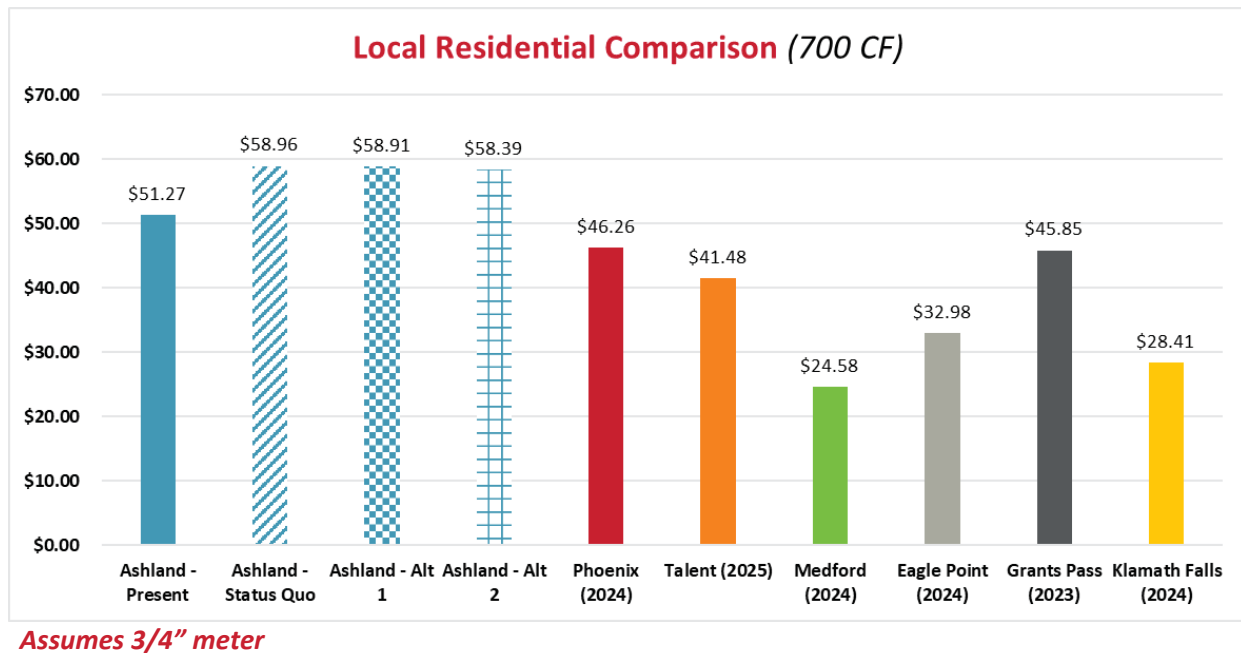
Alternatives Comparison



Assumes 3/4" meter

28

Local Comparison



29

Next Steps

- Receive Council feedback and input
 - Update the Study to reflect Council direction
- Review study results with City staff
- Develop draft written report
- Present final study results, findings, and recommendations (Feb / Mar 2025)
- Implement new rates July 1st, 2025



30

Thank you for your input! Questions?



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**ASHLAND CITY COUNCIL
BUSINESS MEETING MINUTES
Tuesday, December 3, 2024**

5 p.m. Executive Session

Mayor Graham and Councilors Hyatt, DuQuenne, Bloom, Dahle, Kaplan, and Hansen were present. Acting City Attorney Doug McGeary, Assistant Attorney Carmel Zahran, City Manager Sabrina Cotta, and City Recorder Alissa Kolodzinski were also present. Attending from the media was Susan Hiland from the Grants Pass Daily Courier.

1. To consider information or records that are exempt by law from public inspection pursuant to ORS 192.660 (2)(f).

6:00 PM Business Meeting

I. CALL TO ORDER

Mayor Graham called the meeting to order at 6:02 p.m.

a. Land Acknowledgement**

Councilor Dahle read the land acknowledgement.

II. PLEDGE OF ALLEGIANCE

Councilor Hansen led the pledge of allegiance.

III. ROLL CALL

Mayor Graham, Councilors Hyatt, Bloom, Dahle, DuQuenne, Kaplan, and Hansen were present.

IV. MAYOR'S/ CHAIR OF THE COUNCIL ANNOUNCEMENT

Graham spoke that the Community Center virtual tour is live on the website, and applications for the Citizens Budget Committee will be considered at the next City Council Business Meeting in December.

V. APPROVAL OF MINUTES

VI. CONSENT AGENDA

- a. Approval of Liquor License for Masala Bistro and Bar
- b. Resolution 2024-31 Declaring the Canvass of the Vote of Election held in and for the City of Ashland, Oregon November 5, 2024.
- c. Social Equity and Racial Justice Advisory Committee Appointment
- d. Housing and Human Services Advisory Committee Appointment

DuQuenne/Dahle m/s to accept the consent agenda as is.

Roll Call Vote: Councilor Hyatt, Bloom, DuQuenne, Kaplan, Dahle, and Hansen. YES. Motion passed.

VII. SPECIAL PRESENTATIONS

*City Council Business Meeting
December 3, 2024
Page 1 of 7*

a. Western Rivers Conservancy

Stewardship Director Mik McKee with Western Rivers Conservancy (WRC) provided a presentation about Madrone Ridge Forest Protection Project (see attached). McKee reviewed the conservation and recreation potential for the property and WRC's proposal to partner with the City for acquisition and long-term City ownership. McKee spoke of a similar three-year project where WRC helped develop a county-owned community forest. McKee spoke that WRC would find the acquisition funding and if successful find a long-term local steward of the property. McKee spoke that WRC has a purchase and sale agreement which allows it to pursue funding and work with the City that includes a series of earnest payments it would like help with. McKee and Graham clarified that WRC would also expect the City to represent strong interest when partnering to secure funding and work with the community in developing the conservation initiative for long-term stewardship. This process could include working with forest and recreation management consultants. Graham spoke of the potential benefit of increased wildfire management for the community and Hansen spoke of the potential for increased mountain biking recreation. Staff received direction to continue conversations in developing a formal contract for Council consideration.

VIII. PUBLIC FORUM

15 minutes - Public input or comment on City business not included on the agenda

Guled & Caballero Uhtoff - expressed concern about the proposed sale of Lincoln field
Caldwell - Thanked various groups for opening the Severe Weather Shelter

IX. PUBLIC HEARING

- a. ORDINANCE 3253 An ordinance amending AMC Section 10.120.010 Enhanced Law Enforcement Area and Persistent Violation to add a CAP East.

Police Chief Tighe O'Meara and Assistant City Attorney Carmel Zahran spoke of the modification to the current Enhanced Law Enforcement Area (ELEA) as requested by council and reviewed the presentation regarding the reasons for expansion (see attached). Hansen confirmed with O'Meara that this ordinance is applying the current ELEA that exists downtown to the area defined as CAP East. Hyatt confirmed with O'Meara that individuals subject to expulsion under this ordinance would still have access to the areas for critical activities such as for groceries, medical attention, and pharmacy. Kaplan asked for clarification on how violations and potential expulsions apply to the two separate areas. O'Meara and Zahran clarified that each area is treated separately so that three convictions in the same ELEA could lead to expulsion from that specific area. Council asked for clarification in the ordinance language to that effect.

Public Hearing open

Rohde - spoke in opposition of the current ELEA

Navickas - spoke against the ordinance

Sanford - spoke in support of this ordinance

Sage – spoke in favor of providing police with crisis intervention training

Public hearing closed

Bloom asked what trainings police officers receive. O'Meara spoke of leading the State in areas including Fair and Impartial Policing and Procedural Justice and APD was invited to assist in creating curriculum to include emotional intelligence into the state police trainings. Every APD officer goes through Critical Incident training and stays current with trainings. Kaplan requested data on the percent of homeless individuals who have been excluded from the downtown ELEA. Hansen requested statistics for the February study session to include how many individuals may have been expelled in the proposed new ELEA had this ordinance been in place.

Bloom/Dahle m/s to approve the application of the current Enhanced Law Enforcement Area ordinance to the proposed area referred to as CAP East.

Discussion: Bloom spoke of the need to provide law enforcement with necessary tools to address misuse of public space in the proposed area to allow access to all residents. Dahle spoke of increased negative behavior and in favor of responsible action to address this trend.

Kaplan/Dahle m/s to amend the motion for staff to clarify the ordinance language in the second reading regarding separate ELEA areas as intended and discussed.

Discussion: Kaplan and Dahle spoke in favor of clarification. Hansen spoke of the Council's commitment to support the south side of Ashland.

Roll Call Vote on amendment: Councilor Hyatt, Bloom, DuQuenne, Hansen, Dahle, and Kaplan YES. Amendment passed.

Discussion on main motion: Kaplan spoke against the ordinance as not being based on evidence that shows it will work as intended. DuQuenne spoke in favor of the ordinance, the need for support the south side of Ashland, and confidence in law enforcement's ability to apply the ordinance with compassion and respect.

Roll Call Vote: Councilor Hyatt, Bloom, DuQuenne, Hansen, Dahle, YES. Kaplan NO. Motion passed.

X. ORDINANCES, RESOLUTIONS AND CONTRACTS

- a. Second Reading – ORD 3244 Amending AMC 2.10 to Establish Uniform Policies and Operating Procedures for Advisory Committees and Commissions

Acting City Attorney Doug McGeary spoke of making the change requested by council at the prior reading. City Manager Sabrina Cotta suggested an amendment to section 2.10.030 to update public notice requirement from 36 hours to 48 hours prior to the public meeting based on new public meetings law.

Hyatt/ Bloom m/s to approve Second Reading of Ordinance #3244, "An Ordinance Amending AMC 2.10 to Establish Uniform Policies and Operating Procedures for Advisory Committees and Commissions with the change from 36 hour to 48 hours in section 2.10.030 and advance for enactment.

Discussion: none

Roll Call Vote: Councilor Hyatt, Bloom, DuQuenne, Hansen, Kaplan and Dahle, YES. Motion passed.

(Graham called for a seven-minute recess)

XI. UNFINISHED BUSINESS

a. USDA RESP Loan Update and Program Roll-Out Plan

Finance Director Mariane Berry and Climate and Energy Analyst Chad Woodward provided a presentation (see attached). Berry spoke that the Rural Utility Service (RUS) approved Ashland's electric utility revenue to secure the debt for this loan. Bond counsel advised the City that the City Council will need to decide which of the two possible Oregon Statutes to base its borrowing authority from. ORS 287A.150 would call for a referral period and may refer decision to voters. ORS 271.390 would only finance real property and Council would need to find that energy efficient measures are needed, and requires a weighted average maturity application to customer loans. Borrowing based on ORS 287A.150 would allow use of funds as planned but could be held up if referred to voters until the next election scheduled for May of 2026. Borrowing based on ORS 271.390 would limit borrowing to real property only and staff would recommend using existing conservation funds to pay for staff salary and marketing until the program becomes self-sufficient through interest revenue. Woodward presented an overview of program roll-out with the goal to have the program ready to begin on Earth Day in April of 2025.

DuQuenne asked about the interest rate the City would use and if other municipalities have had success with this. Berry spoke that an interest rate of four to five percent is being considered and that no other municipalities were available to serve as an example for the loan. Hansen confirmed with Berry that this program would be available to residents and businesses and asked what the contractor fee would be to the City. Woodward explained that the origination fee of 1.99% existed in the original implementation manual, but the City could elect to simplify the program without it. Hyatt asked Berry how long it might take to see a return on investment if Council decided to use conservation funds to partially fund the program. Berry responded the forecast is between two to four years. Cotta summarized that the conservation funds in question have not yet been allocated by Council and this option represents a \$1 Million potential revenue with a \$200K investment. Bloom asked what criteria would be considered for borrowing and how the City will ensure an applicant is not over-borrowing. Woodward spoke that the qualification criteria is a bill review showing applicant has an electric account and is in good standing with no shut-off within the last twelve months. The value of the conservation measure considered must be greater than the weighted average of the life of the loan. Graham asked how a customer would know what improvements to make. Woodward spoke that options for such an assessment include the home energy score incentive program with certified auditors, a non-certified audit can be conducted and still rolled into the cost of the RESP loan, and there also remains capacity for a home energy audit by City staff. Hansen asked how the program might handle delay in contractor availability. Woodward spoke that a project must be demonstrate the efficiency

as intended upon completion, but an applicant can re-apply in the future for other measures if they have not reached the maximum.

Hyatt/Dahle m/s to Council support the RESP roll out plan as outlined, apply the borrowing authority under ORS 271.390, use \$200K from Conservation funds to support start-up and administrative costs, including the hiring of necessary personnel to support the program, and target May 2025 for launch.

Discussion: Hyatt, Dahle, and Kaplan spoke of support for the motion.

Turtle – spoke in support of this program

Dahle added that a number of CEAP (Climate and Energy Action Plan) goals and action items are met through this program. Hansen spoke that he is solar contractor and recused himself from voting due to a conflict of interest. Council and Graham expressed their gratitude to staff for their hard work getting this program going.

Roll Call Vote: Councilor Hyatt, Bloom, DuQuenne, Kaplan and Dahle, YES. Motion passed.

Woodward spoke of staff recommendations for conservation fund usage including matching Energy Trust offerings, adding capacity with additional staff, increased incentives, pass through heat pump (PTHP) incentives, replacing electric vehicle chargers and assistance program funding. Cotta spoke that staff is seeking direction to expend these funds previously set aside by Council as recommended.

Kaplan/Bloom m/s authorize staff to pursue the purchase of electric vehicle charger replacements for \$50K, develop a program for up to 100% of costs for hardware for installation of terminal heat pumps at staff's discretion; and to bring the question of increased incentives, which ones and how much to CEPAC and come back in three months.

Discussion: Hansen recused himself due to conflict of interest.

Roll Call Vote: Councilor Hyatt, Bloom, DuQuenne, Kaplan and Dahle, YES. Motion passed.

XII. NEW BUSINESS

- a. Affordable Housing Trust Fund Reallocation Request: Sunstone Housing Collaborative

Housing Program Manager Linda Reid spoke that Sunstone Housing Collaborative (HSC) is requesting that their award allocation for land acquisition be reallocated for predevelopment costs as an eligible expenditure under the funding guidelines. The Housing and Human Services Advisory Committee approved this reallocation at their last meeting in November. Krista Palmer from Sunstone was available for questions. Bloom asked what would happen to the funds if the project did not move forward. Reid spoke that funds expended under the contract would be difficult to recoup. Bloom and Dahle asked if other properties besides the sports field were being considered. Palmer spoke this opportunity came from the school board and was not her decision.

Bloom/DuQuenne m/s to move to approve the reallocation of \$55,000 in Affordable Housing Trust Funds awarded to Sunstone Housing Collaborative from property acquisition to predevelopment costs, including architectural services, consultant services in support

*City Council Business Meeting
December 3, 2024
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of affordable housing development, and the development of a master plan and Request for Proposals

Discussion: DuQuenne spoke of support for this project to move forward.

Roll Call Vote: Councilor Hyatt, Bloom, Dahle, DuQuenne, Hansen and Kaplan. YES. Motion passed.

b. Appointment of Councilor Kaplan to Sunstone's selection committee

Dahle/Hansen m/s to approve the appointment of Councilor Bob Kaplan to serve on the scoring committee evaluating applications responsive to Sunstone Housing Collaborative's "Request for Proposal for a Development Team for the Ashland Attainable Housing Project."

Discussion: Dahle and Hansen both spoke in support of Kaplan's appointment.

Roll Call Vote: Councilor Hyatt, Bloom, Dahle, DuQuenne, Hansen, and Kaplan, YES. Motion passed.

c. Council Adoption of 2200 Ashland Street Master Plan

Cotta introduced the topic and spoke that members of the ad-hoc committee were present to answer questions. DuQuenne spoke in favor of making sure the language is right in the document before adoption.

Neisewander – Spoke in support of the Master plan

Council discussed the recommendations as presented and whether to incorporate changes. Bloom suggested adopting what came from the committee. Hyatt spoke concern that the "shall" statements create a legal responsibility the City may be unable to meet without obligating the general fund if grants are not received. DuQuenne suggested select members of the ad hoc committee work directly with the City Manager for a final version and is worth getting right. Cotta spoke that recommended staff changes included less restrictive language in order to meet the intention of the committee. Graham spoke about the intent of the ad hoc committee and offered to revise the document and bring it back to the Council at the next meeting. Bloom spoke that he could support the document with the word "shall" removed per Hyatt's recommendation. Graham invited Jan Calvin to speak as the committee's consultant. Calvin clarified that the committee did not intend to obligate the City's general fund and noted that recommended staff changes were to remove restrictions on providing triage/crisis services. Calvin affirmed that the intent was for service provider partners to address those more emergent issues with the City focused on transitional services for use of the building. Graham clarified with Calvin that the purpose of a second ad-hoc committee would be to provide value-based guidance rather than rules for use of the building. DuQuenne suggested this come back for review at the February study session. Dahle asked Calvin if the committee would agree with removal of the word "shall" from the document. Calvin responded that in some cases that word was important to the committee such as when outlining partner service delivery to ensure accountability, but in other places could be set aside. Hyatt clarified that her only concern regarding the word "shall" was where

it may convey financial obligation. Graham offered to bring back a revised draft for the December 17 meeting.

d. 2200 Ashland Street Facility Plan Ad Hoc Committee
Moved to December 17 agenda.

XIII. CITY MANAGER REPORT

Cotta reported that Jordan Rooklyn has been hired as the Deputy City Manager. The Town Hall is scheduled for January 22, 2025, in the Rogue River Room at SOU. The finance department is in process of moving into the new location, but customer service hours are still at the Grove and Senior Center. The financial audit is underway as is recruitment for the City Attorney position.

XIV. OTHER BUSINESS FROM COUNCIL MEMBERS/REPORTS FROM COUNCIL LIAISONS

XV. ADJOURNMENT

Bloom/DuQuenne m/s to adjourn. All in favor. The meeting was adjourned at 9:30 p.m.

Submitted by:

Attest:

City Recorder Alissa Kolodzinski

Mayor Tonya Graham

Madrone Ridge Forest Protection Project



Presentation to Ashland City Council
December 3, 2024



WESTERN RIVERS
CONSERVANCY

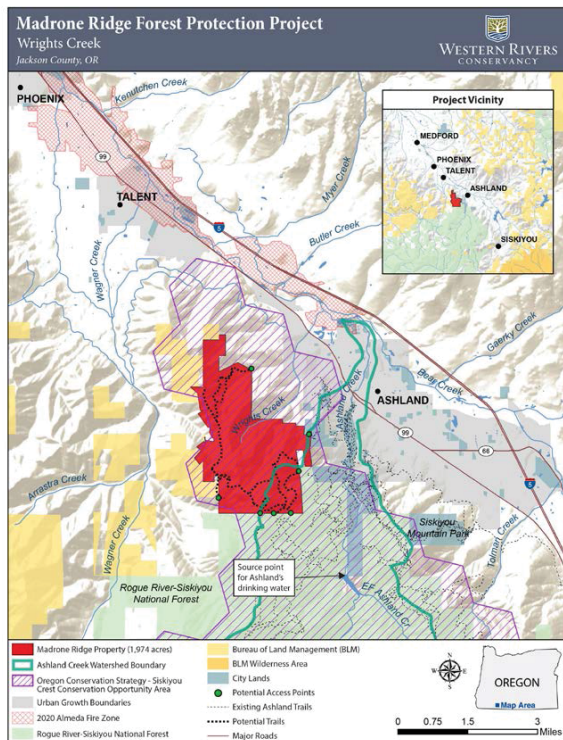
About Western Rivers Conservancy

- Our mission is to protect outstanding river ecosystems in eleven western states.
- We acquire land to conserve critical habitat, provide public access for compatible use and enjoyment and cooperate with other agencies and organizations to secure the health of whole ecosystems.



WESTERN RIVERS
CONSERVANCY

Madrone Ridge – Jackson County, Oregon

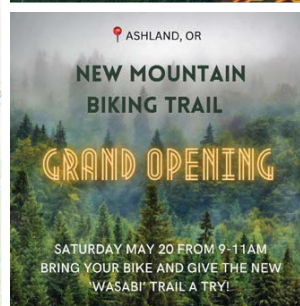
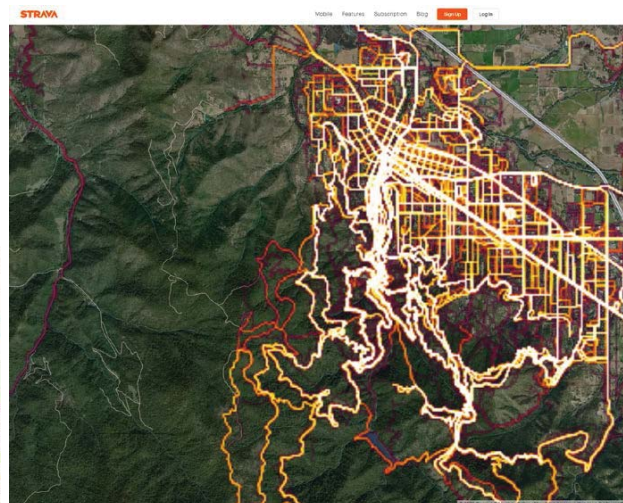
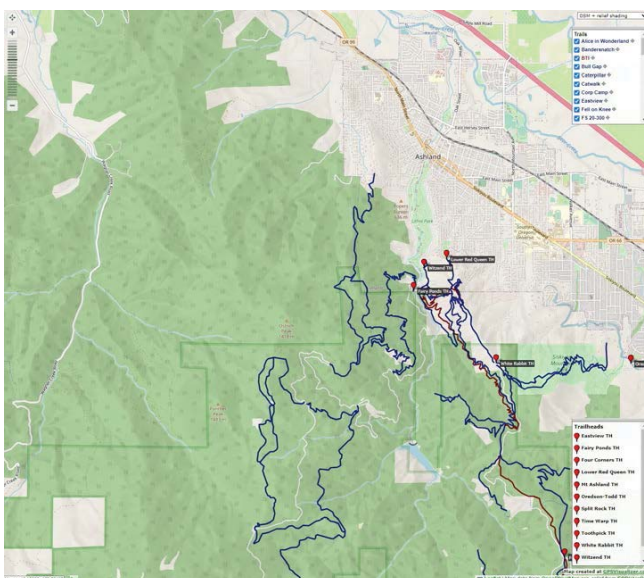


Key context:

- Fee Simple Acquisition
- City of Ashland
- Development threat
- Ashland Creek watershed
- Urban growth boundary
- Alameda fire
- Connectivity

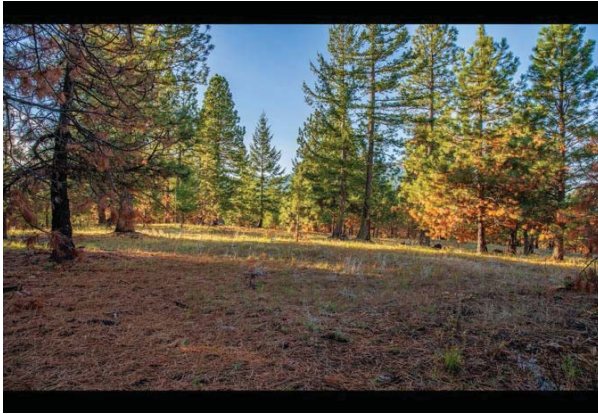
Recreation Potential

- Expand existing trail network
- New access & connectivity
- Aligns with City's economic development objectives



Preserve Past Investments

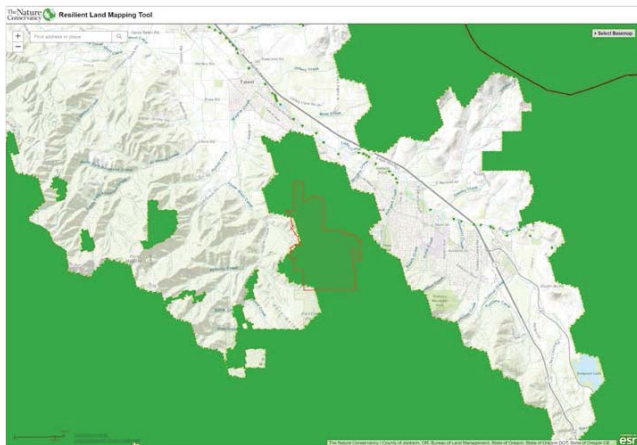
- AFR Project
- Over \$1 million invested
- Continue to manage for public safety and watershed health



Lomakatsi Crew burning piles
(picture from AFR website)

Resource Values

T&E Species and Habitat

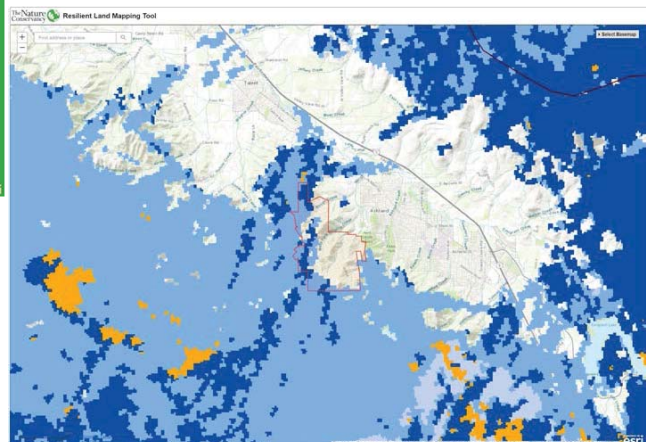


Recognized biodiversity

- NSO
- Peregrine falcon
- Fischer
- Western Pond Turtle

Resilience and climate flow

- Oak woodland, madrone and mixed conifer
- Riparian and aquatic
- Ridgetop connectivity

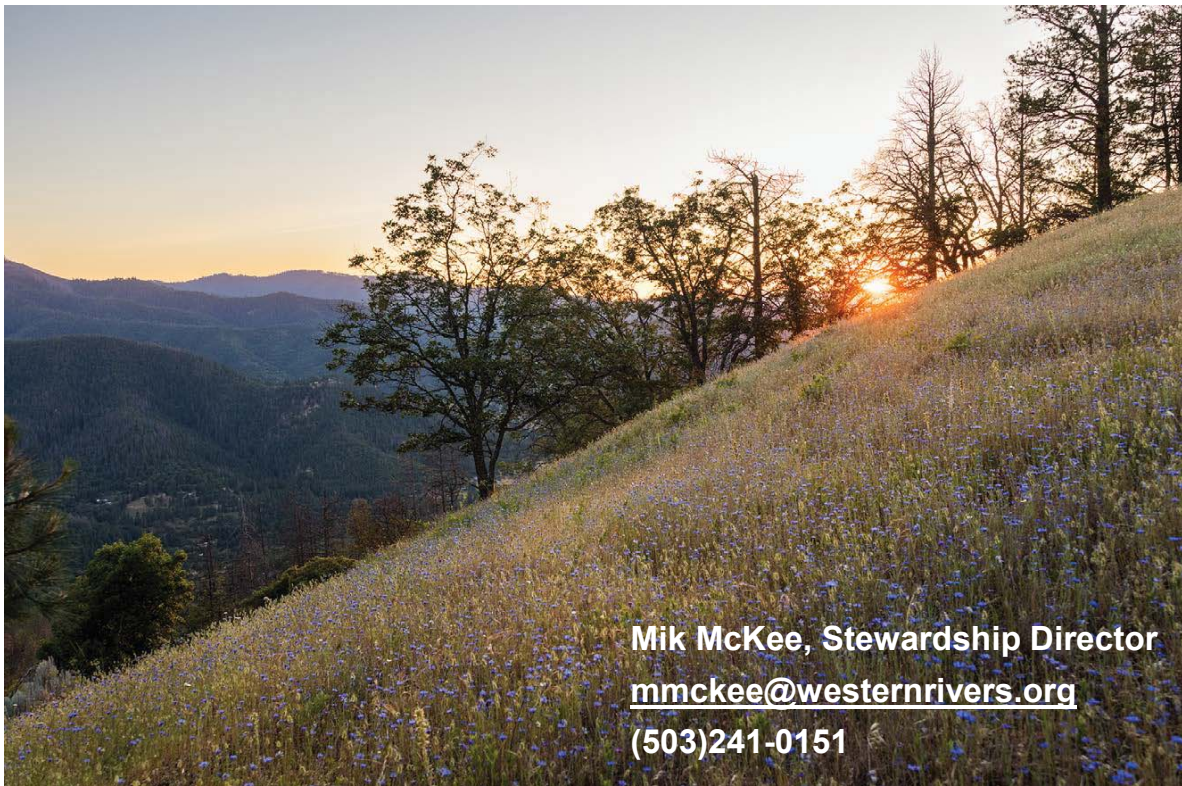


Next Steps

- Contract WRC to secure the property through 9/30/2027.
- WRC will apply for funding necessary to acquire property.
- Evaluate the benefits and responsibilities of ownership.



Thank You & Questions



Mik McKee, Stewardship Director
mmckee@westernrivers.org
(503)241-0151

Ashland Police Department City of Ashland Legal Department Enhanced LEA

November 19, 2024

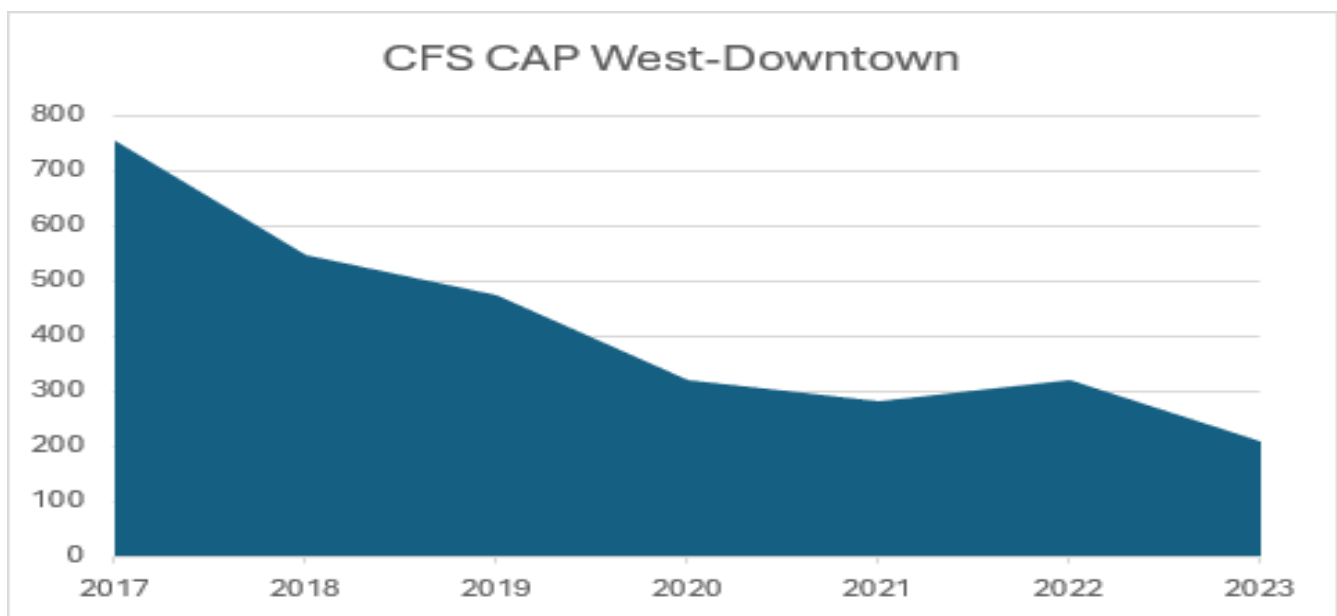
ELEA in place since 2012 to address chronic negative behavior

Muni court crim. convictions
scattering rubbish
Unnecessary noise
Drinking in public
Open Container
Smoking MJ in public
Dogs control and license
Camping-NOT included

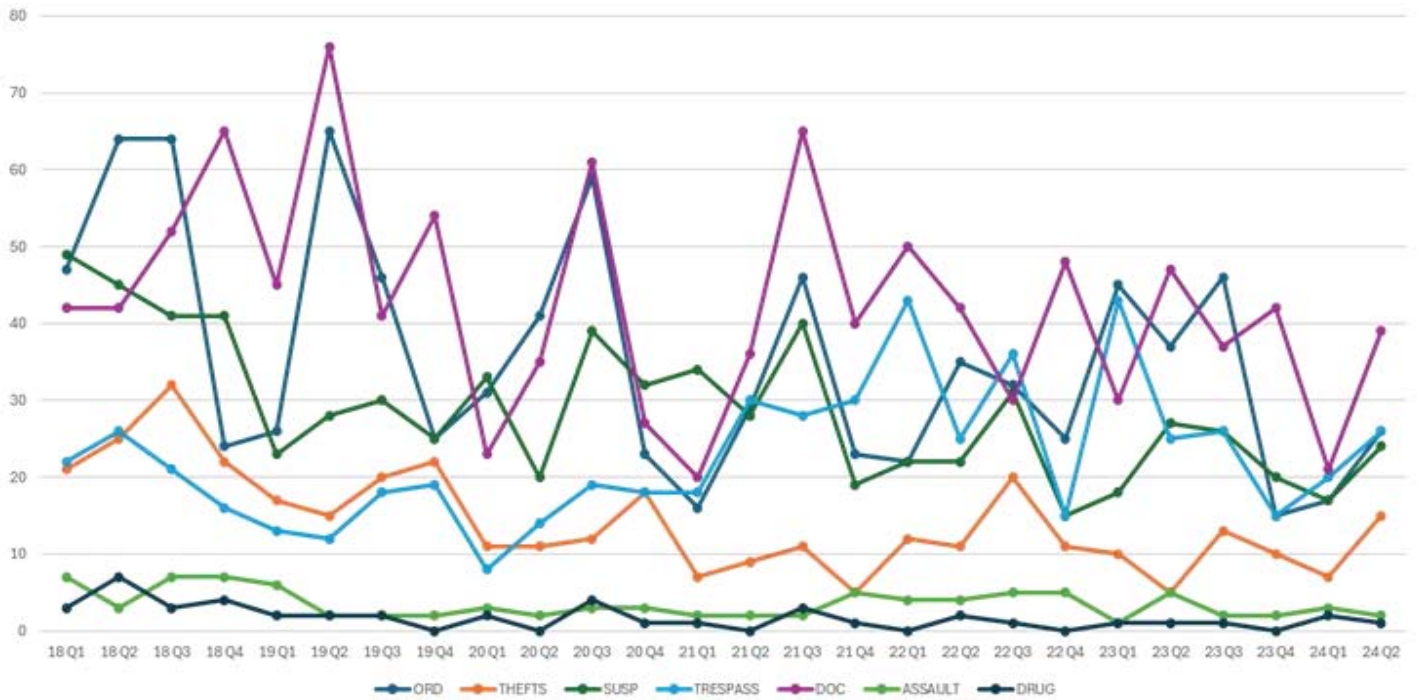
Big Hole in the original (current) law-doesn't include Circuit Court matters

CAP (West) Qualifying Convictions/Exp

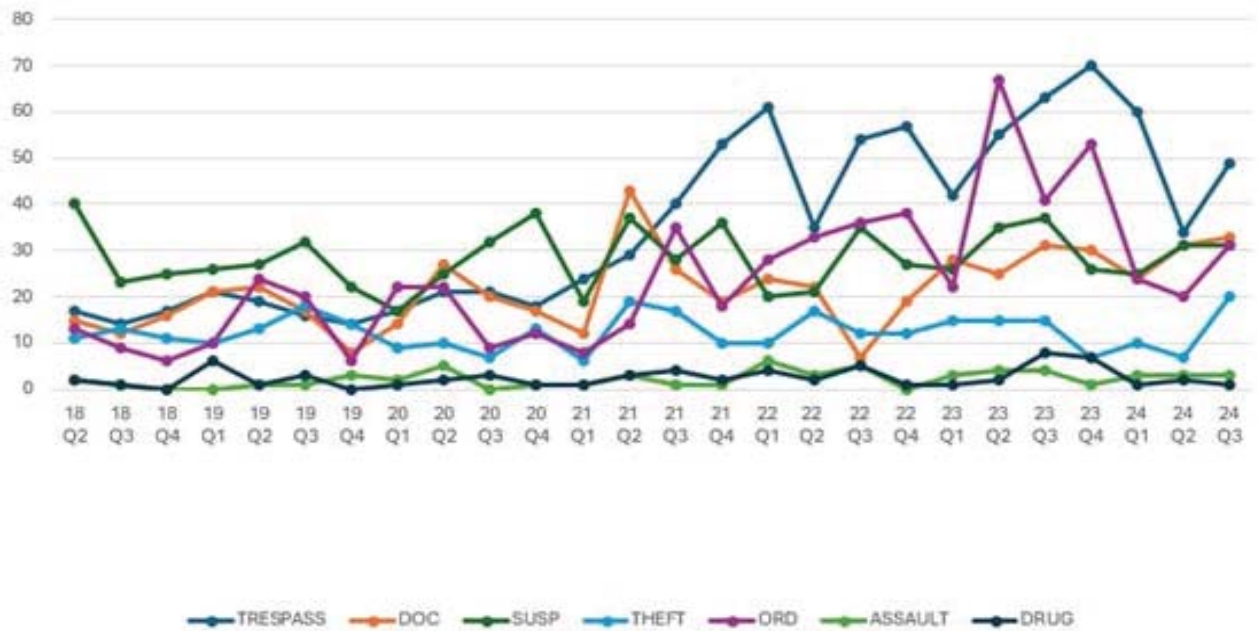
- 2023 105 violations led to nine expulsions
- 2022 79 violations led to one expulsion
- 2021 56 violations led to three expulsions
- 2020 109 violations led to four expulsions
- 2019 140 violations led to eight expulsions
- 2018 215 violations led to six expulsions
- 2017 359 violations led to 15 expulsions

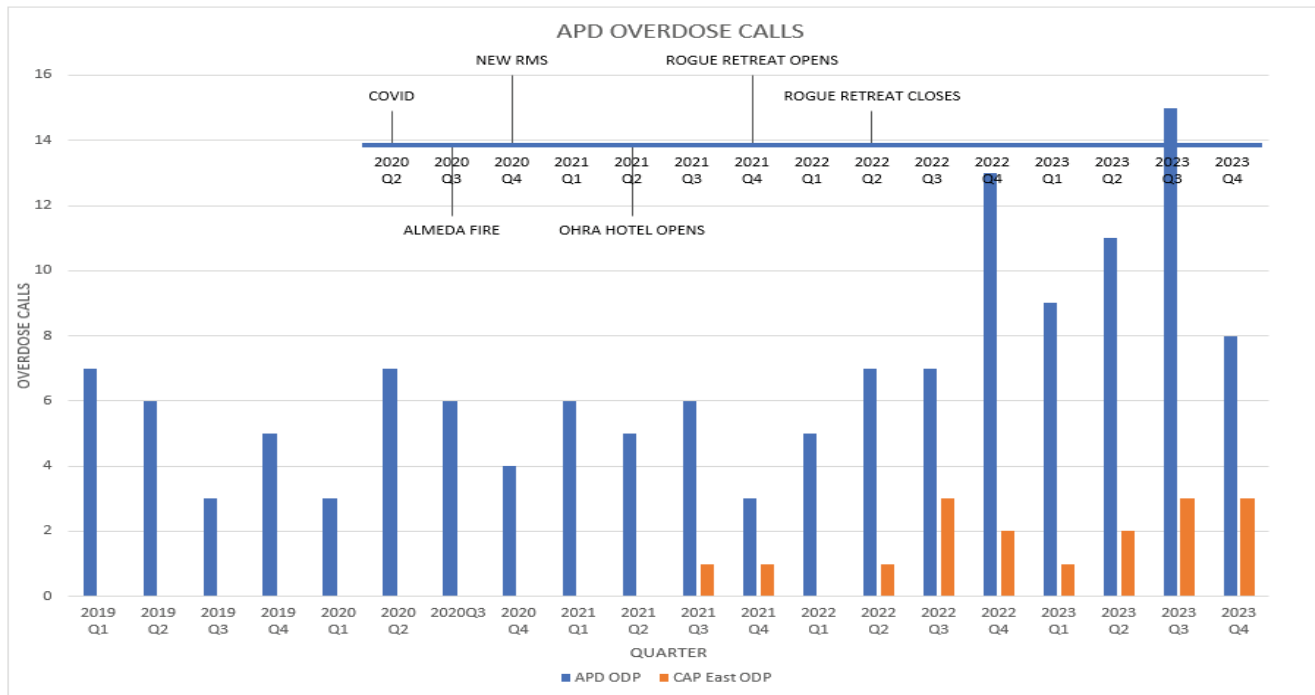


CAP West



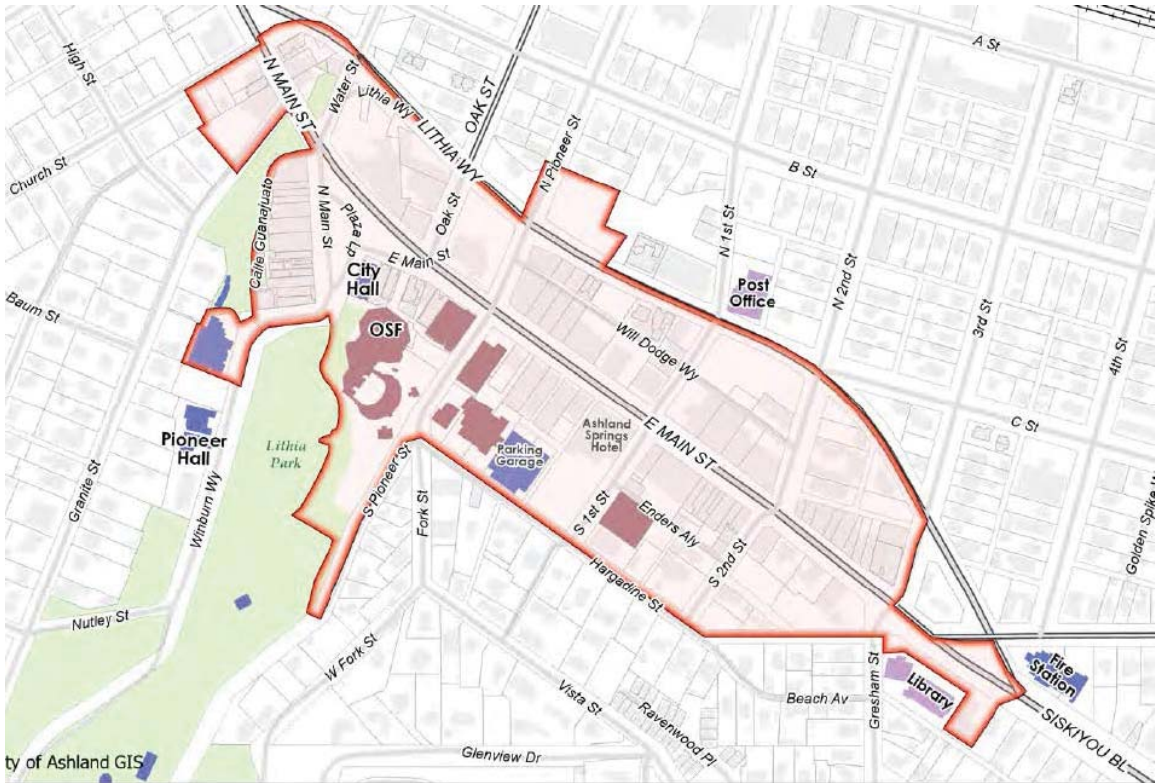
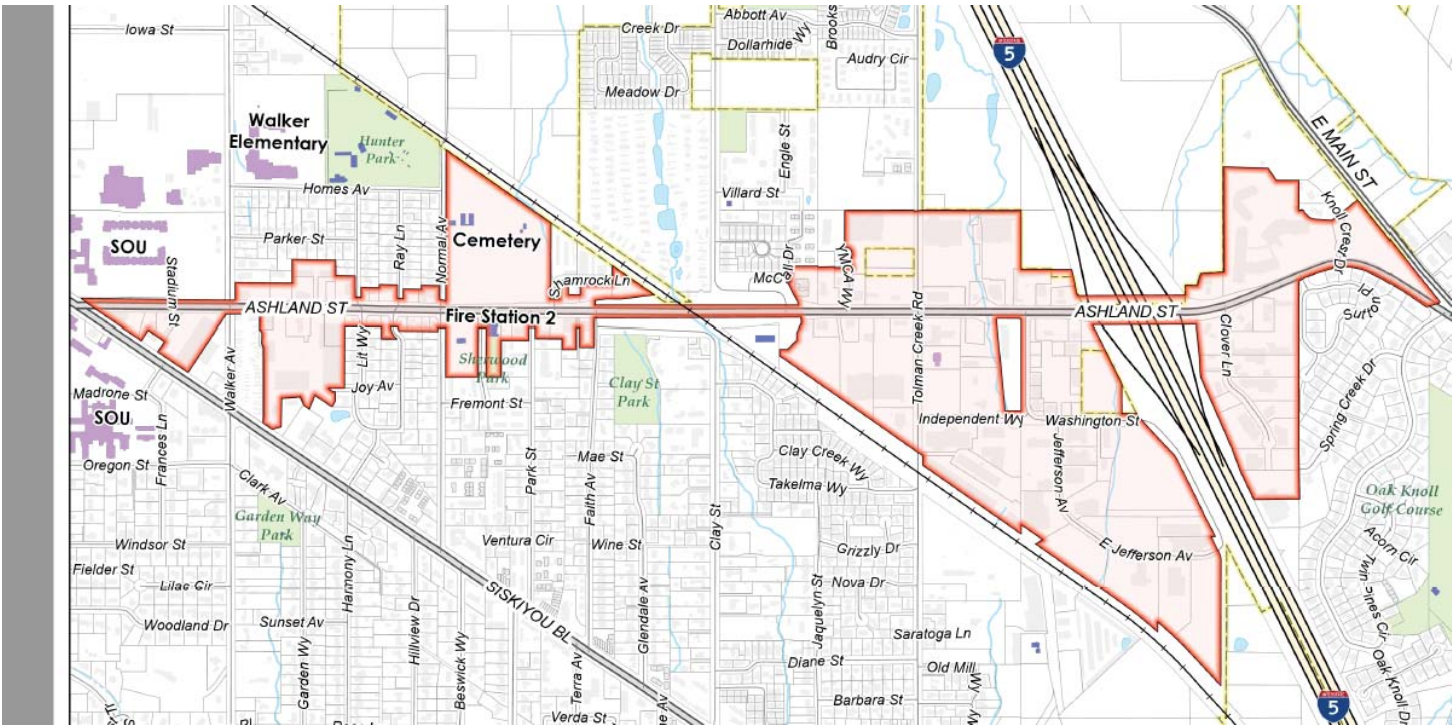
CAP East

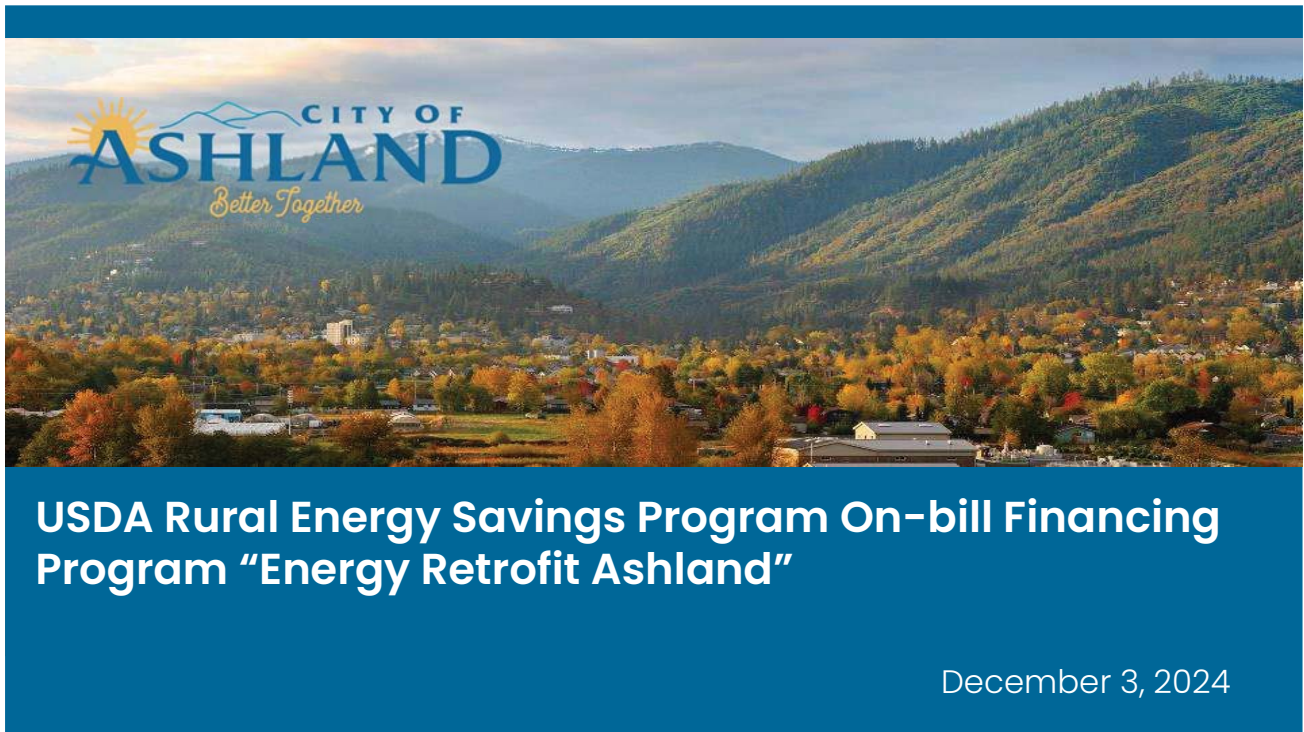




Since January 1st

- In proposed CAP East:
 - 19 individuals have received 3 or more charges
 - Highest offender has received 133, then 9, 7, 6





FINANCE



RESP Financing Update

Lending of Credit issue with RESP borrowing

- ❖ Municipalities prohibited *from pledging its full faith and credit to backing the loan to a company.*
- ❖ RUS approved Ashland Electric *revenues to secure the debt.*

Per bond counsel, two statutes to approve the borrowing

- ❖ ORS 287A.150 – *referral period which may refer authority to the voters.*
- ❖ ORS 271.390 – *requires financing of real or personal property only; Council finds the energy efficient measures are needed; requires a weighted average maturity application to the customer loans.*

RESP Loan Update | 12.3.24



Other Financing Considerations

Authority Considerations

- ❖ Timing; Ability to move forward
- ❖ Special upfront advance

If ORS 271, use of Conservation Funds BN23-25

- ❖ Available \$955K
- ❖ Requesting \$200K to ensure successful launch
 - Conservation billing specialist/manager, marketing, lower interest, unforeseen costs
 - Partly/fully recoverable through program

RESP Loan Update | 12.3.24



Other Financing Considerations

Interest rate, fees, etc

- ❖ Affordability; Debt coverage ratio

Creditworthiness

- ❖ Ensure successful launch; Use first year to flush out issues

Opportunity to expand program

- ❖ Build resources to offer equity and flexibility – low income & renters

Timing of Loan Process

- ❖ ETA February 2025

Return to Council in Feb/Mar on additional updates

RESP Loan Update | 12.3.24



10 steps to completing loan # 1

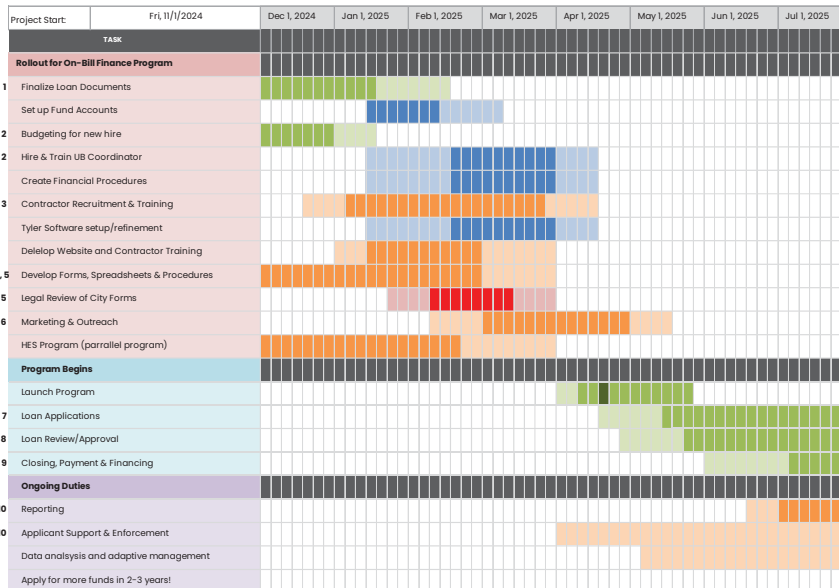


Ongoing: Data analysis and adaptive management to ensure project success. Apply for additional funding 2-3 years after launch!

RESP Loan Update | 12.3.24



Energy Retrofit Ashland Timeline



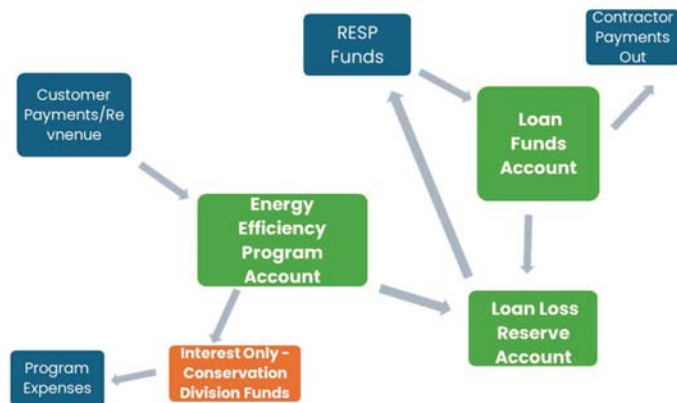
RESP Loan Update | 12.3.24



Energy Retrofit Ashland Timeline

Project Start:	Fri, 11/1/2024	Dec 1, 2024	Jan 1, 2025	Feb 1, 2025	Mar 1, 2025	Apr 1, 2025
TASK						
Rollout for On-Bill Finance Program						
1 Finalize Loan Documents						
Set up Fund Accounts						
2 Budgeting for new hire						
2 Hire & Train UB Coordinator						
Create Financial Procedures						
Tyler Software setup/refinement						

RESP Loan Update | 12.3.24



RESP Loan Update | 12.3.24



3-Contractor Recruitment

Energy Retrofit Ashland Timeline

Project Start:	Fri, 11/1/2024	Dec 1, 2024	Jan 1, 2025	Feb 1, 2025	Mar 1, 2025	Apr 1, 2025	May 1, 2025
TASK							
Rollout for On-Bill Finance Program							
3 Contractor Recruitment & Training							
a. Review Ashland Business Licenses, Regional and State Lists							
b. Letters to recruit and explain application process							
c. Contractor Application							
d. Contractor Review							
e. Contractor Agreement							
f. Contractor Manual (guidelines, process, outreach material)							
g. Contractor Training (2 hour training required)							

RESP Loan Update | 12.3.24



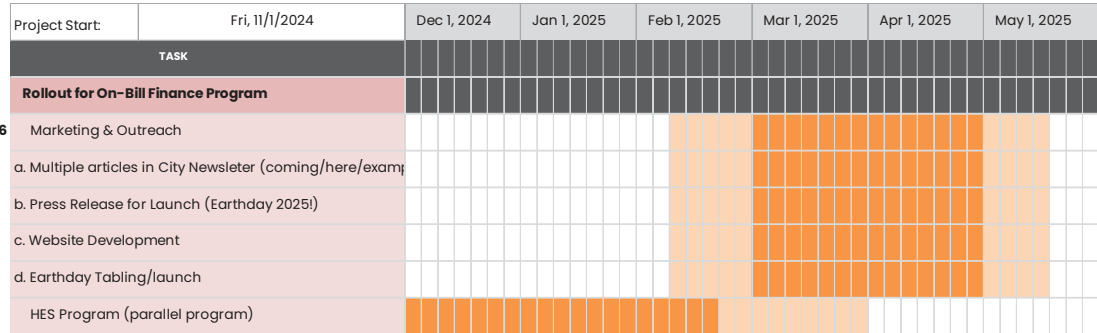
Energy Retrofit Ashland Timeline

Project Start:	Fri, 11/1/2024	Dec 1, 2024	Jan 1, 2025	Feb 1, 2025	Mar 1, 2025	Apr 1, 2025	May 1, 2025
TASK							
Rollout for On-Bill Finance Program							
Develop Website							
4, 5 Develop Forms, Spreadsheets & Procedures							
a. Finalize List of Eligible Measures							
b. Finalize Evaluation Parameters (measure and program)							
c. List of Participating Contractors							
D. Loan Application (attach contractor bid)/Tariff Rider							
E. Calculator for time of loan for improvements							
F. Pre/Post Install conservation plan							
G. Tariff Rider							
H. Certificate of Completion							
I. Recording Document							
J. Late Payment Notice							
5 Legal Review of City Forms							

RESP Loan Update | 12.3.24



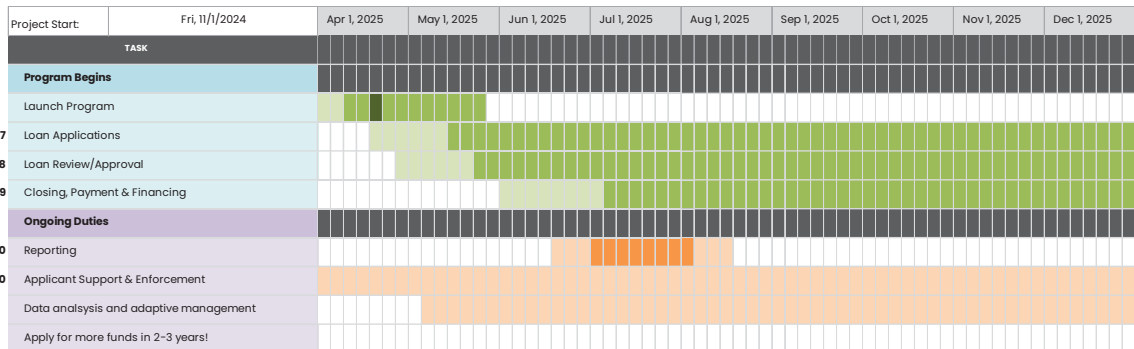
Energy Retrofit Ashland Timeline



RESP Loan Update | 12.3.24



Energy Retrofit Ashland Timeline



Ongoing: Data analysis and adaptive management to ensure project success. Apply for additional funding 2-3 years after launch!

RESP Loan Update | 12.3.24



Conservation Funding – Non-RESP Expenses

1. **Options Reviewed by Conservation Staff**
 - Match Energy Trust Offerings
 - Offer increased amount on existing incentives
 - Increase Pass Through Heat Pump incentive (PTHP)
 - Add Staff
2. **Energy Trust Offerings (ETO)** – may not have the hoped for impact
 - Still mainly focuses on owners not renters
 - May not be practicable for lower income individuals and
3. **Increased incentives** – needs further evaluation of what to fund and for how much.
4. **PTHP incentive for homes and apartments** – most readily available option that can both lower costs and limit energy consumption
 - Rental unit retrofit incentive to cover up to 100% of costs for hardware and installation up to \$1500 (300 units = \$450,000)
 - Run program through fiscal year 2027 or until funds have expired.
5. **Electric Vehicle Chargers**
 - Replacement of unsupported EV Chargers – \$50,000
6. **Funds available for assistance program funding**

Questions?



Thank you!

**Mariane Berry
Finance Director
&
Chad Woodward
Climate & Energy Analyst**





Council Business Meeting

Date: December 17, 2024

Agenda Item	ORPD Local Government Grant Program Agreement
From	Rocky Houston, Director Ashland Parks & Recreation
Contact	rocky.houston@ashland.or.us

SUMMARY

This is a request for approval of the Oregon Parks and Recreation Department's (OPRD) Local Government Grant Program Agreements for the Hunter Park Tennis Courts Rehabilitation Project and the development of the East Main Bicycle Pump Track Park. The Hunter Park grant, at a 60% reimbursement rate, will allow Parks and Recreation to completely rebuild the eight (8) tennis courts located at Hunter Park. The East Main Park grant, at a 42.85% reimbursement rate, will allow Parks and Recreation to construct two pump tracks, a children's skill zone, and other amenities.

POLICIES, PLANS & GOALS SUPPORTED

Goal: Organization - Quality infrastructure and facilities through timely maintenance and community investment.

BACKGROUND AND ADDITIONAL INFORMATION

On March 13, 2024 the Ashland Parks and Recreation Commission (APRC) unanimously voted to adopt the resolutions authorizing APRC to apply for Local Government Grants from the Oregon Parks and Recreation Department (OPRD) for both the "Rehabilitation of the Tennis Court Facility at Hunter Park" and "Development of the East Main Park Pump Track, Skills Park and associated park elements".

FISCAL IMPACTS

The original estimate for the Hunter Park Tennis Courts Rehabilitation Project was put at \$1,200,000. The grant will reimburse the City 60% of associated costs up to \$720,000. The current estimate for the East Main Bicycle Pump Track Park is \$2,333,828. The grant will reimburse the City 42.85% of associated costs up to \$1,000,000. Sufficient funding has been identified in the 0411 - Parks CIP fund to cover all related expenses.

SUGGESTED ACTIONS, MOTIONS, AND/OR OPTIONS

I move to approve OPRD's Local Government Grant Program Agreements for the Hunter Park Tennis Courts Rehabilitation Project and the East Main Bicycle Pump Track Park.

REFERENCES & ATTACHMENTS

1. 12.17.24 OPRD Local Government Grant Program Agreement - Hunter Park Attch1
2. 12.17.24 OPRD Local Government Grant Program Agreement - East Main Park Attch2

Oregon Parks and Recreation Department

Local Government Grant Program Agreement

THIS AGREEMENT ("Agreement") is made and entered into by and between the State of Oregon, acting by and through its **Oregon Parks and Recreation Department**, hereinafter referred to as "OPRD" or the "State" and the City of **Ashland**, hereinafter referred to as the "Grantee".

OPRD Grant Number: LG24-050
Project Title: Hunter Park Tennis Courts Rehabilitation Project
Project Type (purpose): Rehabilitation
Project Description: The project will completely rebuild eight tennis courts at Hunter Park in Ashland, Oregon. The Project is further described in Attachment A - Project Description and Budget.

Grant Funds /
Maximum Reimbursement: \$ 720,000 (60.00%)
Grantee Match Participation: \$ 480,000 (40.00%)
Total Project Cost: \$1,200,000

Grant Payments / Reimbursements: Grant funds are awarded by the State and paid on a reimbursement basis, and only for the Project described in this Agreement, and the Project Description and Budget included as Attachment A. To request reimbursement, Grantee shall use OPRD's online grant management system accessible at oprdgrants.org. The request for reimbursement shall include documentation of all project expenses plus documentation confirming project invoices have been paid. Grantee may request reimbursement as often as quarterly for costs accrued to date.

Fiscal Year-End Request for Reimbursement: Grantee must submit a Progress Report and a Reimbursement Request to OPRD for all Project expenses, if any, accrued up to **June 30**, of each fiscal year. The Fiscal Year-End Reimbursement Request must be submitted to OPRD by **July 31**.

Reimbursement Terms: Based on the estimated Project Cost of **\$1,200,000**, and the Grantee's Match participation rate of **40.00%**, **the reimbursement rate will be 60.00%**. Upon successful completion of the Project and receipt of the final reimbursement request, the State will pay Grantee the remaining Grant Funds balance, or **60.00%** of the total cost of the Project, whichever is less.

Matching Funds: The Grantee shall contribute matching funds or the equivalent in labor, materials, or services, which are shown as eligible match in the rules, policies and guidelines for the Local Government Grant Program. Volunteer labor used as a match requires a log with the name of volunteer, dates volunteered, hours worked, work location and the rate used for match, to be eligible.

Progress Reports: Grantee shall submit Progress Reports with each Reimbursement Request or, at a minimum, at **three-month intervals**, starting from the effective date of the Agreement. Progress Reports shall be submitted using OPRD's online grant management system accessible at oprdgrants.org.

Agreement Period: The effective date of this Agreement is the date on which it is fully executed by both parties. Unless otherwise terminated or extended, the Project shall be completed by **December 31, 2026**. If the Project is completed before the designated completion date, this Agreement shall expire on the date final reimbursement payment is made by OPRD to Grantee.

Retention: OPRD shall disburse up to 90 percent of the Grant Funds to Grantee on a cost reimbursement basis upon approval of invoices submitted to OPRD. OPRD will disburse the final 10 percent of the Grant Funds upon approval by OPRD of the completed Project, the Final Progress Report and the submission of five to ten digital pictures of the completed project site.

Final Request for Reimbursement: Grantee must submit a Final Progress Report, a Final Reimbursement Request and five to ten digital pictures of the completed project site to OPRD within 45 days of the Project Completion Date.

Project Sign: When project is completed, Grantee shall post an acknowledgement sign of their own design, or one supplied by the State, in a conspicuous location at the project site, consistent with the Grantee's requirements, acknowledging grant funding and the State's participation in the Project.

Agreement Documents: Included as part of this Agreement are:

- Attachment A: Project Description and Budget
- Attachment B: Standard Terms and Conditions
- Attachment C: Inadvertent Discovery Plan

In the event of a conflict between two or more of the documents comprising this Agreement, the language in the document with the highest precedence shall control. The precedence of each of the documents is as follows, listed from highest precedence to lowest precedence: this Agreement without Attachments; Attachment B; Attachment A; Attachment C.

Contact Information: A change in the contact information for either party is effective upon providing notice to the other party:

Grantee Administrator

Rocky Houston
Ashland Parks and Recreation
840 Pinecrest Terrace
Ashland, OR 97520
541-552-2252
rocky.houston@ashland.or.us

Grantee Billing Contact

Brandon Terry
Ashland Parks and Recreation
840 Pinecrest Terrace
Ashland, OR 97520
541-552-2260
brandon.terry@ashland.or.us

OPRD Contact

Mark Cowan, Coordinator
Oregon Parks & Rec. Dept.
725 Summer ST NE STE C
Salem, OR 97301
503-951-1317
mark.cowan@oprds.oregon.gov

Signatures: In witness thereof, the parties hereto have caused this Agreement to be properly executed by their authorized representatives as of the last date hereinafter written.

GRANTEE

By: _____
Signature

Printed Name

Title

Date

Oregon Department of Justice (ODOJ) approved for legal sufficiency for grants exceeding \$250,000:

By: Jeffrey B. Grant, AAG
ODOJ Signature or Authorization

Printed Name/Title

by email on October 18, 2024
Date

STATE OF OREGON

**Acting By and Through Its
OREGON PARKS AND RECREATION DEPT.**

By: _____
Stefanie Coons, Deputy Director of Administration

Date

Approval Recommended:

By: _____
Michele Scalise, Grants Section Manager

Date

By: _____
Mark Cowan, Grant Program Coordinator

Date

Attachment A: Project Description and Project Budget

OPRD Grant Number: LG24-050
Project Title: Hunter Park Tennis Courts Rehabilitation Project
Grantee Agency: City of Ashland

Project Description:

The project will completely rebuild eight tennis courts at Hunter Park in Ashland, Oregon.

Project Budget

Demolition	\$ 615,000
Placing, grading, compacting 3"-6" crushed aggregate	\$ 240,000
2 layers of 6 mil vapor barrier	\$ 16,000
Installation of industry standard 4000 psi 5" thick post tensioned concrete slab	\$ 235,570
Ground sleeves, posts, nets, center anchors & straps	\$ 9,680
10' tall galvanized fencing	\$ 50,000
Installation of Plexipave 4 coat system	\$ 33,750
Total Project Cost	\$ 1,200,000

Match from Sponsor

Ashland Parks and Recreation CIP Budget	\$ 480,000
Total Match from Sponsor	\$ 480,000

Summary

Total Project Cost	\$ 1,200,000
Total Match from Sponsor	\$ 480,000
Grant Funds Requested	\$ 720,000

Attachment B – Standard Terms and Conditions

Oregon Parks and Recreation Department Local Government Grant Program Agreement

1. **Compliance with Law:** Grantee shall comply with all federal, state and local laws, regulations, executive orders and ordinances applicable to the Agreement or to implementation of the Project, including without limitation, OAR chapter 736, Division 6 (the Local Government Grant Program administrative rules).
2. **Compliance with Workers Compensation Laws:** All employers, including Grantee, that employ subject workers who provide services in the State of Oregon shall comply with ORS.656.017 and provide the required Worker's Compensation coverage, unless such employers are exempt under ORS 656.126. Employer's liability insurance with coverage limits of not less than \$500,000 must be included.
3. **Compliance with Prevailing Wage:** Grantee shall comply with the prevailing wage rate requirements set forth in ORS 279C.800 through 279C.870 and the administrative rules promulgated thereunder ("Prevailing Wage Rate Law" or "PWR"), or, if applicable, 40 U.S.C. 3141 et seq. ("Davis-Bacon Act").
4. **Amendments:** This Agreement may be amended only by a written amendment to the Agreement, executed by the parties.
5. **Expenditure Records:** Grantee shall document, maintain and submit records to OPRD for all Project expenses in accordance with generally accepted accounting principles, and in sufficient detail to permit OPRD to verify how Grant Funds were expended. These records shall be retained by the Grantee for at least six years after the Agreement terminates. The Grantee agrees to allow Oregon Secretary of State auditors and State agency staff access to all records related to this Agreement for audit and inspection and monitoring of services. Such access will be during normal business hours, or by appointment. Grantee shall ensure that each of its subgrantees and subcontractors complies with these requirements.
6. **Equipment:** Equipment purchased with Local Government Grant Program funds must be used as described in the Project Agreement and Application throughout the equipment's useful life. The Grantee will notify the State prior to the disposal of equipment and will coordinate with the State on the disposal to maximize the equipment's ongoing use for the benefit of the Local Government Grant Program.
7. **Use of Project Property:** Grantee warrants that the land within the Project boundary described in the Application shall be dedicated and used for a period of no less than 25 years from the completion of the Project. Grantee agrees to not change the use of, sell, or otherwise dispose of the land within the Project boundary, except upon written approval by OPRD. If the Project is located on land leased from the federal government, the lease shall run for a period of at least 25 years after the date the Project is completed. If the Project is located on land leased from a private or public entity, other than the federal government, the lease shall run for a period of at least 25 years after the date the Project is completed, unless the lessor under the lease agrees that, in the event the lease is terminated for any reason, the land shall continue to be dedicated and used as described in the Project Application for a period of at least 25 years after the date the Project is completed.

