



**CITY OF JACKSONVILLE
CITY COUNCIL AGENDA
OLD CITY HALL, 205 W Main St**

**CITY COUNCIL
City Council Meeting**

**January 21, 2020
6:00 pm**

- 1) **CALL TO ORDER** (includes call to order, pledge of allegiance)
- 2) **a. MINUTES** January 7, 2020
b. BILLS LIST
- 3) **PUBLIC COMMENT (items not on the agenda) limited to 3 minutes per speaker, refer to "Speaking Time Limit" guidelines below:**
- 4) **STAFF / DEPARTMENT REPORTS**
 - a. Admin Department** - Jeff Alvis / Stacey Bray /Angela Watson
 - b. Planning Department** - Ian Foster
 - c. Police Department** - Chief Towe
 - d. Fire Department** – Interim Fire Chief Wayne Painter
 - e. Mayor** - Paul Becker
- 5) **ACTION / DISCUSSION ITEMS**

The public will be allowed to speak, one time, to certain items during the action/discussion items. In order to speak you must sign in with the Recorder under the item for which you wish to speak. **Speaking Time Limit: To allow equal time for speakers, each speaker has 3 minutes; a reminder will sound and speaker has another 1 minute to complete presentation. At that time, the chair will sound gavel, ending presentation and thank the speaker. This rule also applies to reading written communications. There will be no ceding of time among speakers.**

 - a. Presentation of FY 2018-19 Audit**
 - b. Fire Department 2019 Annual Report**
 - c. Planning Commission Appointment**
 - d. Council Determination on Citizen Advisory Committee Appointment**
 - e. Set Study Session for Water Rights Strategy**
- 6) **COUNCIL COMMITTEE REPORTS AND DISCUSSION**
- 7) **ADJOURN**

Please let the City offices know if you will need any special accommodations to attend or participate in the meeting by calling (541) 899-1231. Informational documents for items on this agenda are available for review on the City website www.jacksonvilleor.us. A recording of the meeting will be available on the website within one week of the meeting.

Action minutes along with electronic recordings of the meeting, which may be reviewed on-line on the City of Jacksonville website <http://www.jacksonvilleor.us>.

January 7, 2020 at Old City Hall, 205 W Main St, Jacksonville

- 1) **CALL TO ORDER (includes call to order, pledge of allegiance) 6:00 pm**
Present: Councilors Bowen, Garcia, Gregg, Lewis and Mayor Becker
Absent: Councilors Casaleggio and McClain
Staff Present: Administrator Alvis, Finance Director Bray, Planning Director Foster and City Recorder Watson

- 2) **a. MINUTES (minutes from December 17, 2019 meeting)**

Move to: Approve
Motion by: Councilor Bowen
Seconded by: Councilor Gregg

Vote:
Ayes: Unanimous
Motion Carries

- b. BILLS LIST**

- December 17, 2019**

Move to: Approval
Motion by: Councilor Lewis
Seconded by: Councilor Bowen

Roll Call Vote:
Ayes: 5 Councilors Bowen, Lewis, Gregg, Garcia and Mayor Becker
Nays: 0
Motion Carries

- January 7, 2020**

Move to: Approve
Motion by: Councilor Bowen
Seconded by: Councilor Garcia

Roll Call Vote:
Ayes: 5 Councilors Bowen, Garcia, Lewis, Gregg and Mayor Becker
Nays: 0
Motion Carries

Councilors ask specific questions regarding line items on the December 17, 2019 and January 7, 2020 bills list. Finance Director Bray and City Administrator Alvis answer.

- 3) **PUBLIC COMMENT (items **not** on the agenda) limited to 3 minutes per speaker.**

None.

- 4) **STAFF / DEPARTMENT REPORTS**

- a. Admin Department – Jeff Alvis/Stacey Bray / Angela Watson**

Administrator Alvis speaks to:

- Water rights strategy proposal is finished. The Council will need to set a study session and Administrator Alvis is looking at date and he needs all Council at the meeting. Study session will be set at January 21st meeting.

- The City purchased a replacement heater for the Planning Department as the heater went out. The amount will be on the next bills list.

Finance Director Bray reminds Council that the audit presentation is set for January 21, 2020. The Budget Committee will be invited to attend the presentation.