Land acquired using Local Government Grant funds shall be dedicated, by an instrument recorded in the county records, for recreational use in perpetuity, unless OPRD or a successor agency consents to removal of the dedication.

8. **Conversion of Property:** Grantee further warrants that if the Grantee converts lands within the Project boundary to a use other than as described in the grant application or disposes of such land by sale or any other means ("Converted Land"), the Grantee must provide replacement land acceptable to OPRD within 24 months of the date of the conversion or disposal or, if the conversion

or disposal is not discovered by OPRD until a later date, within 24 months after the discovery of the conversion or disposal.

If replacement land cannot be obtained within the 24 month period, the Grantee will provide payment of the grant program's prorated share of the current fair market value of the Converted Land to the State. The prorated share is measured by that percentage of the original grant (plus any amendments) as compared to the original Project cost(s). The replacement land must be equal to the current fair market value of the Converted Land, as determined by an appraisal. The recreation utility of the replacement land must also be equal to that of the Converted Land.

If conversion occurs through processes outside of the Grantee's control such as condemnation or road replacement or realignment, the Grantee must pay to the State a prorated share of the consideration paid to the Grantee by the entity that caused the conversion. The State's prorated share is measured by the percentage of the original grant (plus any amendments) as compared to the original Project cost(s).

The warranties set forth in Section 6 and this Section 7 of this Agreement are in addition to, and not in lieu of, any other warranties set forth in this Agreement or implied by law.

9. **Contribution:** If any third party makes any claim or brings any action, suit or proceeding alleging a tort as now or hereafter defined in ORS 30.260 ("Third Party Claim") against a party (the "Notified Party") with respect to which the other party ("Other Party") may have liability, the Notified Party must promptly notify the Other Party in writing of the Third Party Claim and deliver to the Other Party a copy of the claim, process, and all legal pleadings with respect to the Third Party Claim. Either party is entitled to participate in the defense of a Third Party Claim, and to defend a Third Party Claim with counsel of its own choosing. Receipt by the Other Party of the notice and copies required in this paragraph and meaningful opportunity for the Other Party to participate in the investigation, defense and settlement of the Third Party Claim with counsel of its own choosing are conditions precedent to the Other Party's liability with respect to the Third Party Claim.

With respect to a Third Party Claim for which the State is jointly liable with the Grantee (or would be if joined in the Third Party Claim), the State shall contribute to the amount of expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred and paid or payable by the Grantee in such proportion as is appropriate to reflect the relative fault of the State on the one hand and of the Grantee on the other hand in connection with the events which resulted in such expenses, judgments, fines or settlement amounts, as well as any other relevant equitable considerations. The relative fault of the State on the one hand and of the Grantee on the other hand shall be determined by reference to, among other things, the parties' relative intent, knowledge, access to information and opportunity to correct or prevent the circumstances resulting in such expenses, judgments, fines or settlement amounts. The State's contribution amount in any instance is capped to the same extent it would have been capped under Oregon law if the State had sole liability in the proceeding.

With respect to a Third Party Claim for which the Grantee is jointly liable with the State (or would be if joined in the Third Party Claim), the Grantee shall contribute to the amount of expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred and paid or payable by the State in such proportion as is appropriate to reflect the relative fault of the Grantee on the one hand and of the State on the other hand in connection with the events which resulted in such expenses, judgments, fines or settlement amounts, as well as any other relevant equitable considerations. The relative fault of the Grantee on the one hand and of the State on the other hand shall be determined by reference to, among other things, the parties' relative intent,

knowledge, access to information and opportunity to correct or prevent the circumstances resulting in such expenses, judgments, fines or settlement amounts. The Grantee's contribution amount in any instance is capped to the same extent it would have been capped under Oregon law if it had sole liability in the proceeding.

Grantee shall take all reasonable steps to cause its contractor(s) that are not units of local government as defined in ORS 190.003, if any, to indemnify, defend, save and hold harmless the State of Oregon and its officers, employees and agents ("Indemnatee") from and against any and all claims, actions, liabilities, damages, losses, or expenses (including attorneys' fees) arising from a tort (as now or hereafter defined in ORS 30.260) caused, or alleged to be caused, in whole or in part, by the negligent or willful acts or omissions of Grantee's contractor or any of the officers, agents, employees or subcontractors of the contractor ("Claims"). It is the specific intention of the parties that the Indemnatee shall, in all instances, except for Claims arising solely from the negligent or willful acts or omissions of the Indemnatee, be indemnified by the contractor from and against any and all Claims.

10. **Inspection of Equipment and Project Property:** Grantee shall permit authorized representatives of the State, the Oregon Secretary of State, or their designees to perform site reviews of the Project, and to inspect all Equipment, real property, facilities, and other property purchased by Grantee as part of the Project.
11. **Public Access:** The Grantee shall allow open and unencumbered public access to the completed Project to all persons without regard to race, color, religious or political beliefs, sex, national origin or place of primary residence.
12. **Condition for Disbursement:** Disbursement of grant funds by OPRD is contingent upon OPRD having received sufficient funding, appropriations, limitations, allotments, or other expenditure authority sufficient to allow OPRD, in the exercise of its reasonable administrative discretion, to make the disbursement and upon Grantee's compliance with the terms of this Agreement.
13. **No Third Party Beneficiaries.** OPRD and Grantee are the only parties to this Agreement and are the only parties entitled to enforce its terms. Nothing in this Agreement gives, is intended to give, or shall be construed to give or provide any benefit or right, whether directly or indirectly, to a third person unless such a third person is individually identified by name herein and expressly described as intended beneficiary of the terms of this Agreement.
14. **Repayment:** In the event that the Grantee spends Grant Funds in any way prohibited by state or federal law, or for any purpose other than the completion of the Project, the Grantee shall reimburse the State for all such unlawfully or improperly expended funds. Such payment shall be made within 15 days of demand by the State.
15. **Termination:** This Agreement may be terminated by mutual consent of both parties, or by either party upon a 30-day notice in writing, delivered by certified mail or in person to the other party's contact identified in the Agreement. On termination of this Agreement, all accounts and payments will be processed according to the financial arrangements set forth herein for Project costs incurred prior to date of termination. Full credit shall be allowed for reimbursable expenses and the non-cancelable obligations properly incurred up to the effective date of the termination.
16. **Governing Law:** The laws of the State of Oregon (without giving effect to its conflicts of law principles) govern all matters arising out of or relating to this Agreement, including, without limitation, its validity, interpretation, construction, performance, and enforcement. Any party bringing a legal action or proceeding against any other party arising out of or relating to this Agreement shall bring the legal action or proceeding in the Circuit Court of the State of Oregon for Marion County. Each party hereby consents to the exclusive jurisdiction of such court, waives any objection to venue, and waives any claim that such forum is an inconvenient forum. In no event shall this section be

construed as a waiver by the State of Oregon of any form of defense or immunity, whether sovereign immunity, governmental immunity, immunity based on the eleventh amendment to the Constitution of the United States or otherwise, from any claim or from the jurisdiction of any court.

17. **Entire Agreement:** This Agreement constitutes the entire Agreement between the parties. No waiver, consent, modification or change of terms of this Agreement shall bind either party unless in writing and signed by both parties. Such waiver, consent, modification or change, if made, shall be effective only in the specific instance and for the specific purpose given. There are no understandings, Agreements, or representations, oral or written, not specified herein regarding this Agreement. The Grantee, by signature of its authorized representative on the Agreement, acknowledges that the Grantee has read this Agreement, understands it, and agrees to be bound by its terms and conditions.
18. **Notices:** Except as otherwise expressly provided in this Agreement, any communications between the parties hereto or notices to be given hereunder shall be given in writing by personal delivery, facsimile, email, or mailing the same, postage prepaid, to Grantee contact or State contact at the address or number set forth in this Agreement, or to such other addresses or numbers as either party may hereinafter indicate. Any communication or notice delivered by facsimile shall be deemed to be given when receipt of the transmission is generated by the transmitting machine, and to be effective against State, such facsimile transmission must be confirmed by telephone notice to State Contact. Any communication by email shall be deemed to be given when the recipient of the email acknowledges receipt of the email. Any communication or notice mailed shall be deemed to be given when received, or five days after mailing.
19. **Counterparts:** This agreement may be executed in two or more counterparts (by facsimile or otherwise), each of which is an original and all of which together are deemed one agreement binding on all parties, notwithstanding that all parties are not signatories to the same counterpart.
20. **Severability:** If any term or provision of this agreement is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if this Agreement did not contain the particular term or provision held to be invalid.

ATTACHMENT C

ARCHAEOLOGICAL INADVERTENT DISCOVERY PLAN (IDP)

Archaeological materials are the physical remains of the activities of people in the past. This IDP should be followed should any archaeological sites, objects, or human remains be found. Archaeological materials are protected under Federal and State laws and their disturbance can result in criminal penalties.

This document pertains to the work of the Contractor, including any and all individuals, organizations, or companies associated with the project.

WHAT MAY BE ENCOUNTERED

Archaeological material may be found during any ground-disturbing activity. If encountered, all excavation and work in the area **MUST STOP**. Archaeological objects vary and can include evidence or remnants of historic-era and pre-contact activities by humans. Archaeological objects can include but are not limited to:

- **Stone flakes, arrowheads, stone tools, bone or wooden tools, baskets, beads.**
- Historic building materials such as **nails, glass, metal** such as cans, barrel rings, farm implements, **ceramics, bottles, marbles, beads.**
- Layers of **discolored earth** resulting from hearth fire
- Structural remains such as **foundations**
- **Shell Middens** (mounds)
- **Human skeletal remains** and/or **bone fragments** which may be whole or fragmented.

If in doubt call it in.

DISCOVERY PROCEDURES: WHAT TO DO IF YOU FIND SOMETHING

1. Stop ALL work in the vicinity of the find
2. Secure and protect area of inadvertent discovery with 30 meter/100 foot buffer—work may continue outside of this buffer
3. Notify Project Manager and Agency Official
4. Project Manager will need to contact a professional archaeologist to assess the find.
5. If archaeologist determines the find is an archaeological site or object, contact SHPO. If it is determined to *not* be archaeological, you may continue work.

HUMAN REMAINS PROCEDURES

1. If it is believed the find may be human remains, stop ALL work.
2. Secure and protect area of inadvertent discovery with 30 meter/100 foot buffer, then work may continue outside of this buffer with caution.
3. Cover remains from view and protect them from damage or exposure, restrict access, and leave in place until directed otherwise. **Do not take photographs. Do not speak to the media.**

4. Notify:
 - Project Manager
 - Agency Official
 - Contracted Archaeologist (if applicable)
 - Oregon State Police - **DO NOT CALL 911** 503-378-3720
 - SHPO (State Historic Preservation Office) 503-986-0690
 - LCIS (Legislative Commission on Indian Services) 503-986-1067
 - Appropriate Native American Tribes (as provided by LCIS)
5. If the site is determined not to be a crime scene by the Oregon State Police, do not move anything! The remains should continue to be *secured in place* along with any associated funerary objects, and protected from weather, water runoff, and shielded from view.
6. Do not resume any work in the buffered area until a plan is developed and carried out between the State Police, SHPO, LCIS, and appropriate Native American Tribes, and you are directed that work may proceed.

CONFIDENTIALITY

The Agency and employees shall make their best efforts, in accordance with federal and state law, to ensure that its personnel and contractors keep the discovery confidential. The media, or any third-party member or members of the public are not to be contacted or have information regarding the discovery, and any public or media inquiry is to be reported to the Agency. Prior to any release, the responsible agencies and Tribes shall concur on the amount of information, if any, to be released to the public.

To protect fragile, vulnerable, or threatened sites, the National Historic Preservation Act, as amended (Section 304 [16 U.S.C. 470s-3]), and Oregon State law (ORS 192.501(11)) establishes that the location of archaeological sites, both on land and underwater, shall be confidential.



Oregon

Tina Kotek, Governor

Parks and Recreation Department

Oregon Heritage/
State Historic Preservation Office
725 Summer St. NE, Suite C
Salem, OR 97301-1266
(503) 986-0690
Fax (503) 986-0793
oregonheritage.org



August 23, 2024

Mr. Mark Cowan
Oregon Parks and Recreation Department
725 Summer St NE STE C
Salem, OR 97301

RE: SHPO Case No. 24-0183

OPRD Ashland Hunter Park Tennis Courts Rehabilitation Project
restore the eight existing tennis courts situated in Hunter Park
1699 Homes Ave, Ashland, Jackson County

Dear Mark Cowan:

Thank you for submitting information for the project referenced above. According to our records there are no identified archaeological objects or sites (Oregon Revised Statute [ORS] 358.905), and no Native American cairn, burial, human remains, sacred objects and objects of cultural patrimony (ORS 97.740-760) in or adjacent to the project area. Based on the information provided, Oregon SHPO does not have any concerns with the project proceeding as planned.

Under ORS 358.920 and ORS 97.745, archaeological sites, objects and human remains are protected on both state public and private lands in Oregon. Please know that if any archaeological artifacts are found during construction all activity in the area should cease and our office should be contacted. We also advise having an Inadvertent Discovery Plan (IDP) in place during construction. A template is available on our website (<https://www.oregon.gov/oprd/OH/pages/projectreviewresources.aspx>). The IDP explains what to do in the event of a discovery and provides examples of archaeological materials. Using this form can reduce confusion, risk, and liability.

If the project has a federal nexus (lands, funding, permitting, or oversight) coordinate with the lead federal agency to ensure compliance with Section 106 of the National Historic Preservation Act.

If you have not already done so, be sure to consult with all appropriate Native American tribes regarding the proposed project. Additional consultation regarding this case must be sent through Go Digital. In order to help us track the project accurately, reference the SHPO case number above in all correspondence.

Please contact our office if you have any questions, comments or need additional assistance.

Sincerely,

Koren Tippet
Special Project Archaeologist, OPRD/SHPO Liasion
(971) 304-4737
Koren.Tippet@oprd.oregon.gov

cc: Leslie Eldridge, City of Ashland



Request for Reimbursement Guide

All **Progress Reports** and **Reimbursement Requests** must be submitted using OPRD's online grant application and management system. An account with [OPRDgrants.org](https://oprddgrants.org) is required for access.

For detailed instruction on how to submit Progress Reports and Reimbursement Requests, see the ***Grant Reporting and Reimbursement Instructions*** at:

- > oprddgrants.org
- > Grant Programs
- > Local Government
- > Management & Reporting Requirements
- > ***Grant Reporting and Reimbursement Instructions***

All files for projects benefiting from Oregon Parks and Recreation Department administered grant funds must be able to pass a State audit. When preparing to submit a Request for Reimbursement, plan on submitting the following documentation:

- ☐ **Progress Report** – Once you submit a Progress Report, you will be able to access the Reimbursement Request form.
- ☐ **Project Bills / Invoices**
- ☐ **Bill Payment Confirmation** – Please submit documentation confirming that all project bills/invoices have indeed been paid. The best way to document this is with some type of **Accounts Paid Report** or **Check Ledger Report** for the project that lists **Payments, Payee, Payment Date** and **Check Number**. (This is different from an Accounts Payable Report which would only list payments pending.) If an Accounts Paid Report is not available, please submit copies of canceled payment checks (with account numbers blocked out).

Once the project is completed . . .

- ☐ **Project Pictures** – Please plan to submit 5-10 digital pictures of the completed project site and specific project elements, for the project file. Digital pictures can be attached to any Progress Report or Request for Reimbursement. For **Planning Projects**, rather than pictures, please submit a digital copy of the final **Planning Document**.
- ☐ **As-Built Map** – If the completed project is different from the original Site Plan submitted with the application, please submit an *As-Built Map* that shows the actual layout of the completed project.
- ☐ **Acknowledgement Sign** - Is there any type of signage on site acknowledging OPRD grant support for the project? If not, we will send you one. (An acknowledgement sign is not necessary for Planning projects.)

If you have questions, please contact:

Mark Cowan
Grant Program Coordinator
mark.cowan@oprdd.oregon.gov
503-951-1317
<https://www.oregon.gov/oprdd>

Oregon Parks and Recreation Department

Local Government Grant Program Agreement

THIS AGREEMENT ("Agreement") is made and entered into by and between the State of Oregon, acting by and through its **Oregon Parks and Recreation Department**, hereinafter referred to as "OPRD" or the "State" and the City of **Ashland**, hereinafter referred to as the "Grantee".

OPRD Grant Number: LG24-025

Project Title: Ashland Bicycle Pump Track Park

Project Type (purpose): Development

Project Description: The project will construct two pump tracks, a children's skills zone, restrooms, and install picnic tables, benches, shade structures, bicycle racks, lighting, permeable surfaces, wayfinding signage, and xeriscape landscaping at Ashland Bicycle Pump Track Park in Ashland, Oregon. The Project is further described in Attachment A - Project Description and Budget.

Grant Funds /

Maximum Reimbursement: \$1,000,000 (42.85%)

Grantee Match Participation: \$1,333,828 (57.15%)

Total Project Cost: \$2,333,828

Grant Payments / Reimbursements: Grant funds are awarded by the State and paid on a reimbursement basis, and only for the Project described in this Agreement, and the Project Description and Budget included as Attachment A. To request reimbursement, Grantee shall use OPRD's online grant management system accessible at oprdragrants.org. The request for reimbursement shall include documentation of all project expenses plus documentation confirming project invoices have been paid. Grantee may request reimbursement as often as quarterly for costs accrued to date.

Fiscal Year-End Request for Reimbursement: Grantee must submit a Progress Report and a Reimbursement Request to OPRD for all Project expenses, if any, accrued up to **June 30**, of each fiscal year. The Fiscal Year-End Reimbursement Request must be submitted to OPRD by **July 31**.

Reimbursement Terms: Based on the estimated Project Cost of **\$2,333,828**, and the Grantee's Match participation rate of **57.15%**, **the reimbursement rate will be 42.85%**. Upon successful completion of the Project and receipt of the final reimbursement request, the State will pay Grantee the remaining Grant Funds balance, or **42.85%** of the total cost of the Project, whichever is less.

Matching Funds: The Grantee shall contribute matching funds or the equivalent in labor, materials, or services, which are shown as eligible match in the rules, policies and guidelines for the Local Government Grant Program. Volunteer labor used as a match requires a log with the name of volunteer, dates volunteered, hours worked, work location and the rate used for match, to be eligible.

Progress Reports: Grantee shall submit Progress Reports with each Reimbursement Request or, at a minimum, at **three-month intervals**, starting from the effective date of the Agreement. Progress Reports shall be submitted using OPRD's online grant management system accessible at oprdragrants.org.

Agreement Period: The effective date of this Agreement is the date on which it is fully executed by both parties. Unless otherwise terminated or extended, the Project shall be completed by **December 31, 2026**. If the Project is completed before the designated completion date, this Agreement shall expire on the date final reimbursement payment is made by OPRD to Grantee.

Retention: OPRD shall disburse up to 90 percent of the Grant Funds to Grantee on a cost reimbursement basis upon approval of invoices submitted to OPRD. OPRD will disburse the final 10 percent of the Grant Funds upon approval by OPRD of the completed Project, the Final Progress Report and the submission of five to ten digital pictures of the completed project site.

Final Request for Reimbursement: Grantee must submit a Final Progress Report, a Final Reimbursement Request and five to ten digital pictures of the completed project site to OPRD within 45 days of the Project Completion Date.

Project Sign: When project is completed, Grantee shall post an acknowledgement sign of their own design, or one supplied by the State, in a conspicuous location at the project site, consistent with the Grantee's requirements, acknowledging grant funding and the State's participation in the Project.

Agreement Documents: Included as part of this Agreement are:

- Attachment A: Project Description and Budget
- Attachment B: Standard Terms and Conditions
- Attachment C: Inadvertent Discovery Plan

In the event of a conflict between two or more of the documents comprising this Agreement, the language in the document with the highest precedence shall control. The precedence of each of the documents is as follows, listed from highest precedence to lowest precedence: this Agreement without Attachments; Attachment B; Attachment A; Attachment C.

Contact Information: A change in the contact information for either party is effective upon providing notice to the other party:

Grantee Administrator

Rocky Houston
Ashland Parks and Recreation
840 Pinecrest Terr
Ashland, OR 97520
541-552-2251
rocky.houston@ashland.or.us

Grantee Billing Contact

Brandon Terry
Ashland Parks and Recreation
840 Pinecrest Terr
Ashland, OR 97520
541-552-2259
brandon.terry@ashland.or.us

OPRD Contact

Mark Cowan, Coordinator
Oregon Parks & Rec. Dept.
725 Summer ST NE STE C
Salem, OR 97301
503-951-1317
mark.cowan@oprd.oregon.gov

Signatures: In witness thereof, the parties hereto have caused this Agreement to be properly executed by their authorized representatives as of the last date hereinafter written.

GRANTEE

By: _____
Signature

Printed Name

Title

Date

Oregon Department of Justice (ODOJ) approved for legal sufficiency for grants exceeding \$250,000:

By: Jeffrey B. Grant, AAG
ODOJ Signature or Authorization

Printed Name/Title

by email on October 11, 2024
Date

**STATE OF OREGON
Acting By and Through Its
OREGON PARKS AND RECREATION DEPT.**

By: _____
Matt Rippee, Deputy Dir. of Field & Comm. Services

Date

Approval Recommended:

By: _____
Michele Scalise, Grants Section Manager

Date

By: _____
Mark Cowan, Grant Program Coordinator

Date

Attachment A: Project Description and Project Budget

OPRD Grant Number: LG24-025
Project Title: Ashland Bicycle Pump Track Park
Grantee Agency: City of Ashland

Project Description:

The project will construct two pump tracks, a children's skills zone, restrooms, and install picnic tables, benches, shade structures, bicycle racks, lighting, permeable surfaces, wayfinding signage, and xeriscape landscaping at Ashland Bicycle Pump Track Park in Ashland, Oregon.

Project Budget

Land Acquisition	\$ 1,006,368
Excavation and Earthwork Allowance	\$ 200,000
Landscaping	\$ 50,000
Fencing, Gates	\$ 29,250
Bike Racks, Furnishings, Signage Allowance	\$ 11,250
Sidewalks, Patios, Walkways, Pump Track, Bike Skills Course	\$ 695,960
Restroom	\$ 225,000
Bollard Lights	\$ 16,000
Parking Areas and Driveways	\$ 100,000
Total Project Cost	\$ 2,333,828

Match from Sponsor

Ashland Parks and Recreation Commission 2023-25	\$ 327,460
Land Acquisition (Ashland Parks and Rec. Comm. Capital Improvement Program 2023-25)	\$ 1,006,368
Total Match from Sponsor	\$ 1,333,828

Summary

Total Project Cost	\$ 2,333,828
Total Match from Sponsor	\$ 1,333,828
Grant Funds Requested	\$ 1,000,000

Attachment B – Standard Terms and Conditions

Oregon Parks and Recreation Department Local Government Grant Program Agreement

1. **Compliance with Law:** Grantee shall comply with all federal, state and local laws, regulations, executive orders and ordinances applicable to the Agreement or to implementation of the Project, including without limitation, OAR chapter 736, Division 6 (the Local Government Grant Program administrative rules).
2. **Compliance with Workers Compensation Laws:** All employers, including Grantee, that employ subject workers who provide services in the State of Oregon shall comply with ORS.656.017 and provide the required Worker's Compensation coverage, unless such employers are exempt under ORS 656.126. Employer's liability insurance with coverage limits of not less than \$500,000 must be included.
3. **Compliance with Prevailing Wage:** Grantee shall comply with the prevailing wage rate requirements set forth in ORS 279C.800 through 279C.870 and the administrative rules promulgated thereunder ("Prevailing Wage Rate Law" or "PWR"), or, if applicable, 40 U.S.C. 3141 et seq. ("Davis-Bacon Act").
4. **Amendments:** This Agreement may be amended only by a written amendment to the Agreement, executed by the parties.
5. **Expenditure Records:** Grantee shall document, maintain and submit records to OPRD for all Project expenses in accordance with generally accepted accounting principles, and in sufficient detail to permit OPRD to verify how Grant Funds were expended. These records shall be retained by the Grantee for at least six years after the Agreement terminates. The Grantee agrees to allow Oregon Secretary of State auditors and State agency staff access to all records related to this Agreement for audit and inspection and monitoring of services. Such access will be during normal business hours, or by appointment. Grantee shall ensure that each of its subgrantees and subcontractors complies with these requirements.
6. **Equipment:** Equipment purchased with Local Government Grant Program funds must be used as described in the Project Agreement and Application throughout the equipment's useful life. The Grantee will notify the State prior to the disposal of equipment and will coordinate with the State on the disposal to maximize the equipment's ongoing use for the benefit of the Local Government Grant Program.
7. **Use of Project Property:** Grantee warrants that the land within the Project boundary described in the Application shall be dedicated and used for a period of no less than 25 years from the completion of the Project. Grantee agrees to not change the use of, sell, or otherwise dispose of the land within the Project boundary, except upon written approval by OPRD. If the Project is located on land leased from the federal government, the lease shall run for a period of at least 25 years after the date the Project is completed. If the Project is located on land leased from a private or public entity, other than the federal government, the lease shall run for a period of at least 25 years after the date the Project is completed, unless the lessor under the lease agrees that, in the event the lease is terminated for any reason, the land shall continue to be dedicated and used as described in the Project Application for a period of at least 25 years after the date the Project is completed.

Land acquired using Local Government Grant funds shall be dedicated, by an instrument recorded in the county records, for recreational use in perpetuity, unless OPRD or a successor agency consents to removal of the dedication.

8. **Conversion of Property:** Grantee further warrants that if the Grantee converts lands within the Project boundary to a use other than as described in the grant application or disposes of such land by sale or any other means ("Converted Land"), the Grantee must provide replacement land acceptable to OPRD within 24 months of the date of the conversion or disposal or, if the conversion

or disposal is not discovered by OPRD until a later date, within 24 months after the discovery of the conversion or disposal.

If replacement land cannot be obtained within the 24 month period, the Grantee will provide payment of the grant program's prorated share of the current fair market value of the Converted Land to the State. The prorated share is measured by that percentage of the original grant (plus any amendments) as compared to the original Project cost(s). The replacement land must be equal to the current fair market value of the Converted Land, as determined by an appraisal. The recreation utility of the replacement land must also be equal to that of the Converted Land.

If conversion occurs through processes outside of the Grantee's control such as condemnation or road replacement or realignment, the Grantee must pay to the State a prorated share of the consideration paid to the Grantee by the entity that caused the conversion. The State's prorated share is measured by the percentage of the original grant (plus any amendments) as compared to the original Project cost(s).

The warranties set forth in Section 6 and this Section 7 of this Agreement are in addition to, and not in lieu of, any other warranties set forth in this Agreement or implied by law.

9. **Contribution:** If any third party makes any claim or brings any action, suit or proceeding alleging a tort as now or hereafter defined in ORS 30.260 ("Third Party Claim") against a party (the "Notified Party") with respect to which the other party ("Other Party") may have liability, the Notified Party must promptly notify the Other Party in writing of the Third Party Claim and deliver to the Other Party a copy of the claim, process, and all legal pleadings with respect to the Third Party Claim. Either party is entitled to participate in the defense of a Third Party Claim, and to defend a Third Party Claim with counsel of its own choosing. Receipt by the Other Party of the notice and copies required in this paragraph and meaningful opportunity for the Other Party to participate in the investigation, defense and settlement of the Third Party Claim with counsel of its own choosing are conditions precedent to the Other Party's liability with respect to the Third Party Claim.

With respect to a Third Party Claim for which the State is jointly liable with the Grantee (or would be if joined in the Third Party Claim), the State shall contribute to the amount of expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred and paid or payable by the Grantee in such proportion as is appropriate to reflect the relative fault of the State on the one hand and of the Grantee on the other hand in connection with the events which resulted in such expenses, judgments, fines or settlement amounts, as well as any other relevant equitable considerations. The relative fault of the State on the one hand and of the Grantee on the other hand shall be determined by reference to, among other things, the parties' relative intent, knowledge, access to information and opportunity to correct or prevent the circumstances resulting in such expenses, judgments, fines or settlement amounts. The State's contribution amount in any instance is capped to the same extent it would have been capped under Oregon law if the State had sole liability in the proceeding.

With respect to a Third Party Claim for which the Grantee is jointly liable with the State (or would be if joined in the Third Party Claim), the Grantee shall contribute to the amount of expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred and paid or payable by the State in such proportion as is appropriate to reflect the relative fault of the Grantee on the one hand and of the State on the other hand in connection with the events which resulted in such expenses, judgments, fines or settlement amounts, as well as any other relevant equitable considerations. The relative fault of the Grantee on the one hand and of the State on the other hand shall be determined by reference to, among other things, the parties' relative intent,

knowledge, access to information and opportunity to correct or prevent the circumstances resulting in such expenses, judgments, fines or settlement amounts. The Grantee's contribution amount in any instance is capped to the same extent it would have been capped under Oregon law if it had sole liability in the proceeding.

Grantee shall take all reasonable steps to cause its contractor(s) that are not units of local government as defined in ORS 190.003, if any, to indemnify, defend, save and hold harmless the State of Oregon and its officers, employees and agents ("Indemnatee") from and against any and all claims, actions, liabilities, damages, losses, or expenses (including attorneys' fees) arising from a tort (as now or hereafter defined in ORS 30.260) caused, or alleged to be caused, in whole or in part, by the negligent or willful acts or omissions of Grantee's contractor or any of the officers, agents, employees or subcontractors of the contractor ("Claims"). It is the specific intention of the parties that the Indemnatee shall, in all instances, except for Claims arising solely from the negligent or willful acts or omissions of the Indemnatee, be indemnified by the contractor from and against any and all Claims.

10. **Inspection of Equipment and Project Property:** Grantee shall permit authorized representatives of the State, the Oregon Secretary of State, or their designees to perform site reviews of the Project, and to inspect all Equipment, real property, facilities, and other property purchased by Grantee as part of the Project.
11. **Public Access:** The Grantee shall allow open and unencumbered public access to the completed Project to all persons without regard to race, color, religious or political beliefs, sex, national origin or place of primary residence.
12. **Condition for Disbursement:** Disbursement of grant funds by OPRD is contingent upon OPRD having received sufficient funding, appropriations, limitations, allotments, or other expenditure authority sufficient to allow OPRD, in the exercise of its reasonable administrative discretion, to make the disbursement and upon Grantee's compliance with the terms of this Agreement.
13. **No Third Party Beneficiaries.** OPRD and Grantee are the only parties to this Agreement and are the only parties entitled to enforce its terms. Nothing in this Agreement gives, is intended to give, or shall be construed to give or provide any benefit or right, whether directly or indirectly, to a third person unless such a third person is individually identified by name herein and expressly described as intended beneficiary of the terms of this Agreement.
14. **Repayment:** In the event that the Grantee spends Grant Funds in any way prohibited by state or federal law, or for any purpose other than the completion of the Project, the Grantee shall reimburse the State for all such unlawfully or improperly expended funds. Such payment shall be made within 15 days of demand by the State.
15. **Termination:** This Agreement may be terminated by mutual consent of both parties, or by either party upon a 30-day notice in writing, delivered by certified mail or in person to the other party's contact identified in the Agreement. On termination of this Agreement, all accounts and payments will be processed according to the financial arrangements set forth herein for Project costs incurred prior to date of termination. Full credit shall be allowed for reimbursable expenses and the non-cancelable obligations properly incurred up to the effective date of the termination.
16. **Governing Law:** The laws of the State of Oregon (without giving effect to its conflicts of law principles) govern all matters arising out of or relating to this Agreement, including, without limitation, its validity, interpretation, construction, performance, and enforcement. Any party bringing a legal action or proceeding against any other party arising out of or relating to this Agreement shall bring the legal action or proceeding in the Circuit Court of the State of Oregon for Marion County. Each party hereby consents to the exclusive jurisdiction of such court, waives any objection to venue, and waives any claim that such forum is an inconvenient forum. In no event shall this section be

construed as a waiver by the State of Oregon of any form of defense or immunity, whether sovereign immunity, governmental immunity, immunity based on the eleventh amendment to the Constitution of the United States or otherwise, from any claim or from the jurisdiction of any court.

17. **Entire Agreement:** This Agreement constitutes the entire Agreement between the parties. No waiver, consent, modification or change of terms of this Agreement shall bind either party unless in writing and signed by both parties. Such waiver, consent, modification or change, if made, shall be effective only in the specific instance and for the specific purpose given. There are no understandings, Agreements, or representations, oral or written, not specified herein regarding this Agreement. The Grantee, by signature of its authorized representative on the Agreement, acknowledges that the Grantee has read this Agreement, understands it, and agrees to be bound by its terms and conditions.
18. **Notices:** Except as otherwise expressly provided in this Agreement, any communications between the parties hereto or notices to be given hereunder shall be given in writing by personal delivery, facsimile, email, or mailing the same, postage prepaid, to Grantee contact or State contact at the address or number set forth in this Agreement, or to such other addresses or numbers as either party may hereinafter indicate. Any communication or notice delivered by facsimile shall be deemed to be given when receipt of the transmission is generated by the transmitting machine, and to be effective against State, such facsimile transmission must be confirmed by telephone notice to State Contact. Any communication by email shall be deemed to be given when the recipient of the email acknowledges receipt of the email. Any communication or notice mailed shall be deemed to be given when received, or five days after mailing.
19. **Counterparts:** This agreement may be executed in two or more counterparts (by facsimile or otherwise), each of which is an original and all of which together are deemed one agreement binding on all parties, notwithstanding that all parties are not signatories to the same counterpart.
20. **Severability:** If any term or provision of this agreement is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if this Agreement did not contain the particular term or provision held to be invalid.

ATTACHMENT C

ARCHAEOLOGICAL INADVERTENT DISCOVERY PLAN (IDP)

Archaeological materials are the physical remains of the activities of people in the past. This IDP should be followed should any archaeological sites, objects, or human remains be found. Archaeological materials are protected under Federal and State laws and their disturbance can result in criminal penalties.

This document pertains to the work of the Contractor, including any and all individuals, organizations, or companies associated with the project.

WHAT MAY BE ENCOUNTERED

Archaeological material may be found during any ground-disturbing activity. If encountered, all excavation and work in the area **MUST STOP**. Archaeological objects vary and can include evidence or remnants of historic-era and pre-contact activities by humans. Archaeological objects can include but are not limited to:

- **Stone flakes, arrowheads, stone tools, bone or wooden tools, baskets, beads.**
- Historic building materials such as **nails, glass, metal** such as cans, barrel rings, farm implements, **ceramics, bottles, marbles, beads.**
- Layers of **discolored earth** resulting from hearth fire
- Structural remains such as **foundations**
- **Shell Middens** (mounds)
- **Human skeletal remains** and/or **bone fragments** which may be whole or fragmented.

If in doubt call it in.

DISCOVERY PROCEDURES: WHAT TO DO IF YOU FIND SOMETHING

1. Stop ALL work in the vicinity of the find
2. Secure and protect area of inadvertent discovery with 30 meter/100 foot buffer—work may continue outside of this buffer
3. Notify Project Manager and Agency Official
4. Project Manager will need to contact a professional archaeologist to assess the find.
5. If archaeologist determines the find is an archaeological site or object, contact SHPO. If it is determined to *not* be archaeological, you may continue work.

HUMAN REMAINS PROCEDURES

1. If it is believed the find may be human remains, stop ALL work.
2. Secure and protect area of inadvertent discovery with 30 meter/100 foot buffer, then work may continue outside of this buffer with caution.
3. Cover remains from view and protect them from damage or exposure, restrict access, and leave in place until directed otherwise. **Do not take photographs. Do not speak to the media.**

4. Notify:
 - Project Manager
 - Agency Official
 - Contracted Archaeologist (if applicable)
 - Oregon State Police - **DO NOT CALL 911** 503-378-3720
 - SHPO (State Historic Preservation Office) 503-986-0690
 - LCIS (Legislative Commission on Indian Services) 503-986-1067
 - Appropriate Native American Tribes (as provided by LCIS)
5. If the site is determined not to be a crime scene by the Oregon State Police, do not move anything! The remains should continue to be *secured in place* along with any associated funerary objects, and protected from weather, water runoff, and shielded from view.
6. Do not resume any work in the buffered area until a plan is developed and carried out between the State Police, SHPO, LCIS, and appropriate Native American Tribes, and you are directed that work may proceed.

CONFIDENTIALITY

The Agency and employees shall make their best efforts, in accordance with federal and state law, to ensure that its personnel and contractors keep the discovery confidential. The media, or any third-party member or members of the public are not to be contacted or have information regarding the discovery, and any public or media inquiry is to be reported to the Agency. Prior to any release, the responsible agencies and Tribes shall concur on the amount of information, if any, to be released to the public.

To protect fragile, vulnerable, or threatened sites, the National Historic Preservation Act, as amended (Section 304 [16 U.S.C. 470s-3]), and Oregon State law (ORS 192.501(11)) establishes that the location of archaeological sites, both on land and underwater, shall be confidential.



Oregon

Tina Kotek, Governor

Parks and Recreation Department

Oregon Heritage/
State Historic Preservation Office
725 Summer St. NE, Suite C
Salem, OR 97301-1266
(503) 986-0690
Fax (503) 986-0793
oregonheritage.org



August 26, 2024

Mr. Mark Cowan
Oregon Parks and Recreation Department
725 Summer St NE STE C
Salem, OR 97301

RE: SHPO Case No. 24-0199
OPRD Ashland East Main Street Park Regional Pump Track
park improvements
2228/2290 East Main Street, Ashland, Jackson County

Dear Mark Cowan:

Thank you for submitting information for the project referenced above. According to our records there are no identified archaeological objects or sites (Oregon Revised Statute [ORS] 358.905), and no Native American cairn, burial, human remains, sacred objects and objects of cultural patrimony (ORS 97.740-760) in or adjacent to the project area. Based on the information provided, Oregon SHPO does not have any concerns with the project proceeding as planned.

Under ORS 358.920 and ORS 97.745, archaeological sites, objects and human remains are protected on both state public and private lands in Oregon. Please know that if any archaeological artifacts are found during construction all activity in the area should cease and our office should be contacted. We also advise having an Inadvertent Discovery Plan (IDP) in place during construction. A template is available on our website (<https://www.oregon.gov/oprd/OH/pages/projectreviewresources.aspx>). The IDP explains what to do in the event of a discovery and provides examples of archaeological materials. Using this form can reduce confusion, risk, and liability.

If the project has a federal nexus (lands, funding, permitting, or oversight) coordinate with the lead federal agency to ensure compliance with Section 106 of the National Historic Preservation Act.

If you have not already done so, be sure to consult with all appropriate Native American tribes regarding the proposed project. Additional consultation regarding this case must be sent through Go Digital. In order to help us track the project accurately, reference the SHPO case number above in all correspondence.

Please contact our office if you have any questions, comments or need additional assistance.

Sincerely,

Koren Tippet
Special Project Archaeologist, OPRD/SHPO Liasion
(971) 304-4737
Koren.Tippet@oprd.oregon.gov

cc: Leslie Eldridge, City of Ashland



Request for Reimbursement Guide

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- ☐ **Progress Report** – Once you submit a Progress Report, you will be able to access the Reimbursement Request form.
- ☐ **Project Bills / Invoices**
- ☐ **Bill Payment Confirmation** – Please submit documentation confirming that all project bills/invoices have indeed been paid. The best way to document this is with some type of **Accounts Paid Report** or **Check Ledger Report** for the project that lists **Payments, Payee, Payment Date** and **Check Number**. (This is different from an Accounts Payable Report which would only list payments pending.) If an Accounts Paid Report is not available, please submit copies of canceled payment checks (with account numbers blocked out).

Once the project is completed . . .

- ☐ **Project Pictures** – Please plan to submit 5-10 digital pictures of the completed project site and specific project elements, for the project file. Digital pictures can be attached to any Progress Report or Request for Reimbursement. For **Planning Projects**, rather than pictures, please submit a digital copy of the final **Planning Document**.
- ☐ **As-Built Map** – If the completed project is different from the original Site Plan submitted with the application, please submit an *As-Built Map* that shows the actual layout of the completed project.
- ☐ **Acknowledgement Sign** - Is there any type of signage on site acknowledging OPRD grant support for the project? If not, we will send you one. (An acknowledgement sign is not necessary for Planning projects.)

If you have questions, please contact:

Mark Cowan
Grant Program Coordinator
mark.cowan@oprdd.oregon.gov
503-951-1317
<https://www.oregon.gov/oprdd>



Council Business Meeting

Date: December 17, 2024

Agenda Item	See Click Fix Demo
From	LEA RICHARDS
Contact	

SUMMARY

This is an overview of the City's implementation of SeeClickFix: a community-driven platform for reporting and tracking non-emergency issues, enhancing communication between residents and local government.

POLICIES, PLANS & GOALS SUPPORTED

SeeClickFix supports our policies and goals by fostering excellence in governance and city services through streamlined issue reporting and resolution. It demonstrates respect for our community by providing an accessible, transparent platform that empowers citizens to engage with their local government. By ensuring equity of access and prioritizing a customer service focus, SeeClickFix strengthens our commitment to delivering responsive, supportive services that meet the needs of all residents.

BACKGROUND AND ADDITIONAL INFORMATION

SeeClickFix is a digital platform designed to improve communication between residents and local governments by allowing users to report non-emergency issues in their communities. It provides a user-friendly interface for citizens to submit and track concerns, such as potholes, graffiti, broken streetlights, or other maintenance needs while enabling governments to manage and address these issues efficiently.

FISCAL IMPACTS

No additional cost. This program was purchased with our CivicPlus website.

SUGGESTED ACTIONS, MOTIONS, AND/OR OPTIONS

Informational only

REFERENCES & ATTACHMENTS

None



Council Business Meeting

Date: December 17, 2024

Agenda Item	Audit Presentation - Audit Committee Report
From	Mariane Berry, Finance Director
Contact	mariane.berry@ashland.or.us

SUMMARY

The annual financial audit is nearing completion for fiscal year ending June 30, 2024.

The Audit Committee and the City's external auditors, Moss Adams shall present the findings of the audit and the Annual Comprehensive Financial Report (ACFR) to City Council.

POLICIES, PLANS & GOALS SUPPORTED

Administrative/Governance goal:

"To ensure ongoing fiscal ability to provide desired and required services at an acceptable level."

BACKGROUND AND ADDITIONAL INFORMATION

The audit for fiscal year ending June 30, 2024 for the City of Ashland has been completed and presented to the Audit Committee on December 10, 2024. The Annual Comprehensive Financial Report is going through its final technical review by the auditors and is expected to be completed and put forth to Council during the regular business meeting on December 17, 2024. The City expects an unmodified opinion from a clean audit.

Management will present an overview of the financial statements and review significant events. Moss Adams will provide a summary of the audit and their opinions on the City's financial statements and internal controls. It will include their scope of work, their audit comments and disclosures required by state regulations. The Audit Committee in turn will present their report to Council along with their recommendations on any management findings, should there be any.

Once the audit is final, we will close fiscal year 2024 and roll balances forward, which will also update our interactive portal with Open Gov. While this presentation is given by the auditors and the Audit Committee, Staff will be available for any questions by Council. A special thank you to Dana Mason, Finance Manager, and Miranda Iwamoto, Accounting Manager, and their teams throughout the year who have put in a tremendous effort to ensure the accounting/audit process was thorough and well-supported.

FISCAL IMPACTS

N/A

SUGGESTED ACTIONS, MOTIONS, AND/OR OPTIONS

While it does not require a vote of Council, a presentation of the report and its findings is used to finalize the ACFR and submit it to the State Audit Division and various agencies. No motion is necessary.

REFERENCES & ATTACHMENTS

1. DRAFT ACFR Financial Statements

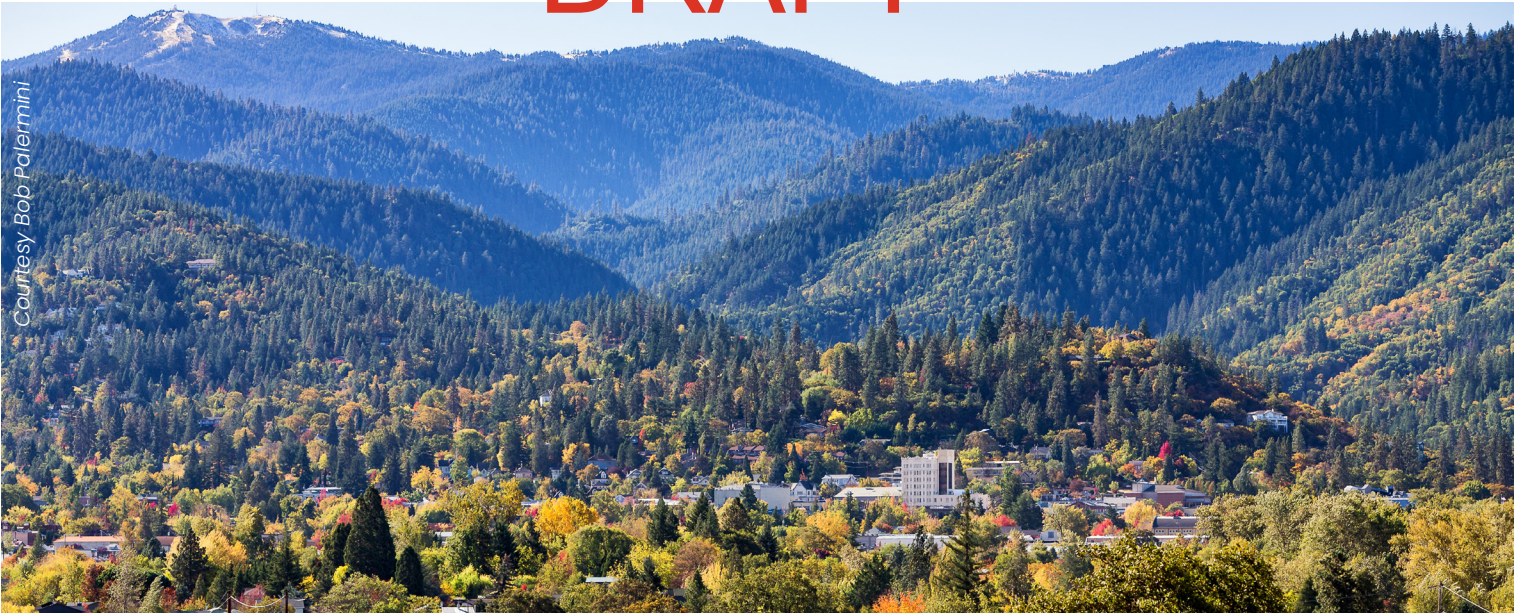
CITY OF ASHLAND

ANNUAL COMPREHENSIVE FINANCIAL REPORT



DRAFT

ASHLANDOREGON.GOV



**FOR THE FISCAL YEAR
ENDED: JUNE 30, 2024**

DRAFT

CITY OF ASHLAND

STATE OF OREGON



Annual Comprehensive Financial Report

For the fiscal year ended June 30, 2024

Prepared by the Finance Department

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INTRODUCTORY SECTION



December 17, 2024

Honorable Mayor Tonya Graham,
Ashland City Council, and
Citizens of the City of Ashland

I am pleased to provide the Annual Comprehensive Financial Report of the City of Ashland for the fiscal year ended June 30, 2024. This report is published annually as the official annual comprehensive financial report and complies with State statutes requiring the City of Ashland to issue an annual report on its financial position and activity, and that this report be audited by an independent firm of certified public accountants licensed by the State of Oregon to conduct municipal audits.

As management for the City, we are responsible for both the accuracy of the data, and the completeness and fairness of the presentation, including all related disclosures. The City operates under a system of accounting internal controls that are concerned with the safeguarding of assets and the reliability of financial records. The definition of accounting control assumes reasonable, but not absolute, assurance that the objectives expressed in it will be accomplished by the system. The concept of reasonable assurance recognizes that the cost of internal control should not exceed the benefits expected to be derived.

This report includes the independent auditor's opinion with respect to the City's financial statements. Generally Accepted Accounting Principles (GAAP) require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of a Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City of Ashland's MD&A can be found immediately following the independent auditor's report.

PROFILE OF THE GOVERNMENT

The City, incorporated in 1874, is located in the southwest part of the state and currently has a land area of 6.65 square miles with a population of 20,946. It is a home-rule city and has all powers necessary or convenient for the conduct of its municipal affairs, including the power to levy a property tax on both real and personal property located within its boundaries. The City also has the power, by state statute, to extend its corporate limits by annexation within the state designated urban growth boundary, which is done periodically when deemed appropriate by the City Council.

Ashland operates under the Council-Manager form of government. Policymaking and legislative authority are vested in the Mayor and City Council. The governing Mayor and Council are responsible for, among other things, passing ordinances, adopting the budget, appointing committees, and hiring the City Manager and the City Attorney. The City Council consists of a mayor and six-member Council. The Mayor, who presides at the Council meetings, is elected at-large for a four-year term. Six Council members are elected at-large



for four-year staggered terms with three Council members elected every two years. Other elected officials are the Municipal Judge and the five-member Parks Commission, which also serves as the Recreation Commission.

The City Manager is charged with general oversight of all operational and management functions, except for those under the Ashland Parks and Recreation Commission. The City Manager is responsible for the appointment or dismissal of department heads (Fire Chief, Police Chief, Public Works Director, Community Development Director, Finance Director, Electric Director, Information Technology Director, City Recorder and Human Resources Director). The Mayor, with confirmation of the City Council, appoints the City Manager, the City Attorney and the City boards and commissions except for the Budget Committee, which, by state law, is appointed by the full Council. The City Manager is responsible for carrying out the policies and ordinances of the City Council and overseeing the day-to-day operations of the City. Assisting City Council are seven standing advisory boards and commissions and various ad hoc committees, which include relevant City staff. Together, citizens and staff make a valuable contribution to the City of Ashland by working together on shared goals and vision.

The City provides a full range of services including police protection, fire protection, building inspection, planning services, economic development, social services, senior program, emergency medical services, electric, internet access, water, streets, storm drain, wastewater treatment, airport, cemetery, band, and parks and recreation activities. The City prepares a biennial budget on the modified accrual basis in accordance with the State law and statutes.

LOCAL ECONOMY

Originally named Ashland Mills, Ashland has evolved from its logging roots to a city of vibrant tourism. Arts & culture play a significant role in the City with the many restaurants, galleries and retail stores that serve thousands of visitors who attend plays each year at the Oregon Shakespeare Festival and other key events throughout the year. Ashland has also become a destination for outdoor adventurers with the diverse mountain bike trails, back country roads for cycling, plenty of hiking trails and the Mt. Ashland Ski Resort a short drive away. The area has also grown popular among wine enthusiasts with many local wineries and tasting rooms for travelers and locals to enjoy.

Ashland is also the home of Southern Oregon University, a public university with over 5,000 students and is the largest employer in the City. The combination of a robust cultural center and college town has made Ashland a destination for tourists but also those who choose to settle here for its great schools and community core. The City's current economic base depends primarily on higher education and tourism, with a consistently high level of small home-occupation businesses and several niche manufacturing businesses. In addition, the U.S. Fish and Wildlife National Forensics Laboratory is in Ashland. It is the only crime lab in the world dedicated entirely to wildlife and serves both the national and international communities.



In fiscal year ending June 30, 2024, Ashland saw a 3.8% increase from the previous year in combined Transient Lodging and Food & Beverage Taxes, reflecting a stable tourism economy. Planning & Building Fees also increased by 49% from the previous year which indicates Ashland's strong construction demand. The City continues to work on economic diversification while also bolstering Tourism through strategic investments in its Visitor and Convention Bureau.

Ashland continues to review and evaluate ways that ensures its long-term fiscal health and continuity through its economic development initiatives, facilities optimization planning, efficiencies in service delivery, and effective, consistent security through police and fire.

LONG-TERM FINANCIAL PLANNING

The City of Ashland actively engages in financial planning through an annual six-year forecast process, its biennial budgetary process, and the creation of master plans for infrastructure improvements and expansions to roadways, water, sewer, stormwater, and parks.

Major financial decisions are made in the context of the six-year forecast. The financial planning process includes reviewing the needs for each operating fund as well as the City's capital project needs. The goal of the operating fund forecast is to assess the City's ability over the next six years to continue to effectively provide current service levels based on projected growth, meet goals set by Council, preserve the City's long term fiscal health, and to ensure financial reserve levels specified in the financial policies are maintained.

Capital project needs are based upon master plans, development agreements, input from applicable Commissions and Committees, and Council-directed improvements. The forecast serves as a tool to identify financial trends, potential shortfalls, and emerging issues so that the City can proactively address them.

MAJOR INITIATIVES

In addition to infrastructure, the City continues to make significant investments in the quality of Ashland livability through affordable housing, conservation initiatives, efforts to address houseless issues, and economic development and diversification.

During the fiscal year, major initiatives included the following:

- Irrigation repairs for Ashland Parks
- Municipal Airport Improvements -Taxiway Rehabilitation
- Electric Utility Substation Upgrades
- Capital projects city-wide to improve the City's streets and neighborhood pathways
- Temporary emergency shelter and severe weather shelter for persons experiencing houselessness



- Implementation of the Early Childhood Affordability Grant Program in August 2023 to enhance childcare affordability, improve early learning access and support Ashland families
- The Business Beautification Grant Matching Program aimed to encourage private investment in renovation and rehabilitation of existing properties
- The Single Role EMS program within the Ashland Fire & Rescue Department to improve capacity to respond to fires while also meeting the medical needs of the City
- Tax abatements for industrial firms through the Oregon Enterprise Zone program to encourage capital investments (see Notes to the Basic Financial Statements)

The City also has several initiatives in progress which include:

In November 2024, the voters of Ashland passed a resolution authorizing the issuance of Revenue Bonds for the construction of its water treatment plant. The borrowing is through a program with the Environmental Protection Agency (EPA) called the Water Infrastructure and Innovation Finance Act (WIFIA) that is intended to provide cities such as Ashland low-cost access to funding that will strengthen its water infrastructure with new technology. The City anticipates finalizing the loan and starting the construction for its new water treatment plan at its new location in the Spring of 2025.

In September 2023, the United States Department of Agriculture (USDA) approved a loan commitment in the amount of \$10 million for the City to make loans to qualified consumers to implement durable cost-effective energy efficiency measures. The City anticipates finalizing the 'pass-through' loan agreement with the USDA in early 2025 and rolling out the program to its residents in the Spring of the same year. This purpose of this program, called the "On-Bill Financing Program", is to increase access to financing and promote investment in energy efficiency and renewable energy by providing affordable loans that a customer can repay on their monthly electric bill.

AWARDS AND ACKNOWLEDGMENTS

The City of Ashland has been a long-time recipient of The Government Finance Officers Association of the United States and Canada (GFOA) award for Achievement for Excellence in Financial Reporting and received the award for the thirty-sixth time for the fiscal year ended June 30, 2023. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. The City believes that the current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements.

In addition, the City received the GFOA Award for Distinguished Budget Presentation for its biennial 2023-2025 budget. To qualify for the award, the City's budget document was judged to be proficient in several categories, including policy documentation, as an operational guide, as a financial plan, and as a communication device.



Finally, it is a year-long, day-to-day, effort to ensure proper accounting and internal controls meet the standards set forth in the compilation of this report. The preparation of the Annual Comprehensive Financial Report could not have been accomplished without the dedicated efforts of the Finance Department's staff, and the cooperation of all City departments. I would also like to thank the Mayor and the City Council for their continued support in planning and conducting the financial operations of the City in a prudent, committed, and responsible manner.

Respectfully submitted,

Sabrina Cotta

Sabrina Cotta
City Manager



Government Finance Officers Association

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

Presented to

**City of Ashland
Oregon**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morill

Executive Director/CEO

City of Ashland City Officials as of June 30, 2024

Elected Officials

		<u>Term Expires December 31,</u>
Tonya Graham	Mayor	2024
Dylan Bloom	Council Member	2024
Jeff Dahle	Council Member	2024
Gina DuQuenne	Council Member	2024
Eric Hansen	Council Member	2026
Paula Hyatt	Council Member	2024
Bob Kaplan	Council Member	2026
Pamela B. Turner	Municipal Judge	2026

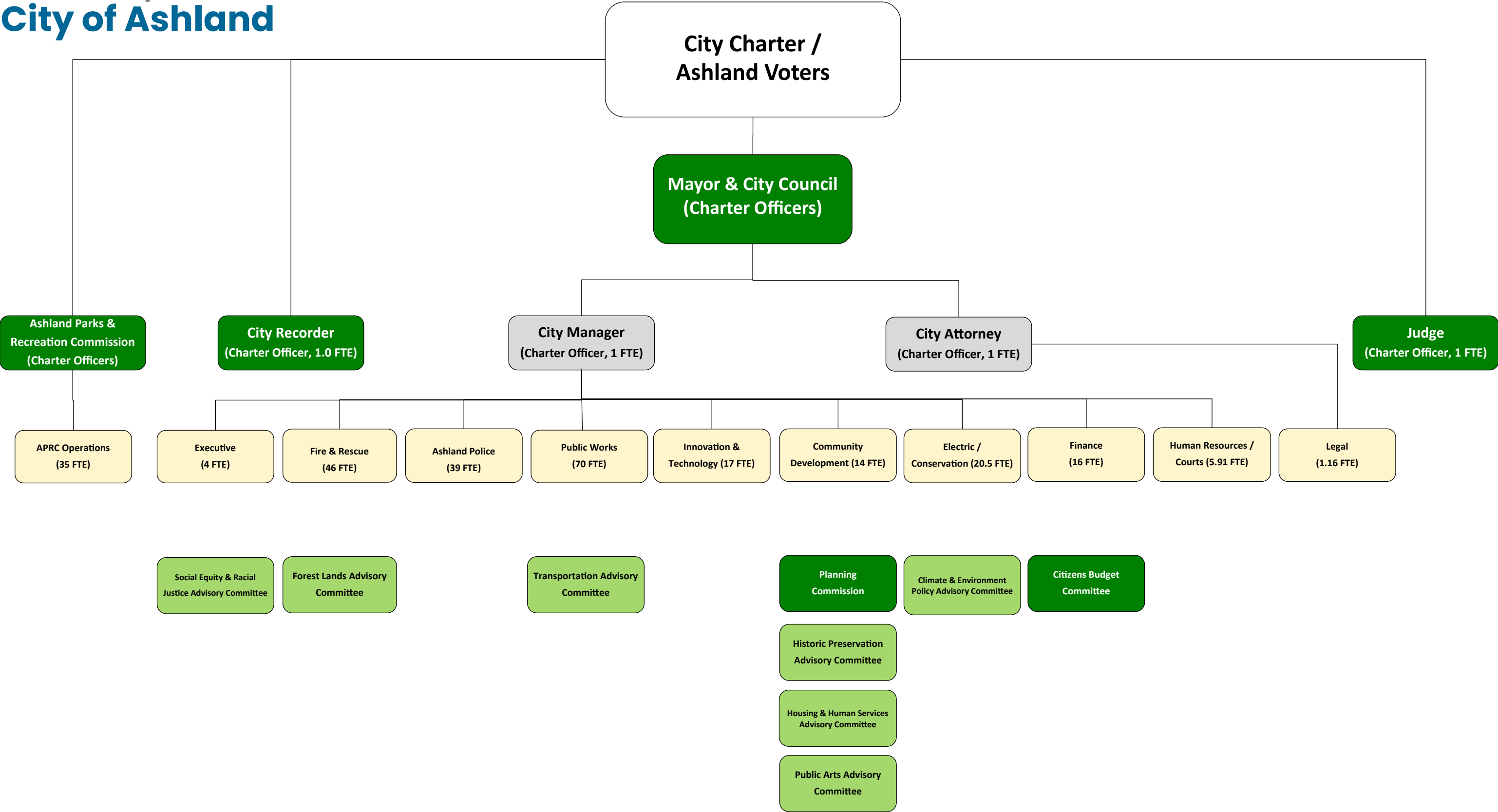
Appointed Officials

Sabrina Cotta	Interim City Manager
Douglas McGeary	Interim City Attorney

Leadership Team

Mariane Berry	Finance Director
Rachel Dials	Deputy Parks & Recreation Director
Scott Fleury	Public Works Director
Brandon Goldman	Community Development Director
Tom McBartlett	Electric Utilities Director
Tighe O'Meara	Police Chief
Ralph Sartain	Fire Chief
Molly Taylor	Interim Human Resources Director
Jason Wegner	Innovation & Technology Director
Alissa Kolodzinski	Interim City Recorder

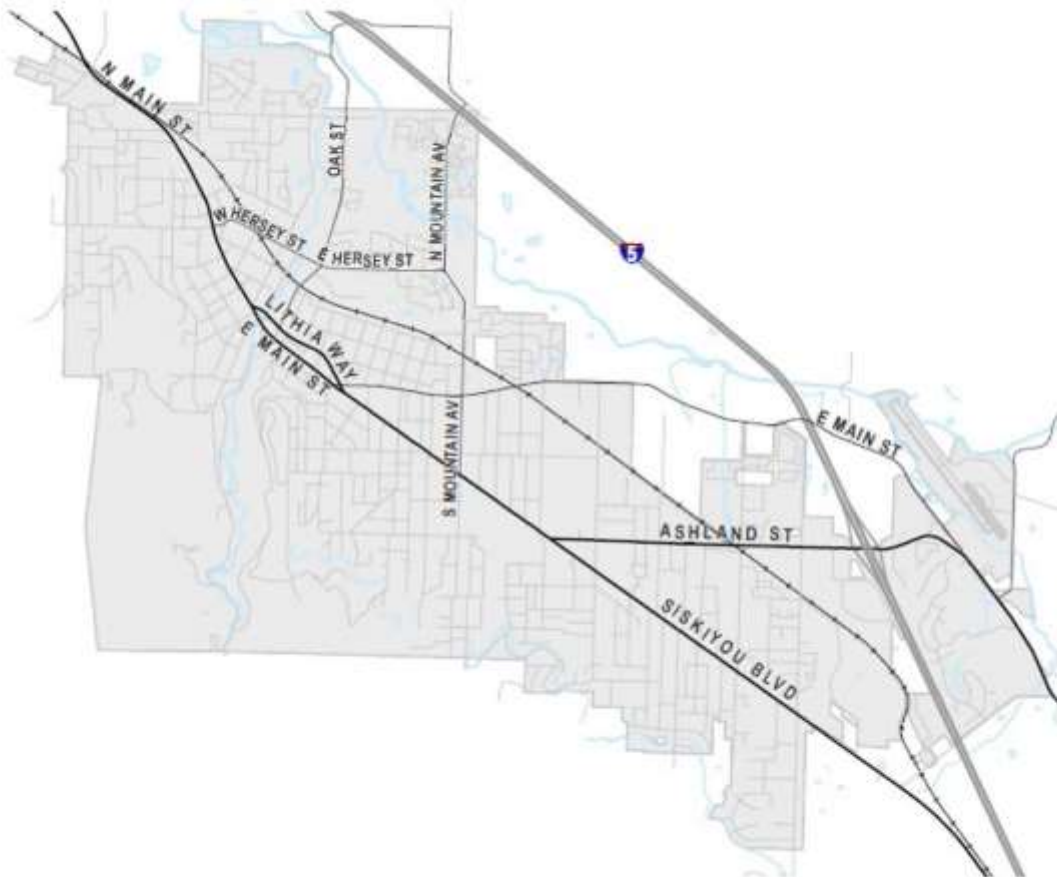
City Address
City of Ashland
20 East Main Street
Ashland, Oregon 97520



Total FTE Count 272.57

Map of City of Ashland

**CITY OF
ASHLAND**



FINANCIAL SECTION

CITY OF ASHLAND, OREGON Management Discussion and Analysis For the year ended June 30, 2024

The Management Discussion and Analysis section of the City of Ashland's Annual Comprehensive Financial Report (ACFR) provides an overview of the City's financial activities for the year ending June 30, 2024. The purpose is to highlight significant financial issues, major financial activities and resulting changes in the financial position and economic factors affecting the City. Readers are encouraged to consider the information presented here in conjunction with the information furnished in the letter of transmittal, the City's financial statements and the accompanying notes following the financial information.

Financial Highlights

- Assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$179.6 million (net position). Of this amount, \$122.4 million is invested in capital assets, such as streets, land, and buildings. The remainder is primarily cash and investments, consisting of \$11.4 million that is non-expendable or restricted by legislation, capital projects, debt service, or donor intent.
- The City of Ashland's total net position increased by \$14.5 million over the prior year. The net position from Governmental Activities increased by \$7.3 million while net position from Business-Type Activities increased by \$7.2 million.
- At the close of fiscal year 2024, the ending fund balances of the City's governmental funds totaled \$35.2 million, a slight increase over fiscal year 2023.
- Government-wide outstanding debt was \$27.0 million at year end.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's Basic Financial Statements, which are comprised of three components: 1) Government-wide Financial Statements, 2) Fund Financial Statements and 3) Notes to the Financial Statements. Other Supplementary Information, intended to furnish additional detail to support the Basic Financial Statements, is also provided in the ACFR at the end of the report.

Government-wide Financial Statements

The government-wide financial statements are designed to give the reader a picture of the financial condition and activities of the City as a whole. This broad overview is similar to the financial reporting of private-sector businesses. The government-wide financial statements have separate columns for governmental activities and business-type activities. Governmental activities of the City include general government, public safety, highway and streets and parks and recreation. The City's business-type activities are limited to water, wastewater, storm water, electric, and telecommunications. Governmental activities are primarily supported by taxes, charges for services, and grants, while business-type activities are self-supporting through user fees and charges.

Financial Section

The **Statement of Net Position** presents financial information on the City's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The **Statement of Activities** presents information designed to show how the City's net position changed during the year. The statement distinguishes revenue generated by specific functions from revenue provided by taxes and other sources not related to a specific function. The revenue generated by the specific functions (charges for services, grants, and contributions) is compared to the expenses for those functions to show the degree to which each function supports itself or relies on taxes and other general funding sources for support. All activity in this statement is reported on the accrual basis of accounting, requiring that revenues are reported when they are earned and expenses are reported when they are incurred, regardless of when cash is received or disbursed. Items such as (but not limited to) uncollected taxes, unpaid vendor invoices for goods or services received during the year and earned but unused vacation leave are included in the Statement of Activities as revenue and expenses even though no cash has changed hands.

The Government-wide Financial Statements can be found immediately following this section (the Management's Discussion and Analysis) of the ACFR.

Fund Financial Statements

A fund is a fiscal and accounting entity with a self-balancing set of accounts used to account for specific activities or meet certain objectives. Funds are often set up in accordance with special regulations, restrictions, or limitations. The City of Ashland, like other state and local governments, uses fund accounting to ensure and show compliance with finance-related legal requirements. The ACFR includes Fund Financial Statements in addition to the Government-wide Financial Statements. While the Government-wide Statements present the City's finances based on the type of activity, general government versus business-type, the Fund Financial Statements are presented by fund type such as the General Fund, special revenue funds, and proprietary funds. The City's funds are divided into two categories: governmental funds and proprietary funds.

Governmental funds are used to account for essentially the same functions as are reported as governmental activities in the Government-wide Financial Statements. These reports use a different "basis of accounting" than that used in Government-wide Financial Statements. The Governmental Fund Statements focus on near-term revenues/financial resources and expenditures while the Government-wide Financial Statements include both near-term and long-term revenues/financial resources and expenses. The information in the Governmental Fund Statements can be used to evaluate the City's near-term financing requirements and immediate fiscal health.

Comparing the Governmental Fund Statements with the Government-wide Statements can help the reader better understand the long-term impact of the City's current year financing decisions. To assist in this comparison, reconciliations between the governmental fund statements and the Government-wide Financial Statements are included with the Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances.

The City of Ashland maintains fifteen individual governmental funds. The City has two major

Financial Section

governmental funds – the General Fund and the Street Fund – presented separately in the Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances. The budgetary Parks General Fund, Reserve Fund, and Parks Equipment Fund are rolled into the General Fund for reporting purposes. The remaining ten governmental funds are combined in this statement into a single column labeled Other Governmental Funds. Individual fund data for each of the other governmental funds can be found in combining statements later in this report.

The City maintains budgetary control over its operating funds through the adoption of a biennial budget. Budgets are adopted at the fund level for all funds in accordance with state law. All budgetary comparison schedules are included following the other governmental funds' combining statements in this report.

Proprietary funds are used by governments to account for their business-type activities. Business-type activities provide specific goods or services to a group of customers that are paid for by fees charged to those customers. There is a direct relationship between the fees paid and the services received.

The City of Ashland has two types of proprietary funds, enterprise funds and internal service funds. Enterprise funds are used to account for goods and services provided to the community. Internal service funds are used to account for goods and services provided internally to various City departments. The same basis of accounting is used for proprietary funds in both the Government-wide Statements and the individual fund statements.

Enterprise funds of the City are used to report the same functions presented as business-type activities in the Government-wide Statements with the fund statements providing more detail than is reported in the Government-wide Statements. The enterprise fund statements provide separate information for the City's water, wastewater, stormwater, electric and telecommunications utilities.

Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its fleet of vehicles and insurance program. Internal service fund activities are predominantly governmental and have been included in the Governmental Activities' columns of the Government-wide Statement of Net Position and Statement of Activities.

Notes to the Financial Statements

The Notes to the Financial Statements provide additional information that is important for a full understanding of the data in the government-wide and fund financial statements. The Notes are located immediately following the Basic Financial Statements.

Other Information

In addition to the Basic Financial Statements and accompanying notes, this report also presents certain **Required Supplementary Information** concerning the City's progress in funding its obligation to provide pension benefits and other post-employment benefits. Required Supplementary Information may be found immediately following the Notes to the Financial Statements.

Combining Statements for other governmental funds and internal service funds are presented immediately following the Required Supplementary Information.

Government-wide Financial Analysis

Statement of Net Position

The Statement of Net Position can serve as a useful indicator of the City's financial position. The City of Ashland's total net position as of June 30, 2024, was \$179.6 million, which represents a \$14.5 million, or 8.8%, increase over fiscal year 2023. Following is a condensed version of the Government-wide Statement of Net Position (expressed in thousands of dollars):

City of Ashland's Net Position (in thousands of dollars)							
	Governmental Activities		Business-type Activities		Total		Total Percentage Change 2024-2023
	2024	2023	2024	2023	2024	2023	
Current and other assets	\$ 45,755	\$ 44,742	\$ 52,762	\$ 47,043	\$ 98,517	\$ 91,601	7.5%
OPEB asset	417	535	88	0	505	535	-5.7%
Capital assets, net of accumulated depreciation	78,039	67,712	71,553	70,895	149,591	138,607	7.9%
Total assets	124,211	112,989	124,402	117,938	248,613	230,927	7.7%
Total deferred outflows of resources	9,759	9,679	2,612	2,515	12,371	12,195	1.4%
Current liabilities	6,600	5,299	3,485	3,938	10,085	9,237	9.2%
Long-term liabilities	40,576	32,242	25,340	24,210	65,916	56,452	16.8%
Total liabilities	47,176	37,541	28,825	28,148	76,001	65,689	15.7%
Total deferred inflows of resources	4,322	9,995	1,095	2,400	5,418	12,395	
Net Position:							
Net investment in capital assets	68,235	61,877	54,138	53,273	122,373	115,150	6.3%
Restricted	7,910	9,610	3,456	3,096	11,366	12,706	-10.5%
Unrestricted surplus (deficit)	6,326	3,645	39,499	33,536	45,825	37,181	23.2%
Total net position	\$ 82,472	\$ 75,132	\$ 97,093	\$ 89,905	\$ 179,565	\$ 165,038	8.8%

The largest component of the City's total net position (\$122.4 million, or 68.1%) is net investment in capital assets (i.e., land, buildings, machinery, leased equipment, vehicles, and infrastructure less any related outstanding debt that was used to acquire those assets). The City uses these capital assets to provide a variety of services to the community.

Accordingly, these assets are not available for future spending. Although investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The non-expendable and restricted component of the City's total net position (\$11.4 million, or

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6.3%) represents resources that are subject to external restrictions on how they may be used. It includes resources that are restricted for capital projects (\$6 million), projects funded by grants (\$1.5 million), or debt (\$1.0 million). The remaining total net position balance of \$45.8 million, or 23.2%, is unrestricted and may be used to meet the City's ongoing obligations to the community and creditors.

Changes in Net Position

The Changes in Net Position table below illustrates the increase or decrease in the City's net position resulting from operating activities. Overall, the City's net position increased by \$14.5 million, or 8.8%, over the prior year.

A breakdown of increase in net position by governmental and business-type activities along with charts and graphs that illustrate revenues by source and compare program expenses to program revenues are shown on the next several pages.

Changes in City of Ashland's Net Position (in thousands of dollars)

	Governmental Activities		Business-type Activities		Total		Total Percentage Change 2024-2023
	2024	2023	2024	2023	2024	2023	
Program revenues:							
Charges for services	\$ 22,141	\$ 19,723	\$ 35,995	\$ 37,167	\$ 58,136	\$ 56,890	2.2%
Operating grants and contributions	6,639	5,348	1,237	39	7,876	5,386	46.2%
Capital grants and contributions	317	291	975	0	1,292	291	343.5%
General revenues:							
Property taxes	13,776	13,312	0	0	13,776	13,312	3.5%
Other taxes	10,717	10,847	0	0	10,717	10,847	-1.2%
Interest	1,862	725	1,723	675	3,585	1,399	156.2%
Other	0	0	572	316	572	316	81.0%
Total revenues	55,452	50,245	40,501	38,196	95,953	88,441	8.5%
Program expenses:							
General government	15,069	11,793	0	0	15,069	11,793	27.8%
Public safety	20,594	17,330	0	0	20,594	17,330	18.8%
Highways and streets	5,649	5,531	0	0	5,649	5,531	2.1%
Parks and Recreation	6,720	7,855	0	0	6,720	7,855	-14.5%
Interest on long-term debt	131	64	0	0	131	64	105.3%
Water	0	0	6,924	6,125	6,924	6,125	13.0%
Wastewater	0	0	6,252	6,095	6,252	6,095	2.6%
Stormwater	0	0	984	563	984	563	74.7%
Electric	0	0	16,292	15,167	16,292	15,167	7.4%
Telecommunications	0	0	2,812	2,065	2,812	2,065	36.2%
Total expenses	48,162	42,574	33,263	30,014	81,425	72,588	12.2%
Increase (decrease) in net position before transfers and disposals	7,289	7,671	7,238	8,182	14,528	15,853	-8.4%
Interfund transfer	50	50	-50	-50	0	0	N/A
Increase (decrease) in net position Transfer	7,339	7,721	7,188	8,132	14,528	15,853	-8.4%
Net position - Beginning	75,132	67,411	89,905	81,774	165,038	149,185	10.6%
Net position - Ending	\$ 82,472	\$ 75,132	\$ 97,093	\$ 89,905	\$ 179,565	\$ 165,038	8.8%

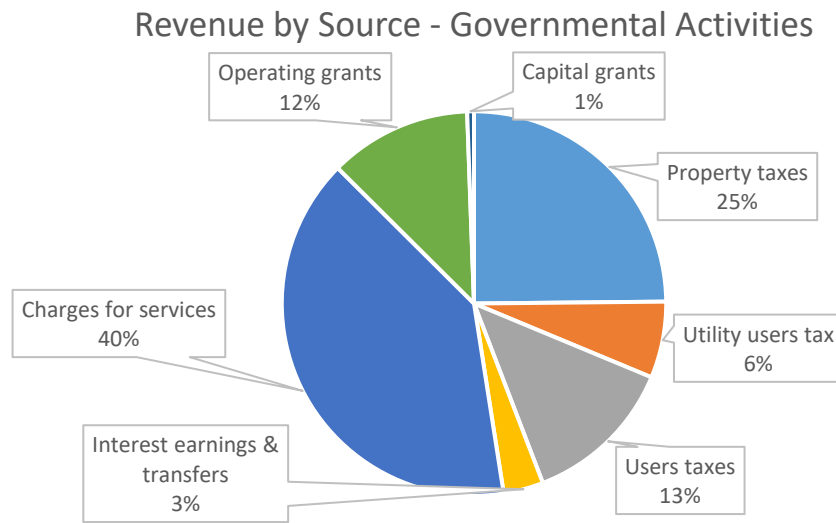
Governmental Activities

The net position for governmental activities increased by \$7.3 million, or 9.8%, in fiscal year 2024. Key changes from the prior year are as follows:

- Total assets and deferred outflows from governmental activities increased by \$11.3 million, or 9.2%.
 - Cash and investments decreased by \$1.6 million, or 3.8%.
 - The internal services allocation, which is subtracted from assets, was \$1.5 million more than it was in fiscal year 2023.
 - Total receivables increased by \$4.2 million, or 69.5%, primarily from grant receivables, which increased by \$2.3 million, or 418.9%.
 - Capital, Subscription Based Information Technology Agreement (SBITA), and lease assets, net of depreciation and amortization, increased by \$10.3 million, or 15.3%.
- Total liabilities and deferred inflows from governmental activities increased by \$3.8 million, or 8.1%.
 - The City's net pension liability increased by \$5.3 million, or 22.5%. See Note IV C in the Notes to the Financial Statements for additional information.
 - Long-term debt from loans increased by \$2.8 million, or 70.8%.
 - Deferred inflows from pensions decreased by \$5.3 million, or 59.6%. See Note IV C in the Notes to the Financial Statements for additional information.
- Total revenues increased by \$5.2 million, or 10.4%.
 - Total tax revenue increased by \$334,000, or 1.4%. Property tax revenue increased by \$464,290, or 3.5%, and tax revenue from other taxes decreased by \$130,000, or 1.2%.
 - Interest revenue increased by \$1.1 million, or 156.9%.
 - Program revenues increased by \$3.7 million, or 14.7%, due to a \$2.4 million, or 12.3%, increase in charges for services and a \$1.3 million, or 24.1% increase in operating grants and contributions.
- Total expenses increased by \$5.6 million, or 13.1% primarily due to a \$3.2 million, or 27.0%, increase in expenses for general government activities, a \$3.4 million, or 18.8%, increase in public safety expenses, a \$1.1 million, or 14.5%, decrease in expenses for parks and recreation.

Charts showing revenues by source and comparing program revenues and expenditures for governmental activities are shown on the following page.

Revenues by Source – Governmental Activities



Program Expense vs Program Revenue – Governmental Activities



Business-type Activities

Business-type activities which are associated with the City's utilities, had an increase in net position of \$7.2 million, or 8.0%, over the prior year, primarily due to operating income of \$4.9 million and interest income of \$1.7 million, but also due to an increase in utility receivables, which has increased since the COVID pandemic and is now \$6.6 million with \$3.4 million over four months past due. The City recently updated its collection policy and procedures and is working with customers to reduce overdue amounts.

The net position of the **Water Fund** increased by \$3.6 million, or 11.1% over the prior fiscal year, due to net operating income of \$1.6 million, interest earnings of \$792,000, and loan forgiveness of \$975,100 for the design phase of the City's new water treatment plant. Water rates did not change during the year.

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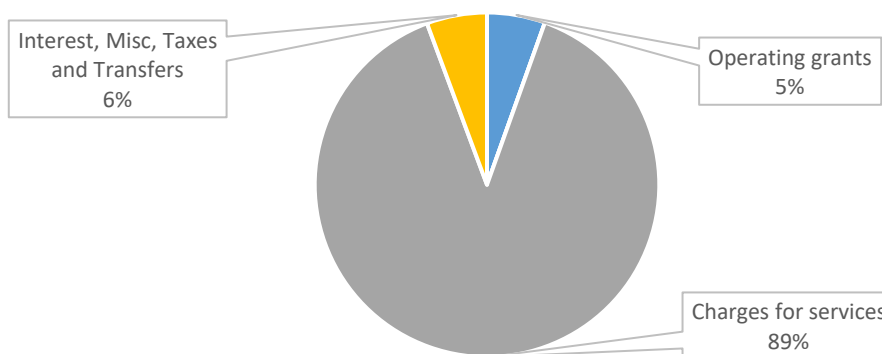
The increase in the net position of the **Wastewater Fund** was a nominal \$482,000, or 1.4%, in fiscal year 2024. Wastewater rates did not change during the year.

The net position of the **Stormwater Fund** decreased by a nominal \$97,000, or 4.4%, during fiscal year 2024 primarily due to net operating income. Stormwater rates did not change during the year.

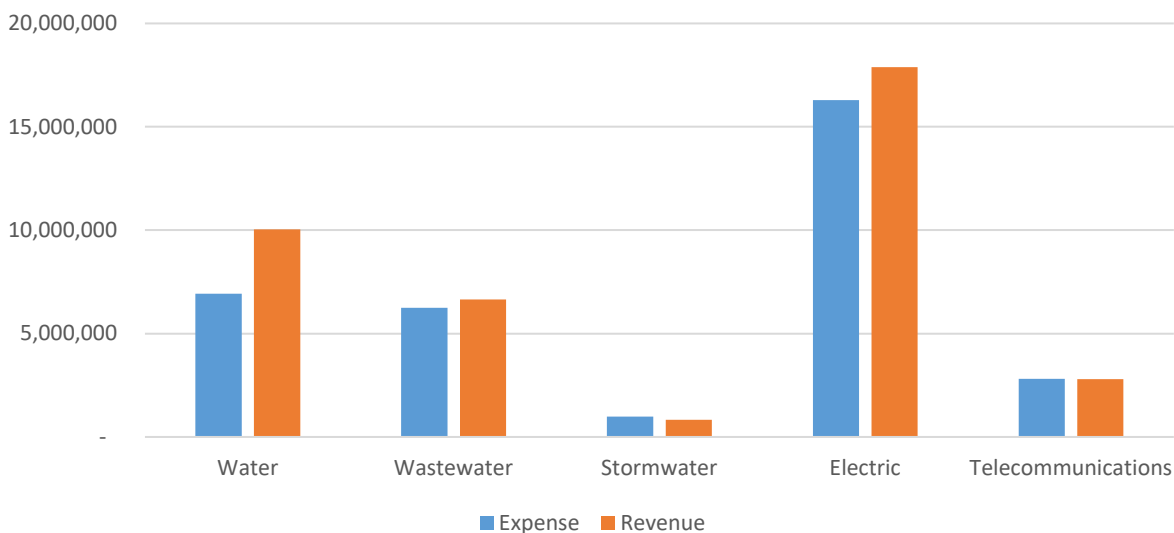
The net position of the **Electric Fund** increased by \$1.7 million, or 15.1%, primarily due to net operating income, interest, and grant revenue. Electric rates did not change during the year.

The net position of the **Telecommunication Fund** decreased nominally in during fiscal year 2024, by just \$8,000, or 0.3%. Telecommunication rates did not change during the year.

Revenues by Source – Business-Type Activities



Program Expense vs Program Revenue – Business-Type Activities



Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure it can demonstrate compliance with finance-related legal requirements.

Governmental Funds

The purpose of the City's governmental funds is to report on near-term inflows, outflows, and balances of spendable resources. This information helps determine the City's future financial requirements. Fund balance is a good indicator of the City's resources available at year end.

At the end of the current year, the City's combined ending governmental fund balance was \$35.3 million, which represents an increase of \$228,000, or 0.65%, from the prior year. Of the total ending fund balance, over \$7.5 million is nonexpendable or restricted and subject to an external legal constraint as follows:

- \$971,000 is held for the City's Cemetery Trust Fund
- \$1.5 million is grant revenue that is restricted in use.
- \$39,000 is from asset seizures and is restricted for drug use intervention.
- \$982,000 is from lodging tax and is restricted to promote tourism.
- \$399,000 is restricted for airport activities.
- \$1 million is restricted for payment of debt.
- \$2.6 million is from system development charges and is restricted in use for capital improvements.
- \$22,000 is from donations restricted by donor intent.

The committed fund balance contains amounts that can be used for specific purposes determined by formal action of the City Council. Of the total ending fund balance, \$9.7 million is committed to street, park, housing, capital projects, public art and parking.

The unassigned balance of \$18.1 million in the General Fund consists of amounts not otherwise classified such as revenue stabilization, cost of living adjustment, and working capital. Technically, these funds are unrestricted, which means they are available for spending at the City's discretion. A significant portion of the unassigned balance is budgeted to fund one-time costs, carryovers, and contingencies.

Major Governmental Funds

The **General Fund** is the primary operating fund of the City, through which all receipts and payments of ordinary City operations are processed unless they are required to be accounted for in another fund. At the end of fiscal year 2024, the fund balance of the General Fund (including the Parks General, Parks Equipment and Parks Reserve funds) was \$20.1 million, which represents a decrease over the prior year of \$1.2 million, or 5.8%.

General Fund revenues increased by \$1.4 million, or 3.7%, over the prior year primarily due to the net effect of the following:

- Tax revenue increased by \$804,000, or 3.4%, mainly from property tax, which increased by \$519,000, or 4.0%, and franchise fees, which increased by \$587,000, or 20.5%, and offset by a decrease in electric users tax, which decreased by \$247,000, or 6.5%.

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- Permitting revenue is cyclical and varies from year to year. In fiscal year 2024 the City received \$523,000, or 49%, more in permitting related revenue than it did the prior year.
- The General Fund received \$74,000, or 9%, less in state shared revenues, and \$2.2 million, or 68.7%, less in grant revenues.
- Revenue from charges for services increased by \$922,000, or 9.5%, primarily due to an increase in ambulance transports revenue.
- High short-term interest rates and prudent investing increased interest revenue by \$796,000, or 174.4%, over the prior year.
- Miscellaneous income increased by \$617,000, or 288.4%, due to settlement revenue received for opioid remediation.

General Fund expenditures, excluding funds transfers to funds rolled up within the General Fund, increased by \$7 million, or 19.7%, over the prior year primarily due to the net effect of the following:

- An increase in the cost of salaries and benefits of \$3.4 million, or 14.8%, due to filling vacant positions, new positions, and cost of living increases.
- A \$2.6 million, or 21.9% increase in the cost of materials and services.
- A \$1.2 million increase in subscription-based information technology and lease agreements, which are reported as capital outlay as well as proceeds from the issuance of debt.

The **Street Fund** accounts for financial resources to be used for street-related operations and capital projects. At the end of fiscal year 2024, the fund balance of the Street Fund was \$4.4 million, a decrease of \$361,000, or 7.5%, over the prior year.

Street Fund operating revenues were \$1.4 million, or 307%, higher than the prior year primarily due to the net effect of the following:

- The City of Ashland collects a 5% tax from the sale of prepared food and nonalcoholic beverages. In fiscal year 2023, 98% of the revenue was reported in the Parks CIP Fund for the acquisition, development, and maintenance of open space, and 2% was reported in the General Fund. In fiscal year 2024, the City pledged 73% of its food and beverage tax revenue to the repayment of a low interest loan procured for the overlay of Ashland Street. 25% remains reported in the Parks CIP Fund and 2% in the General Fund. In addition, in fiscal year 2023 the City reported 20% of its franchise fee revenue in the Street Fund, and 80% in the General Fund. In fiscal year 2024, 100% of franchise fee revenue was reported in the General Fund. The net effect of these two changes was a \$1.6 million, or 197.1% increase in tax revenue.
- In fiscal year 2023, System Development Charges (SDC) were reported in the Street Fund. These charges are restricted in use for street infrastructure projects and are now reported separately in the SDC Street Fund.

Street Fund expenditures were \$2 million, or 39.1%, higher than the prior year primarily due to a \$2.0 million, or 227.1%, increase in street capital improvement projects, such as the Ashland Street Overlay.

In addition, the Street Fund reported \$4 million in loan proceeds from the Ashland Street Overlay

Financial Section

project and transferred remaining SDC funds to the newly created SDC Street fund.

Proprietary Funds

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Factors concerning the finances of the City's proprietary funds have already been addressed in the discussion of the City's business-type activities.

General Fund Budgetary Highlights

The City of Ashland budgets on a biennial basis. The final adopted budget for the 2023-2025 biennium includes the following significant amendments to the originally adopted budget for the General Fund:

- \$1.2 million in grant revenues was added for an emergency shelter as well as the corresponding expenditure.
- \$295,000 in grant revenue was added for fire education as well as the corresponding expenditures.
- \$141,000 in charges for services revenue for wildfire mitigation was added as well as the corresponding expenditures.
- \$500,000 in interest revenue was added as well as \$500,000 in fire mediation expenditures.
- \$174,000 in grant revenue for fire education and air quality monitoring was added as well as the corresponding expenditures.
- \$159,000 in revenue from timber sales was added as well as a corresponding expenditure in fire mediation expenditures.

Capital Assets

The City of Ashland's investment in capital assets for its governmental and business-type activities at the end of fiscal year 2024 amounted to \$149.6 million (net of accumulated depreciation and amortization), which represents an increase of \$11.0 million, or 7.9%, over the prior year. Investment in capital assets includes land, art and construction in progress, which are not subject to depreciation. The other capital assets: leases, subscription-based information technology agreements, buildings and building improvements, improvements other than buildings, machinery and equipment, and infrastructure, are subject to depreciation and amortization.

Governmental capital assets (net of accumulated depreciation and amortization) totaled \$78 million at the end of fiscal year 2024, which represents an increase of \$10.3 million, or 15.3%, over the prior year. Business-type capital assets (net of accumulated depreciation and amortization) totaled \$71.6 million at the end of fiscal year 2024, which represents an increase of \$658,000, or 0.9%, over the prior year. In addition to the effects of depreciation, these increases are the result of land acquisitions, improvements to buildings, contributed capital, and construction in progress. More information on the City's Capital Assets can be found in Note III C. Capital Assets in the Notes to the Financial Statements.

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City of Ashland's Capital Assets (net of depreciation and amortization) (in thousands dollars)

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2024	2023	2024	2023	2024	2023	2024-2023
Land	\$ 15,994	\$ 15,489	\$ 3,107	\$ 3,107	\$ 19,101	\$ 18,596	2.7%
Construction in progress	9,886	4,106	18,288	15,260	28,175	19,366	45.5%
Right to use lease assets	626	114	0	8	626	121	414.9%
Right to use SBITA assets	718	0	0	0	718	0	N/A
Buildings and improvements	48,560	46,243	22,100	22,100	70,660	68,343	3.4%
Equipment	28,311	26,067	2,835	2,835	31,146	28,903	7.8%
Infrastructure	65,259	63,296	99,448	99,448	164,706	162,743	1.2%
Totals at historical cost	169,353	155,315	145,777	142,757	315,130	298,072	5.7%
Total accumulated depreciation and amortization	91,315	87,603	74,224	71,862	165,539	159,465	3.8%
Net capital assets	\$ 78,039	\$ 67,712	\$ 71,553	\$ 70,895	\$ 149,591	\$ 138,607	7.9%

Long-term Debt

At the end of fiscal year 2024, the City of Ashland had total outstanding debt of \$27.0 million, which consists of \$3.9 million in general obligation bonds, \$20.4 million in pledged revenue debt, \$1.6 million in notes payable, and \$1.1 million in lease and SBITA liabilities, which constitute direct borrowings.

City of Ashland's Long Term Debt (in thousands)

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2024	2023	2024	2023	2024	2023	2024-2023
GO bonds payable	\$ 2,940	\$ 4,405	\$ 970	\$ 1,195	\$ 3,910	\$ 5,600	-30.18%
Pledge revenue debt	4,029	0	16,359	16,419	20,388	16,419	24.17%
Notes payable	1,649	1,316	0	0	1,649	1,316	25.33%
Lease liability	485	114	0	0	485	114	327.01%
SBITA liability	610	0	0	0	610	0	N/A
Total long-term debt	\$ 9,713	\$ 5,835	\$ 17,329	\$ 17,614	\$ 27,043	\$ 23,449	15.33%

The City incurred \$7 million in new debt during the year, drawing down loan proceeds in the Wastewater Fund for the Wastewater Riparian Restoration Project and the Wastewater Outfall Relocation Project, and in the Street Fund for the Ashland Street Overlay Project. The City also incurred financing for an emergency shelter.

In addition to principal payments, pledged revenue debt in the Water Fund was decreased by \$975,000 in loan forgiveness. See Note III E. Long-term Debt in the Notes to the Financial Statement for additional information on the City's debt.

Debt limitation. Oregon Revised Statutes provide a limit on non-self-supporting general obligation debt of 3% of the real market value of all taxable property within the City's boundaries. Based on the real market value of property in the City for fiscal year, the maximum general obligation debt authorized is \$170,266,757. The amount of outstanding City debt subject to this limitation is \$3,910,000 (under 3% of the maximum debt limitation).

Economic Factors and Next Biennium's Budget and Rates

As the U.S. economy contends with factors such as labor shortages and wage pressure, cost of living increases, supply chain issues, rising inflation, fluctuating interest rates and fears of recession, the preparation of the 2023-2025 biennial budget was challenging. Ashland, like many cities in the country, continues to face challenges in maintaining its workforce and sustaining the high quality of services its residents have come to expect. The City has renewed its focus on attracting and retaining talented and dedicated employees with the goal of becoming the preferred employer in Southern Oregon and was mindful of this as it negotiated agreements with four of its five labor associations in fiscal year 2023.

The City saw 15% - 20% increases in the costs of materials and services during the 2021-2023 biennium and has budgeted a 6.6% increase in departmental operating expenditures. The City will need to be careful managing its resources to stay within budgeted levels.

The City also faces significant deferred maintenance needs in its facilities, the Ashland Fiber Network, and information technology. These needs must be addressed to increase operational efficiency and minimize long-term costs to the City. The 2023-2025 budget contains funding strategies to address some of these issues, while the City continues to look for additional opportunities.

State shared revenues, as well as gas, liquor, cigarette, and highway tax, recovered to pre-pandemic levels during the 2021-2023 biennium. The City's lodging tax has also rebounded, and the City continues to receive consistent revenues from charges for City services. For the 2023-2025 Biennial Budget, property tax, the City's largest source of General Fund revenue, remains unchanged at \$4.2865 per \$1,000 of assessed value. Citywide, operating revenues are budgeted to increase by three percent, except for charges for services, which are budgeted to increase by five percent, recognizing additional revenue is needed to maintain service levels.

The City of Ashland's 2023-2025 Biennial Budget was adopted with \$385,186,270 in total appropriations, which includes \$50,838,150 in ending balance and reserved for future expenditures.

Financial Contact

This financial report is designed to provide a general overview of the City of Ashland's finances for readers with an interest in the City's finances. Questions concerning any of the information provided in this report, or requests for additional information, may be addressed to the City's Finance Department 20 East Main, Ashland, Oregon, 97520 or (541) 488-5300.

BASIC FINANCIAL STATEMENTS

CITY OF ASHLAND, OREGON
Statement of Net Position
June 30, 2024

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets:			
Current assets:			
Cash and cash equivalents and investments	\$ 42,111,406	\$ 35,630,166	\$ 77,741,572
Receivables (net of allowance for uncollectible)	10,015,573	6,607,509	16,623,081
Lease receivable	172,238	-	172,238
Prepays items	273,840	-	273,840
Inventories	34,130	2,347,780	2,381,910
Internal balances	(8,109,156)	8,109,156	-
Restricted assets:			
Cash and cash equivalents	965,257	-	965,257
Total current assets	45,463,287	52,694,611	98,157,899
Noncurrent assets:			
RHIA assets	417,043	87,662	504,705
Receivables (net of allowance for uncollectible)	118,018	66,980	184,997
Lease receivables	173,856	-	173,856
Capital assets, not being depreciated or amortized			
Land	15,993,654	3,106,925	19,100,579
Construction in progress	9,886,396	18,288,115	28,174,511
Capital assets net of depreciation or amortization			
Right to use lease assets	496,121	-	496,121
Right to use SBITA assets	608,050	-	608,050
Buildings	24,367,011	11,749,639	36,116,649
Machinery and equipment	7,799,570	1,294,307	9,093,877
Infrastructure	18,887,736	37,113,822	56,001,558
Total noncurrent assets	78,747,454	71,707,450	150,454,904
Total assets	124,210,742	124,402,061	248,612,803
Deferred Outflows of Resources:			
Deferred outflows - Pension	9,121,893	2,304,757	11,426,650
Deferred outflows - OPEB	637,333	307,024	944,357
Total deferred outflows	9,759,226	2,611,781	12,371,007

The notes to the financial statements are an integral part of this statement

CITY OF ASHLAND, OREGON
Statement of Net Position
June 30, 2024

	Primary Government		
	Governmental	Business-type	
	Activities	Activities	Total
Liabilities:			
Current liabilities:			
Accounts payable and other	3,976,817	2,223,286	6,200,103
Retainage payable	89,904	85,443	175,348
Lease liability	107,284	-	107,284
SBITA liability	100,495	-	100,495
OPEB Liability	64,338	32,515	96,853
Bonds and notes	1,791,058	845,395	2,636,453
Accrued interest payable	33,646	218,603	252,249
Compensated absences	436,335	112,574	548,908
Total current liabilities	6,599,876	3,517,817	10,117,693
Noncurrent liabilities:			
Compensated absences	1,309,004	337,722	1,646,726
Proportional share of net pension liability	28,816,935	7,280,942	36,097,877
Transitional liability	351,617	-	351,617
Lease liability	378,006	-	378,006
SBITA liability	509,331	-	509,331
Total OPEB liability	2,383,924	1,204,795	3,588,719
Bonds and notes	6,827,124	16,483,998	23,311,123
Total noncurrent liabilities	40,575,941	25,307,457	65,883,398
Total liabilities	47,175,817	28,825,273	76,001,091
Deferred Inflows of Resources:			
Deferred inflows - leases	346,094	-	346,094
Deferred inflows - pension	3,593,405	907,918	4,501,323
Deferred inflows - OPEB	382,921	187,335	570,256
Total deferred inflows	4,322,420	1,095,253	5,417,674
Net Position:			
Net investment in capital assets	68,235,335	54,137,972	122,373,306
Restricted for:			
Perpetual care	970,773	-	970,773
RHIA asset	417,043	87,662	504,705
Grant restrictions - General Government	1,508,629	-	1,508,629
Asset forfeiture	38,606	-	38,606
Transient occupancy tax - tourism	982,117	-	982,117
Airport	336,290	-	336,290
System development	2,587,598	3,368,766	5,956,364
Debt service	1,046,737	-	1,046,737
Donor restrictions	22,235	-	22,235
Unrestricted (deficit)	6,326,368	39,498,916	45,825,284
Total net position	\$ 82,471,730	\$ 97,093,316	\$ 179,565,046

The Notes to the Financial statements are an integral part of this statement

Basic Financial Statements

CITY OF ASHLAND, OREGON Statement of Activities For the Year Ended June 30, 2024

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-type Activities	
Primary government							
Governmental Activities							
General government	\$ 15,068,713	\$ 15,082,747	\$ 3,851,714	\$ -	\$ 3,865,749	\$ -	\$ 3,865,749
Public safety	20,594,287	4,079,900	795,512	-	(15,718,875)	-	(15,718,875)
Highways and streets	5,648,528	2,029,390	1,692,621	-	(1,926,517)	-	(1,926,517)
Parks and recreation	6,719,778	949,288	299,005	316,518	(5,154,967)	-	(5,154,967)
Interest on long-term debt	130,758	-	-	-	(130,758)	-	(130,758)
Total governmental activities	48,162,064	22,141,325	6,638,852	316,518	(19,065,369)	-	(19,065,369)
Business-type activities							
Water	6,923,593	8,811,039	253,350	975,101	-	3,115,897	3,115,897
Wastewater	6,252,285	6,654,240	-	-	-	401,955	401,955
Stormwater	983,601	833,135	-	-	-	(150,466)	(150,466)
Electric	16,291,560	16,906,546	983,771	-	-	1,598,757	1,598,757
Telecommunications	2,811,885	2,789,597	-	-	-	(22,288)	(22,288)
Total business-type activities	33,262,925	35,994,557	1,237,121	975,101	-	4,943,854	4,943,854
Total primary government	81,424,989	58,135,882	7,875,973	1,291,619	(19,065,369)	4,943,854	(14,121,515)
General Revenues:							
Property taxes					13,776,092		13,776,092
Utility users tax					3,564,189		3,564,189
Users taxes					7,152,517	-	7,152,517
Unrestricted interest earnings					1,862,063	1,722,591	3,584,654
Miscellaneous					-	571,603	571,603
Transfers					50,000	(50,000)	-
Total general revenues and transfers					26,404,862	2,244,194	28,649,056
Change in net position					7,339,493	7,188,048	14,527,541
Net position - beginning					75,132,237	89,905,268	165,037,505
Net position - ending	\$	82,471,730	\$	97,093,316	\$	179,565,046	

The Notes to the Financial statements are an integral part of this statement

Basic Financial Statements

CITY OF ASHLAND, OREGON Balance Sheet Governmental Funds June 30, 2024

	General	Street	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and cash equivalents and investments	\$ 16,759,920	\$ 4,478,489	\$ 9,510,845	\$ 30,749,254
Receivables (net of allowance for uncollectible)	8,434,776	973,172	602,722	10,010,669
Lease receivables	-	-	346,094	346,094
Prepays items	15,647	-	4,760	20,407
Cash - restricted	-	-	965,257	965,257
Total assets	<u>\$ 25,210,342</u>	<u>\$ 5,451,661</u>	<u>\$ 11,429,679</u>	<u>\$ 42,091,682</u>
Liabilities				
Accounts payable	2,683,165	921,220	185,500	3,789,885
Retainage payable	-	89,904	-	89,904
Total liabilities	<u>2,683,165</u>	<u>1,011,124</u>	<u>185,500</u>	<u>3,879,789</u>
Deferred Inflows of Resources				
Unavailable revenue - property taxes	431,400	-	25,256	456,656
Unavailable revenue - special assessments & other	2,044,929	4,900	106,500	2,156,329
Lease related	-	-	346,093	346,093
Total deferred inflows of resources	<u>2,476,329</u>	<u>4,900</u>	<u>477,849</u>	<u>2,959,078</u>
Fund Balances				
Nonexpendable				
Perpetual care	-	-	970,773	970,773
Prepaid items	15,647	-	4,760	20,407
Restricted				
Grant restrictions - general government	1,472,010	-	36,619	1,508,629
Asset forfeiture	38,606	-	-	38,606
Transient occupancy tax - tourism	-	-	982,117	982,117
Airport	-	-	336,290	336,290
System development charges	-	-	2,587,598	2,587,598
Debt commitment	-	-	1,046,737	1,046,737
Donor restrictions	22,235	-	-	22,235
Committed				
General activities	431,819	-	-	431,819
Housing activities	-	-	252,642	252,642
Street activities	-	4,435,636	-	4,435,636
Parks activities	-	-	3,571,252	3,571,252
Capital projects funds	-	-	977,542	977,542
Unassigned	18,070,531	-	-	18,070,531
Total fund balances	<u>20,050,848</u>	<u>4,435,636</u>	<u>10,766,330</u>	<u>35,252,814</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 25,210,342</u>	<u>\$ 5,451,661</u>	<u>\$ 11,429,679</u>	<u>\$ 42,091,682</u>

The Notes to the Financial statements are an integral part of this statement

Basic Financial Statements

CITY OF ASHLAND, OREGON Reconciliation of the Balance Sheet of Governmental Funds To the Statement of Net Position June 30, 2024

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances - governmental funds	\$ 35,252,814
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The cost of capital assets (land, buildings, improvements, machinery and equipment, infrastructure, and construction in progress) is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets of the City as a whole.

Net capital assets	71,241,856
Net lease and SBITA assets	1,104,171

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position.

Long-term liabilities	(8,618,182)
Lease and SBITA liability	(1,095,117)
Accrued interest on liabilities	(34,871)

The net pension assets (liability), and deferred inflows and outflows related to the Net Pension Liability 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.

(23,269,572)

The OPEB assets (liability), and deferred inflows and outflows related to the OPEB Asset is the difference between the total OPEB liability and the assets set aside to pay benefits earned to the past and current employees and beneficiaries.

(1,730,048)

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

Accrued vacation and sick leave	(1,716,606)
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Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.

Unavailable revenue:	
Unavailable - property taxes	456,656
Unavailable - special assessments and all others	2,156,329

Internal Service Funds are used by the City to charge costs of insurance, risk management, and fleet management services to individual funds. Their assets and liabilities are included in the Statement of Net Position.

Internal Service Fund net position	8,724,300
Total net position	<u>\$ 82,471,730</u>

The Notes to the Financial statements are an integral part of this statement

Basic Financial Statements

CITY OF ASHLAND, OREGON Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds For the Year Ended June 30, 2024

	General Fund	Street Fund	Other Governmental Funds	Total Government
Revenues				
Taxes	\$ 24,106,609	\$ 2,343,614	\$ 1,867,258	\$ 28,317,480
Fees, licenses and permits	1,591,398	-	-	1,591,398
Intergovernmental	1,744,883	1,692,621	3,952,714	7,390,218
Charges for services	10,586,886	1,694,331	1,630,609	13,911,826
System development charges	-	-	403,258	403,258
Assessments	-	943	-	943
Fines and forfeitures	301,364	-	-	301,364
Interest on investments	1,252,846	65,073	544,145	1,862,063
Miscellaneous	831,217	187	2,000	833,404
Total revenues	<u>40,415,203</u>	<u>5,796,769</u>	<u>8,399,983</u>	<u>54,611,955</u>
Expenditures				
Current:				
General government	13,948,065	-	1,073,428	15,021,494
Public safety	21,083,552	-	-	21,083,552
Highways and streets	-	4,237,554	81,032	4,318,586
Parks and recreation	5,960,680	-	(27,432)	5,933,249
Debt service:				
Principal	240,850	70,000	1,661,607	1,972,457
Interest	7,226	7,762	124,037	139,025
Capital outlay	1,844,168	2,892,959	7,087,857	11,824,984
Total expenditures	<u>43,084,541</u>	<u>7,208,275</u>	<u>10,000,529</u>	<u>60,293,345</u>
Excess (deficiency) of revenues over expenditures	<u>(2,669,338)</u>	<u>(1,411,507)</u>	<u>(1,600,545)</u>	<u>(5,681,390)</u>
Other financing sources (uses)				
Proceeds from debt issuance	-	4,028,789	600,000	4,628,789
Proceeds from lease and SBITA	1,230,767	-	-	1,230,767
Transfers In	521,096	-	3,795,446	4,316,542
Transfers Out	(310,500)	(2,978,031)	(978,011)	(4,266,542)
Total other financing sources (uses)	<u>1,441,363</u>	<u>1,050,758</u>	<u>3,417,435</u>	<u>5,909,556</u>
Net change in fund balances	(1,227,975)	(360,749)	1,816,889	228,166
Fund balances - beginning	<u>21,278,823</u>	<u>4,796,385</u>	<u>8,949,441</u>	<u>35,024,649</u>
Fund balances - ending	<u><u>\$ 20,050,848</u></u>	<u><u>\$ 4,435,636</u></u>	<u><u>\$ 10,766,330</u></u>	<u><u>\$ 35,252,815</u></u>

The Notes to the Financial statements are an integral part of this statement

Basic Financial Statements

CITY OF ASHLAND, OREGON Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended June 30, 2024

Explanation of certain differences between the Net Changes in Fund Balance and the Government-wide Statement of Activities.

Changes in net fund balance	\$	228,166
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense.

Capital contribution		314,463
Capital outlay expenditures capitalized		10,594,216
Lease and SBITA outlay capitalized		1,238,617
Depreciation and amortization expense		(3,185,975)

The Pension Expense and the changes in the deferred inflows and outflows related to 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.		316,581
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The OPEB Expense and the changes in the deferred inflows and outflows related to the changes in the total OPEB Assets (Liability) from year to year due to changes in total OPEB liability and the fair value of OPEB plan net position available to pay benefits.		108,187
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Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transitions that are not normally paid with expendable available financial resources. However, in the Statement of Activities (which is presented on the accrual basis of accounting) expenses and liabilities are reported, regardless of when financial resources are available. This adjustment combines the net changes in liability balances.

General obligation bonds and notes payable		(2,897,182)
Lease and SBITA		(990,487)
Compensated absences		(107,965)
Accrued interest		1,042

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds.

Property taxes		(4,694)
Special assessments		(718)
Other		474,918
Transient Lodging Tax		52,354

Internal Service Funds are used by the City to charge costs of insurance, risk management and fleet management services to individual funds. Their net activity is included in the statement of activities.

Internal Service Fund change in net position		1,197,970
Change in net position	<u>\$</u>	<u>7,339,493</u>

The Notes to the Financial statements are an integral part of this statement

Basic Financial Statements

CITY OF ASHLAND, OREGON Statement of Net Position Proprietary Funds June 30, 2024

	Business-type Activities					Governmental Activities	
	Water Fund	Wastewater Fund	Stormwater Fund	Electric Fund	Tele-communications Fund	Total Enterprise Funds	Internal Service Funds
ASSETS							
Current Assets							
Cash and cash equivalents and investments	\$ 16,387,491	\$ 7,603,700	\$ 1,980,626	\$ 6,953,764	\$ 2,704,585	\$ 35,630,166	\$ 11,362,152
Interest and accounts receivable, net	1,712,815	1,763,448	160,798	2,480,054	490,394	6,607,509	116,305
Notes and contracts receivable	-	-	-	66,980	-	66,980	6,616
Inventories	768,914	4,237	-	1,574,629	-	2,347,780	34,130
Prepaid items	-	-	-	-	-	-	253,433
Total current assets	18,869,220	9,371,385	2,141,424	11,075,427	3,194,979	44,652,435	11,772,635
Noncurrent Assets							
Capital assets							
Land	956,587	2,150,338	-	-	-	3,106,925	98,770
Construction in process	8,399,894	9,866,509	21,711	-	-	18,288,115	-
Capital assets	42,477,952	52,928,386	1,521,867	17,642,257	9,811,796	124,382,258	18,979,711
Less accumulated depreciation and amortization	(23,889,900)	(28,973,070)	(1,087,967)	(10,736,717)	(9,536,835)	(74,224,489)	(13,385,971)
Total noncurrent assets	27,944,533	35,972,163	455,611	6,905,540	274,961	71,552,808	5,692,510
Total assets	46,813,753	45,343,548	2,597,035	17,980,967	3,469,941	116,205,244	17,465,146
DEFERRED OUTFLOWS OF RESOURCES							
Pension related	550,765	394,220	116,552	1,034,112	209,108	2,304,757	145,118
OPEB related	74,348	93,762	40,312	80,012	18,590	307,024	14,942
Total deferred outflows of resources	625,113	487,982	156,864	1,114,124	227,698	2,611,781	160,060
LIABILITIES							
Current liabilities							
Accounts payable	229,626	285,991	11,095	1,235,373	31,132	1,793,217	182,582
Retainage payable	-	85,443	-	-	-	85,443	-
Accrued salaries and payroll taxes	57,390	21,386	5,117	44,124	10,619	138,636	3,124
Accrued interest payable	119,726	98,618	259	-	-	218,603	-
Other liabilities	-	-	-	291,426	-	291,426	-
Compensated absences	30,165	20,267	1,062	53,896	7,184	112,574	7,183
Pledged revenue debt payable - current	503,430	111,965	-	-	-	615,395	-
General obligation bonds payable, current	180,000	40,000	10,000	-	-	230,000	-
Total current liabilities	1,120,337	663,670	27,533	1,624,819	48,935	3,485,294	192,890
Noncurrent liabilities							
Compensated absences	90,496	60,800	3,186	161,687	21,553	337,722	21,550
Net OPEB Liabilities	279,948	364,089	165,851	273,054	66,706	1,149,648	52,640
Proportionate Share of Net Pension Liability	1,739,918	1,245,377	368,198	3,266,858	660,591	7,280,942	458,443
Pledged revenue debt payable, net	7,704,849	8,039,149	-	-	-	15,743,998	-
General obligation bonds payable, net	570,000	135,000	35,000	-	-	740,000	-
Total noncurrent liabilities	10,385,211	9,844,415	572,235	3,701,599	748,849	25,252,310	532,633
Total liabilities	11,505,548	10,508,084	599,768	5,326,418	797,784	28,737,604	725,522
DEFERRED INFLOWS OF RESOURCES							
Pension related	216,964	155,296	45,914	407,370	82,374	907,918	57,167
OPEB related	45,391	57,428	24,847	48,375	11,294	187,335	9,061
Total deferred inflows of resources	262,355	212,725	70,761	455,745	93,667	1,095,253	66,228
NET POSITION							
Net Investment in capital assets	18,986,254	27,560,606	410,611	6,905,540	274,961	54,137,972	5,692,510
Restricted for system development	966,355	2,372,090	30,321	-	-	3,368,766	-
Unrestricted	15,718,353	5,178,025	1,642,438	6,407,388	2,531,227	31,477,429	11,140,945
Total net position	\$ 35,670,962	\$ 35,110,721	\$ 2,083,370	\$ 13,312,928	\$ 2,806,188	\$ 88,984,167	\$ 16,833,456

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds
 Net position of business-type activities

8,106,149
\$ 97,090,316

The Notes to the Financial statements are an integral part of this statement

Basic Financial Statements

CITY OF ASHLAND, OREGON Statement of Revenues, Expenses and Changes in Net Position Proprietary Funds For the Year Ended June 30, 2024

	Business-type Activities						Governmental Activities
	Water Fund	Wastewater Fund	Stormwater Fund	Electric Fund	Tele-communications Fund	Total Enterprise Funds	Internal Service Funds
Operating revenues							
Charges for services	\$ 8,811,039	\$ 6,654,240	\$ 833,135	\$ 16,906,546	\$ 2,789,598	\$ 35,994,558	\$ 6,696,159
Miscellaneous	10,926	3,939	-	556,738	-	571,603	199,747
Total operating revenues	8,821,965	6,658,179	833,135	17,463,284	2,789,598	36,566,161	6,895,906
Operating expenses							
Cost of services	6,503,862	5,203,889	973,992	16,695,958	2,884,748	32,262,451	4,026,169
Depreciation and amortization	702,952	1,213,832	53,022	337,184	55,132	2,362,122	613,834
Total operating expenses	7,206,814	6,417,721	1,027,014	17,033,142	2,939,880	34,624,573	4,640,003
Operating income (loss)	1,615,151	240,458	(193,879)	430,142	(150,282)	1,941,588	2,255,904
Non-operating revenue (expenses):							
Intergovernmental	253,350	-	-	983,771	-	1,237,121	-
Investment earnings	791,878	355,969	98,674	333,559	142,511	1,722,591	449,538
Interest expense	(30,546)	(113,976)	(1,301)	-	-	(145,823)	-
Total non-operating revenue (expenses)	1,014,682	241,993	97,373	1,317,330	142,511	2,813,889	449,538
Transfers and Capital Contributions							
Transfer Out	(50,000)	-	-	-	-	(50,000)	-
Capital Contributions	975,101	-	-	-	-	975,101	-
Total transfers	925,101	-	-	-	-	925,101	-
Change in net position	3,554,934	482,451	(96,506)	1,747,472	(7,771)	5,680,578	2,705,442
Total net position - beginning	32,116,028	34,628,270	2,179,876	11,565,456	2,813,959	83,303,589	14,128,014
Total net position - ending	\$ 35,670,962	\$ 35,110,721	\$ 2,083,370	\$ 13,312,928	\$ 2,806,188	\$ 88,984,167	\$ 16,833,456
Change in position						\$ 5,680,578	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds						1,507,470	
Change in net position of business-type activities						<u>\$ 7,188,048</u>	

The Notes to the Financial statements are an integral part of this statement

Basic Financial Statements

CITY OF ASHLAND, OREGON Statement of Cash Flows Proprietary Funds For the year ended June 30, 2024

	Business-type Activities - Enterprise Funds						Governmental
	Water Fund	Wastewater Fund	Stormwater Fund	Electric Fund	Tele-communications Fund	Total	Activities Internal Service Funds
Cash flows from operating activities:							
Receipts from customers and users	\$ 8,624,494	\$ 6,415,116	\$ 804,056	\$ 16,880,836	\$ 2,813,050	\$ 35,537,552	\$ 129,828
Receipts from internal users	-	-	-	-	-	-	6,683,225
Payments to suppliers	(4,477,725)	(3,828,652)	(478,420)	(13,454,611)	(2,298,941)	(24,538,350)	(4,070,201)
Payments to employees	(2,134,629)	(1,810,679)	(367,770)	(3,772,550)	(714,158)	(8,799,786)	(766,406)
Net cash from operating activities	2,012,140	775,785	(42,134)	(346,325)	(200,049)	2,199,417	1,976,446
Cash flows from noncapital financing activities:							
Transfers In (Out)	(50,000)	-	-	-	-	(50,000)	-
Intergovernmental	253,350	-	-	325,771	-	579,121	-
Net cash from noncapital financing activities	203,350	-	-	325,771	-	529,121	-
Cash flows from capital and related financing activities:							
Acquisition and construction of capital assets	(532,438)	(2,489,643)	(5,683)	-	-	(3,027,764)	(1,988,386)
Proceeds from issuance of debt	668,867	2,777,031	-	-	-	3,445,898	-
Principal paid on bonds, contracts and notes	(391,501)	(150,854)	(10,000)	-	-	(552,355)	-
Interest paid on debt	(30,546)	(113,976)	(1,301)	-	-	(145,823)	-
Net cash from capital and related financing activities	(285,618)	22,558	(16,984)	-	-	(280,045)	(1,988,386)
Cash flows from investing activities:							
Interest from investments and other income	791,877	355,958	98,674	333,559	142,507	1,722,577	449,538
Net increase (decrease) in cash and investments	2,721,748	1,154,301	39,556	313,005	(57,542)	4,171,068	437,598
Cash and investments, beginning of year	13,665,743	6,449,399	1,941,070	6,640,759	2,762,127	31,459,098	10,924,553
Cash and investments, end of year	\$ 16,387,491	\$ 7,603,700	\$ 1,980,626	\$ 6,953,764	\$ 2,704,585	\$ 35,630,166	\$ 11,362,152
Reconciliation of operating income to net cash provided by operating activities:							
Operating income	\$ 1,615,151	\$ 240,458	\$ (193,879)	\$ 430,142	\$ (150,282)	\$ 1,941,588	\$ 2,255,904
Depreciation and amortization	702,952	1,213,832	53,022	337,184	55,132	2,362,122	613,834
Change in assets and liabilities:							
(Increase) decrease in:							
Receivables	(197,471)	(243,063)	(29,079)	(582,448)	23,452	(1,028,609)	(82,854)
Net pension liability and related deferreds	29,760	(151,203)	76,011	167,234	(73,419)	48,383	(157,224)
Total OPEB liability and related deferreds	47,840	59,883	64,442	18,377	967	191,509	881
Inventories	(12,216)	-	-	(542,162)	-	(554,378)	(515,936)
Increase (decrease) in:							
Accounts payable and accrued liabilities	(177,690)	(316,808)	(15,364)	(167,016)	(61,989)	(738,867)	(129,655)
Other liabilities	3,814	(27,314)	2,714	(7,636)	6,091	(22,331)	(8,504)
Net cash from operating activities	\$ 2,012,140	\$ 775,785	\$ (42,134)	\$ (346,325)	\$ (200,049)	\$ 2,199,416	\$ 1,976,446
Schedule of non-cash capital and related financing activities:							
Unrealized gain (loss) on investments	\$ 8,901	\$ 4,147	\$ 1,089	\$ 3,510	\$ 1,498	\$ 19,145	\$ 5,375
Loan forgiveness	975,101	-	-	-	-	-	-
Net noncash investing, capital and financing activities	\$ 984,002	\$ 4,147	\$ 1,089	\$ 3,510	\$ 1,498	\$ 19,145	\$ 5,375

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

CITY OF ASHLAND, OREGON Notes to the Basic Financial Statements For the year ended June 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Ashland, Oregon (City) is a municipal corporation operating under an amended charter adopted by the voters in 2020. The City Council (Council), composed of the Mayor and six council members, comprises the legislative branch of the government. Individual departments are under the direction of the City Manager, who is appointed by the Council. The accompanying financial statements present the City, an entity for which the City is considered to be financially accountable.

B. Government-wide and Fund Financial Statements

The presentation of financial information required by GASBS 34 for Basic Financial Statements and Supplementary Information are described below and in the Management's Discussion and Analysis located earlier in this document. The government-wide financial statements (i.e. the Statement of Net Position and the Statement of Changes in Activities) report information on the activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent, on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary funds financial statements. Revenues are recorded when earned and expenses are reported when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. The budgetary basis of accounting is the same as Generally Accepted Accounting Principles (GAAP). Revenues are recognized as soon as they are both

Basic Financial Statements

measurable and available. Revenues are considered to be available when they are collected within the period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City 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 the payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are accruable so have been recognized as revenues of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

- The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The Street Fund accounts for the resources and operating expenditures related to the maintenance, operation and construction of the City's streets and storm water collection infrastructure. While a substantial portion of revenues come from user fees, the primary source is state-shared highway funds.

The City reports the following major proprietary funds:

- The Water Fund accounts for the resources and expenses related to supply, treatment and distribution of water throughout the City. The primary source of revenue is user fees.
- The Wastewater Fund accounts for the resources and expenses related to collection and treatment of wastewater throughout the City. The primary source of revenue is user fees.
- The Stormwater Fund accounts for the resources and expenses related to collection and treatment of stormwater throughout the City. The primary source of revenue is user fees.
- The Electric Fund accounts for the resources and expenses related to distribution of electricity throughout the City. The primary source of revenue is user fees.
- The Telecommunications Fund accounts for the resources and expenses related to broadband and high-speed data transmission services throughout the City. The primary source of revenue is user fees.

Additionally, the City reports the following fund types:

- Special revenue funds account for proceeds of specific revenue sources that are restricted, committed or assigned to expenditure for specific purposes other than debt service or capital expenditure.
- Debt service funds account for financial resources that are restricted, committed, or assigned to expenditures for principal and interest related costs as well as the financial resources being accumulated for future debt service.
- Capital projects funds account for financial resources that are restricted, committed, or assigned to expenditures for capital outlays, except for those financed by proprietary funds.

Basic Financial Statements

Revenues are derived primarily from property taxes and state gas tax apportionments which are designated for the construction of specific projects.

- Internal Service Funds account for insurance and fleet management services primarily provided to other departments or agencies of the City. The costs of the services provided are recovered by the charges to the department and/or outside agency receiving the service.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this rule are payment-in-lieu of taxes and other charges between the City's various utility funds and the other functions of the City. The enterprise funds which operate water, wastewater, and electric services are charged franchise fees by the General Fund. Franchise fees would be charged to any such operation under local ordinance, so these fees are recognized as direct operating expenses in those funds and as revenue to the General Fund rather than transfers. Payments for fiscal year 2024 include \$747,446 from the Water Fund, \$530,084 from the Wastewater Fund, and \$1,776,628 from the Electric Fund. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses result from providing, producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The enterprise and internal service funds are charges to customers for sales and services.

Where applicable, enterprise funds also recognize the portion of System Development Charges intended to recover the cost of connecting new customers to the system as operating revenue. Operating expenses for enterprise and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources to the limits of the policies and statutes governing them first, then unrestricted resources as they are needed.

D. Assets, Liabilities and Net Position

1. Cash and Cash Equivalents and Investments

The City's cash and cash equivalents are comprised of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the City to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds and the State Treasurer's Investment Pool.

City investments are reported at fair value. The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of pool shares.

Basic Financial Statements

2. Restricted Cash

The balance of restricted assets reported in the Statement of Net Position is as follows:

	General Government
Restricted Cash:	
Cemetery Trust Fund	<u>\$ 965,257</u>

3. Receivables and Payables

Activity between funds that are representative of lending and borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds.” Any residual balances outstanding between the governmental and business-type activities are reported in the government-wide financial statements as “internal balances.”

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not expendable available financial resources.

All trade and property taxes receivable are shown net of an allowance for uncollectible accounts. Trade accounts receivable in excess of 120 days comprise the trade accounts receivable allowance for uncollectibles.

Property taxes are levied as of July 1 on property assessed as of the same date. The tax levy is due November 15, with an optional payment method of 1/3 due November 15, 1/3 due January 15, and 1/3 due March 15. Taxes paid in full November 15 receive a three percent (3%) discount. Property taxes are considered delinquent after the appropriate due date, at which time the applicable property is subject to lien, and penalties and interest are assessed.

Notes and contracts receivable are recorded at par. Interest assessed is recorded as revenue when the payment becomes due.

4. Inventories

Inventories are reported at moving average cost. Inventories are recorded as expenditures when consumed rather than when purchased.

5. Prepaid items and Advances

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements using the consumption method.

6. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure (e.g., streets, roads, bridges, sidewalks and similar public domain items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined in the City's capitalization policy as having a historic cost or market value in excess of \$5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Donated assets, donated works of art and similar items, and capital assets received in a service concession arrangement will be reported at acquisition value at the date of the donation.

Basic Financial Statements

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

The City's policy states that any asset that is internal development will be capitalized if the actual or estimated cost is \$25,000 or more. The useful life of the assets will be determined by the developing department, the Finance Department and the City Manager.

Property, plant and equipment of the primary government is depreciated using the straight-line method over the following estimated useful lives of the related assets:

Buildings and improvements	33 to 50 years
Electric power generation and distribution systems	40 to 70 years
Water, wastewater and storm water systems	15 to 50 years
Public domain infrastructure	15 to 25 years
Equipment	2 to 20 years

7. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Since the City does not have a policy to pay any amounts when employees separate from service with the City, there is no liability for unpaid accumulated sick leave. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured or are taken and paid from current resources.

8. Long-Term Liabilities

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position.

Bond premiums and discounts are deferred and amortized over the life of the bond using the effective interest method. Bonds payable are reported net of the applicable bonding premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

9. Net Position/Fund Balance

For government-wide reporting as well as in proprietary funds, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of three components: net investment in capital assets, restricted, and unrestricted.

- *Net investment in capital assets* consists of capital assets, net of accumulated depreciation/amortization and reduced by outstanding balances of bonds, notes, and other debt that are attributable to the acquisition, construction, or improvement of those assets.

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Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of net position.

- *Restricted* net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Assets are reported as restricted when constraints are placed on asset use either by external parties or by law through constitutional provision or enabling legislation.
- *Unrestricted* net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of the two preceding categories.

Sometimes the City of Ashland will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. To calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City of Ashland's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

In governmental fund types, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called fund balance. The City's governmental funds report the following categories of fund balance, based on the nature of any limitations requiring the use of resources for specific purposes.

Non-spendable fund balance represents amounts that are not in a spendable form. The non-spendable fund balance represents perpetual care 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 City Council resolution.

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. Currently, management does not have authority to assign fund balance.

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.

As previously mentioned, the City of Ashland 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.

To preserve a sound financial system and to provide a stable financial base, the governing body has

adopted a minimum fund balance policy. Financial Management Policies were updated and approved in May 2023. The targets for fund balances are generally a function of estimated average annual expenditures of the prior three years and are intended to help maintain financial viability of each fund. They vary based on how susceptible a fund is to revenue fluctuations and based on the riskiness of the activities in each different fund.

10. Deferred Outflows/Inflow 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 assets 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 assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

11. Leases and Software Based Information Technology Arrangements

As a lessor, the City recognizes lease contracts or equivalents that have a term exceeding one year and the cumulative future *receipts* on the contract exceed \$25,000. The City uses the same interest rate it charges to lessee as the discount rate or that is implicit in the contract to the lessee. Short-term lease receipts and variable lease receipts not included in the measurement of the lease receivable are recognized as income when earned.

As a lessee, the City recognizes lease contracts or equivalents (including Subscription Based Information Technology Arrangements) that have a term exceeding one year and the cumulative future *payments* on the contract exceed \$25,000. The City uses a discount rate that is explicitly stated or implicit in the contract. When a readily determinable discount rate is not available, the discount rate is determined using the City's incremental borrowing rate at start of the lease for a similar asset type and term length to the contract. Short-term lease payments are expensed when incurred.

12. Accounting and Reporting Changes

New Funds

The City created five new funds in fiscal year 2024 to track revenue from one-time system development charges (SDC) imposed on new development to recover the related costs of expanding infrastructure. The Street SDC fund is considered a special revenue fund, and the Parks SDC Fund is considered capital improvements fund. The Water, Wastewater and Stormwater SDC funds are considered enterprise sub-funds that are reported with the Water, Wastewater and Stormwater funds in the Basic Financial Statements, and separately in the Supplementary Information for budgetary purposes.

New Pronouncements

The City implemented GASB Statement No. 100, "Accounting Changes and Error Corrections." This statement defines accounting changes and prescribes the accounting and financial reporting for each type of accounting change and error corrections. The City did not have any accounting changes or error corrections in fiscal year 2024.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The City has adopted a biennial budget for all funds on a basis consistent with generally accepted accounting principles for governmental funds. The City Council resolution adopting the budget and authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations.

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, transfers, and contingency for those funds with only one department or function. The detail budget document, however, is required to contain more specific, detailed information for the above-mentioned expenditure categories. The City budgets debt service principal and interest on a cash basis, it is reported on the statement of changes in revenues, expenses and changes in position.

Unexpected additional resources may be added to the budget through the use of a supplemental budget. The supplemental budget process requires hearings before the public, publications in newspapers, and approval by the City Council. Original and supplemental budgets may be modified only by the City Council through the use of appropriation transfers between the levels of control. In addition, Oregon Local Budget Law provides certain specific exceptions to the supplemental budget process to increase appropriations. Such transfers and increases require approval by the City Council by adoption of a resolution. Budget appropriation amounts shown in the financial statements include the original and revised budget appropriations as approved by the City Council. Appropriations are limited to a biennium budget period of 2023-2025; therefore, all spending authority of the City lapses at the end of the biennial period.

- In fiscal year 2024, Council approved eight resolutions that amended the budget: Resolutions 2023-21, 2023-22, 2023-23, 2023-26, 2024-01, 2024-08, 2024-10, and 2024-16.

Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2024.

Deficit Fund Equity

Generally accepted accounting principles and Oregon state law requires fund disclosure of deficit fund balance/total net position. On June 30, 2024, no funds reported a deficit net position in the GAAP basis financial statements.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

	Total Primary Government
Petty cash	\$ 3,090
Deposits with financial institutions	3,194,679
Imprest Cash	120,000
Investments	75,389,060
	<u>\$ 78,706,829</u>
 Governmental - unrestricted	 \$ 77,741,572
Governmental - restricted:	
Cemetery Trust Fund	965,257
	<u>\$ 78,706,829</u>

1. Deposits

Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury.

2. Credit Risk Deposits

There is a risk that, in the event of a bank failure, the City's deposits may not be returned. The City's deposit policy is in accordance with ORS 295. All deposits are collateralized with eligible securities in amounts determined by the Oregon State Treasury (OST). The OST's custodian, Federal Home Loan Bank of Des Moines, is the agent of the depository bank. The securities pledged are designated as subject to the Pledge Agreement between the Depository Bank, Custodian Bank and OST and are held for the benefit of the OST on behalf of the public depositors. The City's deposit policy requires that all deposits are covered by the Federal Deposit Insurance Corporation (FDIC), and/or are collateralized as required by and in compliance with ORS 295. The FDIC's standard insurance amount is \$250,000 per depositor, per insured bank, for each account ownership category.

3. Investments

Policies officially adopted by City Council allow the City to invest in: U.S. Treasury Obligations (bills, notes and bonds), U.S. Government Agency Securities and Instrumentalities of Government Sponsored Corporations, Banker's Acceptances, Certificates of Deposit (at commercial banks that have a branch in Oregon and Savings & Loan Associations that have a branch in Oregon),

State and Local Government Securities, Commercial Paper (A1, AA, P1), State of Oregon Investment Pool, and Repurchase Transactions.

Basic Financial Statements

Cash and Investments Note

As of June 30, 2024, the fair value measurement at the measurement date, the City had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in months)</u>	
		<u>Less than 3</u>	<u>3-17</u>
U.S. Treasury Bill	\$ 35,697,402	-	35,697,402
State Treasurer's Investment Pool	39,691,658	39,691,658	-
	<u>\$ 75,389,060</u>	<u>\$ 39,691,658</u>	<u>\$ 35,697,402</u>

The Oregon Local Government Investment Pool (LGIP) is an open-ended, no-load diversified portfolio offered to any municipality, political subdivision or public corporation of the State that by law is made the custodian of, or has control of, any public funds. The Office of the State Treasurer (OST) manages the LGIP. The LGIP is commingled with other State funds in the Oregon Short-Term Fund (OSTF). The OSTF is not managed as a stable net asset value fund; therefore, the preservation of principal is not assured. The LGIP is not rated by a national rating service. Additional information about the OSTF can be obtained at www.oregon.gov/treasury. The weighted-average maturity of LGIP is less than one year. The fair value of the City's position in the pool is the same as the value of the pool shares.

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.

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

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.

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. As noted above, the LGIP is unrated.

Oregon Revised Statutes require Banker's Acceptances to be guaranteed by and carried on the books of, a qualified financial 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.

Basic Financial Statements

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. As of June 30, 2024, the City was in compliance with all percentage restrictions.

Oregon Revised Statutes require that no more than 25 percent of the monies of local government to 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.

Per City policy, 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 & Instrumentalities of Government Sponsored Corp.	100%
Bankers' Acceptances	50%
Certificates of Deposit	35%
State and Local Government Securities	35%
Repurchase Transactions	25%
Commercial Paper (AA, A1, P1)	10%
State of Oregon Investment Pool Securities	100%

Fair Value of Investments

The City of Ashland measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles (GAAP). These guidelines recognize a three-tiered fair value hierarchy as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than those in Level 1; and
- Level 3: Unobservable inputs

Debt and equity securities classified as Level 1 are valued using prices quoted in active markets for those securities. Debt and equity securities classified in Level 2 are valued using the following approaches: debt securities are normally valued based on price data obtained from observed transactions and market price quotations from broker dealers and/or pricing vendors; equity securities are valued using fair value per share for each fund. Certificates of deposit classified in Level 2 are valued using broker quotes that utilize observable market inputs. Securities classified as Level 3 have limited trade information, these securities are priced or using the last trade price or estimated using recent trade prices.