- b. **Planning Department** -Ian Foster
- c. **Police Department** - Chief Towe
- d. **Fire Department** – Interim Fire Chief Painter
- e. **Mayor** – Paul Becker

5) **ACTION / DISCUSSION ITEMS**

(The public will be allowed to speak, one time, to certain items during the action/discussion items. In order to speak you must sign in with the Recorder under the item for which you wish to speak)

a. **Jacksonville Boosters 2019 Annual Report**

Public Comment: None.

Council Discussion: Andrea Thompson 1000 Gleneden Way Jacksonville speaks to Council regarding the projects the Boosters Foundation have been involved with. Councilors give thanks to the organization. Discussion regarding the number of hours and volunteers put into projects around town throughout the year.

b. **Revised Exhibit “A” to Resolution No. R2019-012: A Resolution Increasing Building, Plumbing and Mechanical Fees**

Public Comment: None.

Council Discussion: Planning Director speaks to the revised Exhibit A to Resolution No. R2019-012. Adjustments that were revised are to clarify the current fees.

Move to: Accept the revisions to Exhibit A Fee Schedule referencing Resolution R2019-012.

Motion by: Councilor Bowen

Seconded by: Councilor Lewis

Vote:

Ayes: Unanimous

Motion Carries

c. **Elect Council President**

Public Comment: None.

Council Discussion: Mayor Becker speaks to process for voting for Council President. Councilors circle their vote and pass ballot to City Recorder Watson. Finance Director Bray and City Recorder Watson tally the results. Councilor Bowen elected for the 2020 Council President.

Ballot Vote:

For Councilor Bowen (3) – Councilors Gregg, Bowen and Mayor Becker

For Councilor Garcia (1) – Councilor Garcia

For Councilor Lewis (1) – Councilor Lewis

d. **Appointment by Mayor of Council Members as Liaisons to Commissions and Committees**

Public Comment: None.

Council Discussion: Mayor Becker reads list of Council members as Liaisons for Committees and Commissions. They are as follows:

Cemetery Commission – Mike McClain, Committee for Citizen Involvement – Donna Bowen, Historic and Architectural Review Commission – Jim Lewis, Movie Committee – Paul Becker, OSHA Committee – Criss Garcia, Parks and Visitors Services Committee – Criss Garcia, Personnel Committee – Paul Becker, Jim Lewis, Ken Gregg, Planning Commission – Steve Casaleggio, Transient Lodging Tax Committee – Ken Gregg, RVACT, MPO, RVCOG – Jim Lewis, RVCOG Alternate – Paul Becker, RVACT Alternate – Criss Garcia, ECSO – Wayne Painter, ECSO Alternate – Jim Lewis.

e. Appoint Commission and Committee Members

1. Planning Commission

Public Comment: None.

Council Discussion: City Administrator speaks to Council regarding process for voting for members of the Planning Commission. Council decided to defer voting on members until the next meeting; but requested to hear from each applicant. Applicants Marshall Thompson and Brad Bennington speak to Council regarding why they are interested in serving on the Planning Commission. Council ask questions from the Planning Commission applicants.

Move to: Defer to the next January meeting.

Motion by: Councilor Bowen

Seconded by: Councilor Lewis

Vote:

Ayes: Unanimous

Motion Carries

2. Historic and Architectural Review Commission

Public Comment: None.

Council Discussion: Mayor Becker speaks to the two applicants that would like to be considered for re-appointment to the Historic and Architectural Review Commission.

Move to: Reappointment of Penni Viets and Jack Akin to the Historic and Architectural Review Commission

Motion by: Councilor Lewis

Seconded by: Councilor Gregg

Vote:

Ayes: Unanimous

Motion Carries

3. Budget Committee

Public Comment: None.

Council Discussion: Mayor Becker speaks to consideration for re-appointment for Mark Thomas. Mayor Becker speaks to Nancy O'Connell's response to decline reconsideration for re-appointment however Nancy will serve if the position is not filled by any new applicants.

Move to: Reappoint Mark Thomas to the Budget Committee and hold Nancy O'Connell position open and ask for applications.

Motion by: Councilor Bowen

Seconded by: Councilor Lewis

Vote:
Ayes: Unanimous
Motion Carries

4. Transient Lodging Tax Committee
Public Comment: None.
Council Discussion: Mayor Becker speaks to consideration for re-appointment for Duane Sturm.