At June 30, 2024, the City of Ashland had the following recurring fair value measurements:

Investments by Fair Value Level	30-Jun-24	Fair Value Measurement			Cost Measurement
		Level 1	Level 2	Level 3	
U.S. Treasury obligations	\$ 31,710,212	\$ 31,710,212	\$ -	\$ -	\$ -
US Agency obligations	3,987,190	-	3,987,190	-	-
State Treasurer's Investment Pool	39,691,658	39,691,658	-	-	39,691,658
	<u>\$ 75,389,060</u>	<u>\$ 39,691,658</u>	<u>\$ 3,987,190</u>	<u>\$ -</u>	<u>\$ 39,691,658</u>

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B. Receivables

As of year-end, receivables for the City's individual major funds and non-major, internal service in aggregate, including the applicable allowances for uncollectable accounts, are as follows:

	Total Governmental Activities	Total Business-Type Activities	Accounts, Net
Current Receivable			
Property Tax	\$ 527,773	\$ -	\$ 527,773
Business Licenses	63,023	-	63,023
Ambulance Billing	1,868,355	-	1,868,356
Utility Receivables	1,532,183	5,131,968	6,664,151
Grant Receivables	2,906,288	1,232,279	4,138,567
Misc. Receivables	2,280,559	243,261	2,523,820
Hotel/Motel Receivables	837,391		837,391
Total current	10,015,572	6,607,508	16,623,081
Long-Term Receivable			
Rehabilitation Loans	54,452	-	54,452
Special Assessments	4,900	-	4,900
Conservation Loans	-	66,980	66,980
Notes Receivable	6,616	-	6,616
SDC receivable	52,049	-	52,049
Total long-term	118,017	66,980	184,997
Total	\$ 10,133,589	\$ 6,674,488	\$ 16,808,079

Governmental funds report unearned and unavailable revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of unavailable revenue and unearned revenue reported in all funds were as shown on the table below as follows:

	General Fund	Street Fund	Other Governmental Funds	Total Governmental Funds
Governmental Activities:				
Property Taxes	\$ 431,400	\$ -	\$ 25,256	\$ 456,656
Leases	-	-	346,093	346,093
Deferred Rehab and SDC's	-	-	106,501	106,501
Special Assessments	-	4,900	-	4,900
Business Licenses	179,973	-	-	179,973
Transient Lodging Tax	837,360	-	-	837,360
Ambulance Services	1,027,595	-	-	1,027,595
Total Unearned Revenue	\$ 2,476,329	\$ 4,900	\$ 477,850	\$ 2,959,079

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C. Capital Assets

Capital asset activity for the year ended June 30, 2024, was as follows:

	Balance June 30, 2023	Additions and Reclasses	Retirements and Reclasses	Balance June 30, 2024
Governmental Activities:				
Capital assets, not being depreciated				
Land	\$ 15,489,067	\$ 504,587	\$ -	\$ 15,993,654
Construction in progress	4,105,881	7,743,823	1,963,308	9,886,396
Total capital assets, not being depreciated or amortized	19,594,948	8,248,410	1,963,308	25,880,051
Lease assets - equipment	113,648	520,919	9,018	625,548
Subscription based asset	-	717,698	-	717,698
Buildings	46,242,942	2,317,109	-	48,560,051
Infrastructure	63,295,651	1,963,308	-	65,258,959
Machinery and equipment	26,067,456	2,771,795	528,369	28,310,883
Total capital assets, being depreciated and amortized	135,719,697	8,290,829	537,387	143,473,139
Less accumulated amortization and depreciation for:				
Lease and subscription assets	-	(248,093)	(9,018)	(239,075)
Buildings	(22,987,818)	(1,205,222)	-	(24,193,040)
Infrastructure	(45,060,822)	(1,310,403)	-	(46,371,225)
Machinery and equipment	(19,554,322)	(1,485,359)	(528,369)	(20,511,312)
Total accumulated depreciation and amortization	(87,602,962)	(4,249,077)	(537,387)	(91,314,651)
Total capital assets being depreciated and amortized, net	48,116,735	4,041,752	-	52,158,488
Governmental activities capital assets, net	\$ 67,711,683	\$ 12,290,162	\$ 1,963,308	\$ 78,038,539
	Balance June 30, 2023	Additions and Reclasses	Retirements and Reclasses	Balance June 30, 2024
Business-type activities:				
Capital assets, not being depreciated				
Land	\$ 3,106,925	\$ -	\$ -	\$ 3,106,925
Construction in progress	15,260,349	3,027,764	-	18,288,115
Total capital assets, not being depreciated	18,367,274	3,027,764	-	21,395,040
Lease assets - equipment	7,850	-	7,850	-
Buildings	22,099,664	-	-	22,099,664
Infrastructure	99,447,535	-	-	99,447,535
Machinery and equipment	2,835,059	-	-	2,835,059
Total capital assets, being depreciated	124,390,108	-	7,850	124,382,258
Less accumulated depreciation:				
Buildings	(9,916,901)	(433,124)	-	(10,350,025)
Infrastructure	(58,642,299)	(1,809,532)	-	(60,451,831)
Machinery and equipment	(3,303,167)	(119,467)	-	(3,422,634)
Total accumulated depreciation	(71,862,368)	(2,362,122)	-	(74,224,489)
Total capital assets being depreciated, net	52,527,740	(2,362,122)	7,850	50,157,769
Business-type activities capital assets, net	\$ 70,895,015	\$ 665,642	\$ 7,850	\$ 71,552,809

Basic Financial Statements

Depreciation and amortization expense for the governmental activities as charged to functions/programs of the primary government is as follows:

General government	\$	1,450,338
Public safety		256,982
Highways and streets		1,453,211
Parks and Rec		1,088,546
Total	\$	<u>4,249,077</u>

Depreciation expense for the business type activities as charged to functions/programs of the primary government is as follows:

Water Fund	\$	702,952
Wastewater Fund		1,213,832
Stormwater Fund		53,022
Electric Fund		337,184
Telecommunication Fund		55,132
Total	\$	<u>2,362,122</u>

Lease and SBITA Right to Use Assets

The City has leases for office equipment, police equipment and office space, which it reports as capital assets in the Statement of Net Position. The following lease activity occurred during fiscal year 2024:

Governmental Activities:	Beginning Balance	Increases	Decreases	Ending Balance
Leased equipment	\$ 113,648	\$ 411,000	\$ 9,018	\$ 515,630
Leased buildings	-	109,918		109,918
Total leased assets	113,648	520,919	9,018	625,548
Accum. Amortization Equipment	-	(114,118)	(9,018)	(105,100)
Accum. Amortization Buildings	-	(24,327)		(24,327)
Total amortization leased assets	-	(138,445)	(9,018)	(129,427)
Net leased assets	<u>\$ 113,648</u>	<u>\$ 382,473</u>	<u>\$ -</u>	<u>\$ 496,121</u>

The City also reports Subscription-Based Information Technology Agreements (SBITA) as capital assets. The following SBITA activity occurred during fiscal year 2024:

Governmental Activities:	Beginning Balance	Increases	Decreases	Ending Balance
Subscription asset	\$ -	\$ 717,698	\$ -	\$ 717,698
Accumulated amortization SBITA	-	(109,648)	-	(109,648)
Net subscription asset	<u>\$ -</u>	<u>\$ 608,050</u>	<u>\$ -</u>	<u>\$ 608,050</u>

Construction Commitments

The City has active construction projects as of June 30, 2024. The projects include construction of various infrastructure improvements and additions to the City's parks, transportation, storm water, water, wastewater, and telecommunications systems. The City had approximately \$4.2 million remaining in construction contract commitments under construction contracts as of June 30, 2024.

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D. Interfund Receivable, Payable and Transfers

Internal transfers are budgeted and recorded to show legal and operational commitments between funds such as cost sharing or debt service. Interfund loans are used to assure adequate fund balances in funds where operations do not currently (on a short-term basis) generate enough support through revenues. Interfund transfer activity in fiscal year 2024 was as follows:

Transfer From	Transfer to Governmental Funds			
	General Fund	Street Fund	Nonmajor Governmental	Total
Governmental Funds:				
General Fund	\$ -	\$ -	\$ 310,500	\$ 310,500
Street Fund	-	-	2,978,031	2,978,031
Nonmajor Funds	471,096	-	506,915	978,011
Business-type Activities:				
Water Fund	50,000	-	-	50,000
Total	\$ 521,096	\$ -	\$ 3,795,446	\$ 4,316,542

Budgeted transfers from the Water and Wastewater funds to the SDC Water and SDC Wastewater funds have been eliminated, since these funds are reported together in the Statement of Revenues, Expenses and Changes in Net Position.

E. Long-term Debt

1. Unbonded Long-term Debt (Notes and Contracts)

The City has four promissory note agreements for financing:

- Garfield Park – In 2016 the City borrowed \$870,000 for upgrade for the water park within Garfield Park. The debt is funded with food and beverage tax.
- Biscoe School – In 2018 the City agreed to purchase Biscoe School from the Ashland School District for \$1,540,000 at zero percent interest. The debt is funded by building lease payments.
- Briscoe Park – In 2018 the City agreed to purchase Biscoe Park from the Ashland School District for \$500,000 at zero percent interest. The debt is funded with food and beverage tax.
- Emergency Shelter – The City purchased a shelter as part of a state plan to assist unhoused individuals and facilitate their transition to permanent housing. The state provided \$1 million in funding to purchase the shelter, and the City entered a \$600,000 loan at 3.75% interest to finance the remaining cost.

Promissory notes outstanding at year end are as follows:

Purpose	Activity	Original Amount	Interest Rates	Amount Outstanding
Upgrade to Garfield Water Park	Government	\$ 870,000	2.12%	\$ 143,000
Purchase of Briscoe School Buidling	Government	1,540,000	0.00%	770,000
Purchase of Briscoe School Yard	Government	500,000	0.00%	150,000
Purchase of Homeless Shelter	Government	600,000	3.75%	586,393
				<u>\$ 1,649,393</u>

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Promissory note debt service requirement to maturity is as follows:

Year ending June 30,	Governmental Activities	
	Principal	Interest
2025	\$ 276,058	\$ 24,163
2026	229,861	21,336
2027	182,695	19,993
2028	133,561	19,127
2029	134,460	18,228
2030-2034	692,759	139,102
	<u>\$ 1,649,393</u>	<u>\$ 241,949</u>

2. General Obligation Bonds

The City issues general obligation bonds (GO) to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities over the previous fiscal years. No new general obligation debt was issued in fiscal year 2024.

The following schedule shows the debt service requirements for GO bonds as of June 30, 2024:

Purpose	Activity	Original Amount	Interest Rates	Amount Outstanding
2011 Fire station	Government activities	\$ 2,960,000	2.0-4.00%	\$ 1,240,000
2013 AFN Debt	Government activities	\$ 11,675,000	2-2.8%	1,245,000
2013 GO Bonds New Construction	Government activities	\$ 1,520,000	2-2.5%	455,000
2013 GO Bonds New Construction	Business-type activities	\$ 3,245,000	2-2.5%	970,000
				<u>\$ 3,910,000</u>

Government Activities:

- The residents of Ashland authorized by vote in May 2011 \$2,960,000 in debt for the construction of Fire Station #2. This debt is being paid by property tax.
- In 2013, a new issue for Ashland Fiber Network (AFN) debt as full faith and credit bonds was a result of refinancing a previous debt for AFN. The previous debt was at 5.33% to 2.80% interest. This debt is paid by rates.
- In 2013 a new debt of \$ 4,765,000 as full faith and credit bonds was issued for 15 years; this debt was split between Governmental and Business-type activities. The Street Fund & Parks operations received \$1,520,000 of the total. This debt is paid by user fees and food and beverage tax.

Business-Type Activities:

- In 2013, a new debt of \$ 4,765,000 as Full Faith and credit bonds was issued for 15 years, this debt was split between Governmental and Business-type activities. The Water, Wastewater and Stormwater funds received \$3,245,000 for construction projects. This debt is paid by user fees.

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Future maturities of GO bond principal and interest as of June 30, 2024, are as follows:

Year Ending June 30,	2011 GO Bonds Fire Station #2		2013 AFN Debt		2013 GO Bonds New Construction	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 160,000	\$ 45,538	\$ 1,245,000	\$ 17,430	\$ 340,000	\$ 29,413
2026	165,000	40,338	-	-	350,000	21,863
2027	160,000	34,975	-	-	360,000	13,650
2028	165,000	29,375	-	-	375,000	4,688
2029	190,000	23,600	-	-	-	-
2030-2033	400,000	24,200	-	-	-	-
	<u>\$ 1,240,000</u>	<u>\$ 198,026</u>	<u>\$ 1,245,000</u>	<u>\$ 17,430</u>	<u>\$ 1,425,000</u>	<u>\$ 69,614</u>

Total GO Bond Principal and Interest:

Year Ending June 30,	Total	
	Principal	Interest
2025	\$ 1,745,000	\$ 92,381
2026	515,000	62,201
2027	520,000	48,625
2028	540,000	34,063
2029	190,000	23,600
2030-2033	400,000	24,200
	<u>\$ 3,910,000</u>	<u>\$ 285,070</u>

3. Pledged Revenue Debt

The City also issues debt on which it pledges income derived from the acquired or constructed assets to pay debt service.

Loan Agreement	Activity	Original Amount	Interest Rates	Amount Outstanding
B24001 - Street	Governmental activities	\$ 4,028,789	3.05%	\$ 4,028,789
IFA S14005 - Water	Business-type activities	3,515,200	1.00%	3,048,216
DEQ R11751 - Wastewater	Business-type activities	1,645,280	1.00%	1,049,045
Medford Water Commission	Business-type activities	2,358,076	3.42%	1,434,405
IFA S16021 - Water	Business-type activities	4,700,759	1.00%	3,725,658
DEQ R11754 - Wastewater	Business-type activities		1.00%	2,316,789
DEQ R11755 - Wastewater	Business-type activities		1.00%	4,785,280
				<u>\$ 20,388,181</u>

- The B24001 Street loan was issued for the Ashland Street Overlay project. \$4,028,789 of the estimated loan amount of \$4,839,751 was drawn down in fiscal year 2024, the first year of the project. This debt is backed by food and beverage tax, transportation utility fees, and state shared revenue from gasoline tax. No loan payments will be made until the project is complete.
- The IFA #S14005 loan was for three projects: Talent/Ashland/Phoenix Water Intertie System (TAP), the Terrace St Pump Station and the Park Estates Pump Station. This loan received \$950,000 in principal forgiveness, which was recognized in 2019. Water revenue is pledged for debt payments.
- The DEQ #R11751 loan was for the Wastewater Treatment Membrane System upgrade in the amount of \$1,645,280. Wastewater revenue is pledged for debt payments.
- The Medford Water Commission loan was for the City's portion of receiving services for TAP. This debt is being paid by revenue from system development charges.

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- The IFA #S16021 loan was for the design phase of the City's new Water Treatment Plant. This loan received \$975,101 in principal forgiveness, which was recognized in fiscal year 2024. Water revenue is pledge for debt payments.
- Loan DEQ #R11754 is for the Wastewater Riparian Restoration project. This loan was increased in fiscal year 2024 to \$3,616,900. To date, \$2,316,789 the City has received as a drawdown. No loan payments will be made until the project is complete.
- Loan DEQ #R11755 is for the Wastewater Outfall Relocation project in the amount of \$4,800,000. To date, \$4,785,280 has been received as a drawdown. No loan payments will be made until the project is complete.

For the three loans that are not currently being paid, the City of Ashland has signed agreements in the amount of \$13,256,651 as of June 30, 2024. Of that amount, the City drew down a total of \$5,271,409 in fiscal year 2024.

Loan Agreement	Activity	Signed Agreement	Balance 30-Jun-23	Drawdowns	Reclass	Balance 30-Jun-24
B24001 - Street	Governmental activities	\$ 4,839,751	\$ 0	\$ 4,028,789	\$ -	\$ 4,028,789
DEQ R11754 - Wastewater	Business-type activities	3,616,900	1,348,380	595,161	373,248	2,316,789
DEQ R11755 - Wastewater	Business-type activities	4,800,000	4,511,079	647,449	(373,248)	4,785,280
		<u>\$ 13,256,651</u>	<u>\$ 5,859,459</u>	<u>\$ 5,271,399</u>	<u>\$ -</u>	<u>\$ 11,130,858</u>

Estimated pledged revenue debt service requirements to maturity are as follows:

Year Ending June 30,	Principal	Interest
2025	\$ 615,395	\$ 200,107
2026	1,053,570	562,629
2027	5,092,276	329,462
2028	1,073,606	192,877
2029	1,083,931	177,225
2030-2034	5,540,667	356,422
2035-2039	2,451,746	145,277
2040-2044	2,401,633	86,880
2045-2049	1,075,355	28,309
	<u>\$ 20,388,181</u>	<u>\$ 2,079,188</u>

Moody's Investors Services assigned an "Aa3" rating to both the Tax-Exempt Bonds and the Taxable Bonds.

4. Lease and SBITA Liabilities

As of June 30, 2024, the principal and interest requirements for lease and SBITA liabilities to maturity are as follows:

Year Ending June 30,	Lease Liability		SBITA Liability	
	Principal	Interest	Principal	Interest
2025	\$ 107,284	\$ 13,630	\$ 100,495	\$ 19,757
2026	113,451	10,474	110,517	15,573
2027	119,266	7,011	121,231	10,982
2028	110,362	3,299	132,679	5,957
2029	14,575	1,811	144,904	469
2030-2033	20,352	24,200	-	-
	<u>\$ 485,290</u>	<u>\$ 60,424</u>	<u>\$ 609,827</u>	<u>\$ 52,738</u>

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5. Changes in Long-term Liabilities

Long-term liability activity for the year ended June 30, 2024, was as follows:

	Beginning Balance	Additions and Adjustments	Reductions	Ending Balance	Due within One Year
Governmental Activities					
General obligation bonds	\$ 4,405,000	\$ -	\$ 1,465,000	\$ 2,940,000	\$ 1,515,000
Pledged revenue debt	-	4,028,789	-	4,028,789	-
Notes and contracts	1,316,000	600,000	266,607	1,649,393	276,058
Lease liability	113,648	520,919	149,276	485,290	107,284
SBITA liability	-	717,698	107,872	609,827	100,495
Claims and judgements	255,881	-	255,881	-	-
Total Government Activities	\$ 6,090,529	\$ 5,867,406	\$ 2,244,636	\$ 9,713,299	\$ 1,998,837
Business-type Activities					
General obligation	\$ 1,195,000	\$ -	\$ 225,000	\$ 970,000	\$ 230,000
Pledged revenue debt	16,419,238	1,242,619	1,302,465	16,359,393	615,395
Total Business-type Activities	\$ 17,614,238	\$ 1,242,619	\$ 1,527,465	\$ 17,329,393	\$ 845,395

The "Due within One Year" balance is net of premiums and discounts.

F. Compensated Absences

Internal service funds predominantly serve governmental funds. Accordingly, long-term liabilities for these funds are included as part of the totals for governmental activities. At year end, internal service funds had a \$28,733 compensated absences liability.

The General Fund is typically used to liquidate the compensated absences for governmental funds. The balances of the compensated absences payable in the governmental and business-type are as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within a Year
Governmental Activities:	\$ 1,641,315	\$ 107,965	\$ 3,942	\$ 1,745,339	\$ 436,335
Business-type Activities:	467,847	13,423	30,973	450,296	112,574
Total compensated absences payable	\$ 2,109,161	121,388	34,915	2,195,634	548,909

IV. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts: theft of, damage to and destruction of assets; errors and omissions; natural disasters; workers' compensation; and post-retirement benefits for which the City is self-insured to defined levels. The City has established limited risk management programs for liability and workers' compensation.

The City purchases re-insurance above defined loss levels in each program. Premiums are paid into the internal service Insurance Services Fund by all other funds and are available to pay claims, claim reserves, and administrative costs of the programs. These interfund and agency premiums are used to offset the amount of claims expenditures reported. As of June 30, 2024, such premiums did not exceed

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paid claims and reserves.

Liabilities of the fund are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, change in legal doctrines, and damage awards.

Accordingly, claims are re-evaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of pay-outs), and other economic and social factors. Liability claims range from two-year to six-year statute of limitations, generally, from when the injury occurs. An excess insurance policy covers claims after an aggregate annual settlement of \$50,000.

The City has not had significant reductions in insurance coverage from prior years.

Settlements have not exceeded coverage in each of the last three fiscal years, except for one settlement agreement. In that agreement, the City's insurance paid \$630,000 and the City paid \$30,000 for a total of \$700,000. Workers' compensation claims are carried and reviewed from the date of self-insurance, July 1, 1989. An excess insurance policy covers individual claims in excess of \$300,000. Changes in the balances of claims liability during the past three years are shown on the following page.

Year Ended June 30	Balance Beginning of Year	Current-Year Claims and Changes Estimates	Claim Payments or Adjustments	Balance at End of Year
2024	\$ 255,881	\$ -	\$ 255,881	\$ -
2023	160,093	95,788	-	255,881
2022	160,093	62,429	62,429	160,093

B. Other Post Employment Benefits

The City's aggregate Other Post Employment Benefit (OPEB) related assets, deferred outflows of resources, liabilities, deferred inflows of resources, and expenses for the year ended June 30, 2024, for all OPEB plans are as follows:

	City Plan	PERS RHIA	Total
Net OPEB asset	\$ -	504,705	\$ 504,705
Subtotal of deferred outflows of Resources	\$ 895,815	48,542	\$ 944,357
Total OPEB liability	\$ 3,685,572	-	\$ 3,685,572
Subtotal of deferred inflows	\$ 552,143	18,113	\$ 570,256
OPEB expense (income)	\$ 361,919	(60,207)	\$ 301,712

City Health Insurance Subsidy

The post-employment Health Insurance Subsidy is administrated by the City of Ashland. The City has elected to use the project Unit Credit cost method.

Plan Description - The City operates a single-employer retiree benefit plan that provides post-employment health, dental, vision and life insurance benefits to eligible employees and their spouses.

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There are active and retired members in the plan. Benefits and eligibility for members are established through collective bargaining agreements. The City's post-retirement healthcare plan was established in accordance with Oregon Revised Statutes (ORS) 243.303. ORS stipulated that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees.

The difference between retiree claims cost (which is generally higher in comparison to all plan members because of the effect of age) and the amount of retiree healthcare premiums represents the City's implicit employer contribution.

The City did not establish an irrevocable trust (or equivalent arrangement) to account for the plan.

Funding Policy – The benefits from this program are paid by the retired employees on a self-pay basis and the required contribution is based on projected pay-as-you go financing requirements. There is no obligation on the part of the City to fund these benefits in advance.

Annual OPEB Cost and Total OPEB Liability - The City's annual Other Post Employment Benefit (OPEB) cost is calculated based on the annual required contribution (ARC) of the employer and an amount actuarially determined in accordance with the parameters of GASBS 75. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

Actuarial Methods and Assumptions – Under GASB 75, unfunded plans must use a discount rate that reflects a 20-year tax-exempt municipal bond yield or index rate. The assumptions used reflect the Bond Buyer 20-Year General Obligation Bond Index. The discount rate in effect for the June 30, 2024, reporting date is 3.65%. In future years, the medical and vision cost trend assumes increases ranging from 7.75% to 6.75%, and the dental cost trend assumes a 4.00% increase. The demographic assumptions, such as mortality rates, disability incidence rates, retirement rates and withdrawal rates, are the same as those used by Oregon PERS for cities.

Changes in total Net OPEB Liability/(Asset):

Total OPEB Liability/(Assets) June 30, 2023	3,794,219
<u>Changes:</u>	
Service Cost	135,724
Interest on total OPEB liability	133,128
Changes to benefit term	-
Differences between expected and actual experience	-
Changes of economic/demographic gains	-
Changes of assumptions or other input	(36,000)
Benefit Payments	(341,499)
Net change for the year	(108,647)
Total OPEB Liability/(Assets), June 30, 2024	<u>\$ 3,685,572</u>

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As of June 30, 2024, the City reported deferred inflows and outflows of resources related to OPEB from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 535,726	\$ -
Changes in assumptions	117,849	(552,143)
Subtotal - Amortized Deferrals (below)	653,575	(552,143)
City Contributions subsequent to measurement date	242,242	-
Net Deferred outflow (inflow) of resources	<u>\$ 895,815</u>	<u>\$ (552,143)</u>

Contributions subsequent to the measurement date will be used to reduce the total OPEB liability on June 30, 2025.

Other amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expenses as follows:

Year ending June 30,	Amount
2025	\$ 96,853
2026	98,136
2027	24,433
2028	(14,367)
2029	(31,873)
Thereafter	(71,752)
Total	<u>\$ 101,430</u>

The following presents the total OPEB Liability/(Assets) of the City, as well as what the City's total OPEB Liability/(Assets) would be if it were calculated using a discount rate that is one-percentage-point lower or one-percentage-point higher.

	1% Decrease 2.65%	Discounted Rate 3.65%	1% Increase 4.65%
City's Total OPEB Liability	\$ 4,028,319	\$ 3,685,572	\$ 3,384,329

The following presents the total OPEB Liability/(Asset) of the City, as well as what the City's total OPEB Liability/(Assets) would be if it were calculated using health care cost trend rates that are one-percentage-point lower or one percent-point higher than the current health care trend rates.

	Healthcare Cost Trend Rates (3.25%)	Healthcare Cost Trend Rates (4.25%)	Healthcare Cost Trend Rates (5.25%)
City's proportionate share of the Total OPEB Liability	\$ 3,477,718	\$ 3,685,572	\$ 3,927,464

Retirement Health Insurance Account

Plan Description:

As a member of Oregon Public Employees Retirement System (OPERS) the City contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by OPERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums of eligible retirees. Oregon Revised Statute (ORS) 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants after January 1, 2004. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700.

Funding Policy:

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 dollars or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the Retirement Health Insurance Account established by the employer, and any monthly cost in excess of \$60 dollars shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in an OPERS-sponsored health plan. A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Participating cities are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the City currently contributes 0.05 of annual covered OPERS payroll and nothing for OPSRP payroll under a contractual requirement. The OPERS Board of Trustees sets the employer contribution rates based on the annual required contribution of the employers (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 74. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The City was not required to contribute to RHIA during year ended June 30, 2024.

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As of June 30, 2024, the City reported deferred inflows and outflows of resources related to RHIA from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ (12,671)
Changes in assumptions	-	(5,442)
Net difference between projected and actual earnings on OPEB plan investments	1,431	-
Net changes in proportionate share	47,112	-
Net Deferred outflow (inflow) of resources	<u>\$ 48,542</u>	<u>\$ (18,113)</u>

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
2025	\$ 18,891
2026	(13,802)
2027	18,652
2028	6,689
Total	<u>\$ 30,430</u>

The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (5.90 percent) or one-percentage-point higher (7.90 percent) than the current rate.

	Decrease (5.9%)	Rate (6.9%)	Increase (7.9%)
City's proportionate share of the net OPEB liability (asset)	<u>\$ (458,778)</u>	<u>\$ (504,705)</u>	<u>\$ (544,110)</u>

C. Employee Retirement System and 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 Annual Comprehensive Financial Report which can be found at <https://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-information.aspx>

- 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 percent for police and fire employees, and 1.67 percent 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.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

- 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,
 - 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 percent 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.

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General Service: 1.5 percent 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 percent 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 percent 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, 2021, actuarial valuation, which became effective July 1, 2023. The State of Oregon and certain schools, community colleges, and political subdivisions have made unfunded actuarial liability payments, and their rates have been reduced. Employer contributions for the year ended June 30, 2024, were \$5,597,182, excluding amounts to fund employer specific liabilities. In addition, approximately \$1,332,450 in employee contributions were paid or picked up by the City in fiscal 2024.

As of June 30, 2024, the City reported a net pension liability of \$36,097,877 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2021. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement date of June 30, 2023, the City's proportion was 0.19 percent. Pension expense for the year ended June 30, 2024, was \$5,160,578.

The rates in effect for the year ended June 30, 2024, were:

- 1) Tier 1/Tier 2 – 25.87%
- 2) OPSRP general services – 22.66%
- 3) Tier 1/Tier 2 Police and Fire – 32.57%
- 4) OPSRP Police and Fire – 27.45%

Basic Financial Statements

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 1,765,296	\$ 143,131
Changes in assumptions	3,206,722	23,910
Net difference between projected and actual earnings on pension plan investments	648,827	-
Net changes in proportionate share	280,345	2,062,826
Difference between the City contributions and proportionate share of contributions	5,050	2,271,456
Subtotal - Amortized Deferrals (below)	5,906,240	4,501,323
City Contributions subsequent to measurement date	5,520,410	-
Net Deferred outflow (inflow) of resources	<u>\$ 11,426,650</u>	<u>\$ 4,501,323</u>

The amount of contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ended June 30, 2025.

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
2025	\$ (304,368)
2026	(2,034,086)
2027	2,772,254
2028	873,542
2029	97,575
Total	<u>\$ 1,404,917</u>

Basic Financial Statements

Actuarial Valuations – The employer contribution rates effective July 1, 2023 through June 30, 2025, 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.

Valuation date	December 31, 2021
Measurement date	June 30, 2023
Experience Study	2020, published July 20, 2021
Actuarial cost method	Entry age normal
Actuarial assumptions:	
Inflation rate	2.40%
Investment rate of return	6.90%
Discount rate	6.90%
Projected salary increases	3.40%
Cost of living adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with Moro decision; blend based on service
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Active Member: Pub-2010 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Disable retirees: Pub-2010 Disabled Retirees, sex-distinct, generation with Unisex, Social Security Data Scale.

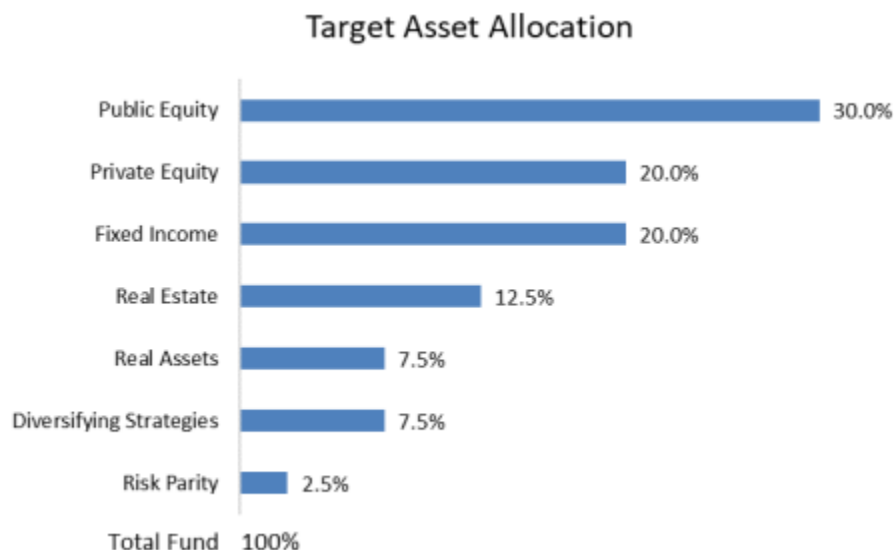
For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an actuarially determined amount 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.

Actuarial Methods and Assumptions:

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 a 2020 Experience Study.

Basic Financial Statements



Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, 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 on the following page 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.

Long-Term Expected Rate of Return¹

Asset Class	Target Allocation	Annual Arithmetic Return ²	20-Year Annualized Geometric Mean	Annual Standard Deviation
Global Equity	27.50 %	8.57 %	7.07 %	17.99 %
Private Equity	25.50	12.89	8.83	30.00
Core Fixed Income	25.00	4.59	4.50	4.22
Real Estate	12.25	6.90	5.83	15.13
Master Limited Partnerships	0.75	9.41	6.02	27.04
Infrastructure	1.50	7.88	6.51	17.11
Hedge Fund of Funds - Multistrategy	1.25	6.81	6.27	9.04
Hedge Fund Equity - Hedge	0.63	7.39	6.48	12.04
Hedge Fund - Macro	5.62	5.44	4.83	7.49
Assumed Inflation - Mean			2.35 %	1.41 %

¹ Based on the OIC Statement of Investment Objectives and Policy Framework for the Oregon Public Employees Retirement Fund, including revisions adopted at the OIC meeting on January 25, 2023.

² The arithmetic mean is a component that goes into calculating the geometric mean. Expected rates of return are presented using the geometric mean, which the Board uses in setting the discount rate.

Basic Financial Statements

Discount Rate – The discount rate used to measure the total pension liability was 6.9 percent 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.

The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 6.9 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.9 percent) or 1-percentage-point higher (7.9 percent) than the current rate.

	Decrease (5.9%)	Rate (6.9%)	Increase (7.9%)
City's proportionate share of the net pension liability	\$ 59,626,894	\$ 36,097,876	\$ 16,406,581

Deferred Compensation Plan

A deferred compensation plan is available to employees wherein they may execute an individual agreement with the City 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 City.

OPSRP Individual Account Program (OPSRP IAP)

Plan Description:

Employees of the City are provided with pensions through OPERS. All the benefits of OPERS are established by the Oregon legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003. Chapter 238A created the Oregon Public Service Retirement Plan (OPSRP), which consists of the Defined Benefit Pension Program and the Individual Account Program (IAP). Membership includes public employees hired on or after August 29, 2003. PERS members retain their existing defined benefit plan accounts, but member contributions are deposited into the member's IAP account. OPSRP is part of OPERS and is administered by the OPERS Board.

Pension Benefits:

Participants in OPERS defined benefit pension plans also participate in their defined contribution plan. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member 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, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member

Basic Financial Statements

dies. Upon retirement, a member of the OPSRP IAP may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits:

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Contributions:

PERS has a mandatory retirement contribution from employees. However, the City pays six (6) percent of their covered payroll as a money-saving concession that was negotiated in collective bargaining agreements. The City did not make any optional contributions to member IAP accounts for the year ended June 30, 2024.

E. Service Concession Agreement

The City of Ashland contracts with Skinner Aviation to operate the City owned airport. Skinner Aviation has been the airport's Fixed Base Operator since 1993 and is responsible for all oversight of the airport facilities including radio control, fuel facility, aircraft maintenance, hangar rental collection, flight training and facility maintenance. They collect the income for the City and remit the City's revenue on a monthly basis. They keep 25% of the monthly revenue and receive credit for Water and Garbage services. No upfront monies were exchanged by either party when the contract was executed, so thus there is not an asset or liability to recognize in the financial statements.

F. Tax Abatements

As of June 30, 2024, City of Ashland provides tax abatements through one significant program: Enterprise Zone.

Enterprise Zone (ORS 285C.175):

The Oregon Enterprise Zone program is a State of Oregon economic development program, that allows for property tax exemptions for up to five years. In exchange for receiving property tax exemption, participating firms are required to meet the program requirements set by state statute and the local sponsor.

The Enterprise Zone program allows industrial firms that will make a substantial new capital investment, a waiver of 100% of the amount of real property taxes attributable to the new investment for a five-year period after completion. Land, existing machinery, or equipment is not tax exempt; therefore, there is no loss of current property tax levies to local taxing jurisdiction.

For the fiscal year ended June 30, 2024, City of Ashland abated property taxes under this program were \$43,072.

G. Contingency

The City is involved in various claims and legal matters relating to its operations which have all been tended to and are either being adjusted by the City's liability carrier or are being defended by attorneys retained by the City's liability carrier. The status of these matters is uncertain at this time. Any potential loss is also uncertain.

H. Leases and Software Based Information Technology Agreements

The City is a lessor for the noncancellable lease of office and building space with lease terms through 2026. For the year ending June 30, 2024, the City recognized \$175,324 in lease revenue in released from Deferred Inflows of Resources related to the office lease on the Statement of Changes in Net Position. The City recognized interest revenue of \$0 for the year ending June 30, 2024. No inflows of resources were recognized in the year related to termination penalties or residual value guarantees during the fiscal year. The balance of the governmental activities lease receivable was \$346,093 as of June 30, 2024.

REQUIRED SUPPLEMENTARY INFORMATION

Required Supplementary Information

CITY OF ASHLAND, OREGON
Required Supplemental Information
Schedule Of Changes In Other Post Employment Benefits (OPEB)
Liability And Related Ratios Medical Benefits
For the year ended June 30, 2024

	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability based on measurement date at June 30	\$ 3,794,218	\$ 4,045,104	\$ 4,051,051	\$ 3,914,647	\$ 3,840,270	\$ 2,928,939	\$ 3,065,279
<u>Changes for the year:</u>							
Service cost	135,724	173,799	168,578	150,117	133,242	151,823	161,964
Interest	133,128	88,504	90,131	137,290	147,300	105,593	88,807
Changes of benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience	-	-	-	-	-	-	-
Changes of economic/demographic gains	-	170,483	-	23,288	-	1,471,245	-
Changes of assumptions or other input	(36,000)	(439,339)	19,464	112,559	131,690	(552,532)	(163,128)
Benefit payments	(341,499)	(244,333)	(284,120)	(286,850)	(337,855)	(264,798)	(223,681)
Net change for the year	(108,647)	(250,886)	(5,947)	136,404	74,377	911,331	(136,038)
Total OPEB liability at June 30	\$ 3,685,572	\$ 3,794,218	\$ 4,045,104	\$ 4,051,051	\$ 3,914,647	\$ 3,840,270	\$ 2,929,241
Fiduciary net position as a percentage of the total single employer OPEB liability	0%	0%	0%	0%	0%	0%	0%
Covered employee payroll for this specific plan	\$ 21,077,554	\$ 19,418,399	\$ 18,453,012	\$ 17,013,505	\$ 19,757,586	\$ 19,642,352	\$ 18,161,024
Single employer total OPEB plan as a percentage of covered employee payroll for this specific plan	17.5%	19.5%	21.9%	23.8%	19.8%	19.6%	16.1%

Notes: This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full year trend has been complied, information is presented for the years for which the required supplementary schedule information is available.

**Required Supplementary Information
For the year ended June 30, 2024**

Schedule Of The Proportionate Share Of The Net OPEB Asset - PERS

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) Covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2024	0.1927%	\$ (504,705)	\$ 19,418,399	(2.6) %	63.3 %
2023	0.1914%	(535,342)	18,453,012	(2.9)	60.9
2022	0.2048%	(684,250)	17,013,505	(4.0)	66.3
2021	0.2105%	(231,380)	17,460,741	(1.3)	68.8
2020	0.2046%	(280,916)	17,561,324	(1.6)	80.2

Schedule of Contributions

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percent of covered payroll
2024	\$ -	\$ -	\$ -	\$ 21,077,554	- %
2023	2,778	2,778	-	19,418,399	0.014
2022	3,554	3,554	-	18,453,012	0.019
2021	4,100	4,100	-	17,013,505	0.024
2020	4,400	4,400	-	17,460,741	0.025

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.

Required Supplementary Information
For the year ended June 30, 2024

Schedule of The Proportionate Share of Net Pension Liability

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) Covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2024	0.1927%	\$ (36,097,877)	\$ 19,418,399	(185.9) %	63.3 %
2023	0.1914%	(29,308,607)	18,453,012	(158.8)	60.9
2022	0.2048%	(24,510,198)	17,013,505	(144.1)	66.3
2021	0.2105%	(46,512,316)	17,460,741	(266.4)	68.8
2020	0.2046%	(36,414,527)	17,561,324	(207.4)	80.2
2019	0.2046%	(30,987,200)	16,232,406	(190.9)	80.6
2018	0.2157%	(29,084,032)	15,950,222	(182.3)	83.1
2017	0.2157%	(34,849,280)	15,571,834	(223.8)	80.5
2016	0.2590%	(14,910,215)	14,948,474	(99.7)	91.9
2015	0.2424%	(5,498,618)	17,016,281	(32.3)	103.6

The amounts presented for each fiscal year were actuarial determined at 12/31 and rolled forward to the measurement date.

Schedule of Contributions

Year Ended	Statutorily required	Contributions in relation to the statutorily required	Contribution deficiency	Covered Payroll	Contributions as a percent of covered
2024	\$ 5,597,182	\$ 5,597,182	\$ -	\$ 21,077,554	26.6 %
2023	4,522,246	4,522,246	-	19,418,399	23.3
2022	4,468,191	4,468,191	-	18,453,012	24.2
2021	4,472,240	4,472,240	-	17,013,505	26.3
2020	4,157,228	4,157,228	-	17,460,741	23.8
2019	3,396,359	3,396,359	-	17,561,324	19.3
2018	3,162,190	3,162,190	-	16,232,406	19.5
2017	2,774,267	2,774,267	-	15,950,222	17.4
2016	2,805,936	2,805,936	-	15,571,834	18.0
2015	2,389,586	2,389,586	-	14,948,474	16.0

The amounts presented for each fiscal year were actuarial determined at 12/31 and rolled forward to the measurement date.

Required Supplementary Information

CITY OF ASHLAND, OREGON General Fund Schedule of Revenues and Expenditures - Budget and Actual For the Year Ended June 30, 2024

	BN 2023-2025		First Year		
	Biennium Budget Amounts		Actual		Variance with
REVENUES	Original	Final	FY 2023-24	Total Actual	Final Budget
Taxes	\$ 49,940,423	\$ 49,940,423	\$ 24,106,609	\$ 24,106,609	\$ (25,833,814)
Fees, licenses and permits	2,525,713	2,525,713	1,591,398	1,591,398	(934,315)
Intergovernmental	4,496,099	5,009,111	1,744,883	1,744,883	(3,264,228)
Charges for services	26,131,340	26,272,714	10,586,886	10,586,886	(15,685,828)
Fines and forfeitures	349,000	349,000	301,364	301,364	(47,636)
Interest on investments	600,000	1,100,000	1,159,506	1,159,506	59,506
Miscellaneous	181,325	340,618	831,217	831,217	490,599
Total revenues	84,223,900	85,537,579	40,321,863	40,321,863	(45,215,716)
EXPENDITURES					
General government					
Administration Department	9,175,482	9,175,482	4,216,230	4,216,230	(4,959,252)
Innovation and Technology Departmen	4,286,114	4,508,114	1,870,595	1,870,595	(2,637,519)
Finance Department	6,570,211	6,570,211	2,947,691	2,947,691	(3,622,520)
City Recorder's Office	574,140	574,140	195,982	195,982	(378,158)
Public Works Department	8,944,655	9,019,655	3,256,545	3,256,545	(5,763,110)
Community Development Department	4,891,264	4,891,264	2,055,921	2,055,921	(2,835,343)
Contingency	2,279,998	2,057,998	-	-	(2,057,998)
Total general government	36,721,864	36,796,864	14,542,964	14,542,964	(22,253,900)
Pubic safety					
Police Department	18,569,062	18,569,062	8,152,677	8,152,677	(10,416,385)
Fire and Rescue Department	28,552,434	29,747,207	13,091,298	13,091,298	(16,655,909)
Total public safety	47,121,496	48,316,269	21,243,975	21,243,975	(27,072,294)
Parks and recreation	14,435,317	14,479,223	6,066,835	6,066,835	(8,412,388)
Total expenditures	98,278,677	99,592,356	41,853,774	41,853,774	(57,738,582)
Excess (deficiency) of revenues over expenditures	(14,054,777)	(14,054,777)	(1,531,911)	(1,531,911)	12,522,866
OTHER FINANCING SOURCES (USES)					
Transfers in	1,243,184	1,243,184	521,096	521,096	(722,088)
Transfers out	(621,000)	(621,000)	(310,500)	(310,500)	310,500
Total other financing sources (uses)	622,184	622,184	210,596	210,596	(411,588)
Net change in fund balance	(13,432,593)	(13,432,593)	(1,321,315)	(1,321,315)	12,111,278
Fund balance, beginning	19,559,426	19,559,426	18,379,038	18,379,038	(1,180,388)
Fund balance, ending	\$ 6,126,833	\$ 6,126,833	\$ 17,057,723	\$ 17,057,723	\$ 10,930,890
Reconciliation to GAAP fund balance :					
Parks fund balance:			1,105,573		
Reserve fund balance:			1,887,552		
			\$ 20,050,848		

CITY OF ASHLAND, OREGON
Street Fund
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended June 30, 2024

	BN 2023-2025 Biennium Budget Amounts		First Year Actual	Total Actual	Variance with Final Budget
	Original	Final	FY 2023-24		
REVENUES					
Taxes	\$ 4,809,510	\$ 4,809,510	\$ 2,343,614	\$ 2,343,614	\$ (2,465,896)
Intergovernmental	3,306,000	3,306,000	1,692,621	1,692,621	(1,613,380)
Charges for services	3,402,500	3,402,500	1,694,331	1,694,331	(1,708,169)
Assessments	6,000	6,000	943	943	(5,057)
Interest on investments	160,000	160,000	65,073	65,073	(94,927)
Miscellaneous	-	-	187	187	187
Total revenues	<u>11,684,010</u>	<u>11,684,010</u>	<u>5,796,769</u>	<u>5,796,769</u>	<u>(5,887,242)</u>
EXPENDITURES					
Public Works - Street Operations	20,623,413	20,623,413	7,130,513	7,130,513	(13,492,900)
Public Works - Street Debt	4,968,539	4,968,539	77,762	77,762	(4,890,777)
Contingency	276,982	276,982	-	-	(276,982)
Total expenditures	<u>25,868,934</u>	<u>25,868,934</u>	<u>7,208,275</u>	<u>7,208,275</u>	<u>(18,660,659)</u>
Excess (deficiency) of revenues over expenditures	<u>(14,184,924)</u>	<u>(14,184,924)</u>	<u>(1,411,507)</u>	<u>(1,411,507)</u>	<u>12,773,417</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from debt issuance	14,542,685	14,542,685	4,028,789	4,028,789	(10,513,896)
Transfers out *	-	-	(2,978,031)	(2,978,031)	(2,978,031)
Total other financing sources (uses)	<u>14,542,685</u>	<u>14,542,685</u>	<u>1,050,758</u>	<u>1,050,758</u>	<u>(13,491,927)</u>
Net change in fund balance	357,761	357,761	(360,749)	(360,749)	(718,510)
Fund balance, beginning	<u>1,701,979</u>	<u>1,701,979</u>	<u>4,796,385</u>	<u>4,796,385</u>	<u>3,094,406</u>
Fund balance, ending	<u>\$ 2,059,740</u>	<u>\$ 2,059,740</u>	<u>\$ 4,435,636</u>	<u>\$ 4,435,636</u>	<u>\$ 2,375,896</u>

*The variance with budget is due to an accounting correction for moving budgeted beginning fund balance to a new fund, and is not a budgetary violation per ORS

Required Supplementary Information

Notes To Required Supplementary Information

Changes to Actuarial Assumptions – OPEB (Single Employer Plan). The fiscal year 2024 OPEB liability was determined by an actuarial valuation as of the July 1, 2022, valuation date, calculated based on the following discount rate and actuarial assumptions, and was then projected forward to the measurement date: Inflation - 2.40%, salary increases - 3.40%, discount rate - 3.65%. Withdrawal, retirement, and mortality rates were based on the December 31, 2021, Oregon PERS valuation. Election rates assumed that 100% of active members that are eligible for explicit benefits were assumed to receive those benefits and 45% of all other eligible employees. 60% of male members and 35% of female members will elect spouse coverage. The lapse rate was 5%. The actuarial cost method assumes the entry age is normal.

Changes to actuarial assumptions – OPEB (PERS). The Retirement Health Insurance Account (RHIA) asset was determined by an actuarial valuation as of the December 31, 2021, date projected forward to the measurement date of June 30, 2023. The discount rate used was 6.90%, the inflation rate was 2.40%, and projected salary increases were 3.40%. All assumptions, methods and plan provisions used in the calculations are described in the Oregon PERS system wide GASB 75 reporting summary dated January 20, 2023, which can be found at [OPEB Plan Schedules of Employer Allocations and OPEB Amounts by Employer](#). Additional information on the actuarial assumptions is included in the 2020 Experience Study report, published July 20, 2021.

Actuarial assumptions – Pension Liability (PERS). The total pension liability was determined by an actuarial valuation as of the December 31, 2021, date projected forward to the measurement date of June 30, 2023. The discount rate used was 6.90%, the inflation rate was 2.40%, and projected salary increases were 3.40%. All assumptions, methods and plan provisions used in the calculation are described in the Oregon PERS system wide GASB 68 reporting summary dated January 30, 2024, which can be found at [Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedules of Employer Allocations and Pension Amounts by Employer](#). Additional information on the actuarial assumptions is included in the 2020 Experience Study report, published July 20, 2021.

There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the pension/OPEB plan.

See the Notes to the Financial Statements for other key assumptions and changes.

SUPPLEMENTARY INFORMATION

**Combining Individual Fund Statements and
Other Financial Schedules**

Supplementary Information

CITY OF ASHLAND, OREGON Combining Balance Sheet All Non-Major Funds June 30, 2024

	Governmental Fund Types									Permanent Fund Type Cemetery	Total Other Governmental
	SDC Street Fund	Housing Fund	Tourism Fund	CDBG Fund	Airport Fund	Capital Improvements Fund	SDC Parks Fund	Parks Capital Improvements Fund	Debt Service Fund	Trust Fund	
Assets											
Cash and cash equivalents	\$ 2,160,970	\$ 352,643	\$ 880,114	\$ 38,432	\$ 177,512	\$ 1,008,271	\$ 415,320	\$ 3,433,439	\$ 1,044,144	\$ -	\$ 9,510,845
Receivables (net of allowance for uncollectible)	9,225	54,452	105,780	492	168,742	52,245	2,082	176,340	27,849	5,516	602,722
Lease receivable	-	-	-	-	180,372	165,722	-	-	-	-	346,094
Prepaid items	-	-	-	-	1,195	-	-	-	3,565	-	4,760
Cash - restricted	-	-	-	-	-	-	-	-	-	965,257	965,257
Total assets	\$ 2,170,196	\$ 407,094	\$ 985,894	\$ 38,924	\$ 527,822	\$ 1,226,238	\$ 417,402	\$ 3,609,779	\$ 1,075,558	\$ 970,773	\$ 11,429,679
Liabilities											
Accounts payable	\$ -	\$ 100,000	\$ 3,777	\$ 2,305	\$ 9,965	\$ 30,927	\$ -	\$ 38,527	\$ -	\$ -	\$ 185,500
Total liabilities	\$ -	\$ 100,000	\$ 3,777	\$ 2,305	\$ 9,965	\$ 30,927	\$ -	\$ 38,527	\$ -	\$ -	\$ 185,500
Deferred Inflows of Resources:											
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-	25,256	-	25,256
Unavailable revenue - special assessments	-	54,452	-	-	-	52,048	-	-	-	-	106,500
Unavailable revenue - lease receivable	-	-	-	-	180,372	165,721	-	-	-	-	346,093
	-	54,452	-	-	180,372	217,770	-	-	25,256	-	477,849
Fund Balances:											
Non Spendable:											
Perpetual care	-	-	-	-	-	-	-	-	-	970,773	970,773
Prepaid items	-	-	-	-	1,195	-	-	-	3,565	-	4,760
Restricted for:											
CDBG restriction	-	-	-	36,619	-	-	-	-	-	-	36,619
Systems development charges	2,170,196	-	-	-	-	-	417,402	-	-	-	2,587,598
Airport	-	-	-	-	336,290	-	-	-	-	-	336,290
Tourism	-	-	982,117	-	-	-	-	-	-	-	982,117
Debt service	-	-	-	-	-	-	-	-	1,046,737	-	1,046,737
Committed for:											
Housing Fund	-	252,642	-	-	-	-	-	-	-	-	252,642
Parks activities	-	-	-	-	-	-	-	3,571,252	-	-	3,571,252
Capital projects funds	-	-	-	-	-	977,542	-	-	-	-	977,542
Total fund balances	2,170,196	252,642	982,117	36,619	337,485	977,542	417,402	3,571,252	1,050,302	970,773	10,766,330
Total liabilities, deferred inflows and fund balances	\$ 2,170,196	\$ 407,094	\$ 985,894	\$ 38,924	\$ 527,821	\$ 1,226,238	\$ 417,402	\$ 3,609,779	\$ 1,075,558	\$ 970,773	\$ 11,429,679

Supplementary Information

CITY OF ASHLAND, OREGON Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended June 30, 2024

	Special Revenue Funds									Permanent Fund	
	SDC Street Fund	Housing Fund	Tourism Fund	CDBG Fund	Airport Fund	Capital Improvements Fund	SDC Parks Fund	Parks Capital Improvements Fund	Debt Service Fund	Cemetery Nonexp. Trust Fund	Total Nonmajor Governmental Funds
REVENUES											
Taxes	\$ -	\$ -	\$ 853,267	\$ -	\$ -	\$ -	\$ -	\$ 808,875	\$ 205,116	\$ -	\$ 1,867,258
Intergovernmental	-	-	-	65,563	2,627,951	1,158,200	-	101,000	-	-	3,952,714
Charges for services	-	-	-	-	186,238	159,264	-	-	1,261,595	23,512	1,630,609
System development charges	324,118	-	-	-	-	-	79,140	-	-	-	403,258
Interest on investments	146,587	12,519	48,827	-	4,810	57,194	17,694	176,970	30,993	48,551	544,145
Miscellaneous	-	-	-	-	2,000	-	-	-	-	-	2,000
Total revenues	470,705	12,519	902,094	65,563	2,820,999	1,374,658	96,834	1,086,845	1,497,704	72,063	8,399,983
EXPENDITURES											
General government	-	100,000	912,059	65,563	-	-	-	-	-	-	1,077,622
Highway and streets	1,165	-	-	-	79,867	-	-	-	-	-	81,032
Debt service											
Principal	-	-	-	-	-	-	-	-	1,661,607	-	1,661,607
Interest	-	-	-	-	-	-	-	-	124,037	-	124,037
Capital Outlay											
General government	-	-	-	-	2,802,643	2,095,540	-	-	-	-	4,898,183
Highways and streets	1,277,375	-	-	-	-	-	-	-	-	-	1,277,375
Parks and recreation	-	-	-	-	-	-	-	880,674	-	-	880,674
Total expenditures	1,278,540	100,000	912,059	65,563	2,882,510	2,095,540	-	880,674	1,785,644	-	10,000,529
Excess (deficiency) of revenues over expenditures	(807,835)	(87,481)	(9,965)	-	(61,511)	(720,882)	96,834	206,171	(287,939)	72,063	(1,600,546)
OTHER FINANCING SOURCES (USES)											
Proceeds from debt issuance	-	-	-	-	-	600,000	-	-	-	-	600,000
Transfers in	2,978,031	100,000	-	-	-	100,000	320,568	-	296,347	500	3,795,446
Transfers out	-	-	-	-	-	(320,568)	-	(608,892)	-	(48,551)	(978,011)
Total other financing sources (uses)	2,978,031	100,000	-	-	-	379,432	320,568	(608,892)	296,347	(48,051)	3,417,435
Net change in fund balance	2,170,196	12,519	(9,965)	-	(61,511)	(341,450)	417,402	(402,721)	8,408	24,012	1,816,889
Fund balance, beginning	-	240,123	992,082	36,619	398,996	1,318,992	-	3,973,973	1,041,895	946,761	8,949,441
Fund balance, ending	\$ 2,170,196	\$ 252,642	\$ 982,117	\$ 36,619	\$ 337,485	\$ 977,542	\$ 417,402	\$ 3,571,252	\$ 1,050,303	\$ 970,773	\$ 10,766,330

CITY OF ASHLAND, OREGON
SDC Street Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2024

	BN 2023-2025 Biennium Budget Amounts		First Year Actual FY 2023-24	Total Actual	Variance with Final Budget
	Original	Final			
REVENUES					
System development charges	\$ 300,000	\$ 300,000	\$ 324,118	\$ 324,118	\$ 24,118
Interest on investments	-	-	146,587	146,587	146,587
Total revenues	<u>300,000</u>	<u>300,000</u>	<u>470,705</u>	<u>470,705</u>	<u>170,705</u>
EXPENDITURES					
General government					
Materials and services	50,000	50,000	1,165	1,165	(48,835)
Capital outlay	3,104,875	3,104,875	1,277,375	1,277,375	(1,827,500)
Contingency	94,647	94,647	-	-	(94,647)
Total expenditures	<u>3,249,522</u>	<u>3,249,522</u>	<u>1,278,540</u>	<u>1,278,540</u>	<u>(1,970,982)</u>
Excess of revenues over expenditures	<u>(2,949,522)</u>	<u>(2,949,522)</u>	<u>(807,835)</u>	<u>(807,835)</u>	<u>2,141,687</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from debt issuance	3,104,875	3,104,875	-	-	(3,104,875)
Transfer in	-	-	2,978,031	2,978,031	2,978,031
Total other financing sources (uses)	<u>3,104,875</u>	<u>3,104,875</u>	<u>2,978,031</u>	<u>2,978,031</u>	<u>(126,844)</u>
Net change in fund balance	155,353	155,353	2,170,196	2,170,196	2,014,843
Fund balance, beginning	<u>3,002,755</u>	<u>3,002,755</u>	<u>-</u>	<u>-</u>	<u>(3,002,755)</u>
Fund balance, ending	<u>\$ 3,158,108</u>	<u>\$ 3,158,108</u>	<u>\$ 2,170,196</u>	<u>\$ 2,170,196</u>	<u>\$ (987,912)</u>

CITY OF ASHLAND, OREGON
Housing Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2024

	BN 2023-2025 Biennium Budget Amounts		First Year Actual FY 2023-24	Total Actual	Variance with Final Budget
	Original	Final			
REVENUES					
Interest on investments	\$ 2,000	\$ 2,000	\$ 12,519	\$ 12,519	\$ 10,519
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>12,519</u>	<u>12,519</u>	<u>10,519</u>
EXPENDITURES					
General government					
Materials and services	423,798	423,798	100,000	100,000	(323,798)
Total expenditures	<u>423,798</u>	<u>423,798</u>	<u>100,000</u>	<u>100,000</u>	<u>(323,798)</u>
Excess of revenues over expenditures	<u>(421,798)</u>	<u>(421,798)</u>	<u>(87,481)</u>	<u>(87,481)</u>	<u>334,317</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	200,000	200,000	\$ 100,000	100,000	(100,000)
Total other financing sources (uses)	<u>200,000</u>	<u>200,000</u>	<u>100,000</u>	<u>100,000</u>	<u>(100,000)</u>
Net change in fund balance	<u>(221,798)</u>	<u>(221,798)</u>	<u>12,519</u>	<u>12,519</u>	<u>234,317</u>
Fund balance, beginning	<u>221,798</u>	<u>221,798</u>	<u>240,123</u>	<u>240,123</u>	<u>18,325</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 252,642</u>	<u>\$ 252,642</u>	<u>\$ 252,642</u>

CITY OF ASHLAND, OREGON
Tourism Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2024

	BN 2023-2025		First Year		Variance with
	Biennium Budget Amounts		Actual	Total Actual	
	Original	Final	FY 2023-24		Final Budget
REVENUES					
Taxes	\$ 1,961,197	\$ 1,961,197	\$ 853,267	\$ 853,267	\$ (1,107,930)
Interest on investments	24,000	24,000	48,827	48,827	24,827
Total revenues	<u>1,985,197</u>	<u>1,985,197</u>	<u>902,094</u>	<u>902,094</u>	<u>(1,083,103)</u>
EXPENDITURES					
General government					
Personnel services	145,677	145,677	78,730	78,730	(66,947)
Materials and services	2,322,676	2,322,676	833,329	833,329	(1,489,347)
Contingency	74,050	74,050	-	-	(74,050)
Total expenditures	<u>2,542,403</u>	<u>2,542,403</u>	<u>912,059</u>	<u>912,059</u>	<u>(1,630,344)</u>
Net change in fund balance	(557,206)	(557,206)	(9,965)	(9,965)	547,241
Fund balance, beginning	<u>1,015,037</u>	<u>1,015,037</u>	<u>992,082</u>	<u>992,082</u>	<u>(22,955)</u>
Fund balance, ending	<u>\$ 457,831</u>	<u>\$ 457,831</u>	<u>\$ 982,117</u>	<u>\$ 982,117</u>	<u>\$ 524,286</u>

CITY OF ASHLAND, OREGON
Community Development Block Grant Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2024

	BN 2023-2025		First Year		Variance with
	Biennium Budget Amounts		Actual	Total Actual	
	Original	Final	FY 2023-24		Final Budget
REVENUES					
Intergovernmental	\$ 378,962	\$ 378,962	\$ 65,563	\$ 65,563	\$ (313,399)
Total revenues	<u>378,962</u>	<u>378,962</u>	<u>65,563</u>	<u>65,563</u>	<u>(313,399)</u>
EXPENDITURES					
General government					
Personal services	69,654	69,654	35,915	35,915	(33,739)
Material and services	345,927	345,927	29,648	29,648	(316,279)
Total general government	<u>415,581</u>	<u>415,581</u>	<u>65,563</u>	<u>65,563</u>	<u>(350,018)</u>
Total expenditures	<u>415,581</u>	<u>415,581</u>	<u>65,563</u>	<u>65,563</u>	<u>(350,018)</u>
Net change in fund balance	(36,619)	(36,619)	-	-	36,619
Fund balance, beginning	<u>36,619</u>	<u>36,619</u>	<u>36,619</u>	<u>36,619</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,619</u>	<u>\$ 36,619</u>	<u>\$ 36,619</u>

CITY OF ASHLAND, OREGON
Airport Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2024

	BN 2023-2025 Biennium Budget Amounts		First Year Actual FY 2023-24	Total Actual	Variance with Final Budget
	Original	Final			
REVENUES					
Intergovernmental	\$ 4,697,500	\$ 4,697,500	\$ 2,627,951	\$ 2,627,951	\$ (2,069,549)
Charges for services	345,000	345,000	186,238	186,238	(158,762)
Interest on investments	6,000	6,000	4,810	4,810	(1,190)
Miscellaneous	-	-	2,000	2,000	2,000
Total revenues	<u>5,048,500</u>	<u>5,048,500</u>	<u>2,820,999</u>	<u>2,820,999</u>	<u>(2,227,501)</u>
EXPENDITURES					
General government:					
Materials and services	190,849	190,849	79,867	79,867	(110,982)
Capital outlay	4,915,000	4,915,000	2,802,643	2,802,643	(2,112,357)
Contingency	5,726	5,726	-	-	(5,726)
Total expenditures	<u>5,111,575</u>	<u>5,111,575</u>	<u>2,882,510</u>	<u>2,882,510</u>	<u>(2,229,065)</u>
Net change in fund balance	(63,075)	(63,075)	(61,511)	(61,511)	1,564
Fund balance, beginning	<u>86,831</u>	<u>86,831</u>	<u>398,996</u>	<u>398,996</u>	<u>312,165</u>
Fund balance, ending	<u>\$ 23,756</u>	<u>\$ 23,756</u>	<u>\$ 337,485</u>	<u>\$ 337,485</u>	<u>\$ 313,729</u>

CITY OF ASHLAND, OREGON
Capital Improvements Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2024

	BN 2023-2025 Biennium Budget Amounts		First Year Actual FY 2023-24	Total Actual	Variance with Final Budget
	Original	Final			
REVENUES					
Intergovernmental	\$ 900,000	\$ 2,058,100	\$ 1,158,200	\$ 1,158,200	\$ (899,900)
Charges for services	-	-	159,264	159,264	159,264
Interest on investments	20,000	20,000	57,194	57,194	37,194
Total revenues	<u>920,000</u>	<u>2,078,100</u>	<u>1,374,658</u>	<u>1,374,658</u>	<u>(703,442)</u>
EXPENDITURES					
General government					
Public Works Department	1,953,074	3,111,174	2,095,540	2,095,540	(1,015,634)
Total expenditures	<u>1,953,074</u>	<u>3,111,174</u>	<u>2,095,540</u>	<u>2,095,540</u>	<u>(1,015,634)</u>
Excess (deficiency) of revenues over expenditures	(1,033,074)	(1,033,074)	(720,882)	(720,882)	312,192
OTHER FINANCING SOURCES (USES)					
Proceeds from debt issuance	-	-	600,000	600,000	600,000
Transfers in	200,000	200,000	100,000	100,000	(100,000)
Transfers out *	-	-	(320,568)	(320,568)	(320,568)
Total other financing sources (uses):	<u>200,000</u>	<u>200,000</u>	<u>379,432</u>	<u>379,432</u>	<u>179,432</u>
Net change in fund balance	(833,074)	(833,074)	(341,450)	(341,450)	491,624
Fund balance, beginning	<u>1,035,362</u>	<u>1,035,362</u>	<u>1,318,992</u>	<u>1,318,992</u>	<u>283,630</u>
Fund balance, ending	<u>\$ 202,288</u>	<u>\$ 202,288</u>	<u>\$ 977,542</u>	<u>\$ 977,542</u>	<u>\$ 775,254</u>

*The variance with budget is due to an accounting correction for moving budgeted beginning fund balance to a new fund, and is not a budgetary violation per ORS

CITY OF ASHLAND, OREGON
SDC Parks Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2024

	BN 2023-2025 Biennium Budget Amounts		First Year Actual FY 2023-24	Total Actual	Variance with Final Budget
	Original	Final			
Revenues:					
System development charges	\$ 100,000	\$ 100,000	\$ 79,140	\$ 79,140	\$ (20,860)
Interest on investments	-	-	17,694	17,694	17,694
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>96,834</u>	<u>96,834</u>	<u>(3,166)</u>
Expenditures:					
General government:					
Capital outlay	373,532	373,532	-	-	(373,532)
Contingency	11,206	11,206	-	-	(11,206)
Total expenditures	<u>384,738</u>	<u>384,738</u>	<u>-</u>	<u>-</u>	<u>(384,738)</u>
Excess (deficiency) of revenues over expenditures	<u>(284,738)</u>	<u>(284,738)</u>	<u>96,834</u>	<u>96,834</u>	<u>381,572</u>
Other financing sources (uses):					
Transfer in	-	-	320,568	320,568	320,568
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>320,568</u>	<u>320,568</u>	<u>320,568</u>
Net change in fund balance	<u>(284,738)</u>	<u>(284,738)</u>	<u>417,402</u>	<u>417,402</u>	<u>702,140</u>
Fund balance, beginning	<u>284,878</u>	<u>284,878</u>	<u>-</u>	<u>-</u>	<u>(284,878)</u>
Fund balance, ending	<u>\$ 140</u>	<u>\$ 140</u>	<u>\$ 417,402</u>	<u>\$ 417,402</u>	<u>\$ 417,262</u>

CITY OF ASHLAND, OREGON
Parks Capital Improvements Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2024

	BN 2023-2025 Biennium Budget Amounts		First Year Actual FY 2023-24		Variance with Final Budget
	Original	Final		Total Actual	
REVENUES					
Taxes	\$ 1,647,093	\$ 1,647,093	\$ 808,875	\$ 808,875	\$ (838,218)
Intergovernmental	7,500,000	7,500,000	101,000	101,000	(7,399,000)
Interest on investments	60,000	60,000	176,970	176,970	116,970
Miscellaneous	50,000	50,000	-	-	(50,000)
Total revenues	<u>9,257,093</u>	<u>9,257,093</u>	<u>1,086,845</u>	<u>1,086,845</u>	<u>(8,170,248)</u>
EXPENDITURES					
General government:					
Capital outlay	15,341,100	15,341,100	880,674	880,674	(14,460,426)
Total expenditures	<u>15,341,100</u>	<u>15,341,100</u>	<u>880,674</u>	<u>880,674</u>	<u>(14,460,426)</u>
Excess (deficiency) of revenues over expenditures	<u>(6,084,007)</u>	<u>(6,084,007)</u>	<u>206,171</u>	<u>206,171</u>	<u>6,290,178</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from debt issuance	8,200,000	8,200,000	-	-	(8,200,000)
Transfers out	(1,217,080)	(1,217,080)	(608,892)	(608,892)	608,188
Total other financing sources (uses):	<u>6,982,920</u>	<u>6,982,920</u>	<u>(608,892)</u>	<u>(608,892)</u>	<u>(7,591,812)</u>
Net change in fund balance	898,913	898,913	(402,721)	(402,721)	(1,301,634)
Fund balance, beginning	<u>5,590,786</u>	<u>5,590,786</u>	<u>3,973,973</u>	<u>3,973,973</u>	<u>(1,616,813)</u>
Fund balance, ending	<u>\$ 6,489,699</u>	<u>\$ 6,489,699</u>	<u>\$ 3,571,252</u>	<u>\$ 3,571,252</u>	<u>\$ (2,918,447)</u>

CITY OF ASHLAND, OREGON
Debt Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2024

	BN 2023-2025		First Year Actual FY 2023-24	Total Actual	Variance with Final Budget
	Biennium Budget Amounts Original	Final			
REVENUES					
Taxes	\$ 417,276	\$ 417,276	\$ 205,116	\$ 205,116	\$ (212,160)
Charges for services	2,523,190	2,523,190	1,261,595	1,261,595	(1,261,595)
Interest on investments	18,000	18,000	30,993	30,993	12,993
Total revenues	<u>2,958,466</u>	<u>2,958,466</u>	<u>1,497,704</u>	<u>1,497,704</u>	<u>(1,460,762)</u>
EXPENDITURES					
Debt service					
Principal	3,343,000	3,343,000	1,661,607	1,661,607	(1,681,393)
Interest	177,736	177,736	124,037	124,037	(53,699)
Total expenditures	<u>3,520,736</u>	<u>3,520,736</u>	<u>1,785,644</u>	<u>1,785,644</u>	<u>(1,735,092)</u>
Excess (deficiency) of revenues over expenditures	<u>(562,270)</u>	<u>(562,270)</u>	<u>(287,939)</u>	<u>(287,939)</u>	<u>274,331</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	591,990	591,990	296,347	296,347	(295,643)
Total other financing sources (uses):	<u>591,990</u>	<u>591,990</u>	<u>296,347</u>	<u>296,347</u>	<u>(295,643)</u>
Net change in fund balance	29,720	29,720	8,408	8,408	(21,312)
Fund balance, beginning	<u>815,165</u>	<u>815,165</u>	<u>1,041,895</u>	<u>1,041,895</u>	<u>226,730</u>
Fund balance, ending	<u>\$ 844,885</u>	<u>\$ 844,885</u>	<u>\$ 1,050,303</u>	<u>\$ 1,050,303</u>	<u>\$ 205,418</u>

CITY OF ASHLAND, OREGON
Cemetery Trust Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2024

	BN 2023-2025		First Year		Variance with Final Budget
	Biennium Budget Amounts		Actual	Total Actual	
	Original	Final	FY 2023-24		
REVENUES					
Charges for services	\$ 26,000	\$ 26,000	\$ 23,512	\$ 23,512	\$ (2,488)
Interest on investments	24,000	24,000	48,551	48,551	24,551
Total revenues	50,000	50,000	72,063	72,063	22,063
OTHER FINANCING SOURCES (USES)					
Transfers In	1,000	1,000	500	500	(500)
Transfers Out	(298,094)	(298,094)	(48,551)	(48,551)	249,543
Total other financing sources (uses):	(297,094)	(297,094)	(48,051)	(48,051)	249,043
Net change in fund balance	(247,094)	(247,094)	24,012	24,012	271,106
Fund balance, beginning	946,395	946,395	946,761	946,761	366
Fund balance, ending	\$ 699,301	\$ 699,301	\$ 970,773	\$ 970,773	\$ 271,472

CITY OF ASHLAND, OREGON
Parks and Recreation Fund (General Fund Sub-Fund)
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2024

	BN 2023-2025		First Year	Total Actual	Variance with Final Budget
	Biennium Budget Amounts		Actual		
	Original	Final	FY 2023-24		
Fund balance, beginning	-	-	631,966	631,966	631,966
Fund balance, ending	\$ -	\$ -	\$ 631,966	\$ 631,966	\$ 631,966
Reconciliation to GAAP fund balance:					
Parks Equipment fund balance:			473,607		
Total GAAP fund balance			\$ 1,105,573		
Parks Fund to the General Fund			\$ (1,105,573)		

CITY OF ASHLAND, OREGON
Reserve Fund (General Fund Sub-Fund)
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2024