Move to: So moved.
Motion by: Councilor Bowen
Seconded by: Councilor Lewis

Vote:
Ayes: Unanimous
Motion Carries

5. Committee for Citizen Involvement
Public Comment: None.
Council Discussion: Mayor Becker appoints Jason Williams and Tom Pratum to the Committee for Citizen Involvement.

6) **COUNCIL AND COMMITTEE REPORTS AND DISCUSSION**

- a. Councilor Bowen: Speaks to the Cemetery Commission meeting and recaps points that were discussed.
- b. Councilor McClain: Absent.
- c. Councilor Casaleggio: Absent.
- d. Councilor Gregg: No Report.
- e. Councilor Garcia: speaks to Parks and Visitor Services meeting for Thursday January 9th at New City Hall.
- f. Councilor Lewis: No Report.
- g. Mayor Becker: No Report.

7) **ADJOURN TO URBAN RENEWAL MEETING 6:39 pm**

8) **RE-OPENING CITY COUNCIL MEETING 6:41 PM**

City Administrator Alvis clarifies that on Agenda Item 5e5, Committee for Citizen Involvement members should be appointed by the City Council; not the Mayor. Planning Director Foster brought the issue to Finance Director Bray's attention that when the revision to the Comp Plan Chapter 1 was adopted, the process was changed to Council Appointment. Councilor Bowen asks if with appointing Tom Pratum and Jason Williams will this fill all the positions. Finance Director Bray answers there will be one open position.

Move to: So Moved.
Motion by: Councilor Bowen
Seconded by: Councilor Lewis

Vote:
Ayes: Unanimous
Motion Carries

9) **ADJOURN 6:43 PM**

Paul Becker, Mayor

Angela Watson, City Recorder

Date approved: _____

CITY OF JACKSONVILLE
Bills Against the City - City Council
JANUARY 21, 2020

GENERAL FUND - ADMINISTRATION DEPARTMENT

Vendor Name	Description	Amount
Bi-Mart	supplies for pest control	19.99
C & S Fire-Safe Services LLC	maintenance on fire alarm system	209.00
CivicPlus	annual website renewal	999.10
Forrest Consulting LLC	Set up OCH new WIFI	125.00
Forrest Consulting LLC	Sophos for OCH wireless access point	180.00
Hilton Fuel & Supply	top soil for NCH	22.00
International Institute of Municipal Clerks	annual dues	195.00
KDP Certified Public Accountants LLP	City 2018-19 Audit	230.90
KDP Certified Public Accountants LLP	UR 2018-19 Audit	1,000.00
Plant Oregon	Blue spruce for NCH	2,500.00
Rogue Valley Council of Governments	Tech. svcs. OCH projector	113.07
Rogue Valley Sewer Service	sewer system SDC chgs. Art Presence	223.86
Staples Business Credit	supplies for CCI kick off event	4.85
Western States Environmental Services	asbestos testing community center shed	272.00
		6,094.77

GENERAL FUND - PLANNING DEPARTMENT

Vendor Name	Description	Amount
CivicPlus	annual website renewal	999.10
Rogue Valley Council of Governments	contract planner Nov. 2019	1,980.08
Rogue Valley Council of Governments	contract planner Sept 2019	1,628.52
Rogue Valley Council of Governments	contract planner Dec. 2019	1,396.97
Staples Business Credit	supplies	40.80
		6,045.47

FIRE PROTECTION FUND

Vendor Name	Description	Amount
Asante Physician Partners	volunteer fit testing	642.00
Bi-Mart	supplies for FD	11.07
Budget Lumber	supplies for bldg. maintenance	299.25
City of Medford	fire pumper & wildland unit repairs	758.05
City of Medford	fuel - Dec 2019	367.14
CivicPlus	annual website renewal	999.10
KDP Certified Public Accountants LLP	City 2018-19 Audit	146.14
Mercy Flights Inc.	medical supplies	651.67
Sherwin-Williams	supplies for FD	89.94
		3,964.36

POLICE PROTECTION FUND

Vendor Name	Description	Amount
Central Point Cleaners	uniform cleaning	78.00
City of Medford	fuel - Dec 2019	466.27
CivicPlus	annual website renewal	999.10
Galls LLC - DBA Blumenthal Uniforms	PD uniform supplies	18.56
KDP Certified Public Accountants LLP	City 2018-19 Audit	71.05
Lockwoods Automotive	vehicle service	488.46
Quench & Drench	vehicle maintenance	30.50
Sherwin-Williams	supplies for PD	36.13
Thomson Reuters - West	annual training bulletins	444.00
		2,632.07