	BN 2023-2025 Biennium Budget Amounts		First Year Actual FY 2023-24	Total Actual	Variance with Final Budget
	Original	Final			
REVENUES					
Interest on investments	\$ 50,000	\$ 50,000	\$ 93,340	\$ 93,340	\$ 43,340
Total revenues	50,000	50,000	93,340	93,340	43,340
Net change in fund balance	50,000	50,000	93,340	93,340	43,340
Fund balance, beginning	1,784,761	1,784,761	1,794,212	1,794,212	9,451
Fund balance, ending	\$ 1,834,761	\$ 1,834,761	\$ 1,887,552	\$ 1,887,552	\$ 52,791
Reconciliation to GAAP fund balance			\$ (1,887,552)		
Reserve fund to the General Fund			\$ -		

CITY OF ASHLAND, OREGON
Parks Equipment Fund (General Fund Sub-Fund)
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2024

	BN 2023-2025		First Year	Total Actual	Variance with Final Budget
	Biennium Budget Amounts		Actual		
	Original	Final	FY 2023-24		
Fund balance, Beginning	473,607	473,607	473,607	473,607	-
Fund balance, Ending	<u>\$ 473,607</u>	<u>\$ 473,607</u>	<u>\$ 473,607</u>	<u>\$ 473,607</u>	<u>\$ -</u>
Per GASB 54 fund combined with General Fund for GAAP reporting:			<u>\$ (473,607)</u>		
			<u>\$ -</u>		

CITY OF ASHLAND, OREGON
Water Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the year ended June 30, 2024

	BN 2023-2025 Biennium Budget Amounts		First Year Actual FY 2023-24	Total Actual for Budget Period	Variance with Final Budget Over/Under
	Original	Final			
Revenues:					
Intergovernmental	\$ -	\$ -	\$ 253,350	\$ 253,350	\$ 253,350
Charges for services	17,604,000	17,604,000	8,580,508	8,580,508	(9,023,492)
Interest on investments	400,000	400,000	748,049	748,049	348,049
Miscellaneous	51,000	51,000	10,926	10,926	(40,074)
Total revenues	18,055,000	18,055,000	9,592,833	9,592,833	(8,462,167)
Expenditures:					
Cost of services:					
Public Works - Water Conservation	581,198	581,198	87,694	87,694	(493,504)
Public Works - Water Operations	71,567,892	71,567,892	6,868,448	6,868,448	(64,699,444)
Public Works - Water Debt	1,472,514	1,472,514	330,331	330,331	(1,142,183)
Contingency	436,793	436,793	-	-	(436,793)
Total expenditures	74,058,397	74,058,397	7,286,473	7,286,473	(66,771,924)
Excess (deficiency) of revenues over (under) expenditures	(56,003,397)	(56,003,397)	2,306,360	2,306,360	58,309,757
Other financing sources (uses):					
Loan proceeds	46,570,810	46,570,810	-	-	(46,570,810)
Transfer out*	(100,000)	(100,000)	(911,082)	(911,082)	(811,082)
Total other financing sources (uses)	46,470,810	46,470,810	(911,082)	(911,082)	(47,381,892)
Net change in fund balance	(9,532,587)	(9,532,587)	1,395,278	1,395,278	10,927,865
Fund balance, beginning	12,341,551	12,341,551	16,220,569	16,220,569	3,879,018
Fund balance, ending	\$ 2,808,964	\$ 2,808,964	\$ 17,615,847	\$ 17,615,847	\$ 14,806,883

*The variance with budget is due to an accounting correction for moving budgeted beginning fund balance to a new fund, and is not a budgetary violation per ORS

Reconciliation to net position:

SDC Water fund balance	\$ 966,355
Deferred outflow - pension	550,765
Deferred outflow - OPEB	74,348
Capital assets, net	27,944,533
Compensated absences	(120,661)
OPEB implicit rate liability	(279,948)
Net pension liability	(1,739,918)
Deferred inflow - pension	(216,964)
Deferred inflow- OPEB	(45,391)
Accrued interest	(119,726)
GO bonds payable	(750,000)
Revenue debt payable	(8,208,279)
Total net position	\$ 35,670,962

CITY OF ASHLAND, OREGON
SDC Water Fund (Water Fund Sub-Fund)
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2024

	BN 2023-2025 Biennium Budget Amounts		First Year Actual FY 2023-24	Total Actual for Budget Period	Variance with Final Budget Over/Under
	Original	Final			
Revenues:					
System development charges	\$ 350,000	\$ 350,000	\$ 230,531	\$ 230,531	\$ (119,469)
Interest on investments	-	-	43,829	43,829	43,829
Total revenues	<u>350,000</u>	<u>350,000</u>	<u>274,360</u>	<u>274,360</u>	<u>(75,640)</u>
Expenditures:					
Cost of Services					
Materials and services	150,000	150,000	-	-	(150,000)
Capital outlay	8,659,843	8,659,843	5,331	5,331	(8,654,512)
Debt	410,512	410,512	163,756	163,756	(246,756)
Contingency	274,121	274,121	-	-	(274,121)
Total expenditures	<u>9,494,476</u>	<u>9,494,476</u>	<u>169,087</u>	<u>169,087</u>	<u>(9,325,389)</u>
Other financing sources (uses):					
Proceeds from debt issuance	15,139,204	15,139,204	-	-	(15,139,204)
Transfer in	-	-	861,082	861,082	861,082
Total other financing sources (uses)	<u>15,139,204</u>	<u>15,139,204</u>	<u>861,082</u>	<u>861,082</u>	<u>(14,278,122)</u>
Net change in fund balance	5,994,728	5,994,728	966,355	966,355	(5,028,373)
Fund balance, beginning	<u>1,183,793</u>	<u>1,183,793</u>	<u>-</u>	<u>-</u>	<u>(1,183,793)</u>
Fund balance, ending	<u>\$ 7,178,521</u>	<u>\$ 7,178,521</u>	<u>\$ 966,355</u>	<u>\$ 966,355</u>	<u>\$ (6,212,166)</u>

CITY OF ASHLAND, OREGON
Wastewater Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the year ended June 30, 2024

	BN 2023-2025 Biennium Budget Amounts		First Year Actual FY 2023-24	Total Actual for Budget Period	Variance with Final Budget Over/Under
	Original	Final			
Revenues:					
Charges for services	\$ 12,710,000	\$ 12,710,000	\$ 6,368,033	\$ 6,368,033	\$ (6,341,967)
Interest on investments	160,000	160,000	250,103	250,103	90,103
Miscellaneous	-	-	3,939	3,939	3,939
Total revenues	12,870,000	12,870,000	6,622,075	6,622,075	(6,247,925)
Expenditures:					
Cost of services:					
Public Works - Wastewater Operations	20,381,099	20,381,099	7,557,731	7,557,731	(12,823,368)
Public Works - Wastewater Debt	342,928	342,928	172,155	172,155	(170,773)
Contingency	356,466	356,466	-	-	(356,466)
Total expenditures	21,080,493	21,080,493	7,729,886	7,729,886	(13,350,607)
Excess (deficiency) of revenues over (under) expenditures	(8,210,493)	(8,210,493)	(1,107,811)	(1,107,811)	7,102,682
Other financing sources (uses):					
Loan proceeds	8,647,571	8,647,571	1,242,621	1,242,621	(7,404,950)
Transfer out*	-	-	(2,235,338)	(2,235,338)	(2,235,338)
Total other financing sources (uses)	8,647,571	8,647,571	(992,717)	(992,717)	(9,640,288)
Net change in fund balance	437,078	437,078	(2,100,528)	(2,100,528)	(2,537,606)
Fund balance, beginning	4,407,490	4,407,490	8,707,001	8,707,001	4,299,511
Fund balance, ending	\$ 4,844,568	\$ 4,844,568	\$ 6,606,473	\$ 6,606,473	\$ 1,761,905

*The variance with budget is due to an accounting correction for moving budgeted beginning fund balance to a new fund, and is not a budgetary violation per ORS

Reconciliation to net position:	
SDC Wastewater fund balance	\$ 2,372,090
Deferred outflow - pension	394,220
Deferred outflow - OPEB	93,762
Capital assets, net	35,972,163
Compensated absences	(81,066)
OPEB implicit rate liability	(364,089)
Net pension liability	(1,245,377)
Deferred inflow - pension	(155,296)
Deferred inflow- OPEB	(57,428)
Accrued interest	(98,618)
GO bonds payable	(175,000)
Revenue bonds payable	(8,151,114)
Rounding	-
Total net position	\$ 35,110,721

CITY OF ASHLAND, OREGON
SDC Wastewater Fund (Wastewater Fund Sub-Fund)
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2024

	BN 2023-2025 Biennium Budget Amounts		First Year Actual FY 2023-24	Total Actual for Budget Period	Variance with Final Budget Over/Under
	Original	Final			
Revenues:					
System development charges	\$ 300,000	\$ 300,000	\$ 286,207	\$ 286,207	\$ (13,793)
Interest on investments	-	-	105,866	105,866	105,866
Total revenues	<u>300,000</u>	<u>300,000</u>	<u>392,073</u>	<u>392,073</u>	<u>92,073</u>
Expenditures:					
Cost of Services					
Capital outlay	1,650,525	1,650,525	255,321	255,321	(1,395,204)
Contingency	49,516	49,516	-	-	(49,516)
Total expenditures	<u>1,700,041</u>	<u>1,700,041</u>	<u>255,321</u>	<u>255,321</u>	<u>(1,444,720)</u>
Other financing sources (uses):					
Proceeds from debt issuance	1,381,369	1,381,369	-	-	(1,381,369)
Transfer in	-	-	2,235,338	2,235,338	2,235,338
Total other financing sources (uses)	<u>1,381,369</u>	<u>1,381,369</u>	<u>2,235,338</u>	<u>2,235,338</u>	<u>853,969</u>
Net change in fund balance	(18,672)	(18,672)	2,372,090	2,372,090	2,390,762
Fund balance, beginning	<u>1,585,034</u>	<u>1,585,034</u>	<u>-</u>	<u>-</u>	<u>(1,585,034)</u>
Fund balance, ending	<u>\$ 1,566,362</u>	<u>\$ 1,566,362</u>	<u>\$ 2,372,090</u>	<u>\$ 2,372,090</u>	<u>\$ 805,728</u>

CITY OF ASHLAND, OREGON
Stormwater Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the year ended June 30, 2024

	BN 2023-2025 Biennium Budget Amounts		First Year Actual FY 2023-24	Total Actual for Budget Period	Variance with Final Budget Over/Under
	Original	Final			
Revenues:					
Charges for services	\$ 1,575,000	\$ 1,575,000	\$ 803,492	\$ 803,492	\$ (771,508)
Interest on investments	32,000	32,000	97,996	97,996	65,996
Total revenues	<u>1,607,000</u>	<u>1,607,000</u>	<u>901,488</u>	<u>901,488</u>	<u>(705,512)</u>
Expenditures:					
Cost of services:					
Public Works - Stormwater Operations	3,408,275	3,408,275	837,566	837,566	(2,570,709)
Debt service	22,094	22,094	11,150	11,150	(10,944)
Contingency	64,479	64,479	-	-	(64,479)
Total expenditures	<u>3,494,848</u>	<u>3,494,848</u>	<u>848,716</u>	<u>848,716</u>	<u>(2,646,132)</u>
Excess (deficiency) of revenues over (under) expenditures	(1,887,848)	(1,887,848)	52,772	52,772	1,940,620
Other financing sources (uses):					
Proceeds from debt issuance	390,220	390,220	-	-	(390,220)
Total other financing sources (uses)	<u>390,220</u>	<u>390,220</u>	<u>-</u>	<u>-</u>	<u>(390,220)</u>
Net change in fund balance	(1,497,628)	(1,497,628)	52,772	52,772	1,550,400
Fund balance, beginning	<u>2,036,637</u>	<u>2,036,637</u>	<u>2,042,119</u>	<u>2,042,119</u>	<u>5,482</u>
Fund balance, ending	<u>\$ 539,009</u>	<u>\$ 539,009</u>	<u>\$ 2,094,891</u>	<u>\$ 2,094,891</u>	<u>\$ 1,555,882</u>
Reconciliation to net position:					
SDC Stormwater			\$ 30,321		
Deferred outflow - pension			116,552		
Deferred outflow - OPEB			40,312		
Capital assets, net			455,611		
Compensated absences			(4,248)		
OPEB implicit rate liability			(165,851)		
Net pension liability			(368,198)		
Deferred inflow - pension			(45,914)		
Deferred inflow- OPEB			(24,847)		
Accrued interest			(259)		
GO bonds payable			(45,000)		
Total net position			<u>\$ 2,083,370</u>		

CITY OF ASHLAND, OREGON
SCD Stormwater Fund (Stormwater Fund Sub-Fund)
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2024

	BN 2023-2025 Biennium Budget Amounts		First Year Actual FY 2023-24	Total Actual for Budget Period	Variance with Final Budget Over/Under
	Original	Final			
Revenues:					
System development charges	\$ 60,000	\$ 60,000	\$ 29,643	\$ 29,643	\$ (30,357)
Interest on investments	-	-	678	678	678
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>30,321</u>	<u>30,321</u>	<u>(29,679)</u>
Expenditures:					
Cost of services					
Capital outlay	64,908	64,908	-	-	(64,908)
Contingency	1,947	1,947	-	-	(1,947)
Total expenditures	<u>66,855</u>	<u>66,855</u>	<u>-</u>	<u>-</u>	<u>(66,855)</u>
Net change in fund balance	(6,855)	(6,855)	30,321	30,321	37,176
Fund balance, beginning	<u>14,954</u>	<u>14,954</u>	<u>-</u>	<u>-</u>	<u>(14,954)</u>
Fund balance, ending	<u>\$ 8,099</u>	<u>\$ 8,099</u>	<u>\$ 30,321</u>	<u>\$ 30,321</u>	<u>\$ 22,222</u>

CITY OF ASHLAND, OREGON
Electric Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the year ended June 30, 2024

	BN 2023-2025 Biennium Budget Amounts		First Year Actual FY 2023-24	Total Actual for Budget Period	Variance with Final Budget Over/Under
	Original	Final			
Revenues:					
Intergovernmental	\$ 410,000	\$ 1,350,000	\$ 983,771	\$ 983,771	\$ (366,229)
Charges for services	36,554,204	36,554,204	16,906,546	16,906,546	(19,647,658)
Interest on investments	130,000	130,000	333,559	333,559	203,559
Miscellaneous	576,000	576,000	554,756	554,756	(21,244)
Total revenues	37,670,204	38,610,204	18,778,632	18,778,632	(19,831,572)
Expenditures:					
Cost of Services:					
Administration - Conservation	3,230,022	3,230,022	827,318	827,318	(2,402,704)
Electric - Operations	36,908,160	37,848,160	15,681,925	15,681,925	(22,166,235)
Electric - Debt	443,624	443,624	-	-	(443,624)
Contingency	1,136,604	1,136,604	-	-	(1,136,604)
Total expenditures	41,718,410	42,658,410	16,509,243	16,509,243	(26,149,167)
Excess (deficiency) of revenues over (under) expenditures	(4,048,206)	(4,048,206)	2,269,389	2,269,389	6,317,595
Other financing sources (uses):					
Loan proceeds	3,000,000	3,000,000	-	-	(3,000,000)
Total other financing sources (uses)	3,000,000	3,000,000	-	-	(3,000,000)
Net change in fund balance	(1,048,206)	(1,048,206)	2,269,389	2,269,389	3,317,595
Fund balance, beginning	6,080,192	6,080,192	7,168,134	7,168,134	1,087,942
Fund balance, ending	\$ 5,031,986	\$ 5,031,986	\$ 9,437,523	\$ 9,437,523	\$ 4,405,537
Reconciliation to net position:					
Deferred outflow - pension			\$ 1,034,112		
Deferred outflow - OPEB			80,012		
Capital assets, net			6,905,540		
Compensated absences			(215,582)		
OPEB implicit rate liability			(273,054)		
Net pension liability			(3,266,858)		
Deferred inflow - pension			(407,370)		
Deferred inflow- OPEB			(48,375)		
Deferred revenue			66,983		
Total net position			<u>\$ 13,312,928</u>		

CITY OF ASHLAND, OREGON
Telecommunications Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the year ended June 30, 2024

	BN 2023-2025 Biennium Budget Amounts		First Year Actual FY 2023-24	Total Actual for Budget Period	Variance with Final Budget Over/Under
	Original	Final			
Revenues:					
Charges for services	\$ 5,428,847	\$ 5,428,847	\$ 2,789,598	\$ 2,789,598	\$ (2,639,249)
Interest on investments	90,000	90,000	142,511	142,511	52,511
Total revenues	<u>5,518,847</u>	<u>5,518,847</u>	<u>2,932,109</u>	<u>2,932,109</u>	<u>(2,586,738)</u>
Expenditures:					
Cost of services:					
Personal services	2,133,731	2,133,731	847,016	847,016	(1,286,715)
Materials and services	3,713,090	3,713,090	1,769,777	1,769,777	(1,943,313)
Capital outlay	1,205,681	1,205,681	337,802	337,802	(867,879)
Contingency	175,405	175,405	-	-	(175,405)
Total expenditures	<u>7,227,907</u>	<u>7,227,907</u>	<u>2,954,595</u>	<u>2,954,595</u>	<u>(4,273,312)</u>
Net change in fund balance	(1,709,060)	(1,709,060)	(22,486)	(22,486)	1,686,574
Fund balance, beginning	<u>3,021,118</u>	<u>3,021,118</u>	<u>3,175,717</u>	<u>3,175,717</u>	<u>154,599</u>
Fund balance, ending	<u>\$ 1,312,058</u>	<u>\$ 1,312,058</u>	<u>\$ 3,153,231</u>	<u>\$ 3,153,231</u>	<u>\$ 1,841,173</u>
Reconciliation to net position:					
Deferred outflow - pension			\$ 209,108		
Deferred outflow - OPEB			18,590		
Capital assets, net			274,961		
Compensated absences			(28,737)		
OPEB implicit rate liability			(66,706)		
Net pension liability			(660,591)		
Deferred inflow - pension			(82,374)		
Deferred inflow - OPEB			(11,294)		
Rounding			-		
Total net position			<u>\$ 2,806,188</u>		

CITY OF ASHLAND, OREGON
Combining Balance Sheet
Internal Service Funds
For the year ended June 30, 2024

	Insurance Services Fund	Health Benefits Fund	Equipment Fund	Totals
ASSETS				
Current assets:				
Cash and investments	\$ 1,828,289	\$ 2,225,546	\$ 7,308,317	\$ 11,362,152
Interest and accounts receivable, net	27,396	-	88,909	116,305
Notes receivable	6,616	-	-	6,616
Inventories	-	-	34,130	34,130
Prepaid items	253,433	-	-	253,433
Total current assets	<u>2,115,733</u>	<u>2,225,546</u>	<u>7,431,356</u>	<u>11,772,635</u>
Non-Current assets:				
Capital assets, not being depreciated or amortized:	-	-	98,770	98,770
Capital assets, being depreciated or amortized:				
Non-Current capital assets	-	-	18,979,711	18,979,711
Accumulated depreciation	-	-	(13,385,971)	(13,385,971)
Capital assets, net	<u>-</u>	<u>-</u>	<u>5,692,510</u>	<u>5,692,510</u>
Total Assets	<u>2,115,733</u>	<u>2,225,546</u>	<u>13,123,866</u>	<u>17,465,146</u>
Deferred Outflows of Resources:				
Deferred Outflows - Pension	-	-	145,118	145,118
Deferred Outflows - OPEB	-	-	14,942	14,942
Total Deferred Outflows	<u>-</u>	<u>-</u>	<u>160,060</u>	<u>160,060</u>
LIABILITIES, DEFERRED INFLOWS AND NET POSITION				
Current liabilities:				
Accounts payable	12,674	-	169,908	182,582
Accrued salaries, vacation and payroll taxes	-	-	3,124	3,124
Compensated absences	-	-	7,183	7,183
Total current liabilities	<u>12,674</u>	<u>-</u>	<u>180,215</u>	<u>192,890</u>
Long-term liabilities:				
Compensated absences			21,549	21,549
Total OPEB Liabilities	-	-	52,640	52,640
Proportionate Share of Net Pension Liability	-	-	458,443	458,443
Total long-term liabilities	<u>-</u>	<u>-</u>	<u>532,632</u>	<u>532,632</u>
Total liabilities	<u>12,674</u>	<u>-</u>	<u>712,848</u>	<u>725,522</u>
Deferred Inflows of Resources				
Deferred Inflows - Pensions	-	-	57,167	57,167
Deferred Inflows - OPEB	-	-	9,061	9,061
Total Deferred Inflows	<u>-</u>	<u>-</u>	<u>66,228</u>	<u>66,228</u>
Net Position				
Net Investment in Capital Assets	-	-	5,692,510	5,692,510
Unrestricted	2,103,059	2,225,546	6,812,341	11,140,945
Total net position	<u>\$ 2,103,059</u>	<u>\$ 2,225,546</u>	<u>\$ 12,504,851</u>	<u>\$ 16,833,456</u>

CITY OF ASHLAND, OREGON
Combining Statement of Revenues, Expenses
and Changes in Net Position
Internal Service Funds
For the year ended June 30, 2024

	Insurance Service Fund	Health Benefits Fund	Equipment Fund	Totals
Operating revenues:				
Service charges and fees	\$ 1,875,033	\$ -	\$ 4,821,126	\$ 6,696,159
Miscellaneous	133,547	-	66,200	199,747
Total revenues	<u>2,008,580</u>	<u>-</u>	<u>4,887,326</u>	<u>6,895,906</u>
Operating expenses:				
Cost of service	1,246,479	-	2,779,690	4,026,169
Depreciation	-	-	613,834	613,834
Total operating expenses	<u>1,246,479</u>	<u>-</u>	<u>3,393,524</u>	<u>4,640,003</u>
Operating income (loss)	<u>762,102</u>	<u>-</u>	<u>1,493,802</u>	<u>2,255,904</u>
Nonoperating income (expense):				
Interest income	64,802	-	384,736	449,538
Total nonoperating income (expense)	<u>64,802</u>	<u>-</u>	<u>384,736</u>	<u>449,538</u>
Change in Net Position	826,904	-	1,878,538	2,705,442
Total Net Position - beginning	<u>1,276,155</u>	<u>2,225,546</u>	<u>10,626,313</u>	<u>14,128,014</u>
Total Net Position - ending	<u>\$ 2,103,059</u>	<u>\$ 2,225,546</u>	<u>\$ 12,504,851</u>	<u>\$ 16,833,456</u>

CITY OF ASHLAND, OREGON
Combining Internal Service Fund
Statement of Cash Flows
For the year ended June 30, 2024

	Insurance Service Fund	Health Benefits Fund	Equipment Fund	Total
Cash flows from operating activities:				
Receipts from customers and users	\$ 129,827	\$ -	\$ -	\$ 129,828
Receipts from interfund services	1,875,032	866	4,807,327	6,683,225
Payments to suppliers	(1,709,960)	(24,082)	(2,336,159)	(4,070,201)
Payments to employees	(132,908)	-	(633,497)	(766,406)
Net cash from operating activities	161,991	(23,216)	1,837,671	1,976,446
Cash flows from capital and related financing activities:				
Acquisition and construction of capital assets	-	-	(1,988,386)	(1,988,386)
Net cash from capital and related financing activities	-	-	(1,988,386)	(1,988,386)
Cash flows from investing activities:				
Interest from investments and other income	64,802	-	384,736	449,538
Net increase (decrease) in cash and investments	226,793	(23,216)	234,021	437,598
Cash and investments, beginning of year	1,601,496	2,248,761	7,074,296	10,924,553
Cash and investments, end of year	\$ 1,828,289	\$ 2,225,545	\$ 7,308,317	\$ 11,362,151
Reconciliation of operating income to net cash provided by operating activities:				
Operating income	\$ 762,102	\$ -	\$ 1,493,802	\$ 2,255,904
Depreciation and amortization	-	-	613,834	613,834
Change in assets and liabilities:				
(Increase) decrease in:				
Receivables	(3,723)	866	(79,997)	(82,854)
Net Pension Assets, Outflows/Inflows	-	-	(157,224)	(157,224)
OPEB, Outflows/Inflows	-	-	881	881
Inventories	(509,316)	-	(6,620)	(515,936)
Increase (decrease) in:				
Accounts payable and accrued liabilities	(87,073)	(24,082)	(18,500)	(129,655)
Other liabilities	-	-	(8,504)	(8,504)
Net cash from operating activities	\$ 161,991	\$ (23,216)	\$ 1,837,672	\$ 1,976,446
Schedule of non-cash capital and related financing activities:				
Unrealized gain (loss) on investments	1,010	-	4,364	5,375
Net noncash investing, capital and financing activities	\$ 1,010	\$ -	\$ 4,364	\$ 5,375

CITY OF ASHLAND, OREGON
Schedule of Revenues, Expenditures and
Changes in Net Position - Budget and Actual
Insurance Services Fund
For the year ended June 30, 2024

	BN 2023-2025 Biennium Budget Amounts		First Year Actual FY 2023-24	Total Actual for Budget Period	Variance with Final Budget Over/Under
	Original	Final			
Revenues:					
Charges for services	\$ 3,393,052	\$ 3,393,052	\$ 1,875,033	\$ 1,875,033	\$ (1,518,019)
Interest on investments	16,000	16,000	64,802	64,802	48,802
Miscellaneous	40,000	40,000	133,547	133,547	93,547
Total revenues	<u>3,449,052</u>	<u>3,449,052</u>	<u>2,073,382</u>	<u>2,073,382</u>	<u>(1,375,670)</u>
Expenditures:					
Cost of services:					
Materials and services	3,056,418	3,056,418	1,342,267	1,342,267	(1,714,151)
Contingency	97,632	97,632	-	-	(97,632)
Total expenditures	<u>3,154,050</u>	<u>3,154,050</u>	<u>1,342,267</u>	<u>1,342,267</u>	<u>(1,811,783)</u>
Net change in fund balance	295,002	295,002	731,115	731,115	436,113
Fund balance, beginning	<u>1,167,481</u>	<u>1,167,481</u>	<u>1,371,944</u>	<u>1,371,944</u>	<u>204,463</u>
Fund balance, ending	<u>\$ 1,462,483</u>	<u>\$ 1,462,483</u>	<u>\$ 2,103,059</u>	<u>\$ 2,103,059</u>	<u>\$ 640,576</u>

The beginning fund balance was updated to reflect amounts reported as deferred revenue in prior years and to match the amount reported on the Combining Statement

CITY OF ASHLAND, OREGON
Schedule of Revenues, Expenditures and
Changes in Net Position - Budget and Actual
Health Benefits Fund
For the year ended June 30, 2024

	BN 2023-2025 Biennium Budget Amounts		First Year Actual FY 2023-24	Total Actual for Budget Period	Variance with Final Budget Over/Under
	Original	Final			
Fund balance, beginning	-	-	2,225,546	2,225,546	2,225,546
Fund balance, ending	\$ -	\$ -	\$ 2,225,546	\$ 2,225,546	\$ 2,225,546

CITY OF ASHLAND, OREGON
Schedule of Revenues, Expenditures and
Changes in Net Position - Budget and Actual
Equipment Fund
For the year ended June 30, 2024

	BN 2023-2025 Biennium Budget Amounts		First Year Actual FY 2023-24	Total Actual for Budget Period	Variance with Final Budget Over/Under
	Original	Final			
Revenues:					
Charges for services	\$ 9,663,862	\$ 9,663,862	\$ 4,821,126	\$ 4,821,126	\$ (4,842,736)
Interest on investments	200,000	200,000	384,736	384,736	184,736
Miscellaneous	154,000	154,000	66,200	66,200	(87,800)
Total revenues	<u>10,017,862</u>	<u>10,017,862</u>	<u>5,272,062</u>	<u>5,272,062</u>	<u>(4,745,800)</u>
Expenditures:					
Cost of services:					
Public Works - Maintenance	4,917,140	4,917,140	2,321,148	2,321,148	(2,595,992)
Public Works - Purchasing and Acquisition	7,963,000	7,963,000	2,607,214	2,607,214	(5,355,786)
Contingency	146,191	146,191	-	-	(146,191)
Total expenditures	<u>13,026,331</u>	<u>13,026,331</u>	<u>4,928,362</u>	<u>4,928,362</u>	<u>(8,097,969)</u>
Net change in fund balance	(3,008,469)	(3,008,469)	343,700	343,700	3,352,169
Fund balance, beginning	<u>7,197,226</u>	<u>7,197,226</u>	<u>6,914,623</u>	<u>6,914,623</u>	<u>(282,603)</u>
Fund balance, ending	<u>\$ 4,188,757</u>	<u>\$ 4,188,757</u>	<u>\$ 7,258,323</u>	<u>\$ 7,258,323</u>	<u>\$ 3,069,566</u>
Reconciliation to Net Position:					
Deferred Outflow - Pension			\$ 145,118		
Deferred Outflow - OPEB			14,942		
Capital assets, net			5,692,510		
Accrued compensated absences			(28,732)		
OPEB implicit rate liability			(52,640)		
Net Pension liability			(458,443)		
Deferred Inflow - Pension			(57,167)		
Deferred Inflow - OPEB			(9,061)		
Rounding			-		
Total Net Position			<u>\$ 12,504,851</u>		

CITY OF ASHLAND, OREGON
Capital Assets Used
In the Operation of Governmental Funds
By Source
June 30, 2024

Governmental funds capital assets:		
Right to use lease assets	\$	625,548
Right to use SBITA assets		717,698
Land		15,894,884
Buildings and improvements		48,241,541
Machinery and equipment		10,094,088
Improvements other than buildings		64,814,554
Construction in progress		9,886,396
Total capital assets	\$	150,274,708
Investments in governmental funds capital assets by source:		
General and capital projects funds		73,508,093
Special revenue funds		61,887,404
Leased to other agencies		14,879,210
Total investments in governmental funds capital assets	\$	150,274,708

This schedule represents only the capital asset balances related to governmental funds before accumulated depreciation and amortization. Accordingly, the capital assets reported in *Internal Service Funds* are excluded from the above amounts. Generally, the capital assets of internal service funds are included as the appropriate business activity or governmental activity in the *Statement of Net Position*.

CITY OF ASHLAND, OREGON
Schedule of Assets Used
In the Operation of Government Funds
By Function and Activity
June 30, 2024

Function and Activity	Lease & SBITA Assets	Land	Buildings	Machinery and Equipment	Improvements other than Buildings	Construction in Progress	Total
General government:							
Community development	\$ -	\$ 985,235	\$ 1,120,947	\$ 378,138	\$ -	\$ -	\$ 2,484,320
Public buildings	-	1,971,601	2,064,062	1,649,533	744,668	587,347	7,017,211
Leased to other agencies	-	253,000	9,058,481	1,609,780	3,957,949		14,879,210
Other - unclassified	1,007,889	2,660,200	4,811,890	512,202	1,425,556	-	10,417,737
Total general government	<u>1,007,889</u>	<u>5,870,036</u>	<u>17,055,380</u>	<u>4,149,653</u>	<u>6,128,173</u>	<u>587,347</u>	<u>34,798,479</u>
Public safety:							
Police	335,358	80,000	694,565	665,900	1,515,652	-	3,291,475
Fire	-	998,400	6,173,371	1,301,033	300,000	-	8,772,804
Total public safety	<u>335,358</u>	<u>1,078,400</u>	<u>6,867,936</u>	<u>1,966,933</u>	<u>1,815,652</u>	<u>-</u>	<u>12,064,279</u>
Highway and streets:							
Public thoroughfares	-	589,276	647,984	1,020,443	45,834,145	5,277,471	53,369,319
Total highways and streets	<u>-</u>	<u>589,276</u>	<u>647,984</u>	<u>1,020,443</u>	<u>45,834,145</u>	<u>5,277,471</u>	<u>53,369,319</u>
Airports	-	176,566	1,029,780	15,740	4,173,243	3,122,756	8,518,085
Culture and recreation	-	8,180,606	22,640,460	2,941,318	6,863,341	898,821	41,524,546
Total governmental funds capital assets	<u>\$ 1,343,247</u>	<u>\$ 15,894,884</u>	<u>\$ 48,241,540</u>	<u>\$ 10,094,087</u>	<u>\$ 64,814,554</u>	<u>\$ 9,886,396</u>	<u>\$ 150,274,708</u>

This schedule represents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in *Internal Service Funds* are excluded from the above amounts. Generally, the capital assets of internal service funds are included as the appropriate business activity or governmental activity in the *Statement of Net Position*.

Supplementary Information

CITY OF ASHLAND, OREGON Schedule of Bond and Pledged Revenue Debt And Related Interest Transactions June 30, 2024

	Original Issue	Principal Transactions			Principal Transactions			Interest Transactions			
		Outstanding June 30, 2023	Issued	Matured	Adjusted	Paid	Outstanding June 30, 2024	Outstanding June 30, 2023	Matured	Paid	Outstanding June 30, 2024
<u>General Obligation Bonds</u>											
**Fire Station #2, issued November 1, 2011 interest at 2.00% to 4.00%	\$ 2,960,000	\$ 1,390,000	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ 1,240,000	\$ -	\$ 50,037	\$ 50,037	\$ -
**Ashland Fiber Network Bonds, (Refinanced 2004) issued March 7, 2013 interest at 2.00% to 2.80%	11,675,000	2,455,000	-	1,210,000	-	1,210,000	1,245,000	-	50,741	50,741	-
New Construction for Street, CIP, Water and Wastewater, issued March 7, 2013 interest at 2.00% to 2.50%	4,765,000	1,755,000	-	330,000	-	330,000	1,425,000	-	36,322	36,322	-
<u>Revenue Debt</u>											
Water, DEQ loan - S14005 interest at 1.00%	3,515,200	3,152,894	-	104,678	-	104,678	3,048,216	-	31,529	31,529	-
Wastewater, DEQ Loan - R11751 interest at 1.00%	1,645,280	1,159,899	-	110,854	-	110,854	1,049,045	-	16,845	16,845	-
Medford Water Commission - Treatment Plant interest at 3.42%	2,620,084	1,546,227	-	111,823	-	111,823	1,434,404	-	51,933	51,933	-
Water, DEQ loan - S16021 interest at 1.00%	4,700,759	4,700,759	-	-	(975,101)	-	3,725,658	-	-	-	-
Wastewater, DEQ loan - R11754 interest at 1.00%	-	1,348,380	595,161	-	373,248	-	2,316,789	-	-	-	-
Wastewater, DEQ loan - R11755 interest at 1.00%	-	4,511,079	647,459	-	(373,258)	-	4,785,280	-	-	-	-
Street,OBDD loan - B24001 interest at 3.05%	-	-	4,028,789	-	-	-	4,028,789	-	-	-	-
	<u>\$31,881,323</u>	<u>\$ 22,019,239</u>	<u>\$ 5,271,409</u>	<u>\$ 2,017,355</u>	<u>\$ (975,111)</u>	<u>\$ 2,017,355</u>	<u>\$ 24,298,181</u>	<u>\$ -</u>	<u>\$ 237,407</u>	<u>\$ 237,407</u>	<u>\$ -</u>

**STATISTICAL SECTION –
TOTAL REPORTING ENTITY
(UNAUDITED)**

CITY OF ASHLAND, OREGON STATISTICAL SECTION Unaudited

This part of the City of Ashland's 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.

Financial Trends	Page
These tables contain trend information that may assist the reader in assessing the City's current financial performance by placing it in historical perspective.	114 - 128
Revenue Capacity	
These tables contain information that may assist the reader in assessing the viability of the City's revenue sources.	129 - 137
Debt Capacity	
These tables present information that may assist the reader in analyzing the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	138 - 144
Economic and Demographic Information	
These tables offer economic and demographic indicators that are commonly used for financial analysis that can help the reader understand the City's present and ongoing financial status.	145 - 146
Operating Information	
These tables contain service and infrastructure indicators that can help the reader understand how the information in the City's financial statements relate to the services the City provides and the activities it performs.	147 - 150

CITY OF ASHLAND, OREGON
Statement of Net Position
Total Primary Government
Last ten years
For the year ended June 30

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Assets:										
Cash and cash equivalents	\$ 77,741,572	\$ 75,212,645	\$ 63,578,414	\$ 52,376,356	\$ 43,564,028	\$ 42,173,319	\$ 39,515,544	\$ 36,235,307	\$ 34,302,519	\$ 30,706,665
Receivables (net of allowance for uncollectible)	16,808,079	13,285,563	11,850,874	8,138,923	7,594,224	8,253,374	8,135,704	7,314,031	6,875,708	6,952,616
Lease receivable	172,237	175,324	329,803	-	-	-	-	-	-	-
Prepays items	273,839	729	121,300	27,396	1,615	-	-	-	-	-
Inventories	2,381,910	1,820,912	1,403,786	1,169,847	1,110,681	1,259,272	1,275,359	1,302,116	1,181,124	1,241,570
Deferred charges	-	-	-	-	-	-	-	68,734	178,703	288,672
Restricted assets:										
Cash and cash equivalents	965,257	943,439	929,433	916,328	951,447	984,463	967,771	954,262	943,355	855,545
Proportional share of net pension assets						-	-	-	-	5,498,618
RHIA assets	504,705	535,342	684,250	-	-	-	-	-	-	-
Lease receivable	173,856	346,093	199,645	-	-	-	-	-	-	-
Capital assets:										
Land	19,100,579	18,595,992	18,445,364	18,445,364	18,445,364	18,445,364	17,445,364	14,733,964	14,373,273	14,373,273
Construction in progress	28,174,511	19,366,231	10,498,925	10,086,940	12,734,933	10,467,215	5,648,364	5,049,759	8,810,424	7,403,156
Right to use lease assets	625,549	121,498	63,410	-	-	-	-	-	-	-
Right to use SBITA assets	717,698	-	-	-	-	-	-	-	-	-
Buildings and improvements	70,659,715	68,342,606	68,051,348	67,585,137	67,513,222	66,560,431	65,362,359	61,939,633	58,071,284	57,939,461
Machinery and equipment	31,145,943	28,902,515	25,923,664	25,059,700	24,604,426	23,311,261	20,929,013	20,275,179	19,404,748	18,388,604
Infrastructure	164,706,494	162,743,186	162,730,960	160,197,325	153,760,236	149,530,462	148,657,284	146,223,864	140,152,030	139,206,796
Accumulated depreciation	(165,539,142)	(159,465,330)	(154,066,108)	(148,171,268)	(142,900,367)	(137,184,134)	(131,265,122)	(125,204,692)	(119,389,812)	(113,263,213)
Total assets	248,612,801	230,926,746	210,745,068	195,832,048	187,379,809	183,801,027	176,671,640	168,892,157	164,903,356	169,591,763
Deferred Outflows of Resources:										
Deferred outflows - pensions	11,426,650	10,886,560	13,571,204	15,563,496	12,769,178	12,943,236	11,405,216	18,906,964	3,903,782	-
Deferred outflows - OPEB	944,357	1,308,192	1,243,347	1,546,046	1,514,245	1,629,190	264,798	-	-	-
Total deferred outflows	12,371,007	12,194,752	14,814,551	17,109,542	14,283,423	14,572,426	11,670,014	18,906,964	3,903,782	-

CITY OF ASHLAND, OREGON
Statement of Net Position
Total Primary Government, continued
Last ten years
For the year ended June 30

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Liabilities:										
Current liabilities:										
Accounts payable and other	\$ 6,375,450	\$ 6,105,858	\$ 4,517,931	\$ 6,032,985	\$ 6,506,876	\$ 7,403,730	\$ 7,114,423	\$ 6,002,038	\$ 9,384,143	\$ 9,674,563
Claims and judgment	-	95,788	50,000	50,000	50,000	-	-	-	-	-
Lease liability	107,284	-	-	-	-	-	-	-	-	-
SBITA liability	100,495	-	-	-	-	-	-	-	-	-
Bonds and notes	2,636,453	2,275,355	2,412,489	2,392,483	3,894,192	4,527,757	3,773,933	3,548,507	3,706,477	2,562,893
Accrued interest payable	252,249	232,692	101,758	117,871	154,235	218,523	230,728	180,176	204,769	222,149
Compenstated absences	548,908	527,290	461,800	-	-	-	-	-	-	-
Noncurrent liabilities:										
Compenstated absences	1,646,726	1,581,871	1,385,400	-	-	-	-	-	-	-
Proportional share of net pension liability	36,097,877	29,308,607	24,510,198	46,512,316	36,414,527	31,643,235	29,786,911	34,849,281	14,910,215	-
Trasitional liability	351,617	425,748	486,668	544,768	603,272	-	-	-	-	-
Lease liability	378,006	121,498	63,410	-	-	-	-	-	-	-
SBITA liability	509,331	-	-	-	-	-	-	-	-	-
Net OPEB liability	3,685,572	3,794,219	4,045,104	3,866,114	3,564,521	3,840,269	2,929,241	1,857,483	1,751,480	-
Medical stipend	-	-	-	-	-	-	4,037,004	3,934,756	-	-
Claims and judgement	-	160,093	110,093	110,093	110,093	160,093	17,247	17,247	17,247	122,107
Bonds and notes	23,311,123	21,059,884	17,093,276	18,833,338	22,724,681	25,098,055	27,563,046	28,725,935	31,644,402	34,633,001
Total liabilities	76,001,091	65,688,904	55,238,127	78,459,968	74,022,397	72,891,662	75,452,533	79,115,423	61,618,733	47,214,713
Deferred Inflows of Resources:										
Deferred inflows - leases	346,093	521,417	529,448	-	-	-	-	-	-	-
Deferred inflows - pensions	4,501,323	11,101,794	19,958,970	1,332,496	2,817,239	4,052,489	2,695,736	2,118,535	3,463,962	8,220,518
Deferred inflows - OPEB	570,256	771,878	648,545	513,698	598,161	610,761	144,694	-	-	-
Total deferred inflows	5,417,674	12,395,089	21,136,963	1,846,194	3,415,400	4,663,250	2,840,430	2,118,535	3,463,962	8,220,518
Net position:										
Net investment in capital assets	122,373,306	115,149,961	112,141,798	111,977,377	107,538,941	101,504,787	95,440,283	90,743,265	86,071,068	86,852,183
Restricted for:										
Perpetual care: nonexpendable	970,773	946,762	930,895	917,499	954,825	1,035,856	970,304	955,356	895,931	922,667
RHIA asset	504,705	535,342	-	-	-	-	-	-	-	-
Grant restrictions	1,508,629	2,336,619	36,619	36,620	36,620	36,620	33,804	33,801	33,804	33,797
Asset forfeiture	38,606	36,755	35,699	35,497	35,217	34,459	23,972	32,313	25,784	29,678
TOT tourism	982,117	992,082	87,460	262,617	501,558	487,873	425,141	338,658	129,763	99,108
Airport	336,290	398,996	-	-	-	-	-	-	-	-
System development	5,956,363	6,395,019	6,558,206	6,466,819	6,019,144	6,348,034	6,089,130	6,194,373	7,086,198	6,760,284
Debt service	1,046,738	1,041,894	1,009,803	987,974	1,037,697	1,955,218	1,027,297	976,090	1,028,912	1,737,051
Donor restrictions	22,235	22,235	-	-	-	-	-	-	-	-
Library Levy	-	-	-	-	-	-	-	-	-	56,587
Unrestricted	45,825,284	37,181,841	28,386,220	11,951,025	8,101,433	9,415,693	6,038,760	7,291,307	8,452,983	17,665,177
Total net position	\$ 179,565,046	\$ 165,037,505	\$ 149,186,700	\$ 132,635,428	\$ 124,225,435	\$ 120,818,540	\$ 110,048,691	\$ 106,565,163	\$ 103,724,443	\$ 114,156,532

CITY OF ASHLAND, OREGON
Statement of Net Position
Governmental Activities
Last ten years
For the year ended June 30

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Assets:										
Cash and cash equivalents	\$ 42,111,405	\$ 43,753,548	\$ 34,478,348	\$ 28,132,872	\$ 19,502,847	\$ 20,041,451	\$ 20,136,422	\$ 21,109,299	\$ 21,839,880	\$ 20,251,175
Receivables (net of allowance for uncollectible)	10,133,590	6,096,578	8,097,755	3,862,211	4,151,559	4,149,741	4,150,698	3,955,520	3,338,266	4,167,775
Lease Receivable	172,237	175,324	329,803	-	-	-	-	-	-	-
Prepaid items	273,839	729	40,390	17,246	1,615	-	-	-	-	-
Inventories	34,130	27,510	18,499	37,568	25,004	126,413	53,407	60,258	65,010	187,511
Internal balances	(8,109,156)	(6,601,681)	(5,181,075)	(4,035,200)	(3,784,001)	(3,022,208)	(736,580)	(690,424)	(113,519)	(1,945,133)
Restricted assets:										
Cash and cash equivalents	965,257	943,439	929,433	916,328	951,447	984,463	967,771	954,262	943,355	855,545
Proportional Share of Net Pension Assets		-	-	-	-	-	-	-	-	4,350,234
RHIA Assets	417,043	535,342	684,250	-	-	-	-	-	-	-
Lease Receivable	173,856	346,093	199,645	-	-	-	-	-	-	-
Capital assets:										
Land	15,993,654	15,489,067	15,338,439	15,338,439	15,338,439	15,338,439	14,338,439	12,827,039	12,466,348	12,466,348
Construction in progress	9,886,396	4,105,881	2,487,089	3,681,360	6,081,316	2,674,665	2,401,188	3,126,490	1,390,232	1,614,351
Right to use lease assets	625,549	113,648	61,239	-	-	-	-	-	-	-
Right to use SBITA assets	717,698									
Buildings and improvements	48,560,051	46,242,942	45,951,684	45,485,473	45,413,558	44,460,767	43,262,695	39,839,969	35,982,031	35,850,207
Machinery and equipment	28,310,884	26,067,456	24,478,174	23,614,209	23,223,547	21,930,382	19,548,134	18,901,908	18,115,158	17,116,629
Infrastructure	65,258,959	63,295,651	63,295,651	60,950,409	56,350,836	56,295,205	56,217,158	56,008,878	55,745,615	54,917,223
Accumulated depreciation	(91,314,652)	(87,602,962)	(84,581,856)	(81,078,681)	(78,343,149)	(75,249,062)	(71,921,238)	(69,116,513)	(65,662,055)	(61,946,174)
Total assets	124,210,740	112,988,566	106,627,468	96,922,234	88,913,018	87,730,256	88,418,094	86,976,686	84,110,321	87,885,691
Deferred Outflows of Resources:										
Deferred outflows - pensions	9,121,893	8,734,709	10,447,497	12,487,017	10,245,060	10,384,712	9,165,705	14,980,658	3,088,480	-
Deferred outflows - OPEB	637,333	944,684	957,163	1,179,023	1,178,645	1,270,634	264,798	-	-	-
Total deferred outflows	9,759,226	9,679,393	11,404,660	13,666,040	11,423,705	11,655,346	9,430,503	14,980,658	3,088,480	-

CITY OF ASHLAND, OREGON
Statement of Net Position
Governmental Activities, continued
Last ten years
For the year ended June 30

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Liabilities:										
Current liabilities:										
Accounts payable and other	\$ 4,066,720	\$ 3,035,056	\$ 2,496,701	\$ 3,616,270	\$ 4,407,662	\$ 4,369,603	\$ 4,460,514	\$ 4,038,455	\$ 6,921,351	\$ 7,163,036
Claims and judgments	-	95,788	50,000	50,000	50,000.00	-	-	-	-	-
Lease liability	107,284									
SBITA liability	100,495									
Bonds and notes	1,791,058	1,723,000	1,681,000	1,655,000	1,623,000	2,311,000	1,835,936	1,682,087	730,000	793,836
Accrued interest payable	33,646	34,687	47,747	59,370	69,992	80,400	91,799	109,425	121,564	130,429
Compensated absences	436,335	410,329	358,250	-	-	-	-	-	-	-
Noncurrent liabilities:										
Compensated absences	1,309,004	1,230,986	1,074,750							
Proportional share of net pension liability	28,816,935	23,515,431	18,868,645	37,318,104	29,216,371	25,517,913	24,037,793	27,571,024	11,796,223	-
Transitional liability	351,617	425,748	486,668	544,768	603,272	-	-	-	-	-
Lease liability	378,006	113,648	61,239	-	-	-	-	-	-	-
SBITA liability	509,331									
Total OPEB liability	2,448,262	2,798,017	3,271,531	2,932,972	2,783,899	3,011,185	2,246,442	1,361,013	1,276,128	-
Medical stipend	-	-	-	-	-	-	4,037,004	3,934,756	-	-
Claims and judgement	-	160,093	110,093	110,093	110,093	160,093	17,247	17,247	17,247	122,107
Bonds and notes	6,827,124	3,998,000	5,721,000	7,402,000	9,057,000	10,205,000	12,516,000	12,817,735	15,401,707	16,009,707
Total liabilities	47,175,816	37,540,783	34,227,624	53,688,577	47,921,289	45,655,194	49,242,735	51,531,742	36,264,220	24,219,115
Deferred Inflows of Resources:										
Deferred inflows - leases	346,093	521,417	529,448	-	-	-	-	-	-	-
Deferred inflows - pension	3,593,405	8,894,097	15,364,980	1,069,097	2,260,347	3,251,423	2,215,143	1,754,236	2,740,515	6,503,667
Deferred inflows - OPEB	382,921	579,424	499,267	367,579	472,642	481,829	144,694	-	-	-
Total deferred inflows	4,322,419	9,994,938	16,393,695	1,436,676	2,732,989	3,733,252	2,359,837	1,754,236	2,740,515	6,503,667
Net position:										
Net investment in capital assets	68,235,335	61,877,035	59,628,420	58,934,209	57,384,547	52,934,396	49,494,440	47,087,949	41,905,622	43,215,041
Restricted for:										
Perpetual care: nonexpendable	970,773	946,762	930,895	917,499	954,825	1,035,856	970,304	955,356	895,931	922,667
RHIA Asset	417,043	535,342	684,250	-	-	-	-	-	-	-
Grant restrictions	1,508,629	2,336,619	36,619	36,620	36,620	36,620	33,804	33,801	33,804	33,797
Asset forfeiture	38,606	36,755	35,699	35,497	35,217	34,459	23,972	32,313	25,784	29,678
TOT tourism	982,117	992,082	87,461	262,617	501,558	487,873	425,141	338,658	129,763	99,108
Airport	336,290	398,996	-	-	-	-	-	-	-	-
System development	2,587,597	3,298,599	3,167,635	2,904,597	2,687,513	2,745,614	2,540,793	2,746,404	3,226,398	3,036,906
Debt service	1,046,738	1,041,894	1,009,803	987,974	1,037,697	1,955,218	1,027,297	976,090	1,028,912	861,561
Donor restrictions	22,235	22,235	-	-	-	-	-	-	-	-
Library Levy	-	-	-	-	-	-	-	-	-	56,587
Unrestricted	6,326,368	3,645,918	1,830,027	(8,615,992)	(12,955,532)	(9,232,880)	(8,269,726)	(3,499,205)	947,852	8,907,564
Total net position	\$ 82,471,730	\$ 75,132,237	\$ 67,410,809	\$ 55,463,021	\$ 49,682,445	\$ 49,997,156	\$ 46,246,025	\$ 48,671,366	\$ 48,194,066	\$ 57,162,909

CITY OF ASHLAND, OREGON
Statement of Net Position
Business Type Activities
Last ten years
For the year ended June 30

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Assets:										
Cash and cash equivalents	\$ 35,630,166	\$ 31,459,097	\$ 29,100,066	\$ 24,243,484	\$ 24,061,181	\$ 22,131,868	\$ 19,379,122	\$ 15,126,008	\$ 12,462,639	\$ 10,455,490
Receivables (net of allowance for uncollectible)	6,674,489	7,188,985	3,753,119	4,246,712	3,442,665	4,103,633	3,985,006	3,358,511	3,537,442	2,780,841
Prepaid Expenses	-	-	80,910	10,150	-	-	-	-	-	-
Inventories	2,347,780	1,793,402	1,385,287	1,132,279	1,085,677	1,132,859	1,221,952	1,241,858	1,116,114	1,054,059
Deferred charges	-	-	-	-	-	-	-	68,734	178,703	288,672
Internal balances	8,109,156	6,601,681	5,181,075	4,035,200	3,784,001	3,022,208	736,580	690,424	113,519	1,949,133
RHIA assets	87,662	-	-	-	-	-	-	-	-	-
Restricted assets:										
Proportional Share of Net Pension Assets	-	-	-	-	-	-	-	-	-	1,148,384
Capital assets:										
Land	3,106,925	3,106,925	3,106,925	3,106,925	3,106,925	3,106,925	3,106,925	1,906,925	1,906,925	1,906,925
Construction in progress	18,288,115	15,260,350	8,011,836	6,405,580	6,653,617	7,792,550	3,247,176	1,923,269	7,420,192	5,788,805
Lease Assets	-	7,850	2,171	-	-	-	-	-	-	-
Buildings and improvements	22,099,664	22,099,664	22,099,664	22,099,664	22,099,664	22,099,664	22,099,664	22,099,664	22,089,253	22,089,254
Machinery and equipment	2,835,059	2,835,059	1,445,490	1,445,491	1,380,879	1,380,879	1,380,879	1,373,271	1,289,590	1,271,975
Infrastructure	99,447,535	99,447,535	99,435,309	99,246,916	97,409,400	93,235,257	92,440,126	90,214,986	84,406,415	84,289,573
Accumulated depreciation	(74,224,490)	(71,862,368)	(69,484,252)	(67,092,587)	(64,557,218)	(61,935,072)	(59,343,884)	(56,088,179)	(53,727,757)	(51,317,039)
Total assets	124,402,061	117,938,180	104,117,600	98,879,814	98,466,791	96,070,771	88,253,546	81,915,471	80,793,035	81,706,072
Deferred Outflows of Resources:										
Deferred outflows - pension	2,304,757	2,151,851	3,123,707	3,076,479	2,524,118	2,558,524	2,239,511	3,926,306	815,302	-
Deferred outflows - OPEB	307,024	363,508	286,184	367,023	335,600	358,556	-	-	-	-
Total deferred outflows	2,611,781	2,515,359	3,409,891	3,443,502	2,859,718	2,917,080	2,239,511	3,926,306	815,302	-

CITY OF ASHLAND, OREGON
Statement of Net Position
Business Type Activities, continued
Last ten years
For the year ended June 30

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Liabilities:										
Current liabilities:										
Accounts payable and other	\$ 2,308,729	\$ 3,070,802	\$ 2,435,430	\$ 2,416,715	\$ 2,099,214	\$ 3,034,127	\$ 2,653,909	\$ 1,963,580	\$ 2,938,144	\$ 2,511,527
Bonds and notes	845,395	552,355	731,489	737,483	2,271,192	2,216,757	1,937,997	1,866,420	2,976,477	1,769,057
Accrued interest payable	218,603	198,005	54,011	58,501	84,243	138,123	138,929	70,754	83,205	91,720
Compensated absences	112,574	116,962	-	-	-	-	-	-	-	-
Noncurrent liabilities:										
Compensated absences	337,722	350,885								
Proportional share of net pension liability	7,280,942	5,793,176	5,641,553	9,194,212	7,198,156	6,125,322	5,749,118	7,278,257	3,113,992	-
Lease Liability	-	7,850	-	-	-	-	-	-	-	-
Total OPEB Liability	1,237,310	996,202	773,573	933,142	780,622	829,084	682,799	496,470	-	-
Bonds and notes	16,483,998	17,061,884	11,372,276	11,431,338	13,667,681	14,893,055	15,047,046	15,908,200	16,242,695	18,623,294
Total liabilities	28,825,273	28,148,121	21,008,332	24,771,391	26,101,108	27,236,468	26,209,798	27,583,681	25,354,513	22,995,598
Deferred Inflows of Resources:										
Deferred inflows - pensions	907,918	2,207,697	4,593,990	263,399	556,892	801,066	480,593	364,299	723,447	1,716,851
Deferred inflows - pensions	187,335	192,454	149,278	146,119	125,519	128,932	-	-	-	-
Total deferred inflows	1,095,253	2,400,151	4,743,268	409,518	682,411	929,998	480,593	364,299	723,447	1,716,851
Net position:										
Net investment in capital assets	54,137,972	53,272,926	52,513,378	53,043,168	50,154,394	48,570,391	45,945,843	43,655,316	44,165,446	43,637,142
Prepaid and Inventories	-	-	-	1,142,429	-	-	-	-	-	-
Restricted for:										
Rhia asset	87,662	-	-	-	-	-	-	-	-	-
System development	3,368,766	3,096,420	3,390,571	3,562,222	3,331,631	3,602,420	3,548,337	3,447,969	3,859,800	3,723,378
Debt service	-	-	-	-	-	-	-	-	-	875,490
Unrestricted	39,498,916	33,535,922	25,871,942	19,424,588	21,056,965	18,648,573	14,308,486	10,790,512	7,505,131	8,757,613
Total net position	\$ 97,093,316	\$ 89,905,268	\$ 81,775,891	\$ 77,172,407	\$ 74,542,990	\$ 70,821,384	\$ 63,802,666	\$ 57,893,797	\$ 55,530,377	\$ 56,993,623

CITY OF ASHLAND, OREGON
Changes in Net Position
Total Primary Government
Last ten years
For the year ended June 30

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Program Revenues:										
Governmental Activities										
General government:										
Charges for services	\$ 15,082,747	\$ 13,864,123	\$ 14,529,258	\$ 3,610,941	\$ 2,163,101	\$ 1,756,664	\$ 391,169	\$ 910,241	\$ 1,041,323	\$ 1,777,397
Operating grants and contributions	3,851,714	2,636,055	3,845,575	3,693,619	732,823	262,489	129,380	129,380	162,143	611,864
Public safety:										
Charges for services	4,079,900	3,293,663	3,375,819	2,292,505	2,675,547	2,548,153	1,606,504	1,688,843	1,563,986	1,805,092
Operating grants and contributions	795,512	867,441	542,165	1,109,305	1,279,769	1,623,913	104,913	582,508	438,074	132,061
Highways and streets:										
Charges for services	2,029,390	1,872,282	1,854,909	1,985,360	2,003,993	3,249,260	2,023,624	2,944,784	2,845,870	2,248,027
Operating grants and contributions	1,692,621	1,686,912	1,703,177	1,513,586	1,479,134	1,511,605	-	-	-	25,712
Parks and Recreation :										
Charges for Services	949,288	693,290	1,140,458	827,593	967,035	1,144,135	1,096,063	1,139,709	1,153,455	1,149,154
Operating grants and contributions	299,005	157,180	658,871	6,233,884	5,753,946	5,412,257	7,086,738	-	92	320,539
Capital grants and contributions	316,518	291,258	373,321							
Total Governmental Activities Program Revenues	29,096,695	25,362,204	28,023,553	21,266,793	17,055,348	17,508,476	12,438,391	7,395,465	7,204,943	8,069,846
Business-Type Activities										
Water:										
Charges for services	\$ 8,811,039	\$ 8,806,470	\$ 8,671,635	\$ 9,362,331	\$ 8,582,394	\$ 8,536,154	\$ 8,109,860	\$ 7,639,625	\$ 6,937,651	\$ 6,163,924
Operating Grants and Contributions	253,350	26,250								
Capital grants and contributions	975,101	-	-	-	-	-	-	-	14,898	70,473
Capital system development charges	-	-	-	-	-	-	-	-	277,247	328,414
Wastewater:										
Charges for services	6,654,240	6,522,527	6,389,693	6,441,907	6,298,894	6,156,129	6,025,937	5,606,470	5,093,609	4,651,836
Capital system development charges	-	-	-	-	-	-	-	-	107,655	112,989
Stormwater:										
Charges for services	833,135	815,699	827,134	756,488	744,379	738,913	731,273	-	-	-
Electric:										
Charges for services	16,906,546	18,204,624	17,692,125	16,715,771	16,478,238	16,182,698	15,917,213	14,913,883	14,600,751	13,817,822
Operating grants and contributions	983,771	12,618	50,308	509,585	222,556	80,914	259,094	126,497	395,149	157,698
Telecommunications:										
Charges for services	2,789,597	2,817,540	2,780,391	2,651,517	2,508,889	2,379,809	2,252,527	2,094,810	2,010,444	1,960,462
Total Business-Type Program Revenues	38,206,779	37,205,728	36,411,286	36,437,599	34,835,350	34,074,617	33,295,904	30,381,285	29,437,404	27,263,618
Total Program Revenues	\$ 67,303,474	\$ 62,567,932	\$ 64,434,839	\$ 57,704,392	\$ 51,890,698	\$ 51,583,093	\$ 45,734,295	\$ 37,776,750	\$ 36,642,347	\$ 35,333,464

CITY OF ASHLAND, OREGON
Changes in Net Position
Total Primary Government, continued
Last ten years
For the year ended June 30

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Program Expenses:										
Governmental Activities										
General government	15,068,713	11,793,416	11,210,672	6,342,601	6,475,196	5,131,091	7,543,912	5,496,540	6,914,541	4,010,499
Public safety	20,594,287	17,330,391	15,415,451	19,734,452	18,926,690	17,929,057	19,412,731	16,623,123	19,474,413	11,271,574
Highways and streets	5,648,528	5,531,089	4,752,682	4,158,101	4,126,947	5,448,730	4,404,007	5,783,911	5,490,894	4,536,755
Parks and Recreation	6,719,778	7,855,419	7,278,265	7,291,708	7,775,649	6,674,183	6,260,320	6,957,300	8,802,091	5,452,550
Interest on long-term debt	130,758	63,687	99,825	213,858	447,633	277,965	657,711	262,979	293,944	322,330
Total Governmental Activities Program Expenses	48,162,064	42,574,002	38,756,895	37,740,720	37,752,115	35,461,026	38,278,681	35,123,853	40,975,883	25,593,708
Business-Type Activities										
Water	6,923,593	6,124,844	6,695,187	7,189,625	7,112,003	5,933,108	6,171,718	6,308,939	7,271,424	7,832,250
Wastewater	6,252,285	6,094,777	6,185,341	6,603,551	6,610,862	6,425,838	6,426,131	6,550,650	6,838,563	5,359,115
Stormwater	983,601	563,138	755,433	925,293	921,169	703,372	243,016	-	-	-
Electric	16,291,560	15,166,781	16,052,914	16,927,962	16,430,442	14,788,411	15,878,525	15,324,892	16,708,504	13,521,819
Telecommunications	2,811,885	2,064,955	2,279,124	2,228,550	2,239,378	2,018,513	1,837,333	2,158,040	2,557,101	1,945,375
Total Business-Type Program Expenses	33,262,925	30,014,494	31,967,999	33,874,981	33,313,854	29,869,242	30,556,723	30,342,521	33,375,592	28,658,559
Total Program Expenses	81,424,989	72,588,496	70,724,894	71,615,701	71,065,969	65,330,268	68,835,404	65,466,374	74,351,475	54,252,267
Net (Expense) Revenue:										
Governmental Activities	(19,065,369)	(17,211,798)	(10,733,342)	(16,473,927)	(20,696,767)	(17,952,550)	(25,840,290)	(27,728,388)	(33,770,940)	(17,523,862)
Business-Type Activities	4,943,854	7,191,234	4,443,287	2,562,618	1,521,496	4,205,375	2,739,181	38,764	(3,938,188)	(1,394,941)
	<u>(14,121,515)</u>	<u>(10,020,564)</u>	<u>(6,290,055)</u>	<u>(13,911,309)</u>	<u>(19,175,271)</u>	<u>(13,747,175)</u>	<u>(23,101,109)</u>	<u>(27,689,624)</u>	<u>(37,709,128)</u>	<u>(18,918,803)</u>
General Revenues:										
Property taxes	13,776,092	13,311,802	13,033,738	12,539,166	12,206,619	11,772,192	11,373,320	10,907,541	10,452,785	10,203,218
Utility users tax	3,564,189	3,811,011	3,720,652	3,532,748	3,446,443	3,378,833	5,179,602	4,871,486	4,763,832	4,607,586
Users taxes	7,152,517	7,035,726	5,745,429	5,709,188	5,976,996	7,287,844	5,479,524	5,708,277	5,603,646	4,628,130
Unrestricted interest earnings	3,584,654	1,399,236	274,362	288,335	781,048	1,341,448	708,809	346,860	187,447	192,577
Miscellaneous	571,603	315,765	67,146	251,865	171,054	736,708	5,241,962	7,615,593	5,919,329	5,854,694
OSF Donated Capital	-	-	-	-	-	-	-	3,440,453	-	-
Transfers:	-	-	-	-	-	-	-	-	350,000	-
Total general revenues and transfers	28,649,056	25,873,540	22,841,327	22,321,302	22,582,160	24,517,025	27,983,217	32,890,210	27,277,039	25,486,205
Change in net position	14,527,541	15,852,976	16,551,272	8,409,993	3,406,889	10,769,850	4,882,108	5,200,586	(10,432,089)	6,567,402
Net position - beginning, restated	165,037,505	149,184,529	132,635,428	124,225,435	120,818,546	110,048,691	105,166,583	101,364,577	114,156,532	107,589,130
Net position - ending	\$ 179,565,046	\$ 165,037,505	\$ 149,186,700	\$ 132,635,428	\$ 124,225,435	\$ 120,818,541	\$ 110,048,691	\$ 106,565,163	\$ 103,724,443	\$ 114,156,532

CITY OF ASHLAND, OREGON
Changes in Net Position
Governmental Activities
Last ten years
For the year ended June 30

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Program Revenues:										
General government:										
Charges for services	\$ 15,082,747	\$ 13,864,123	\$ 14,529,258	\$ 3,610,941	\$ 2,163,101	\$ 1,756,664	\$ 391,169	\$ 910,241	\$ 1,041,323	\$ 1,777,397
Operating grants and contributions	3,851,714	2,636,055	3,845,575	3,693,619	732,823	262,489	129,380	129,380	162,143	611,864
Public safety:										
Charges for services	4,079,900	3,293,663	3,375,819	2,292,505	2,675,547	2,548,153	1,606,504	1,688,843	1,563,986	1,805,092
Operating grants and contributions	795,512	867,441	542,165	1,109,305	1,279,769	1,623,913	104,913	58,208	438,074	132,061
Highways and streets:										
Charges for services	2,029,390	1,872,282	1,854,909	1,985,360	2,003,993	3,249,260	2,023,624	2,944,784	2,845,870	2,248,027
Operating grants and contributions	1,692,621	1,686,912	1,703,177	1,513,586	1,479,134	1,511,605	-	-	-	25,712
Parks and Recreation :										
Charges for Services	949,288	693,290	1,140,458	827,593	967,035	1,144,135	1,096,063	1,139,709	1,153,455	1,149,154
Operating Grants and Contributions	299,005	157,180	658,871	6,233,884	5,753,946	5,412,257	7,086,738	-	92	320,539
Capital Grants and Contributions	316,518	291,258	373,321	-	-	-	-	-	-	-
	<u>29,096,695</u>	<u>25,362,204</u>	<u>28,023,553</u>	<u>21,266,793</u>	<u>17,055,348</u>	<u>17,508,476</u>	<u>12,438,391</u>	<u>6,871,165</u>	<u>7,204,943</u>	<u>8,069,846</u>

CITY OF ASHLAND, OREGON
Changes in Net Position
Governmental Activities, continued
Last ten years
For the year ended June 30

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Program Expenses:										
General government	15,068,713	11,793,416	11,210,672	6,342,601	6,475,196	5,131,091	7,543,912	5,496,540	6,914,541	4,010,499
Public safety	20,594,287	17,330,391	15,415,451	19,734,452	18,926,690	17,929,057	19,412,731	16,623,123	19,474,413	11,271,574
Highways and streets	5,648,528	5,531,089	4,752,682	4,158,101	4,126,947	5,448,730	4,404,007	5,783,911	5,490,894	4,536,755
Parks and Recreation	6,719,778	7,855,419	7,278,265	7,291,708	7,775,649	6,674,183	6,260,320	6,957,300	8,802,091	5,452,550
Interest on long-term debt	130,758	63,687	99,825	213,858	447,633	277,965	657,711	262,979	293,944	322,330
	<u>48,162,064</u>	<u>42,574,002</u>	<u>38,756,895</u>	<u>37,740,720</u>	<u>37,752,115</u>	<u>35,461,026</u>	<u>38,278,681</u>	<u>35,123,853</u>	<u>40,975,883</u>	<u>25,593,708</u>
Net (Expense) Revenue:										
General government	3,865,749	4,706,762	7,164,161	961,959	(3,579,272)	(3,111,938)	(7,023,363)	(4,456,919)	(5,711,075)	(1,621,238)
Public safety	(15,718,875)	(13,169,287)	(11,497,467)	(16,332,642)	(14,971,374)	(13,756,991)	(17,701,314)	(14,351,772)	(17,472,353)	(9,334,421)
Highways and streets	(1,926,517)	(1,971,895)	(1,194,596)	(659,155)	(643,820)	(687,865)	(2,380,383)	(2,839,127)	(2,645,024)	(2,263,016)
Parks and Recreation	(5,154,967)	(6,713,691)	(5,105,615)	(230,231)	(1,054,668)	(117,791)	1,922,481	(5,817,591)	(7,648,544)	(3,982,857)
Interest on long-term debt	(130,758)	(63,687)	(99,825)	(213,858)	(447,633)	(277,965)	(657,711)	(262,979)	(293,944)	(322,330)
	<u>(19,065,369)</u>	<u>(17,211,798)</u>	<u>(10,733,342)</u>	<u>(16,473,927)</u>	<u>(20,696,767)</u>	<u>(17,952,550)</u>	<u>(25,840,290)</u>	<u>(27,728,388)</u>	<u>(33,770,940)</u>	<u>(17,523,862)</u>
General Revenues:										
Property taxes	13,776,092	13,311,802	13,033,738	12,539,166	12,206,619	11,772,192	11,373,320	10,907,541	10,452,785	10,203,218
Utility users tax	3,564,189	3,811,011	3,720,652	3,532,748	3,446,443	3,378,833	5,179,602	4,871,486	4,763,832	4,607,586
Users taxes	7,152,517	7,035,726	5,745,392	5,706,995	4,359,308	5,661,545	3,851,111	3,702,721	3,343,859	2,547,514
Unrestricted interest earnings	1,862,063	724,687	131,348	95,482	262,664	806,851	369,819	188,869	110,363	137,558
Miscellaneous	-	-	-	186,994	57,016	84,260	5,104,961	7,454,484	5,781,258	5,721,728
OSF Donated Capital	-	-	-	-	-	-	-	3,440,453	-	-
Transfers:	50,000	50,000	50,000	193,118	50,000	-	-	-	350,000	-
Total general revenues and transfers	<u>26,404,862</u>	<u>24,933,226</u>	<u>22,681,130</u>	<u>22,254,503</u>	<u>20,382,050</u>	<u>21,703,681</u>	<u>25,878,813</u>	<u>30,565,554</u>	<u>24,802,097</u>	<u>23,217,604</u>
Change in net position	7,339,493	7,721,428	11,947,788	5,780,576	(314,717)	3,751,131	38,523	2,837,166	(8,968,843)	5,693,742
Net position - beginning, restated	75,132,237	67,410,809	55,463,021	49,682,445	49,997,162	46,246,025	46,207,502	45,834,200	57,162,909	51,469,167
Net position - ending	<u>\$ 82,471,730</u>	<u>\$ 75,132,237</u>	<u>\$ 67,410,809</u>	<u>\$ 55,463,021</u>	<u>\$ 49,682,445</u>	<u>\$ 49,997,156</u>	<u>\$ 46,246,025</u>	<u>\$ 48,671,366</u>	<u>\$ 48,194,066</u>	<u>\$ 57,162,909</u>

CITY OF ASHLAND, OREGON
Changes in Net Position
Business Type Activities
Last ten years
For the year ended June 30

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Program Revenues:										
Water:										
Charges for services	\$ 8,811,039	\$ 8,806,470	\$ 8,671,635	\$ 9,362,331	\$ 8,582,394	\$ 8,536,154	\$ 8,109,860	\$ 7,639,625	\$ 7,214,898	\$ 6,163,924
Operating Grants and Contributions	253,350	26,250	-	-	-	-	-	-	14,898	70,473
Capital grants and contributions	975,101	-	-	-	-	-	-	-	277,247	328,414
Capital system development charges	-	-	-	-	-	-	-	-	-	-
Wastewater:										
Charges for services	6,654,240	6,522,527	6,389,693	6,441,907	6,298,894	6,156,129	6,025,937	5,606,470	5,201,264	4,651,836
Capital system development charges	-	-	-	-	-	-	-	-	107,655	112,989
Stormwater:										
Charges for services	833,135	815,699	827,134	756,488	744,379	738,913	731,273	-	-	-
Electric:										
Charges for services	16,906,546	18,204,624	17,692,125	16,715,771	16,478,238	16,182,698	15,917,213	14,913,883	14,600,751	13,817,822
Operating grants and contributions	983,771	12,618	50,308	509,585	222,556	80,914	259,094	126,497	395,149	157,698
Telecommunications:										
Charges for services	2,789,597	2,817,540	2,780,391	2,651,517	2,508,889	2,379,809	2,252,527	2,094,810	2,010,444	1,960,462
	<u>38,206,779</u>	<u>37,205,728</u>	<u>36,411,286</u>	<u>36,437,599</u>	<u>34,835,350</u>	<u>34,074,617</u>	<u>33,295,904</u>	<u>30,381,285</u>	<u>29,822,306</u>	<u>27,263,618</u>
Program Expenses:										
Water	6,923,593	6,124,844	6,695,187	7,189,625	7,112,003	5,933,108	6,171,718	6,308,939	7,271,424	7,832,250
Wastewater	6,252,285	6,094,777	6,185,341	6,603,551	6,610,862	6,425,838	6,426,131	6,550,650	6,838,563	5,359,115
Stormwater	983,601	563,138	755,433	925,293	921,169	703,372	243,016	-	-	-
Electric	16,291,560	15,166,781	16,052,914	16,927,962	16,430,442	14,788,411	15,878,525	15,324,892	16,708,504	13,521,819
Telecommunications	2,811,885	2,064,955	2,279,124	2,228,550	2,239,378	2,018,513	1,837,333	2,158,040	2,557,101	1,945,375
	<u>33,262,925</u>	<u>30,014,494</u>	<u>31,967,999</u>	<u>33,874,981</u>	<u>33,313,854</u>	<u>29,869,242</u>	<u>30,556,723</u>	<u>30,342,521</u>	<u>33,375,592</u>	<u>28,658,559</u>
Net (Expense) Revenue:										
Water	3,115,897	2,707,876	1,976,448	2,172,706	1,470,391	2,603,046	1,938,142	1,330,686	235,619	(1,269,439)
Wastewater	401,955	427,750	204,352	(161,644)	(311,968)	(269,709)	(400,194)	(944,180)	(1,529,644)	(594,290)
Stormwater	(150,466)	252,561	71,701	(168,805)	(176,790)	35,541	488,257	-	-	-
Electric	1,598,757	3,050,461	1,689,519	297,394	270,352	1,475,201	297,782	(284,512)	(1,712,604)	453,701
Telecommunications	(22,288)	752,585	501,267	422,967	269,511	361,296	415,194	(63,230)	(546,657)	15,087
	<u>4,943,854</u>	<u>7,191,234</u>	<u>4,443,287</u>	<u>2,562,618</u>	<u>1,521,496</u>	<u>4,205,375</u>	<u>2,739,181</u>	<u>38,764</u>	<u>(3,553,286)</u>	<u>(1,394,941)</u>
General Revenues:										
Users taxes	-	-	37	2,193	1,617,688	1,626,299	1,628,413	2,005,556	2,259,787	2,080,616
Unrestricted interest earnings	1,722,591	674,549	143,014	192,853	518,384	534,597	338,990	157,991	77,084	55,019
Miscellaneous	571,603	315,765	67,146	64,871	114,038	652,448	137,001	161,109	138,071	132,966
	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(193,118)</u>	<u>(50,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers:										
Total general revenues and transfers	<u>2,244,194</u>	<u>940,314</u>	<u>160,197</u>	<u>66,799</u>	<u>2,200,110</u>	<u>2,813,344</u>	<u>2,104,404</u>	<u>2,324,656</u>	<u>2,474,942</u>	<u>2,268,601</u>
Change in net position	7,188,048	8,131,548	4,603,484	2,629,417	3,721,606	7,018,719	4,843,585	2,363,420	(1,463,246)	873,660
Net position - beginning, Restated	<u>89,905,268</u>	<u>81,773,720</u>	<u>77,172,407</u>	<u>74,542,990</u>	<u>70,821,384</u>	<u>63,802,666</u>	<u>58,959,081</u>	<u>55,530,377</u>	<u>56,993,623</u>	<u>56,119,963</u>
Net position - ending	<u>\$ 97,093,316</u>	<u>\$ 89,905,268</u>	<u>\$ 81,775,891</u>	<u>\$ 77,172,407</u>	<u>\$ 74,542,990</u>	<u>\$ 70,821,385</u>	<u>\$ 63,802,666</u>	<u>\$ 57,893,797</u>	<u>\$ 55,530,377</u>	<u>\$ 56,993,623</u>

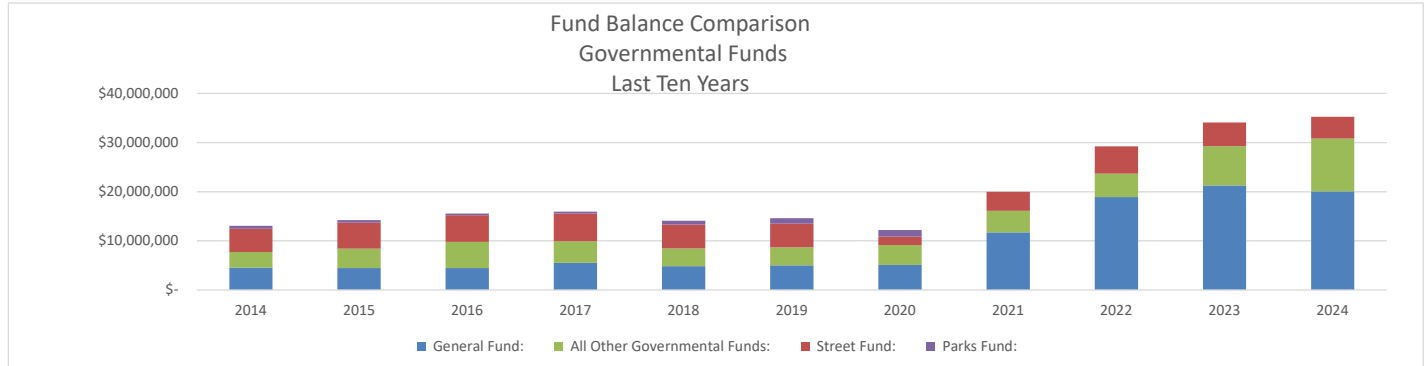
CITY OF ASHLAND, OREGON
Changes in Fund Balances
Governmental Funds
Last ten years
For the year ended June 30

Revenues:	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Taxes	\$ 28,317,480	\$ 28,081,188	\$ 26,351,633	\$ 25,709,598	\$ 23,718,755	\$ 24,250,159	\$ 23,320,298	\$ 21,503,597	\$ 20,473,799	\$ 19,210,392
Fees, licenses and permits	1,591,398	1,068,226	1,539,283	2,411,618	1,095,600	859,045	838,832	1,306,346	835,278	1,205,381
Intergovernmental	7,390,218	6,172,835	7,416,171	7,871,451	4,389,728	4,049,917	3,679,646	2,493,399	2,394,661	2,774,500
Charges for services	13,911,826	13,024,626	13,644,784	11,841,302	12,490,539	12,426,073	11,984,766	13,030,993	13,548,958	12,358,624
System development charges	403,258	201,318	205,404	445,753	3,319	8,924	78,232	232,171	232,752	-
Special assessments	943	1,455	2,171	7,024	99,557	99,436	17,535	101,006	32,831	67,508
Fines and forfeitures	301,364	220,916	171,689	273,630	418,514	588,070	545,835	365,365	180,638	178,455
Interest on investments	1,862,063	724,686	131,348	99,762	419,911	344,270	257,293	188,869	110,363	79,835
Miscellaneous	833,404	232,665	116,628	140,233	111,735	1,499,847	1,062,344	292,318	208,355	221,293
Total revenues	54,611,955	49,727,916	49,579,111	48,800,371	42,747,658	44,125,741	41,784,781	39,514,064	38,017,635	36,095,988
Expenditures:										
General government	15,021,494	12,090,973	12,456,908	10,959,515	11,416,567	12,499,041	11,377,907	10,760,734	10,488,718	9,346,850
Public safety	21,083,552	18,233,164	16,847,789	17,552,424	17,818,233	18,052,832	17,005,350	15,305,740	14,846,892	13,328,400
Highways and streets	4,318,586	4,070,868	2,971,624	2,773,399	2,468,937	3,462,082	2,577,597	3,338,576	3,067,591	2,762,562
Parks and recreation	5,933,249	7,657,789	7,970,793	6,455,077	6,919,520	6,574,529	6,303,621	7,150,182	6,214,551	6,591,385
Capital outlay	11,824,984	1,033,529	1,337,619	1,337,619	4,291,183	906,840	951,063	872,683	1,434,986	959,542
Debt service	2,111,482	1,836,909	1,847,011	1,847,480	2,394,041	2,068,345	1,910,697	1,907,003	1,844,645	1,902,924
Principal	1,972,457	1,681,000	1,655,000	1,623,000	1,836,000	1,835,935	1,537,000	1,631,885	1,541,836	1,454,442
Interest	139,025	155,909	192,011	224,480	558,041	232,410	373,697	275,118	302,016	447,689
Total expenditures	60,293,345	44,923,232	43,431,744	40,925,514	45,308,481	43,563,669	40,126,235	39,334,918	37,897,383	34,891,663
Excess (deficiency) of revenues over expenditures	(5,681,390)	4,804,684	6,147,367	7,874,857	(2,560,823)	562,073	1,658,546	179,146	120,252	1,204,325
Other financing sources (uses):										
Proceeds from debt issuance	4,628,789	-	-	-	-	-	-	-	870,000	-
Proceeds from lease and SBITA	1,230,767	-	-	-	-	-	-	-	-	-
Interfund loans forgiveness	-	-	-	-	-	-	(840,544)	-	-	-
Transfers in	4,316,542	1,145,396	12,859,685	716,519	515,488	734,143	622,954	396,205	612,162	556,515
Transfers out	(4,266,542)	(1,095,396)	(9,722,479)	(872,825)	(365,488)	(791,098)	(1,572,954)	(146,205)	(262,162)	(556,515)
Total other financing sources (uses)	5,909,556	50,000	3,137,206	(156,306)	150,000	(56,955)	(1,790,544)	250,000	1,220,000	-
Net change in fund balance	\$ 228,166	\$ 4,854,684	\$ 9,284,573	\$ 7,718,551	\$ (2,410,823)	\$ 505,118	\$ (131,998)	\$ 429,146	\$ 1,340,252	\$ 1,204,325
Non-capital expenditures:										
Total expenditures (Debt excluded)	\$ 60,293,345	\$ 44,923,232	\$ 43,431,744	\$ 40,925,514	\$ 45,308,481	\$ 43,563,669	\$ 40,126,235	\$ 39,334,918	\$ 37,897,383	\$ 34,891,663
Less: capital assets expenditures	(11,824,984)	(2,692,278)	(1,884,529)	(1,337,619)	(5,018,236)	(2,288,414)	(5,269,130)	(5,822,754)	(1,139,673)	(959,542)
Non-capital expenditures:	<u>\$ 48,468,361</u>	<u>\$ 42,230,954</u>	<u>\$ 41,547,215</u>	<u>\$ 39,587,895</u>	<u>\$ 40,290,245</u>	<u>\$ 41,275,255</u>	<u>\$ 34,857,105</u>	<u>\$ 33,512,164</u>	<u>\$ 36,757,710</u>	<u>\$ 33,932,121</u>
Ratio of debt service to noncapital expenditures	4.36%	4.35%	4.45%	4.67%	5.94%	5.01%	5.48%	5.69%	5.02%	5.61%

Statistical Section

CITY OF ASHLAND, OREGON Fund Balances, Governmental Funds Last ten years For the year ended June 30

General Fund:	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Nonexpendable:										
Prepaid Items	\$ 15,647	\$ 729	\$ 40,390	\$ 17,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted for:										
Asset forfeiture	38,606	36,755	35,699	35,497	35,217	34,459	23,972	32,313	25,784	29,678
Grant restrictions	1,472,010	2,300,000								
Transient occupancy tax - tourism	-	-	87,461	262,617	501,558	487,873	425,141	338,658	129,763	99,108
Library services	-	-	-	-	-	-	-	-	-	56,587
Donor restrictions	22,235	22,235	22,235	22,235	22,235	22,235	22,235	22,235	22,235	22,235
Committed for:										
Parking surcharge	370,085	370,085	391,600	397,017	397,017	370,085	370,085	370,085	370,085	334,949
Public art	61,734	78,367	43,075	69,020	43,075	21,392	19,919	99,324	109,938	85,667
Future downtown parking supply	-	-	693,292	573,166	413,558	241,326	-	-	-	-
Affordable housing	-	-	-	-	-	-	-	166,351	166,351	166,351
Unassigned, reported in:										
General Fund	18,070,531	18,470,651	17,577,388	10,339,463	3,680,245	3,824,249	3,968,680	4,527,421	3,636,527	3,671,969
Total General Fund	20,050,848	21,278,824	18,891,140	11,716,261	5,092,905	5,001,619	4,830,032	5,556,387	4,460,683	4,466,544
Street Fund:										
Restricted for:										
System development charges	-	2,978,031	2,882,757	2,659,497	2,522,973	2,641,068	2,511,605	2,431,470	2,619,729	2,479,609
Committed reported in:										
Special revenue funds	4,435,636	1,818,354	2,653,184	1,212,943	(841,788)	2,174,869	2,323,501	3,231,966	2,795,238	2,798,621
Total Street Fund	4,435,636	4,796,385	5,535,941	3,872,440	1,681,185	4,815,937	4,835,106	5,663,436	5,414,967	5,278,230
Parks Fund:										
Committed reported in:										
Parks Activities	-	-	-	-	1,362,768	1,107,369	788,308	386,186	313,140	503,626
Total Parks Fund	-	-	-	-	1,362,768	1,107,369	788,308	386,186	313,140	503,626
All Other Governmental Funds:										
Nonexpendable:										
Cemetery perpetual care	970,773	946,762	930,895	917,499	954,825	984,914	970,304	955,357	944,552	922,667
Prepaid Items	4,760									
Restricted for:										
System development charges	2,587,597	320,568	284,878	245,100	164,540	104,546	29,187	314,934	606,669	557,297
Transient occupancy tax - tourism	982,117	992,082								
Grant restrictions	36,619	36,619	36,619	36,620	36,620	36,620	33,804	33,801	33,804	33,797
Airport activities	336,290	398,996	298,171	264,126	376,568	235,659	202,017	-	138,905	117,516
Debt service	1,046,738	1,041,894	1,009,803	987,974	1,037,697	1,035,856	1,027,297	976,090	1,028,912	861,560
Committed for:										
Committed for parks activities	3,571,252	3,973,973	1,978,495	1,891,310	1,596,623	1,428,986	981,826	852,407	1,536,623	209,302
Committed for affordable housing	252,642	240,123	280,661	128,254	109,079	69,986	-	-	-	-
Committed for food and beverage	-	-	-	-	-	-	-	-	-	524,663
Committed for facilities	977,542	998,424	923,362	825,808	754,031	756,172	1,110,763	2,000,302	2,004,725	1,667,528
Special revenue funds	-	-	-	-	-	-	263,903	173,227	-	-
Total all other governmental funds	10,766,329	8,002,679	4,811,989	4,379,192	4,075,158	3,667,825	3,648,797	4,350,761	5,349,638	3,971,663
Total governmental funds	\$ 35,252,814	\$ 34,077,888	\$ 29,239,070	\$ 19,967,893	\$ 12,212,016	\$ 14,592,750	\$ 14,102,243	\$ 15,956,770	\$ 15,538,428	\$ 14,220,063



CITY OF ASHLAND, OREGON Fund
Balance Comparison, Adopted
Last ten years
For the year ended June 30

Fund Balances	2024 Adopted	2023 Adopted	2022 Adopted	2021 Adopted	2020 Adopted	2019 Adopted	2018 Adopted	2017 Adopted	2016 Adopted	2015 Adopted
City Component										
General Fund	\$ 6,126,833	\$ 8,112,918	\$ 8,112,918	\$ 4,253,147	\$ 4,253,147	\$ 2,464,474	\$ 2,464,474	\$ 252,360	\$ 1,646,957	\$ 777,434
Tourism Fund	457,831	-	-	-	-	-	-	-	-	-
Housing Fund	-	200,000	200,000	404,668	404,668	-	-	-	-	-
Community Development Block Grant Fund	-	-	-	-	-	-	-	-	-	-
Reserve Fund	1,834,761	1,755,456	1,755,456	39,110	39,110	25,085	25,085	38,580	221,580	454,910
Street Fund	2,059,740	388,885	388,885	3,660,187	3,660,187	3,959,022	3,959,022	2,022,280	3,694,376	1,059,860
SDC Street Fund (new in 2024)	3,158,108	-	-	-	-	-	-	-	-	-
Airport Fund	23,756	189,853	189,853	411,018	411,018	143,947	143,947	70,236	71,735	64,468
Capital Improvements Fund	202,288	-	-	181,635	181,635	1,705,906	1,705,906	1,536,953	1,363,411	1,890,308
SDC Parks Fund (new in 2024)	140	-	-	-	-	-	-	-	-	-
Debt Service Fund	844,885	1,151,196	1,151,196	1,419,738	1,419,738	1,208,002	1,208,002	849,354	803,151	606,593
Water Fund	2,808,964	10,185,545	10,185,545	19,600,412	19,600,412	8,954,820	8,954,820	2,072,024	4,711,984	3,559,316
SDC Water Fund (new in 2024)	7,178,521	-	-	-	-	-	-	-	-	-
Wastewater Fund	4,844,568	4,869,632	4,869,632	15,233,131	15,233,131	6,872,543	6,872,543	2,193,032	2,803,471	2,305,611
SDC Wastewater Fund (new in 2024)	1,566,362	-	-	-	-	-	-	-	-	-
Stormwater Fund	539,009	244,445	244,445	1,226,864	1,226,864	1,544,630	1,544,630	-	-	-
SDC Stormwater Fund (new in 2024)	8,099	-	-	-	-	-	-	-	-	-
Electric Fund	5,031,986	5,239,763	5,239,763	761,698	761,698	819,118	819,118	368,237	537,900	590,117
Telecommunications Fund	1,312,058	2,064,506	2,064,506	1,268,142	1,268,142	200,299	200,299	327,302	172,269	30,968
Central Services Fund	-	-	-	51,207	51,207	490,440	490,440	16,549	232,353	392,031
Insurance Services Fund	1,462,483	882,745	882,745	243,352	243,352	623,899	623,899	136,638	318,938	429,287
Health Benefits Fund	-	470,270	470,270	923,953	923,953	84,755	84,755	33,370	(291,630)	86,718
Equipment Fund	4,188,757	4,833,802	4,833,802	47,091	47,091	2,385,539	2,385,539	1,968,694	1,657,459	1,280,781
Cemetery Trust Fund	699,301	835,327	835,327	923,964	923,964	984,270	984,270	974,046	948,546	937,744
Total City Component	44,348,450	41,424,343	41,424,343	50,649,317	50,649,317	32,466,750	32,466,749	12,859,655	18,892,500	14,466,146
Parks Component										
Parks and Recreation Fund	-	107,493	107,493	51,257	51,257	(24,876)	(24,876)	4,014	184,915	666,289
Parks Capital Improvements Fund	6,489,699	671,338	671,338	1,368,972	1,368,972	(743,870)	(743,870)	308,617	(674,924)	302,132
Parks Equipment Fund	-	477,347	477,347	215,744	215,744	164,364	164,364	40,000	192,000	-
Total Parks Component	6,489,699	1,256,178	1,256,178	1,635,973	1,635,973	(604,382)	(604,382)	352,631	(298,009)	968,421
Total Budget	\$ 50,838,149	\$ 42,680,521	\$ 42,680,521	\$ 52,285,290	\$ 52,285,290	\$ 31,862,368	\$ 31,862,367	\$ 13,212,286	\$ 18,594,491	\$ 15,434,567

Statistical Section

CITY OF ASHLAND, OREGON Fund Balance Comparison, Actual Last ten years For the year ended June 30

Fund Balances	2024 Actual	2023 Actual	2022 Actual	2021 Actual	2020 Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
City Component										
General Fund	\$ 17,057,723	\$ 18,379,038	\$ 10,051,736	\$ 9,481,988	\$ 5,053,649	\$ 4,963,179	\$ 4,792,507	\$ 4,687,675	\$ 3,603,674	\$ 3,620,264
Housing Fund	252,642	240,123	236,323	128,254	109,079	69,986	263,903	-	-	-
Tourism Fund	982,117	992,082	-	-	-	-	-	-	-	-
Community Development Block Grant Fund	36,619	36,619	27,819	36,620	36,620	36,620	33,801	33,801	33,804	33,797
Reserve Fund	1,887,552	1,794,212	1,754,759	39,551	39,256	38,440	37,524	28,168	166,465	196,279
Street Fund	4,435,636	4,796,385	4,901,591	3,872,440	1,681,185	4,815,937	4,835,107	5,663,436	5,414,967	5,278,231
SDC Street (new in 2024)	2,170,196	-	-	-	-	-	-	-	-	-
Airport Fund	337,485	398,996	300,402	264,126	376,568	235,659	202,016	173,227	138,905	117,516
Capital Improvements Fund	977,542	1,318,992	1,202,131	1,070,908	918,571	860,718	1,139,950	2,315,236	2,802,016	2,749,488
SDC Parks (new in 2024)	417,402	-	-	-	-	-	-	-	-	-
Debt Service Fund	1,050,303	1,041,894	1,007,715	987,974	1,037,697	1,035,856	1,027,296	976,090	1,028,912	861,560
Water Fund	17,615,847	16,220,569	12,889,481	12,745,850	10,850,466	10,495,072	9,432,724	7,795,562	6,081,537	5,208,592
SDC Water Fund (new in 2024)	966,355	-	-	-	-	-	-	-	-	-
Wastewater Fund	6,606,473	8,707,001	7,661,156	7,569,687	10,085,823	8,826,689	7,636,846	7,842,215	6,499,438	5,095,342
SDC Wastewater Fund (new in 2024)	2,372,090	-	-	-	-	-	-	-	-	-
Stormwater Fund	2,094,891	2,042,119	1,769,548	1,777,615	1,795,164	1,866,537	1,768,991	-	-	-
SDC Stormwater Fund (new in 2024)	30,321	-	-	-	-	-	-	-	-	-
Electric Fund	9,437,523	7,168,134	4,434,350	2,418,148	2,521,066	2,249,388	2,468,855	2,026,665	1,863,131	900,609
Telecommunications Fund	3,153,231	3,175,717	2,345,431	2,110,935	1,540,525	1,135,311	834,108	599,420	365,637	305,058
Central Services Fund (closed in FY22)	-	-	-	3,087,205	1,572,864	839,735	1,092,453	281,575	579,888	870,190
Insurance Services Fund	2,103,059	1,156,377	1,097,135	134,959	204,852	8,140	586,216	1,017,579	1,160,957	1,766,284
Health Benefits Fund*	2,225,546	2,225,546	1,916,791	1,463,355	1,212,173	932,375	4,695	396,418	140,764	473,726
Equipment Fund	7,258,323	10,626,313	6,101,488	3,868,239	3,851,597	3,328,444	3,579,502	3,404,966	3,134,593	2,937,105
Cemetery Trust Fund	970,773	946,761	929,433	917,499	954,825	984,914	970,305	955,357	944,553	922,667
Total City Component	84,439,649	81,266,878	58,627,289	51,975,353	43,841,980	42,723,000	40,706,799	38,197,390	33,959,241	31,336,708
Parks Component										
Parks and Recreation Fund*	631,966	631,966	3,338,633	1,793,398	1,074,422	842,878	661,453	209,332	254,306	503,628
Parks Capital Improvements Fund	3,571,252	3,973,973	1,953,550	1,891,310	1,596,623	1,428,986	981,825	852,407	1,346,001	209,302
Parks Equipment Fund*	473,607	473,607	413,249	401,324	288,346	264,491	126,854	176,854	58,834	-
Total Parks Component	4,676,825	5,079,546	5,705,431	4,086,032	2,959,391	2,536,355	1,770,132	1,238,593	1,659,141	712,930
Total Actual	\$ 89,116,473	\$ 86,346,425	\$ 64,332,721	\$ 56,061,385	\$ 46,801,371	\$ 45,259,355	\$ 42,476,931	\$ 39,435,983	\$ 35,618,382	\$ 32,049,638

CITY OF ASHLAND, OREGON
Assessed and Estimated Actual
Value of Taxable Property
Last ten years - Unaudited

Fiscal Year Ended June 30,	Real Property	Mobile Home	Personal (1)	Utilities	Total	Property Tax Rate	Taxable ratio (True Cash Value to Assessed)
2024	\$ 3,114,367,717	\$ 8,446,257	\$ 32,040,287	\$ 40,038,324	\$ 3,194,892,585	4.29	56.3%
2023	3,060,020,771	8,204,099	30,161,270	43,807,000	3,142,193,140	4.29	55.8%
2022	2,957,535,236	7,927,850	32,239,590	43,250,100	3,040,952,776	4.36	68.1%
2021	2,849,800,218	7,695,981	37,736,900	40,040,300	2,935,273,399	4.36	65.7%
2020	2,745,946,271	7,428,132	39,388,970	39,719,700	2,832,483,073	4.47	65.2%
2019	2,648,762,575	7,176,174	40,011,240	42,200,100	2,738,150,089	4.43	69.5%
2018	2,550,677,170	6,701,376	37,518,450	38,356,118	2,633,253,114	4.44	66.9%
2017	2,458,564,994	6,700,924	37,949,290	34,169,600	2,537,384,808	4.40	68.2%
2016	2,367,355,356	6,526,881	40,417,280	31,573,600	2,445,873,117	4.41	70.0%
2015	2,274,534,883	6,445,605	38,438,560	29,027,740	2,348,446,788	4.61	72.1%

All property is evaluated once every six years as required by state statute

(1) Includes non-profit housing

Source: Jackson County Assessor tax roll property values



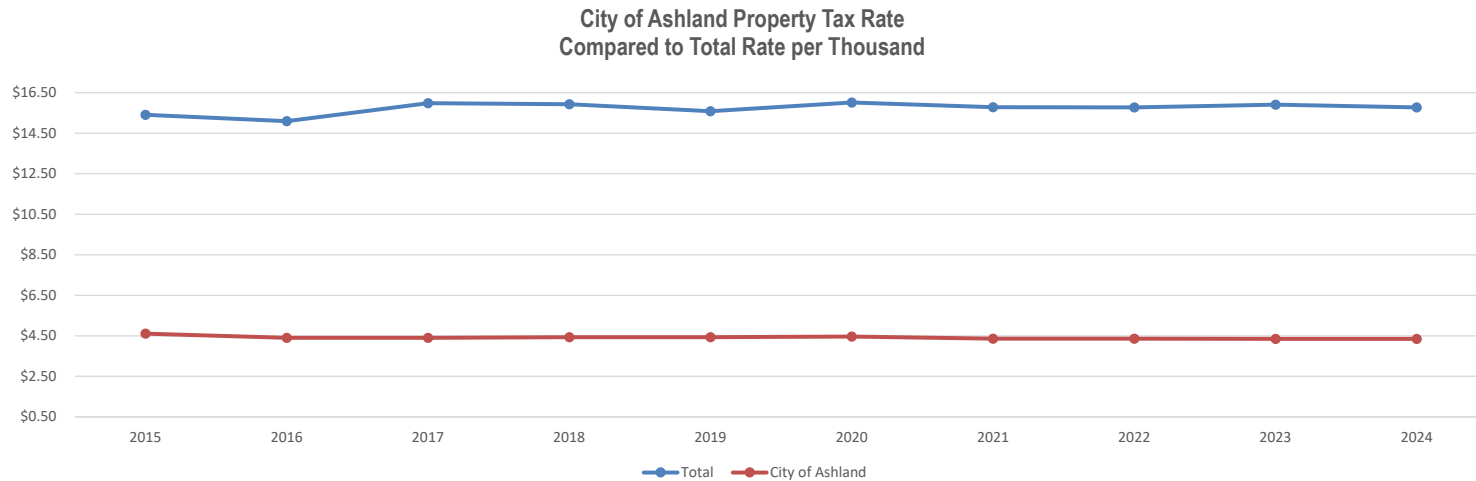
CITY OF ASHLAND, OREGON
Property Tax Rates
Direct and Overlapping Governments
(Per \$1,000 of Assessed Valuation)
Last ten years - Unaudited

Fiscal Year Ended June 30,	City of Ashland Permanent rate	City of Ashland Local Option Levies	City of Ashland Bonded Debt	City of Ashland Total Tax Rate	Jackson County Vector Control	Jackson County (1)	Rogue Valley Transit District	Net Jackson Co Tax Rate	Net General Government Tax Rate	Jackson County Education Service District	School District 5	RCC (2)	Net School Support Tax Rate	Total
2024	\$ 4.29	\$ -	\$ 0.06	4.35	\$ 0.04	\$ 2.69	\$ 0.31	\$ 3.04	\$ 7.39	\$ 0.35	\$ 7.52	\$ 0.64	\$ 8.52	15.91
2023	4.29	-	0.21	4.35	0.04	2.68	0.31	3.05	7.40	0.35	7.52	0.64	8.51	15.91
2022	4.29	-	0.19	4.36	0.04	2.70	0.31	3.05	7.41	0.35	7.37	0.65	8.37	15.78
2021	4.29	-	0.07	4.36	0.04	2.70	0.31	3.05	7.41	0.35	7.37	0.65	8.37	15.78
2020	4.29	-	0.18	4.47	0.04	2.74	0.31	3.09	7.56	0.35	7.45	0.66	8.46	16.02
2019	4.24	-	0.19	4.43	0.04	2.75	0.31	3.10	7.53	0.35	7.05	0.65	8.06	15.58
2018	4.24	-	0.20	4.44	0.04	2.77	0.31	3.12	7.55	0.35	7.36	0.67	8.38	15.93
2017	4.20	-	0.20	4.40	0.04	2.79	0.31	3.14	7.54	0.35	7.43	0.67	8.45	15.98
2016	4.20	-	0.21	4.41	0.04	2.06	0.18	2.28	6.69	0.35	7.44	0.62	8.41	15.10
2015	4.20	0.19	0.22	4.61	0.04	2.25	0.18	2.47	7.08	-	8.33	-	8.33	15.41

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

(2) Rogue Community College

Source: Jackson County Assessor and Tax Collector



CITY OF ASHLAND, OREGON
Property Value and New Construction History
Last ten years - Unaudited

Fiscal Year Ended June 30,	Property Value (1)	Commercial Construction		Residential Construction	
		Number of Units	Value	Number of Units	Value
2024	\$ 3,194,892,585	3	\$ 5,312,835	117	\$ 18,492,169
2023	3,142,193,140	4	5,246,940	49	15,808,170
2022	3,040,952,775	6	22,972,074	52	8,852,280
2021	2,935,273,399	8	38,688,145	182	28,399,687
2020	2,832,483,073	4	4,006,566	83	12,950,709
2019	2,738,150,089	3	3,576,094	94	15,513,154
2018	2,633,253,114	6	2,525,849	80	13,441,485
2017	2,537,384,808	7	31,479,266	70	13,313,136
2016	2,445,873,117	6	6,513,734	57	12,204,836
2015	2,348,446,788	8	18,530,998	62	13,371,460

(1) Property value is assessed valuation

Source: City of Ashland, Community Development Department
Jackson County Assessor

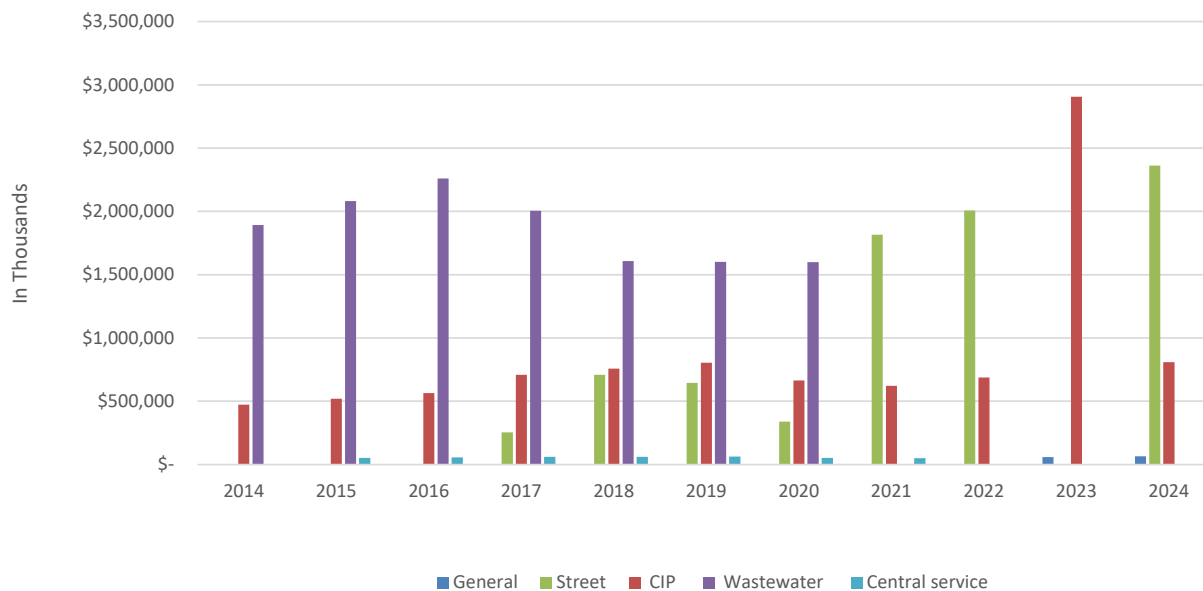
Commercial and Residential Construction
Last Ten Years



CITY OF ASHLAND, OREGON
Food and Beverage Tax Revenue by Fund
(amounts expressed in thousands)
Last ten years - Unaudited

Fiscal Year Ended June 30,	General Fund	Street Fund	Capital Improvement	Wastewater	Central Service	Total	Cumulative
2024	\$ 64,710	\$ 2,361,914	\$ 808,875	\$ -	\$ -	\$ 3,235,499	\$ 31,309,527
2023	59,290	-	2,905,207	-	-	2,964,497	28,074,029
2022	54,971	2,006,445	687,139	-	-	2,748,555	25,109,532
2021	-	1,815,932	621,894	-	49,752	2,487,577	22,360,977
2020	-	340,565	664,577	1,600,000	53,166	2,658,308	19,873,400
2019	-	645,685	803,844	1,600,600	64,308	3,114,437	17,215,092
2018	-	708,397	758,101	1,608,600	60,648	3,135,746	14,100,655
2017	-	255,202	709,000	2,004,952	60,586	3,029,740	10,964,909
2016	-	-	565,000	2,260,000	58,000	2,883,000	7,935,169
2015	-	-	520,000	2,081,000	53,000	2,654,000	5,052,169

Food and Beverage Tax Revenues by Fund
Last Ten Years

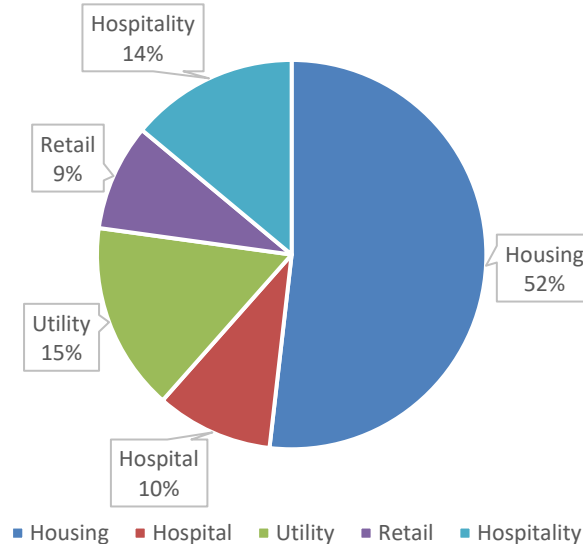


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CITY OF ASHLAND, OREGON
Principal Property Tax Payers
Current and ten years ago

Taxpayers	Type of Business	2024 Assessed Valuation	Percentage of Total Valuation
Pacific Rental Properties LLC	Housing	\$ 33,597,560	1.11%
Avista Corp	Utility	15,662,130	0.52%
Deluca Ronald L Trustee ET AL	Housing	22,124,680	0.73%
Ashland Community Hopsital	Hospital	16,451,920	0.54%
Charter Communications	Utility	10,866,589	0.36%
Ashlander Ashland LLC	Housing	21,769,690	0.72%
BHGAH AHH LLC	Hospitality	13,387,440	0.44%
Ayala Properties LLC	Housing	10,304,720	0.34%
Ashland Shopping Center	Retail	15,017,960	0.50%
Mark Antony Hist Propo LLC	Hospitality	10,251,880	0.34%
All other		3,028,316,346	94.40%
Total		\$3,197,750,915	100.00%

2024 Principal Property Taxpayers

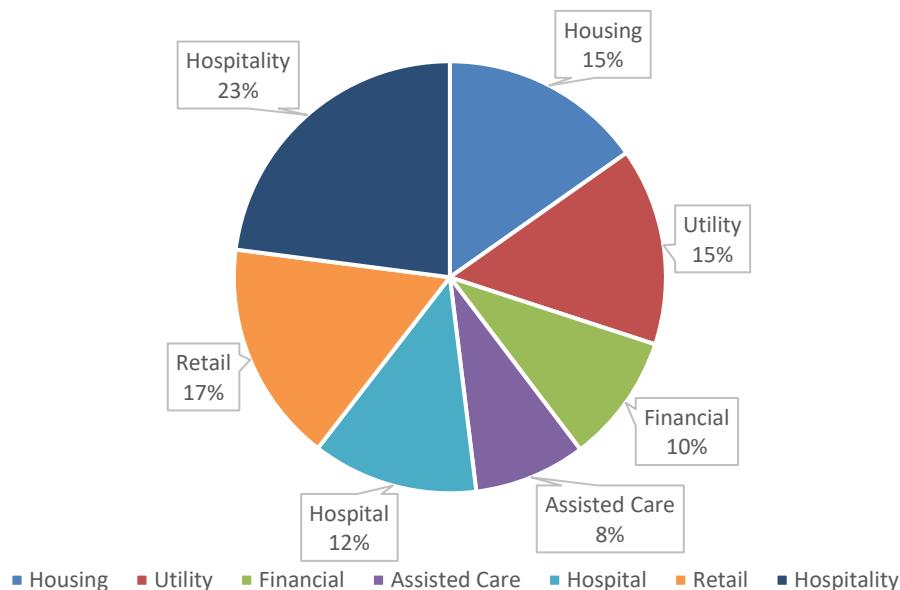


**CITY OF ASHLAND, OREGON Principal
Property Tax Payers, continued
Current and ten years ago**

Taxpayers	Type of Business	2015 Assessed Valuation	Percentage of Total Valuation
Ronald L. Deluca	Housing	\$ 11,047,590	0.48%
Avista Corp.	Utility	10,740,000	0.47%
Ashland Community Hospital	Hospital	9,014,730	0.39%
Pacific Financial , Inc.	Financial	7,003,110	0.30%
Charter Communication	Retail	6,215,400	0.27%
Skylark Assisted Living	Assisted Care	6,067,120	0.26%
Ashland Shopping Center, LLC	Retail	5,815,390	0.25%
Mark Anthony Hist Prop LLC	Hospitality	5,799,800	0.25%
Bard's Inn	Hospitality	5,471,920	0.24%
Plaza Hospitality	Hospitality	5,379,140	0.23%
All other		2,236,765,195	96.86%
Total		\$2,309,319,395	100.00%

Source: Jackson County Assessor

2015 Principal Property Taxpayers



CITY OF ASHLAND, OREGON
Property Tax Levies and Collections
Last ten years - Unaudited

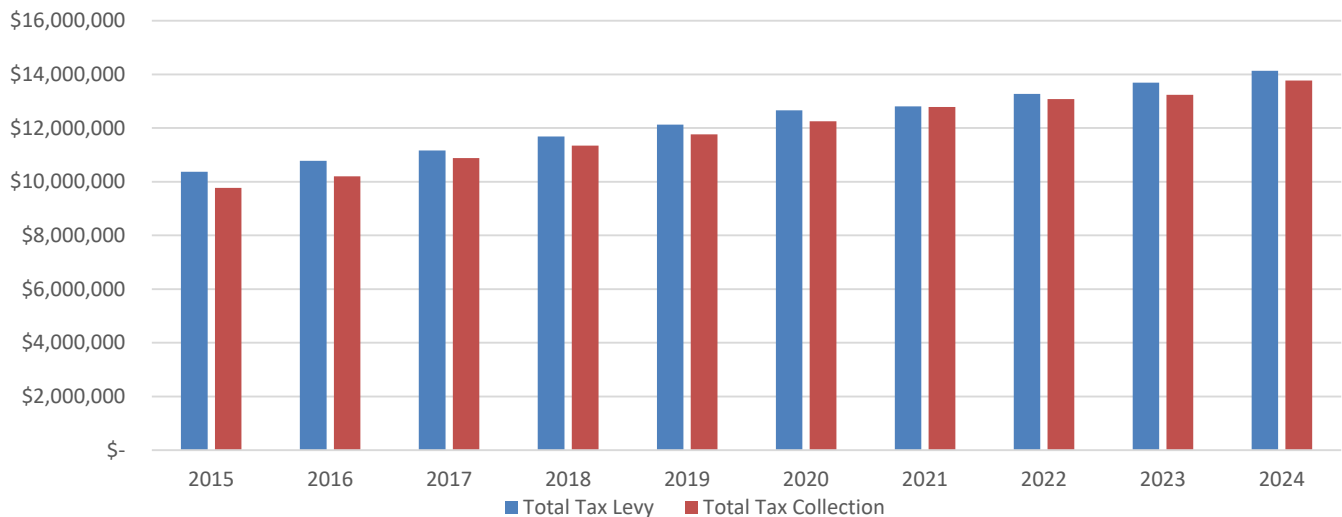
Fiscal Year Ended June 30,	Total Tax Levy (1)	Current Tax Collections (2)	Percent of Levy Collected	Delinquent Tax Collections (2)(3)	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
2024	\$ 14,136,855	\$ 13,494,721	95.46%	\$ 280,390	13,775,111	97.44%	527,773	4%
2023	13,688,352	12,939,489	94.53%	302,764	13,242,253	96.74%	459,800	3%
2022	13,274,448	12,798,283	96.41%	277,348	13,075,631	98.50%	432,757	3%
2021	12,812,936	12,082,698	94.30%	703,713	12,786,411	99.79%	442,276	4%
2020	12,656,862	11,970,900	94.58%	283,003	12,253,903	96.82%	717,417	6%
2019	12,133,433	11,465,438	94.49%	300,603	11,766,041	96.97%	741,442	6%
2018	11,686,504	11,077,325	94.79%	270,018	11,347,343	97.10%	744,932	6%
2017	11,165,588	10,584,077	94.79%	292,706	10,876,783	97.41%	718,956	6%
2016	10,782,252	10,204,495	94.64%	303,781	10,508,276	97.46%	698,038	6%
2015	10,374,563	9,774,296	94.21%	358,851	10,133,147	97.67%	768,885	7%

(1) Includes levy within the tax base, levy for bonded indebtedness, miscellaneous assessment payments in lieu of tax, and tax levy shared offsets

(2) Includes adjustments, rounding and discounts

(3) Delinquent taxes collected represent accumulative amounts for the specific fiscal year

Property Tax Levies and Collections



CITY OF ASHLAND, OREGON
General Governmental Tax Revenues
By Source
(amounts expressed in thousands)
Last ten years - Unaudited

Fiscal Year Ended June 30,	Combined Property Taxes	Electric Utility Franchise (1)	Utility Users Tax (1)	Other Franchise and Privilege Taxes	Transient Occupancy Tax	Food and Beverage Tax (2)	Water Surcharge Tax	Public Safety Tax	Marijuana Tax	Business & Other Related Business Tax	Total
2024	\$ 13,781	\$ 1,777	\$ 3,564	\$ 2,175	\$ 2,758	\$ 3,235	\$ 395	\$ 224	\$ 169	\$ 239	\$ 28,317
2023	13,271	1,863	3,811	2,308	2,812	2,965	394	223	180	254	28,081
2022	12,798	1,773	3,721	2,083	2,568	2,749	394	222	188	274	26,770
2021	12,553	1,682	3,533	2,046	2,078	2,437	390	220	163	208	25,310
2020	12,254	1,660	3,446	2,047	2,239	1,005	387	218	228	235	23,719
2019	11,776	1,630	3,379	2,047	3,142	1,449	177	211	184	254	24,249
2018	11,347	1,598	3,330	1,967	2,910	1,466	175	69	207	234	23,303
2017	10,898	1,496	3,130	1,949	2,819	9,642	176	N/A	N/A	248	30,358
2016	10,508	1,466	3,077	1,604	2,055	565	171	N/A	N/A	237	19,683
2015	10,133	1,390	2,923	1,513	2,460	520	N/A	N/A	N/A	209	19,148

(1) Derived from city-owned electric utility operations

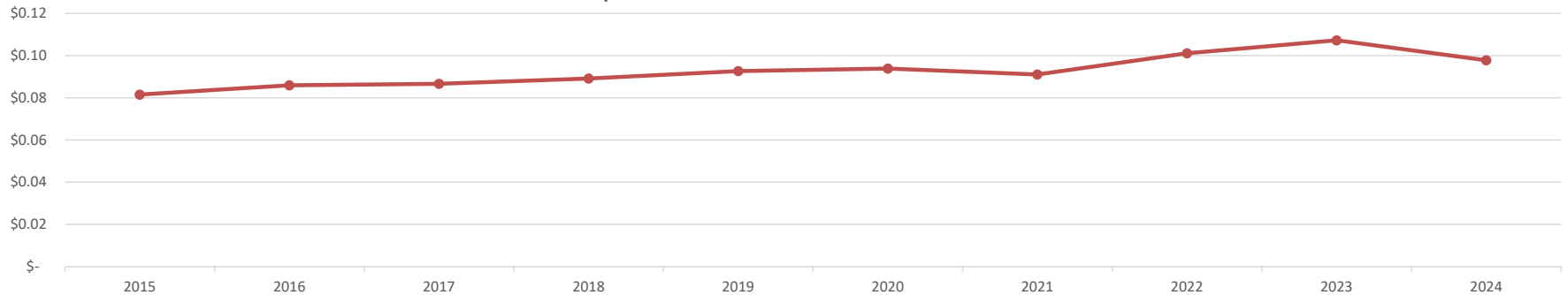
(2) Tax enacted July 1, 1993

Statistical Section

CITY OF ASHLAND, OREGON Electric Utility Usage In Kilowatt Hours (kWh) Last ten years - Unaudited

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Electric:										
Commercial	48,980,098	47,983,962	47,439,180	46,709,991	51,506,423	52,595,231	56,199,380	54,212,204	55,434,978	57,241,622
Governmental	22,418,003	20,423,564	20,849,376	18,491,383	20,121,422	25,722,896	20,663,724	16,881,982	17,084,620	18,894,191
Municipal	10,348,452	9,462,894	9,367,171	9,165,402	15,074,710	10,801,152	7,642,747	6,489,407	7,607,560	6,439,200
Residential	96,635,809	87,607,894	93,307,331	93,206,359	83,083,258	88,361,322	89,213,217	89,500,760	86,749,323	85,448,299
Electric usage total	178,382,362	165,478,314	170,963,058	167,573,135	169,785,813	177,480,601	173,719,068	167,084,353	166,876,481	168,023,312
Total electric revenue	\$ 17,435,906	\$ 17,747,745	\$ 17,279,632	\$ 15,264,002	\$ 15,928,428	\$ 16,440,849	\$ 15,486,694	\$ 14,465,963	\$ 14,338,555	\$ 13,700,057
Average consumption rate per kWh	\$ 0.098	\$ 0.107	\$ 0.101	\$ 0.091	\$ 0.094	\$ 0.093	\$ 0.089	\$ 0.087	\$ 0.086	\$ 0.082

Electric Utility Average Rate History per kWh



Information on this report is from previous calendar year. For example, 2024 is from calendar year 2023.

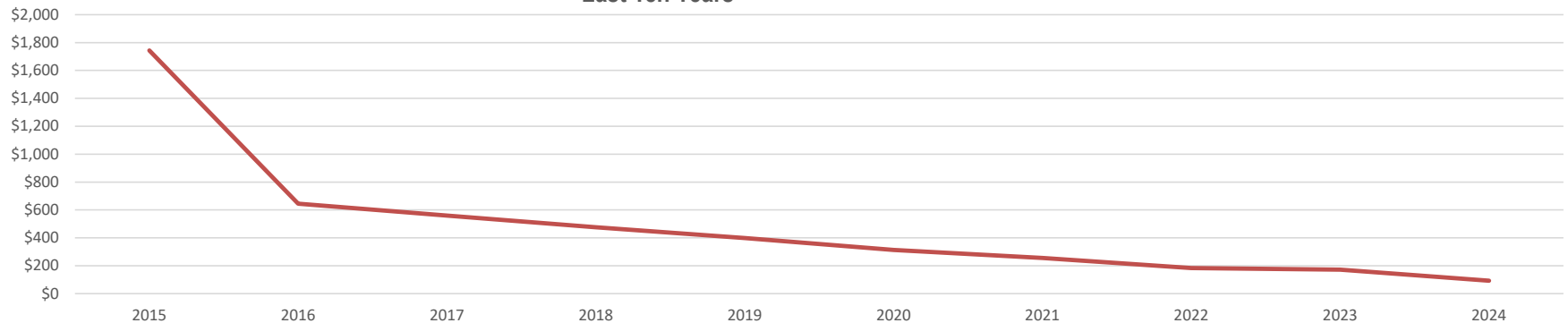
CITY OF ASHLAND, OREGON
Ratio Of Net General Obligation Bonded Debt To Assessed Value And
Net General Obligation Bonded Debt Per Capita
Last ten years - Unaudited

Fiscal Year Ended June 30,	Population (1)	Percentage Change	Assessed Value (2)	Gross Bonded Debt (3)	Debt Service Fund Monies Available	Enterprise Fund Monies Available	Debt Payable for Enterprise Revenues (4)	Net General Obligation Bonded Debt (5)	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
2024	21,457	0.00%	\$ 3,194,892,585	\$ 3,910,000	\$ 1,050,303	\$ 875,490	\$ 17,329,392	\$ 1,984,207	0.06%	92.47
2023	21,457	-0.31%	3,142,193,140	5,600,000	1,041,894	875,490	17,614,238	3,682,616	0.12%	171.63
2022	21,523	2.11%	3,040,952,775	5,835,000	1,007,715	875,490	12,103,765	3,951,795	0.13%	183.61
2021	21,079	-1.65%	2,935,273,399	7,240,000	983,471	875,490	12,168,821	5,381,039	0.18%	255.28
2020	21,432	2.96%	2,832,483,073	8,615,000	1,030,682	875,490	15,938,873	6,708,828	0.24%	313.03
2019	20,815	0.56%	2,738,150,089	10,205,000	1,028,592	875,490	17,109,812	8,300,918	0.30%	398.80
2018	20,700	0.39%	2,633,253,114	11,760,000	1,025,376	875,490	16,985,043	9,859,134	0.37%	476.29
2017	20,620	1.05%	2,537,384,808	13,395,000	973,878	875,490	17,774,620	11,545,632	0.46%	559.92
2016	20,405	0.32%	2,445,873,117	14,880,000	855,545	875,490	19,219,172	13,148,965	0.54%	644.40
2015	20,340	0.22%	2,348,446,788	37,195,894	861,561	875,490	20,392,351	35,458,843	1.51%	1,743.31

Source:

- (1) Center for Population Research and Census, Portland State University. Estimates for the prior year are released each November, so the prior year estimate is used for the current year.
- (2) Jackson County Assessor tax roll property value records
- (3) City of Ashland financial records - includes all long-term general obligation debt, including general obligation special assessments, general obligation bonds, and general obligation warrants.
- (4) Includes general obligation debt paid from, Utility Services Revenue, fund operations, and special assessment payments from benefited property owners.
- (5) Includes Gross Bonded Debt reduced by Debt Service Fund and Enterprise Fund monies available to pay General Obligation Bonded Debt.

Net Bonded Debt Per Capita
Last Ten Years

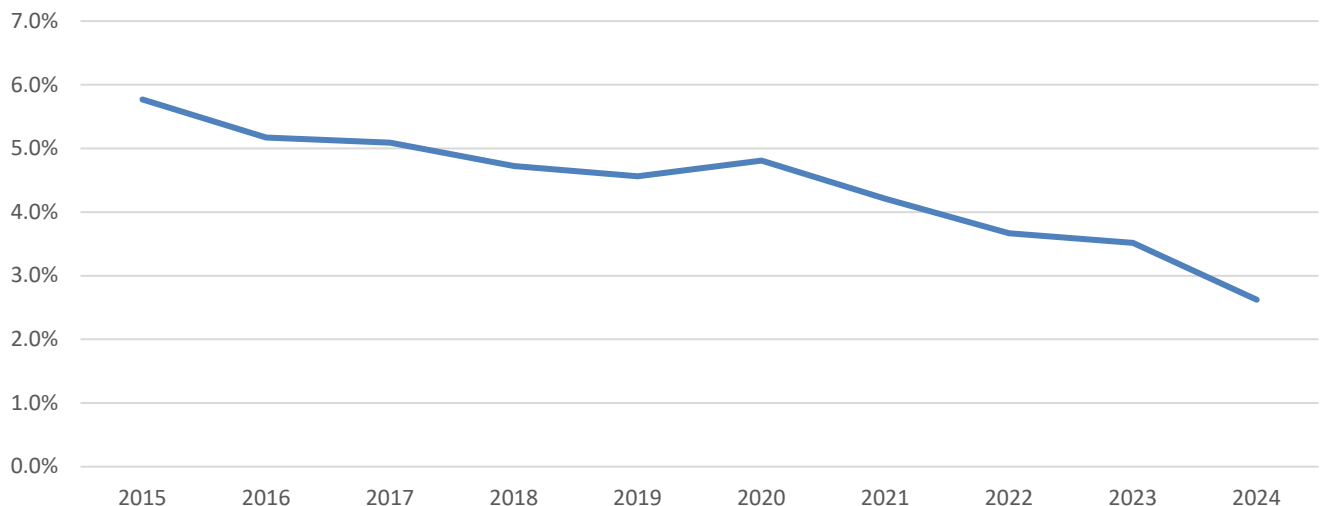


CITY OF ASHLAND, OREGON
Ratio Of Annual Debt Service Expenditures For
General Bonded Debt To Total General Expenditures
Last ten years - Unaudited

Fiscal Year Ended June 30,	Principal	Interest	Total Debt Service (1)	Total General Governmental Expenditures	Ratio of Debt Service to General Governmental Expenditures
2024	\$ 1,465,000	\$ 112,371	1,577,371	\$ 60,143,657	2.6%
2023	1,430,000	149,454	1,579,454	44,923,232	3.5%
2022	1,405,000	188,179	1,593,179	43,431,743	3.7%
2021	1,375,000	214,241	1,589,241	37,740,415	4.2%
2020	1,590,000	267,623	1,857,623	38,623,257	4.8%
2019	1,555,000	295,651	1,850,651	40,588,484	4.6%
2018	1,455,000	318,747	1,773,747	37,564,475	4.7%
2017	1,485,000	375,091	1,860,091	36,555,232	5.1%
2016	1,445,000	418,422	1,863,422	36,033,961	5.2%
2015	1,495,000	415,879	1,902,924	32,988,739	5.8%

(1) Includes General, Special Revenue Funds, and Debt Service Funds

**Ratio of Debt Service
to General Governmental Expenditures
Last Ten Years**



CITY OF ASHLAND, OREGON
Pledged Revenue Coverage
Water and SDC Water Funds
Last ten years - Unaudited

Fiscal Year Ended June 30,	Gross Revenues (1)	Operating Expenses (2)	Fund Balance	Net Revenues Available for Debt Service	Debt Service Requirements (4)			
					Principal	Interest	Total	Coverage
2024	\$ 8,821,965	\$ 7,206,814	\$ 18,582,202	\$ 20,197,353	\$ 391,501	\$ 102,585	494,086	2.45%
2023	\$ 9,138,264	\$ 9,318,155	\$ 16,220,569	16,040,678	571,736	112,702	684,438	4.27%
2022	8,741,494	7,188,052	12,889,481	14,442,923	557,106	124,432	681,538	4.72%
2021	9,473,981	6,568,759	10,850,466	13,755,688	786,863	138,382	925,245	6.73%
2020	8,846,790	8,554,214	10,495,072	10,787,648	781,636	209,398	991,034	9.19%
2019	8,791,274	9,657,102	9,432,722	8,566,894	479,713	137,914	617,627	7.21%
2018	8,290,162	6,520,984	-	1,769,178	464,164	150,069	614,233	34.72%
2017	7,756,012	4,706,339	-	3,049,673	453,835	161,855	615,690	20.19%
2016	7,289,715	4,225,107	-	3,064,608	443,717	173,330	617,046	20.13%
2015	6,604,339	4,256,299	-	2,348,040	899,952	147,300	1,047,251	44.60%

(1) Total operating revenues, including System Development Charges

(2) Total operating expenses, not including interfund loans, capital outlay, existing debt, and franchise taxes paid

(3) Gross revenues in excess of those necessary to meet current debt service obligations by covenant available to assure coverage in future fiscal periods

(4) Includes pledged revenue debt principal and interest amounts transferred to registered paying agent irrespective of actual bond maturities

CITY OF ASHLAND, OREGON
Ratios of Outstanding Debt by Type
Last ten years

Governmental Activities			Notes and Contracts		
Fiscal Year Ended June 30,	General Obligation Bonds	Percent of Assessed Value	Promissory Notes	Pledged Revenue Debt	Per Capita (2)
2024	\$ 2,940,000	0.09%	\$ 1,649,393	\$ 4,028,789	401.65
2023	4,405,000	0.14%	1,316,000	-	266.63
2022	5,835,000	0.19%	1,567,000	-	343.42
2021	7,240,000	0.25%	1,817,000	-	429.14
2020	8,615,000	0.30%	2,065,000	-	509.54
2019	10,205,000	0.37%	2,311,000	-	601.30
2018	11,760,000	0.45%	2,591,936	-	693.33
2017	13,395,000	0.53%	1,104,821	-	703.19
2016	14,880,000	0.61%	1,251,707	-	790.58
2015	16,325,000	0.70%	478,543	-	812.39

Business - Type Activities					
Fiscal Year Ended June 30,	General Obligation Bonds	Percent of Assessed Value	Pledged Revenue Debt and Notes	DEQ (3) Loans	Per Capita (2)
2024	\$ 970,000	0.03%	\$ 8,208,279	\$ 8,151,113	807.63
2023	1,195,000	0.04%	9,399,881	7,019,358	820.91
2022	1,605,000	0.05%	7,460,449	3,038,316	561.56
2021	2,005,000	0.07%	7,689,268	2,474,552	576.58
2020	5,721,796	0.20%	7,913,589	2,303,488	760.44
2019	7,607,299	0.28%	6,983,538	2,518,974	821.99
2018	9,429,200	0.36%	5,406,100	2,149,744	820.53
2017	11,077,669	0.44%	4,634,074	2,062,878	932.06
2016	12,777,871	0.52%	4,628,555	1,812,747	941.89
2015	14,439,962	0.61%	4,193,067	1,759,323	985.90

Total Outstanding Debt			
Fiscal Year Ended June 30,	Total Outstanding Debt	Personal Income (4)	Debt as a Percentage of Personal Income
2024	\$ 27,042,692	unavailable	NA
2023	23,335,238	unavailable	NA
2022	19,505,765	1,106,035,000	1.8%
2021	21,225,820	1,305,836,000	1.6%
2020	26,618,873	998,618,000	2.7%
2019	29,625,811	961,355,000	3.1%
2018	31,336,980	953,023,000	3.3%
2017	32,274,442	908,939,000	3.6%
2016	35,350,879	829,501,000	4.3%
2015	37,195,894	794,630,000	4.7%

- (1) OECD - Oregon Economic and Community Development Department
- (2) *Per Capita* is calculated using the total debt for the category divided by population shown on *Ratio of Net General Obligation Bonded Debt to Assessed Value* Schedule
- (3) DEQ - Oregon Department of Environmental Quality
- (4) Oregon Department of Revenue Personal Income Tax Statistics - 2023 and 2024 not yet available

CITY OF ASHLAND, OREGON
Legal Debt Margin
Last ten years
For the year ended June 30

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
True Cash Value	\$ 5,675,558,552	\$ 5,628,841,736	\$ 4,466,314,678	\$ 4,466,314,678	\$ 4,346,499,745	\$ 3,937,719,581	\$ 3,937,719,581	\$ 3,722,306,182	\$ 3,493,732,448	\$ 3,258,618,439
Legal Debt Margin										
Debt limit (3% of true cash value)	170,266,757	168,865,252	133,989,440	133,989,440	130,394,992	118,131,587	118,131,587	111,669,185	104,811,973	97,758,553
Net Bonded Debt:										
Gross bonded debt	3,910,000	5,600,000	5,835,000	7,240,000	8,615,000	12,516,000	14,351,936	14,499,821	16,131,707	16,325,000
Less amounts exempted:										
Water		-	-	-	-	-	-	-	-	-
Special assessment		-	-	-	-	-	-	-	-	-
Re-funding		-	-	-	-	-	-	-	-	-
Water re-funding		-	-	-	-	-	-	-	-	-
Total debt applicable to margin	3,910,000	5,600,000	5,835,000	7,240,000	8,615,000	12,516,000	14,351,936	14,499,821	16,131,707	16,325,000
Legal Debt Margin	\$ 166,356,757	\$ 163,265,252	\$ 128,154,440	\$ 126,749,440	\$ 121,779,992	\$ 105,615,587	\$ 103,779,652	\$ 97,169,364	\$ 88,680,267	\$ 81,433,553

Legal Debt Margin Compared to Debt Limit Last Ten Years



**CITY OF ASHLAND, OREGON
COMPUTATION OF LEGAL DEBT MARGIN
June 30, 2024 - Unaudited**

True cash value	\$	5,628,841,736	
3% of true cash value		<u>0.03</u>	
			\$ 168,865,252
NET BONDED DEBT:			
Gross bonded debt		3,910,000	
Less amounts exempted:			
Water			
Water re-funding		<u>-</u>	
Total debt applicable to margin			<u>3,910,000</u>
LEGAL DEBT MARGIN			<u><u>\$ 164,955,252</u></u>

ORS 287.004 provides a debt limit of three percent of the true cash value of all taxable property within the Municipality's boundaries. According to ORS 287.004, the three percent limitation does not apply to bonds issued for water, sanitary or storm sewers, sewage disposal plants, hospitals, power or lighting purposes, nor to bonds issued pursuant to applications to pay assessments for improvements or installments for benefited property owners.

Source: Jackson County Assessor's Office
Audited Financial Statements
Oregon Revised Statutes (ORS) 287.004

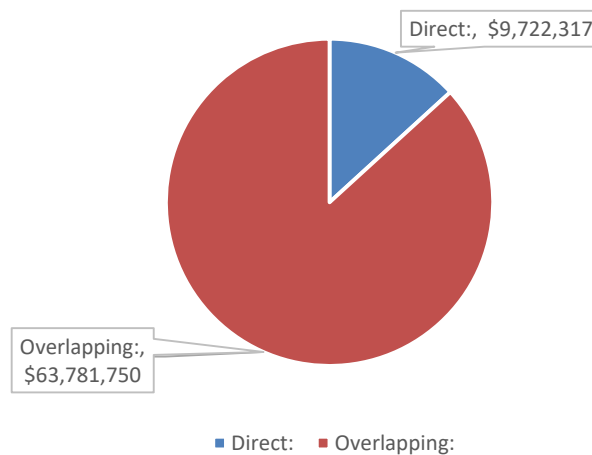
CITY OF ASHLAND, OREGON
Computation Of Direct And Overlapping Bonded Debt
June 30, 2024 - Unaudited

Jurisdiction	Net General Obligation Bonded Debt Outstanding	Percentage Applicable to City (1)	Amount Applicable to City
Direct:			
City of Ashland - Governmental Activities only	\$ 9,722,317	100.00%	\$ 9,722,317
Overlapping:			
Jackson County	2,752,343	12.82%	352,850
School District #5	79,153,922	79.93%	63,267,730
Rogue Community College	433,653	9.54%	41,370
Rogue Community College (Jackson County Bond)	553,555	12.71%	70,357
Jackson County Housing Authority	351,469	12.82%	45,058
Rogue Valley Transit District	25,893	16.93%	4,384
	<u>83,270,835</u>		<u>63,781,750</u>
	<u>\$ 92,993,152</u>		<u>\$ 73,504,067</u>

(1) Percentage of overlap is calculated on real market value.