CEMETERY FUND

Vendor Name	Description	Amount
Blue Mountain Rock	rock for cemetery parking area	60.00
CivicPlus	annual website renewal	749.30
Parker Excavation & Landscape Supply	Rock for cemetery	240.00
		1,049.30

Vendor Name	Description	Amount
STREETS FUND		
Vendor Name	Description	Amount
AlSCO	Janitorial Supplies	417.65
Bartlett Tree Service LLC	remove broken dead limbs multiple locations - debris remo	1,245.00
Bi-Mart	paint supplies	28.94
Blackbird Shopping Center	boots for PW employee	147.01
Blackbird Shopping Center	supplies for water barriers & faucet cover	57.93
Blue Mountain Rock	rock for streets	120.00
Cantel of Medford	yellow center line markers	78.00
City of Medford	dump truck repairs	2,010.98
CivicPlus	annual website renewal	999.10
Grange Co-Op	bark for STR	11.98
Grover Electric and Plumbing Supply Co.	street light bulbs	7.96
Hilton Fuel & Supply	debris removal	5.00
KDP Certified Public Accountants LLP	City 2018-19 Audit	146.14
Parker Excavation & Landscape Supply	Rock for streets	240.00
		5,515.69
WATER FUND		
Vendor Name	Description	Amount
AlSCO	Janitorial Supplies	417.66
Blackbird Shopping Center	flashlight to read meters	24.99
Bradley's Excavation Inc.	replace water services; and gate valve at Madrona pump	2,527.30
CivicPlus	annual website renewal	999.10
Civil West Engineering Services Inc.	water engineering	72.50
Civil West Engineering Services Inc.	engineering for SDWRLF	26,469.24
Control Systems NW LLC	telemetry project	9,421.52
Ferguson Waterworks	water maintenance	2,627.40
Grange Co-Op	shop supplies	21.98
KAS & Associates Inc.	engineering for SDWRLF	841.51
KDP Certified Public Accountants LLP	City 2018-19 Audit	146.14
Neilson Research Corporation	routine water testing	198.00
Siskiyou Pump Service Inc.	repairs to pump @ Mary Ann	774.95
Valley Web Printing	monthly billing	1,292.57
		45,834.86
PARKS FUND		
Vendor Name	Description	Amount
AlSCO	Janitorial Supplies	835.31
Bi-Mart	shop supplies	59.08
Bi-Mart	reflectors for fence	11.56
Blackbird Shopping Center	shop supplies	63.75
Blackbird Shopping Center	PW employee boots	300.00
Budget Lumber	supplies for FP trail signs	70.05
Budget Lumber	supplies for equipment maintenance	69.40
CivicPlus	annual website renewal	999.10
Grange Co-Op	straw for drainage	59.94
KDP Certified Public Accountants LLP	City 2018-19 Audit	109.63
Pacific Forest Seeds Inc.	cold storage on tree seed inventory	75.00
Pronto Print	informational sign @ FP	32.90
Quench & Drench	equipment maintenance	209.70
Tony Hess	reimburse for pictures for information board @ FP	66.00
		2,961.42
HISTORIC PRESERVATION FUND		
Vendor Name	Description	Amount
Mark & Kristin Millner	HPF grant reimbursement	541.50
		541.50

Vendor Name	Description	Amount
CAPITAL PROJECT FUND		
Vendor Name	Description	Amount
ZCS Inc.	engineering for seismic grant app - Fire Hall	1,000.00
		1,000.00
	TOTAL:	75,639.44
APPROVED BY:	DATE:	

Jacksonville City Council Agenda Item Summary



Presentation of FY 2018-19 Audit

Date: January 16, 2020
From: Stacey Bray, Finance Director

City Council Meeting: January 21, 2020
Agenda Item: 5a

Synopsis:

Auditors from KDP Certified Public Accountants, LLP will be presenting the audit for FY 2018-19. The Budget Committee has been invited to attend the presentation.