Source: State of Oregon, Office of Treasurer - overlapping debt report, debt for governmental activities only

**Direct Bonded Debt for Governmental
Activities and Applicable Overlapping Debt**



CITY OF ASHLAND, OREGON
Principal Employers
Current and ten years ago

<u>2024</u>		
Employer	Employees	Percentage of Total City Employment
Southern Oregon University		0.0%
Oregon Shakespeare Festival	406	3.8%
Ashland Public Schools	391	3.7%
Asante Ashland Community Hospital		0.0%
City of Ashland	264	2.5%
Subtotal	1,061	10%
Estimated Total City Employment	10,599	

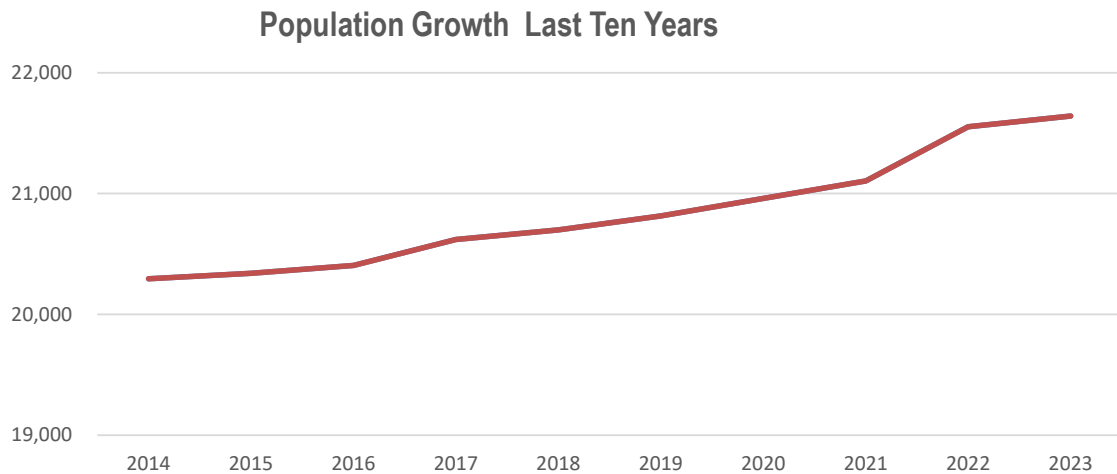
<u>2015</u>		
Employer	Employees	Percentage of Total City Employment
Southern Oregon University	784	7.62%
Oregon Shakespeare Festival	676	5.59%
Ashland Community Hospital	290	3.05%
City of Ashland	305	2.54%
Subtotal	2,055	26.99%
Estimated Total City Employment	7,614	

CITY OF ASHLAND, OREGON
Demographic Statistics
Last ten years - Unaudited

Fiscal Year Ended June 30	Population (1)	Percentage Change	Per Capita Income	Total Personal Income (2)	School Enrollment (3)	Jackson County Unemployment Rate (4)
2024	Unavailable	N/A	N/A	Unavailable	2,600	4.70%
2023	21,642	0.41%	N/A	Unavailable	2,557	4.5%
2022	21,554	2.13%	51,315	1,106,035,000	2,897	4.5%
2021	21,105	0.69%	61,873	1,305,836,000	3,022	5.4%
2020	20,960	0.70%	47,644	998,618,000	2,992	10.3%
2019	20,815	0.56%	46,186	961,355,000	2,976	4.6%
2018	20,700	0.39%	46,040	953,023,000	2,940	4.8%
2017	20,620	1.05%	44,080	908,939,000	2,921	4.8%
2016	20,405	0.32%	40,652	829,501,000	2,883	6.1%
2015	20,340	0.22%	39,067	794,630,000	2,782	7.0%

Sources:

- (1) Center for Population and Research and Census, Portland State University
- (2) Adjusted Gross Income from Oregon Department of Revenue
- (3) Oregon Department of Education
- (4) US Bureau of Labor Statistics as of June



CITY OF ASHLAND, OREGON
Schedule of Major Insurance in Force
as of 7/1/2024

Company	Coverage	Policy Period	Annual Aggregate/Each Occurrence	Premium
City County Insurance Services	General Liability			\$426,471
	Commercial General Liability	07/01/2024-07/01/2025	\$15,000,000 / \$5,000,000	Included above
	Public Officials Liability	07/01/2024-07/01/2025	\$15,000,000 / \$5,000,000	Included above
	Employment Practices	07/01/2024-07/01/2025	\$15,000,000 / \$5,000,000	Included above
	Automobile Liability			\$43,979
	Scheduled Autos	07/01/2024-07/01/2025	None / \$5,000,000	Included above
	Hired Autos/Non Owned	07/01/2024-07/01/2025	None / \$5,000,000	Included above
	Uninsured Motorist	07/01/2024-07/01/2025	None / \$5,000,000	Included above
	Auto Physical Damage			\$61,244
	Scheduled Autos	07/01/2024-07/01/2025	Per Filed Value	Included above
	Rented or Leased	07/01/2024-07/01/2025	Per Filed Value	Included above
	Newly Acquired Autos	07/01/2024-07/01/2025	Per Filed Value	Included above
	Property			\$212,182
	Buildings	07/01/2024-07/01/2025	Per Filed Value	Included above
	Mobile Equipment	07/01/2024-07/01/2025	Per Filed Value	Included above
	Boiler and Machinery	07/01/2024-07/01/2025	Replacement Cost of Machinery & Equipment not covered elsewhere	Included above
	Cyber Security	07/01/2024-07/01/2025	Per Loss / \$50,000	\$6,750
	Excess Earthquake	07/01/2024-07/01/2025	Each Occur. \$5,000,000	\$27,000
	Excess Flood	07/01/2024-07/01/2025	Each Occur. \$5,000,000	\$4,500
Travelers Casualty Ins Co of America	Crime	07/01/2022-07/01/2025	\$1,000,000	\$14,778
ACE Group	Airport Liability	07/01/2022-07/01/2025	\$4,000,000 / \$4,000,000	\$3,039
Wright National Flood Ins. Co.	Flood	10/23/2023-10/23/2024	\$263,000	\$940
SAIF Corporation	Workers' Compensation	07/01/2024-07/01/2025	\$1,000,000	\$248,445
Safety National Casualty Corp.	Excess Workers' Compensation Bond	07/01/2024-07/01/2025	\$400,000	\$6,000
	Volunteer Accident Ins	07/01/2024-07/01/2025	\$100,000 max medical expense	\$1,601
Philadelphia Indemnity Ins Co	Underground Storage Tank Pollution Liability	07/01/2024-07/01/2025	\$2,000,000 / \$1,000,000	\$1,949

* Estimated payroll

CITY OF ASHLAND, OREGON
Authorized City Employee by Function/Program
Last ten years
For the year ended June 30

Function/Program	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Administration	5.00	3.50	3.50	3.60	3.60	4.00	4.00	3.00	3.00	4.00
Human Resources	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Legal	2.16	2.16	2.16	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Information Technology	10.00	7.00	7.00	8.40	8.40	9.00	9.00	8.75	8.75	8.80
Finance	16.00	16.00	16.00	16.75	16.75	16.75	16.75	16.75	16.75	16.25
Municipal Court	3.91	4.41	4.41	3.57	3.57	4.07	4.07	4.15	4.15	4.15
City Recorder/Treasurer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Police	39.00	35.00	35.00	39.50	39.50	40.00	40.00	36.75	36.75	36.75
Fire	46.00	35.00	35.50	37.00	37.00	37.40	37.40	37.60	37.60	34.75
Streets	9.60	8.10	8.10	8.53	8.53	8.35	8.35	10.70	10.70	10.70
Water	19.50	18.00	18.00	15.00	15.00	14.00	14.00	15.00	15.00	14.50
Wastewater	13.80	13.30	13.30	13.88	13.88	13.65	13.65	11.30	11.30	11.30
Stormwater	4.50	5.50	5.50	7.60	7.60	7.00	7.00	7.00	7.00	7.00
Public Works Administration	7.60	7.60	7.60	8.50	8.50	8.50	8.50	7.00	7.00	7.00
Facilities Maintenance / Cemetery	5.00	4.75	4.75	4.25	4.25	5.50	5.50	5.50	5.50	4.00
Fleet Maintenance	6.00	5.75	5.75	6.25	6.25	5.00	5.00	4.00	4.00	4.80
Planning	9.30	9.30	9.30	10.90	10.90	10.90	10.90	9.00	9.00	9.00
Building	4.70	4.70	4.70	4.10	4.10	4.10	4.10	4.00	4.00	4.00
Electric	17.00	17.50	17.50	17.50	17.50	17.00	17.00	17.00	17.00	17.25
Telecommunication	7.00	6.00	6.50	5.50	5.50	5.50	5.50	5.75	5.75	5.70
Conservation	3.00	3.00	3.00	3.00	3.00	5.00	5.00	4.00	4.00	3.50
Subtotal	233.07	209.57	210.57	219.82	219.82	221.72	221.72	214.25	214.25	210.45
Parks	37.00	34.75	34.75	39.75	39.75	37.25	37.25	48.00	48.00	43.80
Total	270.07	244.32	245.32	259.57	259.57	258.97	258.97	262.25	262.25	254.25

CITY OF ASHLAND, OREGON
Operating Indicators By Function/Program
Last ten years

Function/Program	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Police										
Physical arrests, juvenile and adult	1,326	1,027	635	1,068	1,448	2,056	2,439	2,083	2,042	2,591
Traffic violations	1,175	756	487	1,001	1,737	2,830	2,849	2,155	2,065	2,969
Fire										
Fire alarm responses	904	104	92	223	1,119	1,024	994	1,004	819	462
Emergency medical responses	2,034	4,171	3,669	3,337	2,779	2,776	2,873	2,900	2,718	3,144
Non-emergency public service responses	2658	164	581	415	364	355	316	274	248	261
Fire & Life Safety code enforcements	392	328	624	1,299	600	616	746	486	507	499
Total calls for service	5,611	5,470	4,966	4,310	4,262	4,155	4,183	4,178	4,063	3,867
Total ambulance patient transports	3,763	3,239	2,749	2,341	1,967	2,016	2,069	1,972	1,942	1,895
Water										
Service connections	9,155	9,945	9,167	9,453	9,342	9,239	8,841	9,155	7,689	8,738
Daily average consumption in millions of gallons	2.96	3.43	2.84	2.80	3.00	3.00	3.00	2.70	4.10	3.00
Maximum daily capacity of plant in million gallons	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Sewer										
Service connections	8,927	8,867	8,670	8,787	8,551	8,426	8,440	8,394	8,414	8,308
Daily average treatment in million of gallons	1.89	2.17	2.10	2.10	2.10	2.10	2.15	2.20	2.20	2.40
Maximum daily capacity in millions of gallons	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Electric										
Service connections	12,410	12,424	12,402	13,505	13,249	13,205	12,817	11,864**	12,706	12,678
Telecommunications										
Cable TV	0	659	808	892	973	1,000	1,125	1,200	1,350	1,306
Cable modem	4,050	4,101	4,142	4,098	4,021	4,002	3,884	3,800	3,833	3,866
Potential station capacity	140	140	140	140	140	140	140	140	140	140

** Actual service connections, previous information provided was by billed services

CITY OF ASHLAND, OREGON
Capital Assets And Infrastructure Statistics By Function/Program
Last ten years

Function/Program	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Contact station	1	1	1	1	1	1	1	1	1	1
Patrol units (vehicles)	9	8	8	8	8	8	8	8	8	8
Sworn officers	31	29	28	29	29	30	32	28	28	28
Fire										
Stations	2	2	2	2	2	2	2	2	2	2
Firefighters	33	30	32	28	29	30	30	30	26	27
Streets¹										
Miles of paved streets	96.41	96.19	95.94	94.64	93.84	93.84	93.84	93	93	92
Miles of gravel streets	7.79	7.99	8.24	9.54	9.54	9.54	9.54	10	10	9
Miles of storm sewers	95.42	95.39	95.39	95.27	94.54	94.54	94.54	94	94	93
Water										
Miles of water mains	135.18	134.85	134.84	134.69	133.5	132.9	133	132	132.76	130
Hydrants	1296	1292	1,290	1,288	1,281	1,269	1266	1263	1263	1267
Water treatment plant	1	1	1	1	1	1	1	1	1	1
Sewer										
Miles of sanitary sewers	113.68	113.33	113.33	113.24	113	110	111.7	110	110	110
Treatment plant	1	1	1	1	1	1	1	1	1	1

¹ Identifies integration of Cartegraph System with GIS that has provided more accurate figures

CITY OF ASHLAND, OREGON
Capital Assets And Infrastructure Statistics By
Function/Program, continued
Last ten year

Function/Program	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Electric										
Street lights	1,965	1,957	1,956	1,948	1,927	1,888	1,884	1,865	1,865	1,864
Electrical transformers	2,245	2,241	2,230	2,119	2,099	2,087	2,071	2,052	2,049	2,040
Poles	3,618	3,609	3,607	3,605	3,603	3,603	3,601	3,600	3,600	3,602
Substations	3	3	3	3	3	3	3	3	3	3
Telecommunications										
Miles of fiber	75	65	65	60	60	60	60	25	25	25
Miles of coax	125	125	125	119	119	119	119	119	119	119
Parks and Recreation										
Community centers	3	3	3	3	3	3	3	3	3	3
Parks	20	18	18	18	18	18	18	19	19	19
Park acreage	811	797	797	797	797	797	772	772	831	642
Golf courses	1	1	1	1	1	1	1	1	1	1
Swimming pools	1	1	1	1	1	1	1	1	1	1
Ice skating rinks	1	1	1	1	1	1	1	1	1	1
Skateboard parks	1	1	1	1	1	1	1	1	1	1
Tennis courts	8	7	7	7	11	12	12	12	12	12
Trails (miles)	53	8	8	8	48	48	48	48	41	40
Health Care										
Hospital	1	1	1	1	1	1	1	1	1	1
Hospital beds	49	49	49	49	49	49	49	49	49	49
Education										
Elementary schools	4	4	4	4	4	4	4	4	4	4
Secondary schools	2	2	2	2	2	2	2	2	2	2
State universities	1	1	1	1	1	1	1	1	1	1

AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS

GOVERNMENT AUDITING STANDARD COMPLIANCE REPORT

CITY OF ASHLAND
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Program Title	Federal Assistance Listing Number	Pass-Through Organization	Identifying Number	Year to Date Disbursements / Expenditures	Passed Through to Subrecipients
<u>US DEPARTMENT OF AGRICULTURE</u>					
Forest Service					
Infrastructure Investment and Jobs Act Community Wildfire Defense Grant Program	10.720	Direct	23-DG-11062752-104	107,939	
State & Private Forestry Cooperative Fire Assistance	10.698	Watershed Research and Training Center	428-24-06	<u>21,631</u>	<u>-</u>
Total US Department of Agriculture				<u>129,570</u>	<u>-</u>
<u>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
National Institutes of Health					
Environmental Health	93.113	Oregon State University	P0542G-B	<u>22,789</u>	<u>-</u>
Total US Department of Health and Human Services				<u>22,789</u>	<u>-</u>
<u>US DEPARTMENT OF HOMELAND SECURITY</u>					
Federal Emergency Management Agency					
Building Resilient Infrastructure and Communities	97.047	Oregon Office of Emergency Management	PDMC-PJ-10-OR-2018-001	77,094	-
Assistance to Firefighters Grant	97.044	Direct	EMW-2021-FG-05551	<u>365,182</u>	<u>-</u>
Total US Department of Homeland Security				<u>442,275</u>	<u>-</u>
<u>US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
Community Development Block Grant (CDBG)- Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants	14.218	Direct	B-23-MC-41-0008	62,851	26,936
COVID -19 Community Development Block Grants/Entitlement Grants	14.218	Direct	B-20-MW-41-0008	<u>1,461</u>	<u>1,461</u>
Total CDBG - Entitlement Grants Cluster				<u>64,312</u>	<u>28,397</u>
Total US Department of Housing and Urban Development				<u>64,312</u>	<u>28,397</u>
<u>US DEPARTMENT OF INTERIOR</u>					
Bureau of Land Management					
BLM Fuels Management and Community Fire Assistance Program Activities	15.228	Direct	L21AC10045-01	<u>36,049</u>	<u>-</u>
Total US Department of Interior				<u>36,049</u>	<u>-</u>
<u>US DEPARTMENT OF JUSTICE</u>					
Office of Justice Programs					
Bulletproof Vest Partnership Program	16.607	Direct		<u>9,532</u>	<u>-</u>
Total US Department of Justice				<u>9,532</u>	<u>-</u>
<u>US DEPARTMENT OF TREASURY</u>					
Departmental Offices					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Oregon Business Development Department	SR2204	<u>246,847</u>	<u>-</u>
Total US Department of Treasury				<u>246,847</u>	<u>-</u>

See Notes to Schedule of Expenditures of Federal Awards

CITY OF ASHLAND
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Program Title	Federal Assistance Listing Number	Pass-Through Organization	Identifying Number	Year to Date Disbursements / Expenditures	Passed Through to Subrecipients
<u>US DEPARTMENT OF TRANSPORTATION</u>					
Federal Aviation Administration					
COVID-19 Airport Improvement Program	20.106	Direct	3-41-0002-016-2022	2,486,020	-
National Highway Traffic Safety Administration					
State and Community Highway Safety	20.600	Oregon Impact	69A375203000040200RO	2,768	-
State and Community Highway Safety	20.600	Oregon Impact	69A375224000040200RO	-	-
State and Community Highway Safety	20.600	ODOT Transportation Safety Office	OP-23-45-03-BBB	1,387	-
State and Community Highway Safety	20.600	ODOT Transportation Safety Office	OP-24-45-16-00 002	2,298	-
Total State and Community Highway Safety - ALN 20.600				<u>6,454</u>	<u>-</u>
National Priority Safety Programs	20.616	Oregon Impact	69A3752030000405DORM	817	-
National Priority Safety Programs	20.616	Oregon Impact	69A3752240000405DORM	2,459	-
National Priority Safety Programs	20.616	Oregon Impact	69A3752030000405EORC	2,252	-
National Priority Safety Programs	20.616	Oregon Impact	69A3752240000405EORC	325	-
Total National Priority Safety Programs - ALN 20.616				<u>5,852</u>	<u>-</u>
Total Highway Safety Cluster				<u>12,306</u>	<u>-</u>
Total of US Department of Transportation				<u>2,498,327</u>	<u>-</u>
<u>US Environmental Protection Agency</u>					
Environmental Justice Collaborative Problem-Solving Cooperative Agreement Program	66.306	Southern Oregon Forest Restoration Collaborative	5B-02J56701-0	2,642	
Wildfire Smoke Preparedness in Community Buildings Grant Program	66.044	Oregon State University	E0204A-A	42,819	
Total US Environmental Protection Agency				<u>45,460</u>	<u>-</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE				<u>\$ 3,495,161</u>	<u>\$ 28,397</u>

See Notes to Schedule of Expenditures of Federal Awards

CITY OF ASHLAND, OREGON
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

NOTE 1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes federal grant activity in programs of the federal government. The information in this schedule is presented in accordance with the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected promotion of the operations, it is not intended to and does not present the net position, changes in net position, or cash flows of the entity.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The entity has elected to use the ten percent de minimis indirect cost rate as allowed under Uniform Guidance when allowed.



Council Business Meeting

Date: December 17, 2024

Agenda Item	First Reading - ORD 3248 An Ordinance Creating Section 2.28.600 of the Ashland Municipal Code Establishing the Parks and Recreation Department
From	Sabrina Cotta, Rocky Houston, Doug McGeary, City Attorney, Acting
Contact	sabrina.cotta@ashland.or.us, doug.mcgeary@ashland.or.us

SUMMARY

This item is presented to the City Council to adopt a formal ordinance establishing the governance structure, roles, and responsibilities of the Parks and Recreation Department. The ordinance is designed to ensure a unified governance framework between the Council, City Manager (CM), the Parks and Recreation Commission (APRC), and the Parks and Recreation Director, ensuring compliance with the City Charter while addressing systemic challenges in governance that the Charter creates.

The ordinance delineates the APRC's strategic authority over park lands, consistent with the City Charter, and assigns the City Manager oversight of operational and administrative activities to reduce legal risks associated with overlapping responsibilities.

POLICIES, PLANS & GOALS SUPPORTED

The proposed ordinance aligns with several key City Council goals, Comprehensive Plans, and adopted policies:

1. **City Charter Compliance:** Ensures the APRC retains control over park lands and policy direction.
2. **Operational Alignment:** Establishes clear roles for the City Manager and Parks Director to ensure operations align with City-wide policies.
3. **Liability Reduction:** Addresses potential legal risks from dual operational authority by defining distinct roles for the APRC and City Manager.
4. **Strategic Clarity:** Supports the long-term vision of the Parks and Recreation Comprehensive Master Plan.

BACKGROUND AND ADDITIONAL INFORMATION

The proposed ordinance reflects the unified efforts of the City Council, APRC, and staff to create a governance structure that resolves longstanding issues and ensures compliance with the City Charter. Historically, ambiguity regarding the operational roles of the APRC and City Manager has led to inefficiencies, overlapping authority, and legal risks, including lawsuits that exploited unclear roles related to parks operations.

The Parks Department has transitioned over the last 116 years from a quasi-standalone entity funded by the City to a general funded department that now operates like other City departments. This ordinance aims to honor the history, the Charter, and current governance requirements of the City. Importantly, the ordinance aligns with the City Charter, mitigates legal risks under the OTCA, clarifies roles, and reinforces a unified governance structure, protecting the City and the APRC from unnecessary liability exposure.

This ordinance addresses these concerns by:

- Providing the APRC with its Charter-mandated control over park lands and strategic policy direction.
- Tasking the City Manager with ensuring that the Parks and Recreation Director oversees operations in alignment with City policies, including administrative, financial, and risk management activities.
- Affirming the City Manager's ultimate accountability for operational compliance while maintaining the alignment of all City departments with municipal policies.



Council Business Meeting

The structure codified in this ordinance best addresses the systemic challenges necessitating its creation. This governance framework clarifies roles, aligns with best practices for municipal governance, and protects both the City and APRC from unnecessary legal exposure.

FISCAL IMPACTS

The ordinance supports regular financial reporting and coordination between the APRC, the Parks and Recreation Director, the City Manager, and the City Finance Director. This ensures that any additional costs related to compliance, legal oversight, or operational adjustments are tracked, prioritized, and integrated into the City's long-term financial planning framework.

Given that the ordinance focuses on governance realignment rather than new infrastructure or extensive operational changes, the associated costs are relatively minimal, while the value for funds expended is substantial. By establishing a more streamlined, accountable, and unified system, the City is positioned to reduce operational inefficiencies, enhance long-term financial planning, and strengthen its legal defensibility, potentially saving significant legal fees. Any minor soft costs are outweighed by the considerable savings achieved through fewer conflicts, reduced litigation risks, and more efficient management of parks and recreation services.

SUGGESTED ACTIONS, MOTIONS, AND/OR OPTIONS

Staff recommends that Council approve first reading of the ordinance with any additional modifications, and schedule it for a second reading for adoption. Recommended Motion:

- I move to approve First Reading of Ordinance #3248, " An Ordinance Creating Section 2.28.600 of the Ashland Municipal Code Establishing the Parks and Recreation Department ", and schedule Second Reading January 21, 2025.
- I move to approve First Reading of Ordinance #3248, " An Ordinance Creating Section 2.28.600 of the Ashland Municipal Code Establishing the Parks and Recreation Department " with the recommended modifications, and schedule Second Reading January 21, 2025.

REFERENCES & ATTACHMENTS

1. ORD 3248 Creating AMC 2.28.600 Parks and Recreation Department--12-4-24 (v3)
2. City Charter-APRC Governance Section and City Manager
3. Roadmap for reviewing Proposed Ordinance Chpt 2.28.600 (APRD)--12-17-24

ORDINANCE NO. 3248

AN ORDINANCE CREATING SECTION 2.28.600 OF THE ASHLAND MUNICIPAL CODE ESTABLISHING THE PARKS AND RECREATION DEPARTMENT

Annotated to show deletions and additions to the Ashland Municipal Code sections being modified. Deletions are ~~bold-lined through~~, and additions are **bold underlined**.

WHEREAS, Article 2. Section 1 of the Ashland City Charter provides:

Powers of the City. The City shall have all powers which the constitutions, statutes, and common law of the United States and of this State expressly or impliedly grant or allow municipalities, as fully as though this Charter specifically enumerated each of those powers, as well as all powers not inconsistent with the foregoing; and, in addition thereto, shall possess all powers hereinafter specifically granted. All the authority thereof shall have perpetual succession.

WHEREAS, the City desires to create section 2.28.600 of the Ashland Municipal Code:
THE PARKS AND RECREATION DEPARTMENT

THE PEOPLE OF THE CITY OF ASHLAND DO ORDAIN AS FOLLOWS:

SECTION 1. Chapter 2.28.600 Parks and Recreation Department is hereby created to read as follows:

2.28.600 Parks and Recreation Department – Creation

A Parks and Recreation Department is hereby created and is charged with providing support to the Ashland Parks and Recreation Commission (APRC) and the City Council, in coordination with the City Manager, as outlined in the City Charter and Ashland Municipal Code. The Department is an integral part of the City of Ashland's government and shall not act as an independent legal entity. All legal actions involving the Department shall be treated as actions against the City. The Department shall oversee the operation and management of parks, recreation facilities, and programs under the authority of the APRC and the City Council through its City Manager, subject to state law, Ashland Municipal Code, and formal City administrative policies.

2.28.610 Parks and Recreation Director – Appointment and Duties

A. Appointment

The Director of Parks and Recreation shall be appointed by the APRC, with input from the City Manager, and shall be responsible for the operation of the Parks and Recreation Department as a City department.

B. Duties

The Director shall have the following duties:

1. Responsibility to the Parks and Recreation Commission: The Director shall implement policies, plans, and goals as directed by the APRC, ensuring the management of parklands, recreational facilities, and programs aligns with the APRC's strategic vision.
2. Responsibility to the City Manager: The Director is responsible to the City Manager to ensure that all operations, including administrative, financial, and risk management functions, align with City policies. While strategic decisions remain under the APRC's purview, the Director must ensure compliance with City-wide standards and operational alignment.
3. Supervision of Employees: The Director shall supervise all Parks and Recreation Department employees in accordance with City Human Resources policies. Parks and Recreation Department employees are City employees assigned to parks and recreation functions and shall be supervised within the Parks and Recreation Department.

2.28.615 Performance Appraisal of the Parks and Recreation Director

A. Responsibility for Performance Appraisal

The performance appraisal of the Parks and Recreation Director is the responsibility of the APRC, with support from the City of Ashland Human Resources (HR) Department and shall be conducted in accordance with the City of Ashland Performance Appraisal Process.

B. City Manager's Input

The City Manager shall be invited to provide input as a key operational partner during the performance appraisal. The City Manager may raise issues of performance for the APRC's consideration and communicate feedback either through a written review or during an executive session with the APRC.

C. Handling Human Resource Concerns and Complaints

Employees who have HR concerns shall report their concerns following City HR policies. If a complaint is filed against the Director, the City Manager will be notified, and HR and Legal will engage the APRC to share information and ensure proper handling of the complaint.

2.28.620 Parks and Recreation Department – Functions

The functions of the Parks and Recreation Department shall include:

1. Parks Management: Implement APRC policies related to the management of City-owned parks and recreation facilities, ensuring compliance with City policies.
2. Programs and Services: Manage the City's recreation programs and senior services, including events in the parks, in alignment with the APRC's strategic vision and City administrative standards.

3. Financial and Operational Coordination: The Director shall ensure that all budgeting and financial management is done according to the direction of the City Manager and is subject to City Council approval. The Director shall integrate financial, legal, and risk management aspects with City operations.

2.28.630 Accountability and Supervisory Structure

A. Strategic Direction and Land Management

The Ashland Parks and Recreation Commission shall have control and management of all lands dedicated for park purposes and all other lands that may hereafter be acquired by the City for such purposes, as provided in the City Charter. This includes the authority to set the strategic and policy direction regarding the use, development, and preservation of these lands.

The Parks and Recreation Director is responsible for implementing the APRC's strategic and policy decisions concerning the management of park lands, ensuring alignment with all relevant laws and the City Charter.

B. Operational Oversight and Administrative Supervision

While the APRC retains control and management of park lands, the City Manager shall work with the Parks and Recreation Director to ensure that all operations, including administrative, financial, and risk management functions, align with City-wide policies. The City Manager retains ultimate responsibility for ensuring compliance with these policies and maintaining operational consistency across all City departments.

C. Reporting Structure

The Parks and Recreation Director shall:

1. Be responsible to the APRC regarding strategic and policy matters related to control and management of park lands.
2. Be responsible to the City Manager regarding operational, financial, and compliance matters, ensuring City policies are followed in the administration of the Department.

D. Clarification of Authority

If differences arise related to the respective authority of the APRC and the City Manager over operational or administrative matters, such issues shall first be discussed between the APRC Chair and the City Manager to ensure alignment and understanding. If clarification is still required, the matter shall be referred to the Mayor for further discussion. Ultimately, the City Council, as the final authority, will resolve any remaining uncertainty or confusion, with guidance from the City's Legal Department as necessary to ensure compliance with the City Charter and municipal policies.

E. Emergency Management

In the event of a declared emergency, the City Manager shall have the authority to direct the use of all Parks and Recreation Department staff and resources, in coordination with

the Parks and Recreation Director. This ensures the Department's effective integration into the City's broader emergency response framework.

F. Legal Responsibility

The Parks and Recreation Department shall not act independently in legal, financial, or contractual matters or in any capacity that could be construed as functioning as a political subdivision of the City, as defined in ORS 174.117. All such matters shall be managed and overseen by the City Attorney and/or the appropriate City departments to ensure compliance with City policies and legal standards.

2.28.640 Hiring and Termination of the Parks and Recreation Director

A. Hiring Process

1. Responsibility of the APRC

The Ashland Parks and Recreation Commission is responsible for hiring the Parks and Recreation Director, with the assistance of an outside hiring firm or through direct appointment by the APRC. All hiring processes shall adhere to applicable federal, state, and local employment laws and comply with uniform City Human Resources policies to ensure transparency, fairness, and legal compliance.

2. Input from the City Manager

The City Manager shall provide input into the job description and skill set requirements for the Director, ensuring alignment with City-wide operational goals.

3. City Manager's Role in the Interview Process

The City Manager shall provide feedback on applications and sit on the department head interview panel, along with other City executive team members. The goal is to provide the APRC with operational insights and recommendations for candidates that would be successful within the City's broader structure.

4. Contract Signing Authority

The City Manager shall have contract signing authority for the hire of the Parks and Recreation Director and shall assist with contracting documentation to ensure all legal and financial terms comply with City policies.

5. Reciprocity in Hiring

The Parks and Recreation Director shall participate in the hiring process for the City Manager, with the same rights and responsibilities as other department heads. The Parks Director may provide input into skill set requirements, sit on the interview panel, and offer recommendations from the perspective of Parks and Recreation operations.

B. Termination Process

1. Primary Responsibility of APRC

The APRC holds the primary responsibility for overseeing the termination of the Parks and Recreation Director, with support from the City Manager, HR and Legal Departments, to ensure compliance with City policies and legal requirements.

2. Special Circumstances Involving Legal Exposure

In cases where termination for cause or other disciplinary action represents potential legal exposure to the City, and the APRC does not agree with the HR or Legal recommendation to terminate, the following process shall apply:

a. A joint executive session shall be called by the City Manager, in consultation with the APRC Chair, to discuss the Director's performance and the reasons for the termination recommendation.

b. Following the executive session, the APRC shall make the initial determination on the action to be taken, with input from the City Council.

c. The APRC shall then hold a formal vote in a public meeting to decide whether to terminate the Parks and Recreation Director.

d. The City Council retains final veto authority on the termination decision. If the APRC decides not to terminate, the City Council may hold its own executive session to determine whether to override the APRC's decision.

2.28.650 Legal and Financial Oversight

A. Subject to City Policies

The Parks and Recreation Department shall be subject to all City policies regarding legal, financial, and risk management matters. The Department shall follow the same policies, procedures, and protocols as other City departments to ensure seamless integration into the City's administrative framework.

B. Legal Representation and Liability

The City Attorney shall manage all legal matters involving the Parks and Recreation Department, and any legal claims or actions against the Department shall be considered claims against the City of Ashland. The Parks and Recreation Department and the APRC shall not act as independent legal entities, ensuring that all legal risks are contained within the City's legal framework.

C. Risk Management

The Parks and Recreation Director is responsible to the City's Risk Management Office to ensure that potential risks and liabilities associated with the operations of parks, recreational facilities, and programs are identified, mitigated, and fully aligned with the City's risk management strategies.

D. Financial Coordination

The Department shall coordinate all financial activities, including budgeting, reporting, and financial management, with the City Finance Director and the City Manager. All financial transactions, appropriations, and contracts must comply with City financial

management policies and protocols. The City Council shall maintain authority over the approval of all financial matters related to the Parks and Recreation Department.

F. Long-Term Financial Planning

The Parks and Recreation Department shall work with the City Manager and Finance Director to develop long-term financial strategies and forecasts for the maintenance and expansion of parks and recreation services. This shall include the identification of funding sources, capital improvements, and the integration of long-term financial planning with the City's overall fiscal policies.

2.28.660 Unified Governance and Advisory Committees

A. Culture

The City Council acknowledges the APRC's Charter-defined authority to set policy direction for the Ashland Parks and Recreation Department. To ensure the effective implementation of these policies within the City of Ashland's operational framework and to maintain a unified and productive working relationship, the following the following will be observed by both bodies.

1. Onboarding and Training

Newly elected officials to both bodies shall receive training on the City Council/APRC relationship, with ongoing training in diversity, inclusion, and City policies.

2. Joint Study Sessions

The APRC and City Council shall hold joint study sessions at least twice annually to discuss shared goals and challenges.

3. Advisory Committee Alignment

All advisory committees shall adopt consistent agenda formats and processes, substantially follow the City's uniform committee policies, receive mandatory training, and have standardized terms of service.

SECTION 2. Severability. Each section of this ordinance, and any part thereof, is severable, and if any part of this ordinance is held invalid by a court of competent jurisdiction, the remainder of this ordinance shall remain in full force and effect.

SECTION 3. Codification. Provisions of this Ordinance shall be incorporated in the City Code and the word "ordinance" may be changed to "code", "article", "section", "chapter" or another word, and the sections of this Ordinance may be renumbered, or re-lettered, provided however that any Whereas clauses and boilerplate provisions (i.e. Sections 3-5) need not be codified and the City Recorder is authorized to correct any cross-references and any typographical errors.

The foregoing ordinance was first read by title only in accordance with Article X, Section 2(C) of the City Charter on the _____ day of _____, 2024, and duly PASSED and ADOPTED this _____ day of _____, 2024.

PASSED by the City Council this _____ day of _____, 2024.

ATTEST:

Alissa Kolodzinski, City Recorder

SIGNED and APPROVED this _____ day of _____, 2024.

Tonya Graham, Mayor

Reviewed as to form:

Douglas M. McGearry, Acting City Attorney

City Charter - APMC Governance Section

ARTICLE XIX – Park Commission

Section 1. Dedication.

All those lands specified by the Charter Amendment of December 15, 1908 and May 13, 1912, are hereby reserved and forever dedicated to the people of the City for park purposes and shall never be sold, leased, encumbered or used for any purpose inconsistent therewith; provided, however, that such public buildings as may enhance the beauty of said park, or that shall not detract therefrom, may be constructed if so directed by a majority vote of the electors of said City; and provided further, that nothing contained in this act shall be construed so as to impair or interfere with proper construction or operation of the City's light, power or water system.

Section 1-C.

That the Ashland Park Commission, with the consent of the Common Council, shall have the authority to lease to the Oregon Shakespearean Festival Association, a non-profit corporation of the State of Oregon, any portion of Lithia Park described as follows, to-wit: That certain property commencing at the northeast corner of the Chamber of Commerce building; thence, southerly along the base of the hill to southern side of pond in lower park; thence, east to ditch carrying water to waterfall; thence, southerly along ditch 150 feet; thence, east 110 feet to west side of Hargadine Street; thence, northerly on west line of Hargadine Street to northeast corner of park property; thence, following the meandering north line of park property to place of beginning, containing approximately two acres for the purpose of remodeling and expanding the present Festival theatre and the construction of additional buildings which are hereby designated as public buildings for use by the Oregon Shakespearean Festival Association for any of the purposes authorized by the corporate charter of said association, said use to be on such terms and conditions as the Ashland Park Commission, with the consent of the Common Council, deems in the best interests of the City; provided, however, that any lease shall not exceed a period of ninety-nine (99) years.

Section 2. Park Commission.

The certain board created by a vote of the qualified electors of the City of Ashland, Oregon, at a special election held on the 15th day of December, 1908, which became effective by the proclamation of the Mayor published on the 17th day of December, 1908, and known and designated as the "Ashland Park Commission", be and the same, as constituted and created by said Charter amendment, and as now existing, is hereby perpetuated and continued as five (5) members with all the powers conferred and duties imposed by said Charter amendment and ordinances of the City of Ashland.

Provided, that at the general biennial election to be held on the first Tuesday after the first Monday in November, 1920, two commissioners shall be elected to serve for the term of four (4) years from the first day of January, 1921, and that at the general biennial election to be held in November, 1922, three commissioners shall be elected to serve for the term of four (4) years from the first day of January, 1923, and that the term of office for each succeeding commissioner

shall be four (4) years unless elected to fill a vacancy, in which event he/she shall be elected to serve until the first day of January following the next succeeding biennial election after any such vacancy. Provided, further, that each of the commissioners now constituting the present Ashland Park Commission shall hold office for the term for which he/she was elected, and until his/her successor is elected and qualified.

Section 3. Funding.

The said Park Commission shall have control and management of all the lands here dedicated for park purposes and of all other lands that may hereafter be acquired by the City for such purposes. They shall have control and management of all park funds, whether the same is obtained by taxation, donation or otherwise, and shall expend the same judiciously for beautifying and improving the City's parks.

It shall be the duty of said Commission and they shall, at the beginning of each month, file with the City Recorder for the information of the City Council and the public, a report of their doings for the preceding month. Such report shall specify all funds on hand and the source from whence obtained. It shall carry a clear statement of all monies expended and for what purpose. All purchases made and all labor performed, together with the cost thereof, shall be embodied in said report. At the time for making the tax levy for general City purposes in each year, the said Commission shall cause a careful estimate to be made of the money required for park purposes for the ensuing year and file the same with the City Recorder, whereupon there shall be included in said general levy not to exceed four and one half (4-1/2) mills on the dollar to meet such requirements, which, when collected, shall be deposited with the City Recorder subject to the order of said Commission. The levy herein authorized shall be outside the limitation on taxation set forth in Article XI, Section II of the Constitution of Oregon.

Section 4. Salary; Government.

The said Commission shall serve without pay and shall have power to formulate and adopt rules and regulations for their government and for the purpose of carrying into effect the purposes of their creation as Park Commission. They shall enter upon the discharge of their duties immediately upon their organization and shall, as soon as may be expedient, cause a map or maps to be made of the lands herein dedicated, and shall make the same conform to the descriptions contained in the instruments by which said City obtained title thereto; which said instruments shall be considered as carrying a more specific description of said lands.

ARTICLE XXII – Recreation Commission

Section 1.

The Ashland Recreation Commission is hereby created to be composed of the five (5) Ashland Park Commissioners and their terms of office shall be the same.

Section 2.

The powers and duties of the Recreation Commission shall be as set forth in this Charter, the Ordinances of the City of Ashland, and by any other applicable law.

Section 3.

Any funds to be spent by the Recreation Commission for recreation purposes shall be from such funds as may be appropriated from time to time by the City Council, and in no event shall any funds be spent for recreation purposes that are received pursuant to Article [XIX](#) of this Charter and which relates to the Park Commission and a levy for park purposes.

ARTICLE XIX A – Open Space Park Program

Section 1. Creation, Powers and Duties.

An Open Space Park Program is hereby created to be administered by the Ashland Park Commission. The Park Commission shall make recommendations to the City Council concerning priorities for land and easement acquisitions for the Open Space Park Program. After dedication of land to the Open Space Park Program, the Ashland Park Commission shall be responsible for the administration, development and operation of such lands.

Section 2. Land and Easement Acquisition Procedures.

Both the Ashland Park Commission and the City Council must agree upon land or easements to be acquired for open space park purposes. Before any land or easements that have been acquired for the Open Space Park Program are disposed of and released from the Program there shall be a public hearing. Disposal shall be by Ordinance, which shall not contain an emergency clause, thus giving to the people of the City of Ashland the opportunity to petition for a referendum. Land or easements acquired for open space park purposes shall be dedicated by the City Council for such purposes. Such dedicated lands or easement shall be under the control and management of the Ashland Park Commission. The City Council shall not use the power of condemnation to acquire fee simple ownership of any land for Open Space purposes or for trails.

(Amended 08-14-90)

Section 3. Resources.

Monies dedicated to the Open Space Park Program shall be expended only for Open Space lands or easements, for costs of acquisition and for such other purposes pertinent to the Open Space Park Program as the Council and Park Commission may jointly determine. All monies dedicated for acquisition of Open Space Park Program lands shall remain under the financial management of the City of Ashland. The tax measures for funding for land acquisition for the Open Space Park Program shall be approved by the voters, and the tax rates approved therein by the voters shall not be altered for Open Space purposes by the City Council without further approval by the electorate. Said tax measures for funding of the Open Space Park Program shall expire on December 31, 2010, unless extended by a vote of the electorate.

(Charter amendment 08-14-1990)

Section 4. Definition and Purpose of Open Space Park Lands.

The definition and purpose of open space park lands shall be as defined in State Law, ORS [308.740](#), or as modified by Ordinance of the City of Ashland.

(Charter amendment 05-15-1990).

ARTICLE VIII-A – City Manager

Section 1.

The office of City Manager is established as the chief executive and administrative head of city government. The City Manager is responsible to the Mayor and Council for the proper administration of all city business. The City Manager will assist the Mayor and Council in the development of city policies and will carry out policies established by ordinances and resolutions.

Section 2.

A majority of the Mayor and Councilors must appoint and may remove the City Manager. The appointment must be made without regard to political considerations and solely based on education and experience with local government management.

Section 3.

The City Manager may be appointed for a definite or an indefinite term and may be removed at any time by a majority of the Council. The Council must fill the office by appointment as soon as practicable after the vacancy occurs.

Section 4.

The City Manager must:

1. Attend all Council meetings unless excused by the Mayor or Council;
2. Make reports and recommendations to the Mayor and Council about the needs of the city;
3. Administer and enforce all city ordinances, resolutions, franchises, leases, contracts, permits, and other city decisions;
4. Appoint, supervise and remove all non-elected department heads and other city employees, except as follows:

- a. The Ashland Parks and Recreation Commission shall have responsibility for appointing, supervising, and removing its employees, subject to state law, Ashland Municipal Code, written mutual agreements between the City Council and Ashland Parks and Recreation Commission, and formal, written City administrative policies.
 - b. Employees who report directly to the Mayor and City Council shall be appointed, supervised, and removed by the Mayor and City Council and shall be termed appointive officers.
5. Organize city departments and administrative structure, except that the City Manager shall have no responsibility for the supervision of the City Attorney's Office or the Ashland Parks and Recreation Commission;
 6. Prepare and administer the annual city budget;
 7. Administer city utilities and property;
 8. Encourage and support regional and intergovernmental cooperation;
 9. Promote cooperation among the City Council, staff and citizens in developing city policies and building a sense of community;
 10. Perform other duties as directed by the City Council; and
 11. Delegate duties to any city employee, in a manner consistent with the provisions of the City Charter, the Ashland Municipal Code, state and federal employment law, and collective bargaining agreements.

Section 5.

The City Manager has no authority over the Mayor or City Council or any other elected official, or the City Attorney.

Section 6.

The City Manager and other employees designated by the City Council may sit at Council meetings but have no vote. The City Manager may take part in all City Council discussions.

Section 7.

When the City Manager is temporarily disabled from acting as manager or when the office becomes vacant, the City Council must appoint a manager pro tem. The manager pro tem has the authority and duties of City Manager, except that a manager pro tem may appoint or remove department heads only with City Council approval.

Section 8.

Neither the Mayor nor a member of the City Council shall directly or indirectly, by suggestion or otherwise, attempt to influence or coerce the City Manager in the making of any appointment or removal of any officer or employee or in the purchase of services and supplies; nor attempt to extract any promise relative to any appointment from any candidate for City Manager. Nothing in this section shall be construed, however, as prohibiting the City Council from fully and freely discussing with or suggesting to the City Manager anything pertaining to city affairs or the best interests of the city.

Section 9.

No person related to the City Manager by consanguinity or affinity within the third degree shall hold any appointive office or employment with the city, except with the express approval of the City Council.

Section 10.

This Article VIII-A shall be effective on January 1, 2021, if approved by the electors of Ashland in a primary or general election prior to that date. The individual employed as Ashland City Administrator on the effective date of this ARTICLE VIII-A shall be the City Manager as described above and shall remain so employed until such time as he/she resigns or is terminated by the City Council. The position of City Administrator is abolished.

(Charter amendment 05-19-2020)

TO: Ashland City Council/Ashland Parks and Recreation Commission
FROM: Douglas M McGeary, Acting City Attorney
DATE: 09-23-24
RE: Integration of Council and APRC Framework into the Ordinance

Introduction

This roadmap provides an overview to guide the review of the proposed ordinance creating Chapter 2.28.600 of the Ashland Municipal Code, which establishes the Parks and Recreation Department (Department). The ordinance aligns with the City Charter while clarifying roles, responsibilities, and governance structures to address historical ambiguities, reduce legal risks, and ensure operational efficiency. The ordinance reflects recommendations and feedback from the City Council and the Ashland Parks and Recreation Commission (APRC).

Integration of Recommendations

1. Unified Leadership and Advisory Committees

The ordinance fosters an integrated approach to governance between the APRC and the City Council:

- Recognizes APRC's Charter-defined authority to set strategic and policy direction for parks and recreation (Section 2.28.660(A)).
 - Establishes mandatory onboarding and ongoing training for elected officials to ensure understanding of governance roles and policies (Section 2.28.660(A)(1)).
 - Requires joint study sessions at least twice annually to align on goals and challenges (Section 2.28.660(A)(2)).
 - Aligns advisory committee structures with City-wide standards (Section 2.28.660(A)(3)).
-

2. Hiring and Termination of the Parks and Recreation Director

The ordinance outlines a structured process for the selection and potential termination of the Parks and Recreation Director:

- APRC retains responsibility for hiring the Director, with input from the City Manager to ensure alignment with operational goals (Section 2.28.640(A)).
 - Termination requires APRC oversight, with consultation from the City Manager and HR/Legal Departments to ensure compliance with City policies (Section 2.28.640(B)).
-

3. Operational Oversight and Accountability

The ordinance establishes clear lines of responsibility to reduce legal risks and ambiguities:

- APRC retains control over strategic and policy direction for park lands, consistent with the City Charter (Section 2.28.630(A)).
 - The City Manager works with the Parks and Recreation Director to ensure all operations, including administrative, financial, and risk management activities, align with City-wide policies (Section 2.28.630(B)).
 - Reporting responsibilities are explicitly defined to avoid overlap or confusion (Section 2.28.630(C)).
-

4. Emergency Management

To ensure an effective response during emergencies:

- The City Manager is granted authority to direct Parks Department staff and resources, in coordination with the Parks and Recreation Director (Section 2.28.630(E)).
-

5. Legal and Financial Oversight

The ordinance reinforces City-wide legal and financial policies:

- Legal matters and claims involving the Department are managed by the City Attorney, centralizing liability under the City (Section 2.28.650(B)).
 - Financial activities, including budgeting and reporting, are coordinated with the City Finance Director and City Manager, ensuring compliance with City financial policies (Section 2.28.650(D)).
-

Conclusion

The proposed ordinance integrates input from the Council and APRC while maintaining compliance with the City Charter. It reduces legal risks by clarifying operational and administrative oversight, ensuring unified governance. By establishing a clear framework for roles and responsibilities, the ordinance strengthens City operations and provides a foundation for effective management of the Parks and Recreation Department.

For further details or questions, please refer to the attached ordinance.



Council Business Meeting

Date: December 17, 2024

Agenda Item	First Reading - ORD 3252: Amending 14.16.015 to Allow for Conservation Measures
From	Doug McGeary, City Attorney, Acting, Carmel Zahran, Assistant City Attorney
Contact	doug.mcgeary@ashland.or.us, carmel.zahran@ashland.or.us

SUMMARY

This amendment clarifies that, except for when the City Council appropriates a transfer to the general fund, the electric fund may be used for several conservation measures including energy efficiency upgrades, renewable energy installations, and other energy conservation measures that would enhance the system's reliability, reduce operational costs, decrease demand on the electric system, or support the City's energy use goals.

POLICIES, PLANS & GOALS SUPPORTED

The Council has prioritized conservation and climate initiatives to enhance Ashland's resilience and strengthen its commitment to addressing the climate crisis.

BACKGROUND AND ADDITIONAL INFORMATION

FISCAL IMPACTS

Limiting the obligation to solely the electric fund for climate initiatives will provide a financial benefit to the City by reducing reliance on its full faith and credit backing. This approach offers greater flexibility in fund usage, allowing for a conservative allocation that supports the City's climate goals.

SUGGESTED ACTIONS, MOTIONS, AND/OR OPTIONS

Staff suggests the Council approve the amendment, which will also help the City more easily onboard the anticipated USDA RESP Loan, which is a program that will help the citizens of Ashland to make energy efficiency upgrades.

Motion

I move to approve the First Reading of Ordinance 3252, Amending 14.16.015 to Allow for Conservation Measures.

REFERENCES & ATTACHMENTS

1. ORD 3252_Amending 14.16.015 to Allow for Conservation

ORDINANCE NO. 3252

AN ORDINANCE AMENDING ASHLAND MUNICIPAL CODE 14.16.015 TO ALLOW FOR CONSERVATION MEASURES.

Annotated to show deletions and additions to the Ashland Municipal Code sections being modified. Deletions are ~~bold lined through~~, and additions are **bold underlined**.

WHEREAS, Article 2. Section 1 of the Ashland City Charter provides:

Powers of the City. The City shall have all powers which the constitutions, statutes, and common law of the United States and of this State expressly or impliedly grant or allow municipalities, as fully as though this Charter specifically enumerated each of those powers, as well as all powers not inconsistent with the foregoing; and, in addition thereto, shall possess all powers hereinafter specifically granted. All the authority thereof shall have perpetual succession.

THE PEOPLE OF THE CITY OF ASHLAND DO ORDAIN AS FOLLOWS:

SECTION 1.

14.16.015 Disposition of Electric Revenues.

Except as provided in Section 14.16.020, ~~the electric revenues shall be applied and used in payment of warrants and interest thereon issued in connection with operation of the system; the satisfaction of interfund loans and interest thereon authorized in connection with the operation of the system; and also in payment for alteration, improvements, additions or extensions and for redemption and retirement of outstanding electric system bonds, together with interest thereon;~~ **and shall be expended only in connection with and for improving the system; except as provided in Section 14.16.020.**

Electric revenues may also be expended in connection with improving, maintaining, and expanding electric system capacity, including investments in energy efficiency upgrades, renewable energy installations, and other energy conservation measures on customer properties, when such investments are expected to enhance system reliability, reduce operational costs, decrease demand on the electric system, or support the City's energy use goals, including reductions in greenhouse gas emissions or energy costs.

SECTION 2. Severability. Each section of this ordinance, and any part thereof, is severable, and if any part of this ordinance is held invalid by a court of competent jurisdiction, the remainder of this ordinance shall remain in full force and effect.

SECTION 3. Codification. Provisions of this Ordinance shall be incorporated in the City Code and the word “ordinance” may be changed to “code”, “article”, “section”, “chapter” or another word, and the sections of this Ordinance may be renumbered, or re-lettered, provided however that any Whereas clauses and boilerplate provisions (i.e. Sections 3-5) need not be codified and the City Recorder is authorized to correct any cross-references and any typographical errors.

The foregoing ordinance was first read by title only in accordance with Article X, Section 2(C) of the City Charter on the _____ day of _____, 2024, and duly PASSED and ADOPTED this _____ day of _____, 2024.

PASSED by the City Council this _____ day of _____, 2024.

ATTEST:

Alissa Kolodzinski, City Recorder

SIGNED and APPROVED this _____ day of _____, 2024.

Tonya Graham, Mayor

Reviewed as to form:

Douglas M. McGeary, Acting City Attorney



Council Business Meeting

Date: December 17, 2024

Agenda Item	Second Reading ORD 3253 Amending AMC 10.120 ELEA to add CAP East
From	Tighe O'Meara, Police Chief
Contact	tighe.omeara@ashland.or.us

SUMMARY

Staff is coming bringing before Council proposed amendment language for AMC 10.120

POLICIES, PLANS & GOALS SUPPORTED

NA

BACKGROUND AND ADDITIONAL INFORMATION

At the December 3, 2024 Council meeting, Council passed first reading of an amended AMC 10.120, Persistent Violators, with an amendment that staff specify that the two expulsion zones are distinct from each other, and that qualifying violations occurring one area would not impact a person's potential expulsion from another area. Those changes have been made to the proposed ordinance amendments.

Staff considered council feedback between readings and propose the following changes in the second reading. As a matter of procedure, staff will read, out loud, the proposed changes in 10.120.020A , 10.120.040B and 10.120.040C as these might be considered substantial changes from the first read.

- **East and West, Separate and Distinct:** Offenses in ELEA East and WEST ARE TREATED independently, meaning persistent violators in one are not considered violators in the other.
- **Judicial Obligation:** Judges must include an expanded list of exceptions in expulsion orders, especially for CAP East's broader area. These orders function similarly to restraining orders and must be enforced by police. The court can limit exceptions if the City demonstrates "good cause" per 10.120.040.C. The last sitting judge included the current exceptions in the judgements as a matter of practice, this clarifies that the judge is obligated to do so.
- **Court Convictions:** The ordinance clarifies that the Ashland Municipal court can recognize the jurisdictions of other courts in considering a conviction that occurred within the ELEA area. The biggest area this occurs is that someone will be convicted in the Jackson County Circuit Court for a crime or felony that occurred in an Ashland ELEA area but the language suggests the conviction has to come from the Ashland Municipal Court. Since Ashland does not hear felony or certain criminal cases, this is a limitation.

FISCAL IMPACTS

NA

SUGGESTED ACTIONS, MOTIONS, AND/OR OPTIONS

I move Council approve of the changes to AMC 10.120 as presented.

REFERENCES & ATTACHMENTS

1. ORD 3253 Amending AMC 10.120 Persistent Violations_12.7.24

ORDINANCE NO. 3253

AN ORDINANCE AMENDING AMC SECTION 10.120 ENHANCED LAW ENFORCEMENT AREA AND PERSISTENT VIOLATION TO ADD AN ELEA EAST”

Annotated to show deletions and additions to the Ashland Municipal Code sections being modified. Deletions are ~~bold lined through~~, and additions are **bold underlined**.

THE PEOPLE OF THE CITY OF ASHLAND DO ORDAIN AS FOLLOWS:

SECTION 1.

10.120.010 Enhanced Law Enforcement Area and Persistent Violation, Misdemeanor

A. It is the intent of the City Council to protect discrete areas within the City that are experiencing increased unlawful activity against becoming an attraction for more such activity and to protect the public against health and welfare hazards posed by persons who are attracted to these areas for opportunity to engage in or to contact others to engage in unlawful activity.

B. The City Council finds that the following geographic areas within the City are particularly affected by unlawful behavior and/or are subject to a disproportionate number of incidents of the unlawful activities comprising persistent violation as defined in AMC 10.120.020 below, and declares each ~~such~~ **of the following** areas to be an enhanced law enforcement area (ELEA):

1. Downtown Enhanced Law Enforcement Area (**ELEA West**) – inclusive of Bill Patton Garden and 130 N. Pioneer Street public parking lot, as depicted in Exhibit A attached to the ordinance codified in this section.

2. ELEA East, as depicted in Exhibit B attached to the ordinance codified in this section.

10.120.020 A Person Commits the Crime of Persistent Violation If:

A. The person is convicted in Ashland Municipal Court **or other court of competent jurisdiction** for any combination of the following crimes or violations occurring in separate incidents **solely within ELEA West or solely within ELEA East** within a six-month period, **provided that convictions in ELEA West and ELEA East shall be separate and distinct, with each ELEA subject to its own applicable expulsion order: ~~within an enhanced law enforcement area:~~**

1. Three (3) or more Class A, B or C felonies or Class A, B or C misdemeanors;
2. Two (2) Class A, B or C felonies or Class A, B, or C misdemeanors plus one (1) or more violations of the sections set forth below;
3. Three (3) or more violations of any of the following sections or laws:
 - a. AMC 9.08.110 – Scattering Rubbish;
 - b. AMC 9.08.170 – Unnecessary Noise;

- c. AMC 9.16.010 – Dogs – Control Required;
- d. AMC 10.40.030 – Consumption of alcoholic liquors in public places prohibited; or
- e. AMC 10.40.040 – Open Containers Prohibited;
- f. AMC 9.16.015 – Dog License Required; or
- g. ORS 475B.381 – Use of marijuana in public place prohibited.

B. The person knowingly enters ~~an the particular ELEA enhanced law enforcement~~ area in violation of a Municipal Court expulsion order as a term of the person's probation or a court expulsion order pursuant to AMC 10.125.010 et seq. (Ord. 3142, amended, 04/18/2017; Ord. 3113, amended, 2015; Ord. 3066, added, 06/19/2012)

10.120.030 Mandatory Arrest

A. When a peace officer has probable cause to believe that a person has committed the crime of persistent violation, the officer shall arrest and take into custody the alleged violator.

10.120.040 Misdemeanor Classification Presumptive Penalty

A. Persistent Violation is a Class B Misdemeanor.

~~B. Unless there is reasonable cause to order otherwise, upon a finding that any offense supporting a conviction for persistent violation occurred within an enhanced law enforcement area, in addition to any other appropriate conditions of probation, the Court shall expel the person from an enhanced law enforcement area defined in AMC 10.120.010.B for a period not less than three (3) months or more than one (1) year, unless the court finds it necessary to:~~

- ~~1. Specifically address the remedy for the violation; and/or~~
- ~~2. Allow the person to travel to and from the person's place of employment, educational facility, City offices, physical or mental health treatment facility, or other areas that the court deems materially related to the person's crimes or violations, the needs of the person, or the protection of the public.~~

B. Unless reasonable cause exists to order otherwise, upon a finding of persistent violation under 10.120.020 the Court shall enter a judgment expelling the person from the applicable ELEA, as defined in AMC 10.120.010.B, for a period of not less than three (3) months and not more than one (1) year. Any judgment that includes an expulsion shall also include the following exceptions to the terms of the expulsion from the applicable ELEA:

1. The expelled person is present in the ELEA for one or more of the following activities:
 - a. To actively address or remedy the subject offense if ordered to do so by the Court, perform official governmental business, or attend public meetings.

- b. To actively pursue or obtain social, medical, pharmaceutical, groceries, or other services reasonably deemed related to the needs of the person not otherwise available outside the applicable ELEA;
 - c. To actively secure or maintain lawful employment or attend registered educational services.
2. The expelled person is actively traveling through the applicable ELEA. For ELEA West, this travel exception is limited to those traveling in a vehicle or on public transit while using a necessary street or highway to reach a destination outside of the ELEA West area.

C. Upon a showing of good cause, the Court may enter an order limiting the exceptions set forth in AMC 10.120.040.B regarding the expelled person's ability to enter the particular ELEA that is the subject of the expulsion order.

SECTION 2. Severability. Each section of this ordinance, and any part thereof, is severable, and if any part of this ordinance is held invalid by a court of competent jurisdiction, the remainder of this ordinance shall remain in full force and effect.

SECTION 3. Codification. Provisions of this Ordinance shall be incorporated in the City Code and the word "ordinance" may be changed to "code", "article", "section", "chapter" or another word, and the sections of this Ordinance may be renumbered, or re-lettered, provided however that any Whereas clauses and boilerplate provisions (i.e. Sections 3-5) need not be codified and the City Recorder is authorized to correct any cross-references and any typographical errors.

The foregoing ordinance was first read by title only in accordance with Article X, Section 2(C) of the City Charter on the _____ day of _____, 2024, and duly PASSED and ADOPTED this _____ day of _____, 2024.

PASSED by the City Council this _____ day of _____, 2024.

ATTEST:

Alissa Kolodzinski, City Recorder

SIGNED and APPROVED this _____ day of _____, 2024.

Tonya Graham, Mayor

Reviewed as to form:

Douglas M. McGeary, Acting City Attorney



Council Business Meeting

Date: December 17, 2024

Agenda Item	Apparatus Contract Purchase
From	Ralph Sartain, Fire Chief, Mark Shay, Fire Marshall, Mariane Berry, Finance Director
Contact	ralph.sartain@ashland.or.us, mark.shay@ashland.or.us, mariane.berry@ashland.or.us

SUMMARY

Fire & Rescue has a demonstrated need for an aerial fire apparatus. We are proposing entering into a contract to purchase a 107' aerial apparatus that will not require a request for additional funding.

POLICIES, PLANS & GOALS SUPPORTED

Economic Development including the development of eco-tourism like trails, ensuring City processes such as planning are supportive of attracting new business and supporting those already here

BACKGROUND AND ADDITIONAL INFORMATION

For years, Ashland Fire and Rescue has discussed the need to fund an Aerial Apparatus (ladder truck). Events such as the Plaza fire demonstrated our deficiency in vertical fire-fighting and rescue capabilities. We had to rely on a staffed ladder truck from the Medford Fire Department to arrive. Our rescue capabilities and fire-fighting roof operations are limited to mutual and automatic aid or 24ft extension ladders. This limits our ability to rescue residents, students, and visitors above the reach of a 24 ft ladder.

In our last ISO rating, we received 0.84 points out of a possible 4. The points we received were for ground ladder deployment only. With the arrival of this piece of fully equipped apparatus, we would receive 4 full points in this category. On the last ISO score, adding 3.16 points in the aerial category would have moved our score from an ISO 3 to an ISO 2.

With requirements for future planning and upward vertical growth of structures, this department can no longer ignore the need for an aerial apparatus in support of our residents. The Ladder truck will not be an addition to our fleet but will replace one of the 2014 Pierce Engine Pumpers. That engine will be sold on GOV Deals, and the funds will be deposited into the apparatus replacement account. By doing this, we can move our primary fleet onto a proper replacement schedule and not have two fire apparatus from the same year being replaced at once.

With supply chain issues and manufacturing companies still trying to catch up, purchasing items further into the future is a reality for technical equipment and firefighting apparatus. If we wait longer to sign the contract, we will increase the cost of the equipment and continue to delay service delivery. This purchase will start our timeline for the ladder truck to arrive and for us to begin a more robust rescue capability at no additional cost to our community.

FISCAL IMPACTS

This is not a request for additional funds on behalf of the fire department.

The purchase approval locks today's rate into the contract for \$1,583,365. (less the chassis progress payment discount of \$15,280, the aerial device progress payment discount of \$7,240, and the factory payment discount of \$15,890, for a new total of \$1,544,955). This same vehicle was \$1.01 million just 4 years ago.

This will be a budgeted item for two budget cycles from today, giving the City additional time to place the remaining purchase price into a shrinking fund for the purchase. The delivery is expected between 45.5 and 50.5 months from the contract signature. (subject to change based on parts supply availability)

This will replace an existing pumper/engine, which will be sold, and monies will be placed into the apparatus





Council Business Meeting

shrinking fund.

Funds in this current budget were approved for the purchase of a type 3 engine. However, due to a state grant, the Fire Department received a type 3 engine from the Oregon State Fire Marshals Office. The funds allocated for the type 3 engine during this budget period have been reallocated to the replacement fund to purchase this apparatus.

SUGGESTED ACTIONS, MOTIONS, AND/OR OPTIONS

I move to approve the purchase agreement with Hughes Fire Equipment to purchase a Pierce Enforcer 107' Ascendant Aerial BN1182.

REFERENCES & ATTACHMENTS

1. AF&R Ladder Contract



November 15, 2024

Ashland Fire & Rescue, OR
One (1) Enforcer 107' Ascendant Aerial BN1182
Build Location: Appleton, WI

Proposal Price	\$1,583,365.00
Less chassis progress payment discount	(15,280.00)
Less aerial device progress payment discount	(7,240.00)
Less payment upon completion @ factory discount	(15,890.00)
Less 100% pre-payment discount	(159,406.00)
Subtotal including all pre-pay discounts	\$1,385,549.00

Terms:

Price Expiration: The above pricing is valid until January 24, 2025.

Future Changes: Various state or federal regulatory agencies (e.g. NFPA, DOT, EPA) may require changes to the Specifications and in any such event any resulting cost increases incurred to comply will be added to the Purchase Price to be paid by the Customer and documented on a Change Order.

Component Price Volatility: Company shall not be responsible for any unforeseen price increase enacted by the suppliers of major components of the Product (including but not limited to engine, transmission, and fire pump) after the execution of contract or purchase order. Any price increase major components of the product will be passed through to the Customer and will be documented on a Change Order.

Delivery: Based on Pierce's current delivery schedule the apparatus would be ready for delivery from factory within 45.5 to 50.5 months after contract execution or purchase order. Delivery is subject to change pending Pierce's delivery schedule at time of order. This time does not include any possible delays that may be caused by national disasters or pandemic.

Payment Terms:

a. If pre-payment discount options are elected, the following terms will apply:

i. Chassis Progress Payment Discount: The chassis progress payment in the amount of **\$509,336.00** will be due **three (3)** months prior to the ready for pick up from the factory date. If elected, an invoice will be provided 30 days prior to the chassis payment due date. If payment is not made when due the discount total will be added back to the final invoice.

ii. Aerial Device Progress Payment Discount: The aerial device payment in the amount of **\$361,980.00** will be due **two (2)** months prior to the ready for pick up from the factory date. If elected, an invoice will be provided 30 days prior to the aerial device due date. If payment is not made when due the discount total will be added back to the final invoice.

iii. Payment Upon Completion at Factory Discount: If elected, final payment is due prior to apparatus leaving the factory for delivery. If payment is not processed upon receipt of invoice the discount total will be required in addition to the invoice amount.

iv. 100% Pre-Payment Discount: If elected, an invoice will be provided upon order processing for the 100% pre-payment. Upon receipt of invoice, payment must be made within thirty (30) days. If this option is elected, the discount is in addition to the chassis progress payment discount, aerial device progress payment discount, and the payment upon completion at the factory discount. If payment is not made when due, the above mentioned pre-payment discounts or a portion thereof, will be added back to the final invoice. Final payment, including any changes made during manufacturing, is due upon completion of the Product at the factory and prior to delivery from the factory.

b. If pre-payment discount options are not elected standard payment terms will apply: Final payment will be due 30 days after the apparatus leaves the factory for delivery. If payment is not made at that time a late fee will be applicable.

c. Payments made for apparatus using a credit card will be applicable to a credit card convenience fee.

Change Orders: Changes processed after order placement will be processed per the following structure; deductions will be based on the option price at time of order placement, additions will be based on current pricing levels at time of change request.

Consortium Purchase: The proposal is based on the unit being purchased through NASPO ValuePoint. This valid for a NASPO ValuePoint purchase on Master Agreement No: 8200060944 until 12/31/2024.

Performance Bond: A performance bond is included in the above price and will be provided after order placement. If customer elects to remove the performance bond **\$4,479.00** may be deducted from the purchase price.

Transportation: Transportation of the apparatus to be driven from the factory to the customers location is included in the above pricing. However, if permits are not obtainable, due to the weight of the apparatus, and the apparatus must be transported on a flat bed, additional Transportation charges will be the responsibility of the customer. We will provide pricing at that time if necessary. If customer elects to drive the apparatus from the factory, **\$7,300.00** may be deducted from the purchase price. if this option is elected payment in full and proof of insurance must be provided prior to leaving the factory and the customer is responsible for compliance with all state, local and federal DOT requirements including the driver possessing a valid CDL license.

Inspection Trips: One (1) factory inspection trip for four (4) customer representatives is included in the above pricing. The inspection trip will be scheduled at a time mutually agreed upon between the manufacture's representative and the customer, during the window provided by the manufacturer. Airfare, lodging and meals while at the factory are included. In the event the customer is unable to travel to the factory or the factory is unable to accept customers due to the restrictions caused by a national disaster or pandemic then the Dealership reserves the right to use forms of electronic media to accomplish the intention of the inspection trip. Every effort will be made to make the digital media as thorough as possible to satisfy the expectations of the of the customer. If the customer elects to forgo an inspection trip **\$2,400.00** per traveler (per trip) will be deducted from the final invoice.

Cancellation: Cancellation requests after order submission may be subject to cancellation fees.

Acceptance of Proposal:

- a. If the customer wishes to purchase the proposed apparatus Hughes Fire Equipment will provide the Customer its form of Purchase Agreement for the Customer's review and signature.
 - b. If the Customer desires to use its standard form of purchase order as the Purchase Agreement, the purchase order is subject to review for any required revisions prior to acceptance.
 - i. Purchase orders must be addressed to Hughes Fire Equipment, Inc., 910 Shelley Street, Springfield, Oregon 97477.
 - ii. Purchase order must reference **"One (1) Enforcer 107' Ascendant Aerial BN1182 dated 11/15/2024."**
 - iii. Purchase order must include the following verbiage if a performance bond is elected, **"Due to global supply chain constraints, any delivery date contained herein is a good faith estimate as of the date of this order/contract, and merely an approximation based on current information. Delivery updates will be made available, and a final firm delivery date will be provided as soon as possible."**
 - iv. Purchase order should reference, **"Purchased utilizing NASPO"**
 - v. Purchase orders must be signed and dated by authorized personnel.
-

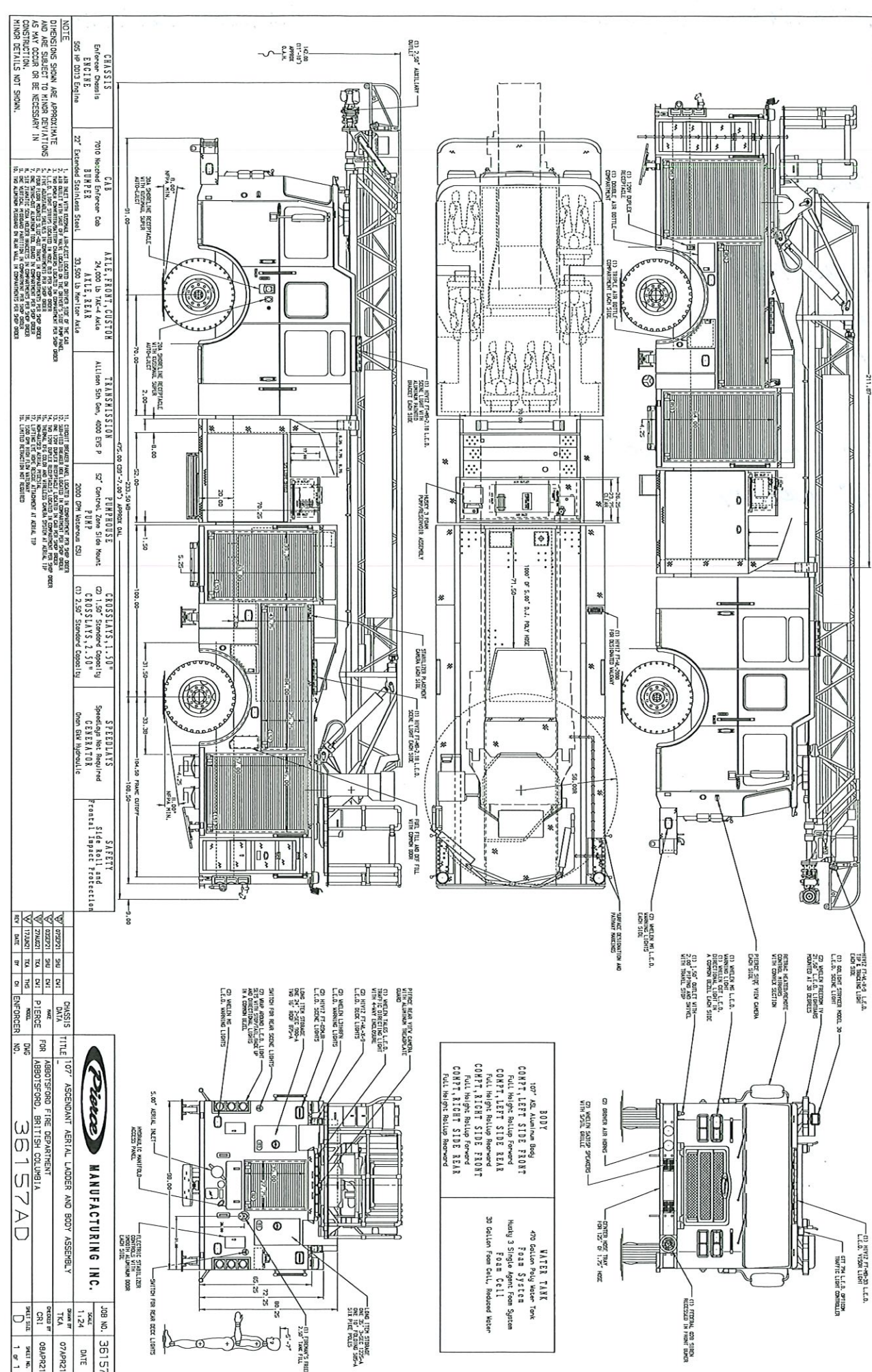
By signing below you agree to purchase the above apparatus.

Customer Signature: _____

Date: _____

PO # (if applicable): _____

Proudly serving you, while you serve your communities since 1987

[illegible]



Council Business Meeting

Date: December 17, 2024

Agenda Item	Community Center Rehabilitation - Next Steps - Management Advisory Committee Recommendations
From	Scott Fleury, Director
Contact	scott.fleury@ashland.or.us

SUMMARY

Staff is looking for direction from City Council on whether to (1) structurally rehabilitate the Community Center building as planned, (2) structurally rehabilitate the Community Center with additional modifications, or (3) demolish the current building and construct a new Community Center building. This report details the recommendations from the established Management Advisory Committee, as requested at the October 14, 2024, study session.

POLICIES, PLANS & GOALS SUPPORTED

Source	Goal	Option 1 Rehab as planned	Option 2 Rehab. w/ modifications	Option 3 Demolition & New build
Comprehensive Plan	To preserve historically significant structures and sites in Ashland. (I.30)	✓	✓	
Climate Energy Action Plan	Encourage Increased building energy efficiency and conservation. (BE-2)	✓		✓ (more so)
	Maximize efficiency of City facilities, equipment, and operations. (BE-3)			✓
	Prepare and adapt buildings for a changing climate. (BE-5)		✓	✓ (more so)
Public Works Department Goals	Maintain existing infrastructure to meet regulatory requirements and minimize life-cycle costs.	✓	✓	✓ (more so)
	Maintain and improve infrastructure that enhances the economic vitality of the community.			✓

BACKGROUND AND ADDITIONAL INFORMATION

Project Overview

The historic Community Center on 51 Windburn Way has been closed to the public since April 2019, due to structural safety concerns. In April 2024, the City of Ashland completed a plan to address the known structural issues and improve Americans with Disabilities (ADA) access. In July 2024, Outlier Construction began construction to implement the improvements. During demolition, Outlier Construction identified additional structure issues which would, if addressed, make the cost of rehabilitation near equivalent to the cost of building a new Community Center. A project history, which includes details of the structural issues, is attached to this report as Exhibit A.

Staff identified three options for moving forward and these options along with a detailed budget breakdown were provided to the MAC as part of their review and recommendation process.

Option 1: Rehabilitation as planned. Retain the historic structure and continue with the rehabilitation of the Community Center with the original design intent, with minor modifications.

Option 2: Rehabilitation with modifications. Retain the historic structure and continue with the rehabilitation of the Community Center with additional structural improvements to address the unlevel flooring, out-of-plumb exterior



Council Business Meeting

walls, and water intrusion. Replace all insulation, doors, and electrical.

Option 3: Demolition & new build. Demolish the Community Center and build a brand-new structure that replicates the exterior look of the current Community Center, but changes the internal layout to improve its use-potential. A detailed description of the demolition, reconstruction, and permitting process is attached.

	Estimated Cost	Estimated Time	Additional Considerations
Option 1: Rehabilitate as planned	\$978,490*	3 Months	• Retains historic structure • Will require more long-term facility maintenance • Does not improve overall usage • Does not resolve floor-leveling nor out-of-plan wall configurations
Option 2: Rehabilitate with modifications	\$1,509,973*	3-4 Months	• Retains historic structure • Resolves floor-leveling and out-of-plan wall configurations • Does not improve overall usage
Option 3: Demolition & new build	\$1,885,450	18-24 months	• Improves overall usage • Increases energy efficiency • Loses historic structure

*Will require additional funds for general condition; option 1 will require additional funds for electrical, doors and footing.

MAC Input & Recommendation

The City Council requested that a Management Advisory Committee (MAC) be established to review and provide a recommendation on the appropriate path forward considering the historic element of the facility and the need for appropriate recreation space for the community. A full roster of the MAC is attached as Exhibit B to this report.

The MAC considered the historical nature of the structure and its benefit to the community along with the need for appropriate and expanded recreational access throughout the two-meeting discussion. The three options above were provided to the MAC for consideration on how to best move forward with the Community Center project.

Recommendation

The MAC recommends that the City continue rehabilitation of the Community Center under the original design intent (Option 1) with the following minor modifications:

1. Replace some foundation piers
2. Retain original interior doors and replace hardware to accommodate ADA compliance
3. Install framing attachments where they are lacking
4. Install hardwood floor in smaller office/conference room (to expand rec space)
5. Increase stem wall footing size and replace sill plate around perimeter
6. Improve water proofing in foundation access area.

Their recommendation is based on the following input/discussion, including:

1. After thorough evaluation on-site and thorough review of the subject structure's foundation, framing, roof plan as well as review of engineering recommendations, the MAC concluded the Community Center is an ideal candidate for preservation.
2. The MAC concluded the cost differential between the three options is "significant" and that after full analysis of all associated variables, the costs are NOT within a reasonable "order of magnitude" between a building restoration and a building demolition and reconstruction. Option 2 is roughly 54% more than Option 1 and Option 3 is roughly 93% more than Option 1.



Council Business Meeting

3. The MAC concluded the demolition of the “Woman’s Civic Center” would not only be a significant community loss, but its demolition ignores the pioneering efforts lead a group of Ashland woman whom came together during challenging times to establish Lithia Park and many of its unique components.
4. The MAC concluded the subject structure could have an impact on the local economy as the structure is a contributing resource on the National Register of Historic Places and has a streetscape presence contributing to the Historic District and Lithia Park’s entry.
5. The MAC concluded the loss of the Civic Center will have a “chilling effect” on future preservation efforts, often lead by the Community Development Department and Historic Preservation Commission, and private investors and citizens. These include preservation efforts by both public and private citizens to preserve the Ashland Springs Hotel, Carpenter Hall, Perozzi-Butler Fountain (twice) and the listing of four neighborhoods on the National Register of Historic Places.
6. The MAC concluded the demolition of the “Woman’s Civic Center”, originally built for the sole purpose of providing a space for community gathering, but also for the early planning and management of Lithia Park and concluded in the beginning of Ashland’s historic preservation movement.
7. The MAC concluded an un-level floor system is minimal, as most historic structures are not level, and does not warrant measures as proposed in Option #2. See Attachment #2.
8. The MAC was also less concerned about long term maintenance costs associated with the historic structure versus a new build.
9. They expressed concern over development of the appropriate justification to the community for demolition and replacement with respect to planning requirements to restore facilities before they are demolished and rebuilt.
10. They also believed from an environmental perspective that the building you have in place although needing significant rehabilitation is still more environmentally friendly when compared to building a new structure.
11. They also understood the use of the facility has been altered over time from a meeting place to try and provide for more recreational opportunities, but it does so in a somewhat limited capacity relative to what new facility would provide. The facility has poor acoustics, limited opens space and is not as energy efficient as a new structure. The current facility can only accommodate one user at a time with the occasional dual use of the front office and small meeting room, both of which have separate entry’s and are partitioned from the main assembly space. A new facility would remedy the recreation limitations with providing space for multiple users at one time.
12. They also understood the need to provide community space sooner rather than later with respect to development of a new building, which could take 18-24 months, given schematic design, design development, construction documentation, bidding and finally construction. This delay significantly increases the General Conditions costs from the Contractor, as well as the loss of income from rental of the building.

FISCAL IMPACTS

The current contract with Outlier Constructions is for \$1,722,490 – an anticipated \$978,490 for Community Center, \$494,000 for Pioneer Hall, and a \$250,000 set aside for contingency tasks. Currently, \$140,268 of that contingency remains. Reference Exhibit D for the detailed budget breakdown that was provided to the MAC.

- Option 1: The current contract with Outlier Construction is expected to cover the rehabilitation as planned, with the recommended minor modifications.
- Option 2: The current contract will need to increase by at least \$390,000 to cover the cost of additional structural improvements. These funds would need to be allocated from the General Fund.
- Option 3: The current contract will need to increase by at least \$765,000 to cover the cost of demolition and new build. This estimate could increase if the costs of materials and labor significantly increase before construction begins. These funds would need to be allocated from the General Fund.
- No decision: Additional delays may increase the general overhead costs by Outlier Construction and may increase the likelihood of higher construction costs if the cost of materials and labor increase. It would also delay bringing the building online for community use.





Council Business Meeting

SUGGESTED ACTIONS, MOTIONS, AND/OR OPTIONS

[MAC Recommendation] *Option 1:* I move to continue with rehabilitation under the original design intent with minor modifications.

Option 2: I move to continue with rehabilitation of the Community Center with additional structural improvements.

Option 3: I move to demolish the Community Center and direct staff to begin the process to build a new structure.

REFERENCES & ATTACHMENTS

1. 12.17.2024 HPAC Community Center Letter.Atch1
2. EXHIBIT A Project History
3. EXHIBIT B MAC Roster Outline Charge
4. EXHIBIT C Demolition and New Build Process
5. EXHIBIT D Detailed Budget Breakdown
6. Community Center Attachment #2



November 6, 2024

City of Ashland
Attn: Mayor Graham & City Council
20 East Main Street
Ashland, OR 97520

RE: Community Center

Demolition Is Not the Only Path Forward!

Honorable Mayor & Council,

I am writing on behalf of the Historic Preservation Advisory Committee regarding the Community Center on Winburn Way. The recent discovery of additional structural issues in the building is problematic, but not unsurmountable. Many of us in the community have considerable experience working on historic structures, and making these discoveries throughout construction is not to be unexpected. There will always be several solutions (and compromises) moving forward.

I am sure you are aware of the value of preserving our historic buildings – they provide context to our past, identity for our present, and inform our future. A municipality that has demolished its historic structures for the sake of modernity is a sad one. What would the cities of Venice or Kyoto be without the iconic buildings that shape their landscape and reflect their culture? The Community Center building in Ashland as humble as it may be, is our version of this; it is an extension of our community character.

Constructed in 1922, the building was the meeting place of the Ashland Women's Civic Improvement Club, and as such it is the foundation of the women's movement in Ashland that engaged public support for involvement in the City Beautiful Movement of the early 20th century. In the years that followed, the building was the setting for innumerable public occasions and social events, meetings, parties, exhibits, dances, festivals, and gatherings that have occurred over the past 100 years. The memories of this place reach across the community and beyond. The building's Arts and Crafts character, evocative of the Chautauqua movement and Ashland's heyday as a mountain wellness sanctuary, defines our community – enriches it and enlivens it. It sets us within a context

HISTORIC PRESERVATION ADVISORY COMMITTEE

51 Winburn Way
Ashland Oregon 97520
<http://www.ashlandoregon.gov>

Tel: 541.488.5305
Fax: 541.552.2050
TTY: 1.800.735.2900



of understanding our place in the world. This is not something that can be replicated with new construction.

The Secretary of the Department of the Interior(DOI) has set standards for the preservation of historic structures in our country which have been adopted by reference as a guiding document to Ashland's own [Historic District Development Standards](#). These include recommendations for the care, maintenance, and repair of buildings listed on the National Historic Register. The Council may not be aware that these standards emphasize preservation of all historic fabric in favor of replacement. This means preservation of original materials and craftsmanship to the maximum extent possible while any repair work is underway. Where original materials cannot be preserved, they should be replaced in-kind. Where this is untenable, the DOI recommends reconstruction of buildings in-kind. In the case of the Community Center, I urge the council to explore options that maximize the amount of preservation of original materials, and creative reuse of such materials as possible.

The HPAC recognizes the advanced cost of rehabilitating the Community Center building, yet I beseech you to reconsider demolition as the only path forward. Preserving our history comes at a cost, however the price of losing one of our historic gems is even greater. We lose out on part of the unique character that makes Ashland such a wonderful place to live and visit. There are other paths forward, and HPAC is happy to provide guidance on how to get there.

Kindly,

Shelby Scharen

Shelby Scharen, *Chair*

City of Ashland Historic Preservation Advisory Committee

For further reading:

The Secretary of the Interior's Standards for the Treatment of Historic Properties with Guidelines for Preserving, Rehabilitating, Restoring & Reconstructing Historic Buildings, Kay D. Weeks and Anne E. Grimmer (1995, rev. 2017). US Dept of the Interior, NPS, Technical Preservation Services, Washington, DC

HISTORIC PRESERVATION ADVISORY COMMITTEE

51 Winburn Way Tel: 541.488.5305
Ashland Oregon 97520 Fax: 541.552.2050
<http://www.ashlandoregon.gov> TTY: 1.800.735.2900

EXHIBIT A – Project History

April 2019 – Structural investigation is performed on the Community Center. Major findings are:

- Excessive deflection in the roof and walls, especially at the west end of Main Hall
- Outward deflection of the north wall, which poses a risk of total collapse.
- Insufficient support for structural members, contributing to additional safety risks.

April 2019 – Community Center is closed to public access due to safety concerns.

June 2022 – March 2024 – City generates a plan to resolve known structural issues and improve American with Disabilities (ADA) access.

April 2024 – Outlier Construction is awarded a construction contract to implement improvements.

September 2024 – During demolition, Outlier Construction identifies the additional structural issues, which would, if addressed, make the cost of rehabilitation near equivalent to the cost of new build construction.

- (+/-) 2" out-of-level flooring conditions.
- Exterior walls (stem and foundation) are out of plumb upwards of 4".
- Significant water intrusion

OCTOBER 14, 2024 – City Council holds Study Session to discuss the additional structural issues and the options for moving forward. City Council directs staff to form a Management Advisory Committee (MAC) to provide input and a recommendation.

NOVEMBER 7, 2024 – MAC Meeting #1

NOVEMBER 14, 2024 – MAC Meeting #2

EXHIBIT B – MAC Roster, Outline, and Charge

The MAC was composed of:

Scott Fleury PE – Public Works Director (City of Ashland)
Rocky Houston – Parks & Recreation Director (City of Ashland)
Stephen Matiaco – Building Official (City of Ashland)
Dale Shostrom – Member of Historic Preservation Advisory Committee, Local Contractor
Steven Ennis – Local Architect
Mark Knox – Local Planner and Developer
Cori Grimm – Recreation Facility User/Teacher
Ryan Demillo – Outlier Construction
Scott Groggins – Outlier Construction
Chadd Hendrickson – Outlier Construction
Stephen Chase – ZCS Engineering
Jessi Russel – ZCS Engineering

Background:

At the October 14, 2024 City Council Study Session, the Council requested staff initiate a Management Advisory Committee (MAC) to review the mitigation versus new construction for the Ashland Community Center.

Management Advisory Committees (MAC) may be established to serve at the request of the City Manager or Department Heads to provide technical advice, and community support and input that can assist in preparing recommendations to enhance City operations or program implementation or for City Council consideration.

MACs are generally intended to be project or program specific but can meet as often and as long as necessary to meet their requested role or functions. Some MACs may meet only occasionally when requested, while others may meet regularly or semi-regularly over extended periods of time per the role assignment or needed term for their assistance. Membership on MACs will be established based on the type of advice sought and availability of potential qualified participants, urgency of issue or program being addressed, timeframe for the committee's role/participation, availability of City staff support resources, and/or other circumstances or considerations affecting the ability for effective MAC role participation. The rules of procedure, if necessary, for each MAC will also be established by the City Manager or appointing Department Director at the time of the corresponding MAC's establishment. The City Council may refer issues or tasks to consideration by a MAC by vote of the City Council request to the City Manager.

The Council requested this process as an efficient way to review the documentation and obtain additional input from community members experienced in construction/renovation, but also to gain input from facility users on need and usability.

MAC Charge:

The MAC is charged with review of historic and current information for the Community Center in order to gain an understanding of the facility history and current use as a community resource. This background information will lead the basis in review of the primary options on moving forward with either completing full structural modifications to the building or demolishing the structure and building a new Community Center.

The MAC should develop a summary comparing the options to rehabilitate or replace the Community Center and make use of existing materials with limited new studies or information gathering required. The final recommendations to the Director of Public Works should also attempt to include an analysis of the benefits to the citizens of keeping a historical building as well as the benefits to citizens of the additional functionality available in a new building.

MAC Objectives:

The objective of the MAC based on the charge is to make recommendations to the Director of Public Works on moving forward. The Director will take these recommendations to the City Council for consideration as part of an ongoing public process.

EXHIBIT C – Demolition and New Build Process

Historic Building Demolition:

As the structure is nationally registered historic structure Oregon Revised Statutes require a specific process for public agencies if they wish to demolish this type of facility and construct something new, see details/criteria of ORS 358.653 below.

Oregon Revised Statutes (ORS): ORS 358.653 establishes that public agencies must seek to preserve properties that are listed or eligible for listing on the National Register of Historic Places. The statute requires that alterations or demolitions of historic properties be carefully evaluated, and agencies should avoid or mitigate negative impacts on historic resources. ORS 358.653 outlines that significant factors in evaluating a property's historic status include not only its physical condition but also its historic integrity, age, and value to the community

When a significant remodel, demolition, or partial demolition of a historic property is undertaken by a government entity or using tax dollars, the State Historic Preservation Office (SHPO) requires, per ORS 358.653, that a clearance form be submitted to SHPO. The City must also propose specific measures to mitigate the adverse impacts as part of the SHPO process.

Smaller projects that involve minor exterior alterations to a historic building and substantial rehabilitations are reviewed by our Historic Preservation Advisory Committee (HPAC), as Ashland is a Certified Local Government (CLG), a status to which SHPO defers for such reviews. However, SHPO does not delegate the review of demolitions for individually listed historic properties in the same way. In these cases, the City, as the applicant, would need to address SHPO's clearance requirements, informed by the public hearing process outlined.

The following actions would need to occur in order for the City to move forward with demolition and replacement of the Community Center:

- Hold a public hearing: The State Historic Preservation Office (SHPO) requires a public hearing procedure when considering the demolition of a building that is individually listed on the National Register of Historic Places. The purpose of this process is to ensure that due consideration is given to the historical significance of the structure and to provide an opportunity for public input before any irreversible decisions, such as demolition, are made.

Reconstruction Process:

The Ashland Community Center is located in the R-1-7.5 (Single Family Residential) zone, where public parks and recreational facilities are an outright permitted use. The existing use of the Community Center as a "Parks, Open Space & Recreational Facility" is allowed without the need for special permits. However, the building itself is considered a non-conforming structure due to its proximity to the front property line. The building's existing front setback is approximately 18 feet, while the current zoning code requires a minimum setback of 20 feet.

As a result, if the building were to be reconstructed on the same footprint, it would require a Conditional Use Permit (CUP) under Ashland's land use code, which would necessitate a Planning Action review. This process could take between 48 to 120 days from the submission of a complete application.

Alternatively, if the building is redesigned with the front façade set back by an additional 2-3 feet, the non-conforming setback issue would be resolved. This would allow the reconstruction to proceed with only the necessary building permits, avoiding the CUP process entirely. Additionally, setting the building back would accommodate an improved accessible ramp entrance, making the building more accessible and compliant with ADA standards.

The new building could be designed to be substantially similar to the existing structure, preserving the historic character of the Community Center while ensuring that it meets modern safety and accessibility standards. A plaque on site acknowledging that the replacement building is designed to reflect the historic structure would elevate confusion as to its age and historic status.

Permitting Process:

- Obtain demolition permit
 - Demolish the building and clear the site
 - Over the counter building permit required to ensure utilities are capped off appropriately
- Obtain building Permit
 - Design and permit a replacement building that is substantially similar in design to the original structure but meets modern building codes, including:
 - Full compliance with ADA accessibility standards
 - Enhanced energy efficiency and insulation
 - Installation of fire sprinkler systems and other safety features
 - Improved planning setbacks and zoning compliance
 - Increased occupancy classification to serve a wider range of community needs

EXHIBIT D - Detailed Budget Breakdown

Community Center Option #1					
Base Structural Bid				\$	685,100
ADA Accessible Kitchen and Lighting				\$	17,700
Quartz Countertop				\$	4,800
Stage Ramp				\$	10,740
Refinish Wood Floors				\$	17,400
Interior Paint				\$	18,900
Carpet Tiles (Office)				\$	5,100
Hardscape and Stormwater				\$	33,700
Exterior Paint				\$	11,900
Concrete Stem Wall (complete perimeter)				\$	62,850
HVAC				\$	110,300
Base and Alternative Total*					\$ 978,490
*Will require additional funds for electrical, door and footing changes					
*Will require additional funds for general conditions					
Does not resolve floor leveling and out of plan wall configurations					
Will require more long term maintenance of facility					
Does not improve overall usage, circulation, acoustics, etc.					
Retains economics of a historic structure					
Retains original construction schedule					
Community Center Option #2					
Additional Structural, Doors, Electrical				\$	381,483
Unknown Additional Finishing Repairs after Jacking				\$	150,000
Additional Total				\$	531,483
Final Solution Total**					\$ 1,509,973
**Resolves out of level floor and out of plan wall conditions					
*Will require additional funds for general conditions					
Does not improve overall usage, circulation, acoustics, etc.					
Economics of a historic structure cultural value and environmental aspects					
Slight modification to original construction schedule					
Community Center Option #3					
New Building Costs (Construction)				\$	1,500,000
Architectural & Engineering Fees for New Construction				\$	300,000
Demolition				\$	40,000
Buildings Permit Fees				\$	45,000
Demolition Permit				\$	450
Estimated Total Project Cost (New)					\$ 1,885,450
Loss of historic structure					
Improved usage and energy efficiencies					
Improved usage draws more to downtown					
Requires Justification to development community					
Requires historic preservation mitigation process					
Schedule most likely aligns with a 18-24 month process before facility could be utilized					

Ashland Community Center
Attachment #2

Sloping floors in Historic Buildings

By Dale Shostrom
December 5, 2024

During the City Council Study Session of October 14, 2024, Scott Fleury presented a ***floor plan*** slide (provided by Outlier) of the Community Center showing the relative measurements of how ‘out of level’ the floors are in the building. Outlier Construction claimed that this was a serious condition that needed to be rectified. See the attached floor plan that I modified to show the actual slope between each of the data points that Outlier was concerned about. Of the approximately 25 calculated slopes, only three were **1%** or over, with the maximum of **1.4%** and the average of (+or-) **0.5%**.

In historic buildings, when floors are out of level, the acceptable slope is generally around **1-2%** (approximately 1/8 to 1/4 inch per foot), depending on the building’s age, design, and structural condition. Here’s a breakdown of what each percentage range typically represents:

1. **0.5-1% Slope (approx. ½” to 1” in 8 feet):**
 - This is a very mild slope, often considered *imperceptible* in daily use. In most historic preservation contexts, this amount of slope is easily acceptable, as it rarely impacts usability or safety.
2. **1-2% Slope (approx. 1” to 2” in 8 feet):**
 - This is often noticeable, especially in larger spaces or across long floor spans, but it is generally tolerated in historic buildings. This range is typically acceptable as long as it doesn’t interfere with safety, usability, or significant aesthetic concerns. It aligns well with most preservation standards, as it allows for the character of the building to be maintained while ensuring comfort and functionality.

Preservation standards and guidelines prioritize maintaining the historical integrity of buildings while balancing safety. For any slopes above 2%—or where there are signs of structural concerns—it’s recommended to consult an engineer or preservation specialist.

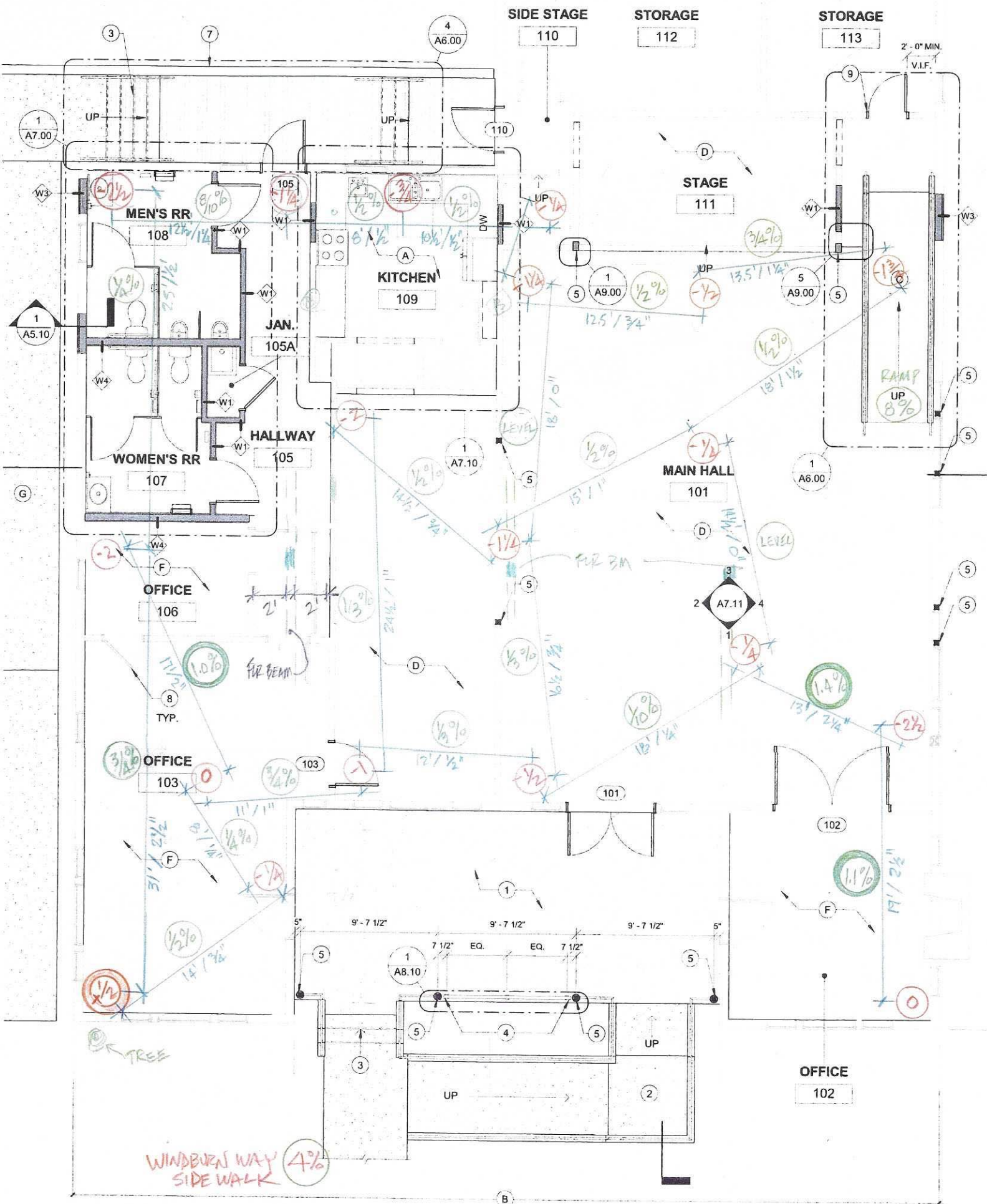
Outlier will be stabilizing the floors and foundations with new perimeter footing and stem walls, additional post and beam piers and strengthening the existing supporting members.

100-year-old wooden buildings are very structurally flexible, but they also have a memory in their components that sometimes make it difficult to straighten or level them while *jacking*.

The existing floors, exterior and interior walls could be *jacked* toward more level, but there’s a risk in that the lathe and plaster walls and ceiling finishes could begin to crack and potentially fall off the framing members, requiring full replacement.

There are places in the building that might have less risk if *jacked*, such as the new bathrooms and kitchen areas, where the studs and plaster have been removed . In the Main Hall, on the *north* wall, where the two original roof trusses transfer their load the to the foundation, is another area that could be *jacked* 1” or 2” successfully. Here the plaster ceiling and some wall finishes have been removed, so *jacking* could probably help straighten both the floor and exterior sagging appearance.

See attached Floor Plan





Council Business Meeting

Date: December 17, 2024

Agenda Item	Council Adoption of 2200 Ashland Street Master Plan
From	Sabrina Cotta
Contact	sabrina.cotta@ashland.or.us

SUMMARY

City Council appointed an Ad hoc Committee to develop a Master Plan. The Committee began its work in June 2024 and presented to City Council at the December 3, 2024 Study Session.

POLICIES, PLANS & GOALS SUPPORTED

Belonging through mutual respect and openness, inclusion and equity. Regional cooperation including support for public safety and homelessness. Respect for the citizens we serve, for each other and for the work we do. Excellence in governance and City services.

BACKGROUND AND ADDITIONAL INFORMATION

Mission: Create a long-term master plan for the building and surrounding property at 2200 Ashland Street that aligns with contractual obligations, furthers the community's goals regarding homeless services and affordable housing, and enhances the experience of the surrounding neighborhood.

Goal: Identify the best use(s) of this City-owned property to further the goals identified by the community and state funding partners.

- Regional cooperation, including in support for public safety and homelessness
- Community affordability, including in available housing and childcare
- Belonging through mutual respect and openness, inclusion and equity
- Quality of life that underpins the City's economic vibrancy
- Environmental resilience, including addressing climate change and ecosystem conservation

Committee Charge

Discovery Phase: Develop a shared understanding of:

- current needs regarding homeless services, transitional housing, and affordable
- housing related to regional efforts;
- current economic challenges related to workforce housing;
- existing conditions and challenges in the surrounding neighborhood;
- contractual obligations that must be met on the property;
- development limitations due to zoning or other land use regulations; and
- the City Council's commitment to climate change mitigation.

Options Development Phase: Investigate traditional and innovative solutions to the challenges identified in the Discovery Phase.

- Identify viable use options for the property and configurations of those options
- Host two community engagement events - the first focused on possibilities for the site and the second focused on feedback regarding the initial draft master plan and host two online surveys through the

City's website in conjunction with these events



Council Business Meeting

- Develop a draft master plan

Final Recommendation Phase: Finalize the draft master plan and present to Council for approval

- Share draft master plan with the community and integrate feedback into final draft
- Present final master plan recommendations to City Council for consideration and possible approval

Scope of Authority: The 2200 Ashland Street Master Plan Ad Hoc Committee will develop a proposed Master Plan for the facility and site and deliver it to the Ashland City Council. It will follow all standard public meetings and ethics regulations.

Staff comments regarding the proposed master plan:

The proposed limitations within this report designed to mitigate impacts on the surrounding area ensuring a well-managed facility may have unintended consequences, such as limiting the flexibility of both the City and any potential service providers to adapt to evolving service needs, deterring potential providers and reducing future eligibility for State and Federal funding programs.

- The term shall indicates a requirement for the City to move forward to act on this plan, which is premature without identification of funding and service providers. (Staff recommendation: Remove the word shall).
- Prohibiting drop-in services and requiring appointments can limit access for individuals experiencing urgent needs, reducing flexibility to adapt to changing demand or emergency scenarios and can be viewed as discriminatory. (Staff recommendation: State a preference for appointment based services instead of a moratorium on drop-in services.)
- The restriction to serve only individuals moving toward self-sufficiency limits the ability of the site to adapt to crises requiring broader services. The stipulations, such as requiring that all clients take steps toward self-sufficiency and excluding high-needs individuals (e.g., those in active addiction or with severe mental health disorders), may disqualify service providers that typically cater to broader populations. (Staff recommendation: State a preference for services for those moving toward self-sufficiency.)
- Providers may need to comply with City imposed specific behavioral contracts, pre-registration requirements, and detailed evaluation protocols, which could deter smaller organizations or those with their own robust administrative requirements. (Staff recommendation: Remove this requirement and allow the City to develop contracts with standard requirements).
- State and Federal homeless assistance programs often require inclusivity of high-needs populations and low-barrier access. The site's restrictions on certain populations and uses may disqualify it from these funding sources. (Staff recommendation: Remove the restriction on high-needs populations and low-barrier access.)
- The requirement for all services to complement but not duplicate others may lead to underutilization if clear partnerships and boundaries with other providers are not established. (Staff recommendation: Remove the requirement of non-duplication).
- The call for planting of trees is cost prohibitive as a temporary measure, and most likely would need to be removed and new landscaping installed once housing is developed. Weekly maintenance is potentially excessive depending on the final utilization of the space as well as requires funding which potentially pulls funds away from needed repairs, upgrades or services. (Staff recommendation: Acknowledge the need for appropriate landscaping when all construction on the site is complete and remove weekly maintenance requirement).





Council Business Meeting

- The requirement to provide visually appealing screening of outdoor recycling or garbage bins is a requirement outside the normal requirement of businesses and residents within the City limits. (Staff recommendation: Remove from report).
- Site management done by a group of citizens sets a precedent for the City moving forward that could prohibit the City from moving forward on needed initiatives. A more appropriate venue for site management or provider concerns would be to join a service provider board or volunteer with a service provider organization. (Staff recommendation: Remove from the report).

FISCAL IMPACTS

Cost for ad hoc report: \$26,000 (staff plus consultant time).

Additional costs: Unknown pending design and identification of funding. CDBG capital funds (5 years worth) have been allocated by the Council (November 19, 2024) to fund capital needs for converting the building to a severe weather shelter.

SUGGESTED ACTIONS, MOTIONS, AND/OR OPTIONS

I move to adopt the original 2200 Ashland Street Master Plan.

I move to adopt the revised 2200 Ashland Street Master Plan.

REFERENCES & ATTACHMENTS

1. 2200 Ashland St. Master Plan Ad hoc Committee Report - revision for council packet
2. 2200 Ashland St. Master Plan Ad hoc Committee Report - approved by committee 11.12.24

TO: Ashland City Council
FROM: 2200 Ashland St. Master Plan Ad hoc Committee
DATE: November 12, 2024
SUBJECT: 2200 Ashland St. Master Plan Recommendations

The Committee

City Council appointed the 2200 Ashland St. Master Plan Ad hoc Committee to develop a Master Plan, which can serve as the basis for cost estimates and as a tool to leverage new funding for renovations and operations. The Committee was comprised of neighbors, people who have lived experienced with homelessness, advocates, and three non-voting members of City Council.

Jason Houk	Member
Rachel Jones	Member
Matthew McMillan	Member
Debbie Neisewander	Member
Avram Sacks	Member
Trina Sanford	Member
Allison Wildman	Member
Tonya Graham, Mayor	Non-voting Member
Gina DuQuenne, City Councilor	Non-voting Member
Bob Kaplan, City Councilor	Non-voting Member

The Charge

The Committee's charge was to develop a master plan for the use of the 2200 Ashland St. property that

1. provides services to people experiencing homelessness,
2. furthers the community's goals regarding homeless services and affordable housing,
3. enhances the experience of the surrounding area.

The Timeline

The Committee began its work in June 2024 and concludes with this report presented for a City Council Study Session on November 18 and Council action on December 3, 2024.



The Role of the 2200 Ashland St. Master Plan

Having a property master plan is the foundation for

- Prioritizing site use
- Detailed facility design, for which cost estimates can be determined, and
- Seeking funding for site improvements and program operations.

All three steps above (prioritizing, designing, and funding) will take time, and thus mean a phased approach to implementing services.

Some components of the master plan will be immediate. For example, the site will continue to be used as a Severe Weather/Smoke Shelter, and it will be available as a community space in case of emergencies. These pre-determined uses are incorporated into the master plan and supported within the current City Budget.

The Limitations of the 2200 Ashland St. Master Plan

The 2200 Ashland St. Master Plan is only a small part of what is needed to address and prevent homelessness in Ashland and the surrounding region. **The need is much greater than can be met on this property.**

The services described in the 2200 Ashland St. Master Plan are intended to complement and not duplicate or compete with other services, as each plays a different role in addressing community needs.

Acknowledging the Challenges

As individuals, families, and interconnected sectors of the greater Ashland community, we recognize that the condition we call “homelessness” has many challenges. It is through the transparent examination of steps - and mis-steps - that the 2200 Ashland St. Master Plan Ad hoc Committee believes well-planned and well-managed efforts can create positive outcomes for everyone.

The Recommendations

The recommendations from the 2200 Ashland St. Master Plan Ad hoc Committee are based on the committee’s understanding of the directive to produce a Master Plan that

- Serves people experiencing homelessness, beyond just a severe weather shelter
- Does not foster negative impacts on the surrounding area

Attached, please find the Ad hoc Committee recommendations for 2200 Ashland St. **Site Use** (pgs. 3-4) and **Site Management** (pg. 5), as well as **Other Considerations** (pg. 6).

2200 Ashland St. Site Use

A. Severe Weather/Smoke Shelter

As directed by Council, 2200 Ashland St. be used to provide safe and secure shelter from severe weather and smoke, with every reasonable attempt made to provide adequate storage for personal belongings. Persons shall abide by City-approved rules and be allowed to access the service without an appointment. The Severe Weather/Smoke Shelter will be prioritized for facility improvements to eliminate barriers to providing this essential service.

B. Indoor Day Services by Appointment

Except for the Severe Weather/Smoke Shelter, any services provided on site be by appointment or pre-registration. The following indoor, daytime, by-appointment services are appropriate to be provided at this property:

1. Offices for social service providers to meet with clients
2. Laundry
3. Showers
4. Day storage

C. Transitional Housing

The property is appropriate to help meet the need for Transitional Housing, including Bridge Housing, as defined below:

- Transitional Housing provides up to 24 months of training, counseling, and support for clients to then move into a subsidized housing program with ongoing case management or housing without subsidy.
- Bridge Housing provides short-term housing for individuals who can be self-sufficient (e.g., they have

a housing voucher or are enrolled in a subsidized housing program) but are seeking a rental unit.

The following facilities are appropriate for Transitional/Bridge Housing at the site:

1. Boarding Rooms in the existing building.
2. Tiny Home Village, where individuals or couples can reside in self-contained tiny homes, complete with bathrooms and kitchens.
3. Multi-floor Efficiency Apartments, also for individuals or couples, but making for more efficient use of the space.

D. Space for and

The site scheduling appropriate training and meetings related to housing and homeless services.



Training Meetings allow of space for

E. Administrative Offices

The site allow for a limited number of office spaces for administrative use by organizations addressing housing and homeless services.

F. Maintenance

The property be fenced and well-maintained. The detailed Facility Plan should include placement of additional trees, as well as upgraded fire-safe landscaping. Continuous weed abatement and regular maintenance to ensure that the property is visually appealing, in keeping with the standards of other City buildings and properties and the goal of ensuring this property meets the goal of enhancing the experience of the surrounding area.

G. Amenities

The property include a multipurpose space that can be used for classes and meetings, as well as activities in response to a community emergency (e.g., flood, fire, earthquake).

The site include an adequate number of indoor restrooms to meet the needs for use, including the needs of participants at the Severe Weather/Smoke Shelter.

Other amenities be offered, including bicycle racks, visually appealing screening of any outdoor recycling or garbage bins (enclosed and locked), informational signage, and low-impact night lighting to be continuously illuminated. In addition, the City of Ashland should improve or replace the dilapidated shed attached to the west side of the building.

H. Prohibited Uses

Except for the Severe Weather/Smoke Shelter, the 2200 Ashland St. property not include:

1. Camping (including tents, cars, or other vehicles)
2. Low-barrier and/or congregate shelter
3. Porta-potties that are not fully screened and roofed
4. Service trailers
5. Drop-in services
6. Pallet houses

Exceptions may be made, particularly in response to a community emergency (e.g., flood, fire, earthquake).

2200 Ashland St. Site Management

Details regarding policies, rules, expectations, and responsibilities, referenced below are further discussed in

“Other Considerations” on page 6.

- A. The City of Ashland provide strong and continuous contract management for program providers, with approval of program and site management policies before delivering services. Policies should include standards for client services, security, exit planning, and staff training.
- B. All clients (residents and non-residents) be provided a client bill of rights and supported with best practices in social services and coordination with other community resources to help them achieve self-sufficiency.
- C. The City of Ashland establish an ongoing 2200 Ashland St. advisory committee.
- D. Expectations be laid out in seeking service providers who will work with the City and surrounding area to deliver high-quality services and mitigate any concerns that arise.
- E. Clients served at this location abide by clearly communicated rules.
- F. Clients agree to a code of conduct and sign a behavior contract that describes expectations and protocols for completing or terminating services.
- G. This site is not suited to host or serve individuals who are unable to abide by the code of conduct and behavior contract. Services at this site appropriately focus on serving those who are taking steps toward self-sufficiency and are identified as such through a simple provider referral. This process will help ensure appropriate matching of needs and services.
- H. Residential stays be for a duration sufficient for individuals to prepare for self-sufficient living; likely no longer than 24 months.
- I. Residents be supported in activities to increase their ability to be self-sufficient in stable housing.

Other Considerations

2200 Ashland St. is just one City-owned property, with a dedicated purpose to serve people experiencing homelessness. The location of this property and existence of a major homeless services center that is equipped to handle crisis situations within one mile of the site were major factors in shaping these recommendations.

The site cannot meet all needs, or even the most critical needs of people experiencing homelessness. Anything located at the site should be well designed and complement other services offered by community partners. To that end, the following recommendations are offered:

- A. Services at 2200 Ashland St. be coordinated with other resources throughout the region to facilitate effective access to a network of homeless services.
- B. The City of Ashland use the action framework provided in the August 2024 Homeless Services Assessment Report to implement other viable and promising actions to help resolve and/or reduce homelessness, without further concentrating homeless services in south Ashland.
- C. The City of Ashland fill the staff position approved by Council to assist the City in advancing a coordinated and well-articulated approach to homelessness services, including supporting implementation of the

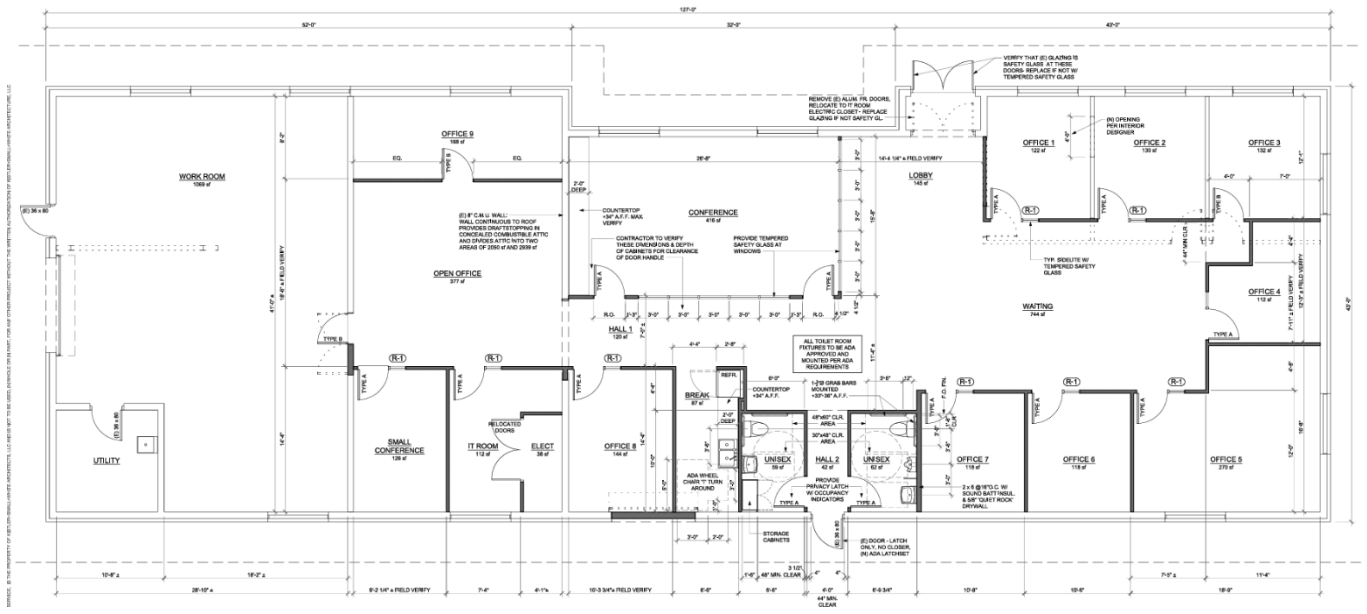
recommendations within this document.

- D. The City of Ashland develop a communications and engagement plan for use with key stakeholders, including those in the surrounding area and potential clients to be served on the site.
- E. To expedite implementation, the City Council extend or otherwise re-charter the Ad hoc Committee with representatives from the surrounding area, as well as people with lived experience of homelessness to assist the City with the development of the following:
 - 1. A Site Plan Design that incorporates elements of these recommendations;
 - 2. A checklist for program and site management requirements (e.g., standards for client services, security, exit planning, and staff training);
 - 3. A client “bill of rights,” code of conduct, and behavior contract;
 - 4. A set of site rules;
 - 5. The role of an ongoing 2200 Ashland St. Advisory Committee;
 - 6. Components of a communications and engagement plan for use with key stakeholders, including those in the surrounding area and potential clients to be served on site; and
 - 7. Interim uses for the site.

Attachment: 2200 Ashland St. site map and floor plan of existing building



Land: 52,272 sq. ft. (1.20 acres)



5,333 sq. ft. finished interior

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FROM: 2200 Ashland St. Master Plan Ad hoc Committee
DATE: November 12, 2024
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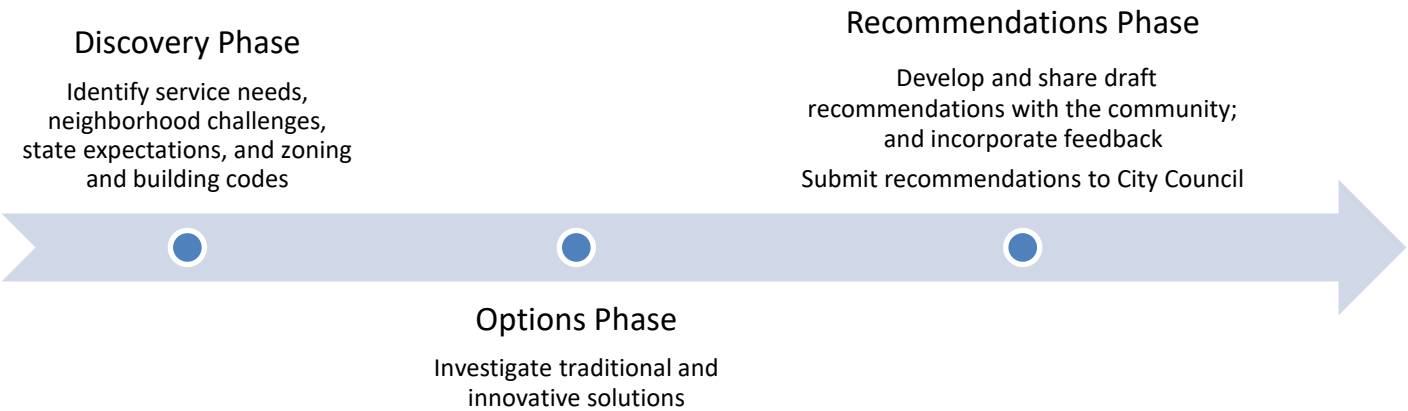
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A. Severe Weather/Smoke Shelter

2200 Ashland St. shall be used to provide safe and secure shelter from severe weather and smoke, along with adequate storage for personal belongings. Persons shall abide by City-approved rules and be allowed to access the service without an appointment.

The Severe Weather/Smoke Shelter shall be prioritized for facility improvements to eliminate barriers to providing this essential service.

B. Indoor Day Services by Appointment

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2. Tiny Home Village, where individuals or couples can reside in self-contained tiny homes, complete with bathrooms and kitchens.
3. Multi-floor Efficiency Apartments, also for individuals or couples, but making for more efficient use of the space.



D. Space for Training and Meetings

The site shall allow scheduling of appropriate space for training and meetings related to housing and homeless services.

E. Administrative Offices

The site shall allow for a limited number of office spaces for administrative use by organizations addressing housing and homeless services.

F. Maintenance

The property shall be fenced and well-maintained. The detailed Facility Plan shall include placement of additional trees, as well as upgraded fire-safe landscaping. Continuous weed abatement and weekly maintenance shall ensure that the property is visually appealing, in keeping with the standards of other City buildings and properties.

G. Amenities

The property shall include a multipurpose space, that can be used for classes and meetings, as well as activities in response to a community emergency (e.g., flood, fire, earthquake).

The site shall include an adequate number of indoor restrooms to meet the needs for use, including the needs of participants at the Severe Weather/Smoke Shelter.

Other amenities shall include bicycle racks, visually appealing screening of any outdoor recycling or garbage bins (enclosed and locked), informational signage, and low-impact night lighting to be continuously illuminated. In addition, the City of Ashland shall improve or replace the dilapidated shed attached to the west side of the building.

H. Prohibited Uses

Except for the Severe Weather/Smoke Shelter, the 2200 Ashland St. Master Plan for Site Use shall not include:

1. Camping (including tents, cars, or other vehicles)
2. Low-barrier and/or congregate shelter
3. Porta-potties that are not fully screened and roofed
4. Service trailers
5. Drop-in services
6. Pallet houses

The Committee recognizes that exceptions may be made, particularly in response to a community emergency (e.g., flood, fire, earthquake).

2200 Ashland St. Site Management

Details regarding policies, rules, expectations, and responsibilities, referenced below are further discussed in “Other Considerations” on page 6.

- A. The City of Ashland shall provide strong and continuous contract management for program providers, with approval of **program and site management policies** before delivering services. Policies shall include standards for client services, security, exit planning, and staff training.
- B. All clients (residents and non-residents) shall be supported with best practices in social services and coordination with other community resources to help them achieve self-sufficiency. A **client bill of rights** shall be provided to each client.
- C. The City of Ashland shall establish an ongoing 2200 Ashland St. **Advisory Committee** with representatives from the surrounding area, as well as people with lived experience of homelessness. The advisory committee shall be integral in supporting strong management of the site.
- D. Expectations shall be laid out in seeking service providers who will work with the City and surrounding area to **deliver high-quality services and mitigate any concerns that arise**.
- E. Except for the Severe Weather/Smoke Shelter, any classes or services provided on site shall be by appointment or pre-registration. People served at this location must make an appointment and abide by **clearly communicated rules**.
- F. Clients must agree to a **code of conduct and sign a behavior contract** that describes expectations and protocols for completing or terminating services.
- G. This site is not suited to serve high-needs individuals (e.g., people in active addiction or with severe or persistent mental health disorders). The population to be served by providers at this site shall be taking steps toward self-sufficiency and identified as such through a provider evaluation. The evaluation will help ensure appropriate matching of needs and services.
- H. Residential stays shall be for a duration sufficient for individuals to prepare for self-sufficient living; likely no longer than 24 months.
- I. Residents shall be engaged in activities to increase their ability to be self-sufficient in stable housing.

Other Considerations

2200 Ashland St. is just one City-owned property, with a dedicated purpose to serve people experiencing homelessness. The location of this property and existence of a major homeless services center within one mile of the site were major factors in shaping these recommendations.

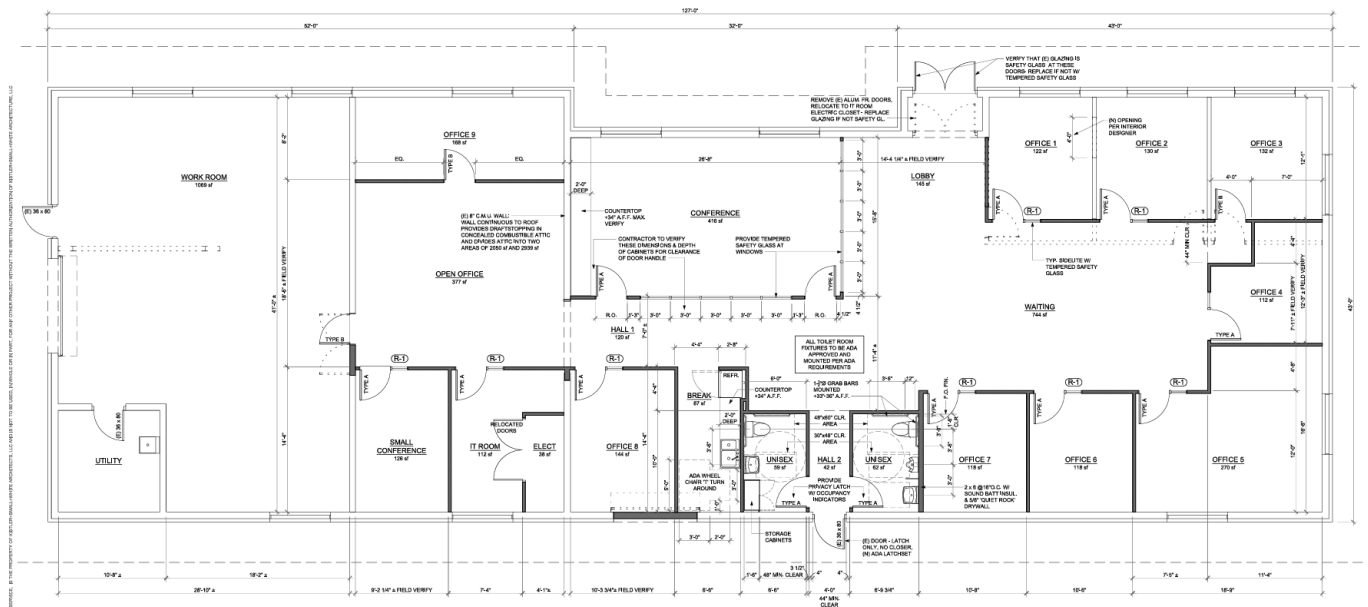
The site cannot meet all needs, or even the most critical needs of people experiencing homelessness. **Anything located at the site should be well designed and complement other services**, specifically:

- A. Services at 2200 Ashland St. shall be **coordinated with other resources** throughout the region to facilitate effective access to a network of homeless services.
- B. The City of Ashland shall use the action framework provided in the August 2024 Homeless Services Assessment Report to implement other viable and promising actions to help resolve and/or reduce homelessness, **without further concentrating homeless services in south Ashland**.
- C. The City of Ashland shall fill the **staff position** approved by Council to assist the City in advancing a coordinated and well-articulated approach to homelessness services, including supporting implementation of the recommendations within this document.
- D. The City of Ashland shall develop a **communications and engagement plan** for use with key stakeholders, including those in the surrounding area and potential clients to be served on the site.
- E. To expedite implementation, the City Council shall **extend or otherwise re-charter the Ad hoc Committee** to assist with the development of the following:
 - 1. A Site Plan Design that incorporates elements of these recommendations;
 - 2. A checklist for program and site management policies (e.g., standards for client services, security, exit planning, and staff training);
 - 3. A client “bill of rights,” code of conduct, and behavior contract;
 - 4. A set of site rules;
 - 5. The role of an ongoing 2200 Ashland St. Advisory Committee;
 - 6. Components of a communications and engagement plan for use with key stakeholders, including those in the surrounding area and potential clients to be served on site; and
 - 7. Interim uses for the site.

Attachment: 2200 Ashland St. site map and floor plan of existing building



Land: 52,272 sq. ft. (1.20 acres)





Council Business Meeting

Date: December 17, 2024

Agenda Item	2200 Ashland Street Facility Plan Ad Hoc Committee
From	Sabrina Cotta
Contact	sabrina.cotta@ashland.or.us

SUMMARY

The Mayor is proposing an additional Ad Hoc Committee to assist in the development of a facility site plan, communications and engagement structure, guiding documents and the structure of a long-term advisory committee for the building and surrounding property at 2200 Ashland Street.

POLICIES, PLANS & GOALS SUPPORTED

BACKGROUND AND ADDITIONAL INFORMATION

Mission

Assist the City Council and city staff in developing a facility site plan, a communications and engagement structure, guiding documents, and the structure of a long-term advisory committee for the building and surrounding property at 2200 Ashland Street. These efforts will build on the Master Plan Recommendations for the site, align with contractual obligations, further the community's goals regarding homeless services and affordable housing, and enhance the experience of the surrounding neighborhood.

Goals

1. Develop siting and phasing plans for the optimal combination of appropriate services at this City-owned property as identified by the 2200 Ashland Street Master Plan Ad Hoc Committee.
2. Ensure that rules, management processes, a stated commitment to the dignity of those served by the facility, and engagement processes create a positive culture for the site and that interim uses are appropriate.

City of Ashland Value Statements Supported by this Ad Hoc Committee

- Regional cooperation, including in support for public safety and homelessness
- Community affordability, including in available housing and childcare
- Belonging through mutual respect and openness, inclusion and equity
- Quality of life that underpins the City's economic vibrancy
- Environmental resilience, including addressing climate change and ecosystem conservation

Committee Charge

To expedite implementation of the 2200 Ashland Street Master Plan Recommendations, the City Council creates the 2200 Ashland Street Facility Plan Ad hoc Committee to assist with the development of the following:

- a Site Plan Design that incorporates elements of the recommendations developed by the 2200 Ashland Street Master Plan Ad hoc Committee;
- a checklist for program and site management policies (e.g., standards for client services, security, exit planning, and staff training);
- a client "bill of rights," code of conduct, and behavior contract;
- a set of site rules;
- the role of an ongoing 2200 Ashland St. Advisory Committee;
- components of a communications and engagement plan for use with key

stakeholders, including those in the surrounding area and potential clients to be served on site; and





Council Business Meeting

- interim uses for the site.

Scope of Authority

The 2200 Ashland Street Facility Plan Ad Hoc Committee will propose management processes and documents to the City regarding this site, consider and provide recommendations to Council regarding interim uses at the site, assist city staff and council with public engagement regarding site planning, provide a final recommendation to Council regarding site planning, and recommend the structure and focus of an ongoing advisory committee. This committee will follow all standard public meeting and ethics regulations.

Membership

This ad hoc committee will be comprised of representatives from the following:

- Surrounding Neighborhood
 1. *Representatives from the surrounding neighborhood will bring the perspective of the site's neighbors related to both residential and commercial interests. Neighborhood representatives will have voting privileges.*
- Unhoused Community
 1. *Representatives who have experienced homelessness will provide first-hand knowledge of the lived experience of Ashland's unhoused residents and the effectiveness of a variety of possible options for the site. Unhoused community representatives will have voting privileges.*
- Service Providers
 1. *Representatives of local social service provider organizations will bring programmatic expertise to the planning process as well as a clear understanding of regional initiatives and how this property might address specific needs. Service provider representatives will have voting privileges.*
- City of Ashland
 1. *The City of Ashland will support the work of the Ad hoc Committee with a Staff Liaison as well as subject matter experts on homeless services, affordable housing, and building and fire code regulations, as appropriate. Up to two Council Liaisons will be assigned to the Ad hoc Committee. City members will be non-voting.*

The Committee will select co-chairs who will facilitate the Ad Hoc Committee process with assistance from the Staff Liaison.

Timeline

Members will be named to this Ad hoc Committee at the mid-December council business meeting following an open call for applicants. The Committee will sunset when the deliverables listed under Committee Charge above have been completed.

FISCAL IMPACTS

Estimated \$26,000 plus depending on timeline and staffing requirements (based on cost of prior 2200 Ashland Street ad hoc process).

SUGGESTED ACTIONS, MOTIONS, AND/OR OPTIONS

I move the creation of an additional ad hoc for 2200 Ashland Street.

Staff recommendation: If council feels feedback and outside expertise is necessary for next steps, staff would propose a MAC to cut down on expenses and staff time and potentially better fit the need.

REFERENCES & ATTACHMENTS

1. Facility Plan Ad hoc





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2200 Ashland Street Facility Plan Ad Hoc Committee

Mission

Assist the City Council and city staff in developing a facility site plan, a communications and engagement structure, guiding documents, and the structure of a long-term advisory committee for the building and surrounding property at 2200 Ashland Street. These efforts will build on the Master Plan Recommendations for the site, align with contractual obligations, further the community's goals regarding homeless services and affordable housing, and enhance the experience of the surrounding neighborhood.

Goals

1. Develop siting and phasing plans for the optimal combination of appropriate services at this City-owned property as identified by the 2200 Ashland Street Master Plan Ad Hoc Committee.
2. Ensure that rules, management processes, a stated commitment to the dignity of those served by the facility, and engagement processes create a positive culture for the site and that interim uses are appropriate.

City of Ashland Value Statements Supported by this Ad Hoc Committee

- Regional cooperation, including in support for public safety and homelessness
- Community affordability, including in available housing and childcare
- Belonging through mutual respect and openness, inclusion and equity
- Quality of life that underpins the City's economic vibrancy
- Environmental resilience, including addressing climate change and ecosystem conservation

Committee Charge

To expedite implementation of the 2200 Ashland Street Master Plan Recommendations, the City Council creates the 2200 Ashland Street Facility Plan Ad hoc Committee to assist with the development of the following:

- a Site Plan Design that incorporates elements of the recommendations developed by the 2200 Ashland Street Master Plan Ad hoc Committee;
- a checklist for program and site management policies (e.g., standards for client services, security, exit planning, and staff training);

- a client “bill of rights,” code of conduct, and behavior contract;
- a set of site rules;
- the role of an ongoing 2200 Ashland St. Advisory Committee;
- components of a communications and engagement plan for use with key stakeholders, including those in the surrounding area and potential clients to be served on site; and
- interim uses for the site.

Scope of Authority

The 2200 Ashland Street Facility Plan Ad Hoc Committee will propose management processes and documents to the City regarding this site, consider and provide recommendations to Council regarding interim uses at the site, assist city staff and council with public engagement regarding site planning, provide a final recommendation to Council regarding site planning, and recommend the structure and focus of an ongoing advisory committee. This committee will follow all standard public meeting and ethics regulations.

Membership

This ad hoc committee will be comprised of representatives from the following:

- Surrounding Neighborhood
 - *Representatives from the surrounding neighborhood will bring the perspective of the site’s neighbors related to both residential and commercial interests. Neighborhood representatives will have voting privileges.*
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 - *Representatives who have experienced homelessness will provide first-hand knowledge of the lived experience of Ashland’s unhoused residents and the effectiveness of a variety of possible options for the site. Unhoused community representatives will have voting privileges.*
- Service Providers
 - *Representatives of local social service provider organizations will bring programmatic expertise to the planning process as well as a clear understanding of regional initiatives and how this property might address*

specific needs. Service provider representatives will have voting privileges.

- City of Ashland
 - *The City of Ashland will support the work of the Ad hoc Committee with a Staff Liaison as well as subject matter experts on homeless services, affordable housing, and building and fire code regulations, as appropriate. Up to two Council Liaisons will be assigned to the Ad hoc Committee. City members will be non-voting.*

The Committee will select co-chairs who will facilitate the Ad Hoc Committee process with assistance from the Staff Liaison.

Timeline

Members will be named to this Ad hoc Committee at the mid-December council business meeting following an open call for applicants. The Committee will sunset when the deliverables listed under Committee Charge above have been completed.



Council Business Meeting

Date: December 17, 2024

Agenda Item	Social Services Coordinator Position
From	Sabrina Cotta
Contact	sabrina.cotta@ashland.or.us

SUMMARY

There is an increasing need for improved coordination and communication in support of the City's Homelessness Assessment Report action items, increased coordination between the City and local service providers, as well as increased support for both local planning and regional planning in support of community members facing crises around homelessness, mental health and addiction. Council has requested staff to come back with a job description for a position to address these priorities.

POLICIES, PLANS & GOALS SUPPORTED

Regional Cooperation, including in support for public safety and homelessness.
Excellence in governance and City Services.

BACKGROUND AND ADDITIONAL INFORMATION

In April of 2024, staff made a request for additional staffing to address the increasing need for focused attention on the City's initiatives around homelessness and regional coordination around this topic. Staff delayed as the City worked through the 2200 Ashland Street Ad Hoc process to gain clarity of what future responsibilities the City will be undertaking in this area.

This is not a current position with allocated funding in the current biennial budget. The City does have financial resources from opioid settlement money that can be utilized to fund a position and staff has crafted a position that will both work for the funding source and forward the goals of the City. The average estimated opioid settlement funds between 2025 and 2038 is \$92,000 annually.

Staff proposes the following position:

Social Services Coordinator:

Service Coordination

- Engage non-profits, faith-based communities, and community coalitions to support people in treatment and recovery, including:

Coordinating the City of Ashland's cross-system service center (2200 Ashland Street).

Implementing severe weather shelters, including space identification, contract management, and volunteer coordination.

Identifying pathways to establish a housing-focused transitional shelter with case management and access to treatment programs, health services, employment resources, ready-to-rent courses, and other assistance.

Serving as the main point of contact for the topics of community livability concerns.

Serving as staff liaison to various committees and coalitions related to subject area.

- Increase availability and distribution of naloxone and other drugs that treat overdoses for first responders, overdose patients, individuals with OUD and their friends and family members, schools, community navigators and outreach workers, persons being released from jail or prison, or other members of the general public.



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- Coordinate the implementation of severe weather shelters, including space identification, contract management, and volunteer coordination.

Provide training and development of procedures for government staff to appropriately interact and provide social and other services to individuals with or in recovery from OUD, including reducing stigma.

Strengthen partnerships between law enforcement, social service agencies, and volunteers to connect people with help and support.

Communication

- Strengthen methods for community engagement and information sharing about issues of homelessness, substance abuse, and opioid use disorder in Ashland.
- Promote volunteer opportunities available with opioid treatment programs, homeless services, and other recovery related programs.

Research, Planning, and Evaluation

- Participate in statewide, regional, local or community planning to identify:
 - Root causes of addiction and overdose,
 - Goals for reducing harm related to the opioid epidemic, and
 - Areas and populations with the greatest needs for treatment intervention services.
- Collect and analyze data to evaluate programs and strategies.
- Prepare reports that:
 - Show how opioid settlement funds have been spent
 - Report program or strategy outcomes
 - Track, share, or visualize key opioid or health-related indicators and supports

Other considerations:

Timing of position: Staff recommends establishing a timeline for 2200 Ashland Street construction prior to moving forward with a hiring process for this position to better understand when this position should be coming online and incorporate it in the next Biennial budget to include an assessment of which department the position should reside in.

FISCAL IMPACTS

Estimated annual salary impacts: ~ Annual salary \$55,733 - \$69,414 (\$86,386 to \$107,592 full loaded).
Currently, the City budgeted an additional \$220,000 to cover dusk to dawn and severe weather sheltering needs.
Estimated to be the same or increased for the next biennium.

SUGGESTED ACTIONS, MOTIONS, AND/OR OPTIONS

No action needed. Informational only.

REFERENCES & ATTACHMENTS

None





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