Fiscal Impact:

N/A

Recommendations:

N/A

Exhibits:

Exhibit A –City of Jacksonville Audit FY 2018-19

CITY OF JACKSONVILLE, OREGON

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2019
WITH
INDEPENDENT AUDITOR'S REPORT



CITY OF JACKSONVILLE, OREGON

Year Ended June 30, 2019

Mayor

Paul Becker
1055 N. 5th St. No. 117
Jacksonville, Oregon
(Elected 11/16)

Council Members

Criss Garcia
645 E. California St.
Jacksonville, Oregon
(Elected 11/18)

Mike McClain
560 Shafer Ln.
Jacksonville, Oregon
(Appointed 7/19)

Steve Casaleggio
805 S. Third St.
Jacksonville, Oregon
(Elected 11/16)

City Administrator

Jeff Alvis
P.O. Box 1913
Jacksonville, Oregon

Assistant Administrator / Finance Director

Stacey Bray
1893 Valley View Dr.
Medford, Oregon

City Attorneys

Jarvis, Dreyer, Glatte & Larsen, LLP
823 Alder Creek Dr.
Medford, Oregon

Peck Rubanoff & Hatfield, PC
5285 Meadows Rd. Ste 140
Lake Oswego, Oregon

Donna Bowen
540 Blackstone Aly.
Jacksonville, Oregon
(Elected 11/18)

Kenneth Gregg
355 S. Oregon St.
Jacksonville, Oregon
(Elected 11/18)

Jim Lewis
622 Grove St.
Jacksonville, Oregon
(Elected 11/18)

City Recorder

Angela Watson
206 N. 5th St.
Jacksonville, Oregon

CITY OF JACKSONVILLE, OREGON

Year Ended June 30, 2019

Table of Contents

Independent Auditor's Report	A1-A2
Management's Discussion and Analysis	B1-B7
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position – Modified Cash Basis	1
Statement of Activities – Modified Cash Basis	2
Fund Financial Statements:	
Statement of Assets and Liabilities Arising from Cash Transactions	
Governmental Funds	3-4
Reconciliation of Governmental Funds Statement of Assets and Liabilities Arising from Cash Transactions to the Statement of Net Position – Modified Cash Basis	5
Statement of Revenues, Expenditures, and Changes in Fund Balances Arising from Cash Transactions – Governmental Funds	6-7
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances Arising from Cash Transactions of Governmental Funds to the Statement of Activities – Modified Cash Basis	8
Statement of Net Position – Proprietary Fund – Modified Cash Basis	9
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Fund – Modified Cash Basis	10
Statement of Cash Flows – Proprietary Fund – Modified Cash Basis	11
Notes to the Basic Financial Statements	12-41
Supplementary Information:	
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund – Cash Basis	42
Special Revenue Funds:	
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual:	
Fire Protection Fund – Cash Basis	43
Police Protection Fund – Cash Basis	44
Streets and Storm Drains Fund – Cash Basis	45
Parks and Visitors Services Fund – Cash Basis	46
Systems Development Fund – Cash Basis	47
Historic Preservation Fund – Cash Basis	48
Urban Renewal Fund – Cash Basis	49
Capital Projects Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Capital Projects Fund – Cash Basis	50
Debt Service Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Debt Service Fund – Cash Basis	51
Permanent Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Permanent Fund – Cash Basis	52
Proprietary Fund:	
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Water Fund - Cash Basis	53
Independent Auditor's Report Required by Oregon State Regulation	54-55



841 O'Hare Parkway, Ste. 200
Medford, OR 97504

P: 541.773.6633
F: 541.773.1965
KDPLLP.COM

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Council
City of Jacksonville
Jacksonville, Oregon

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, and each major fund of the City of Jacksonville, Oregon (the City), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the business-type activities, and each major fund of the City, as of June 30, 2019, and the respective changes in modified cash basis financial position and, where applicable, cash flows thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The management's discussion and analysis information listed in the Table of Contents, which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplementary information listed in the Table of Contents is presented for purposes of additional analysis and is not required as part of the basic financial statements. This information is the responsibility of management and was derived from, and relates directly to the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required Oregon State Regulations

In accordance with Oregon State Regulation, we have also issued our report dated December 11, 2019 on our consideration of the City's compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes (ORS) as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations. The purpose of that report is to describe the scope of our testing necessary to address the required provisions of ORS, and not to provide an opinion on compliance with such provisions.



Mark E. Damon CPA, Partner
KDP Certified Public Accountants, LLP
Medford, Oregon
December 11, 2019

**CITY OF JACKSONVILLE, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2019**

As management of the City of Jacksonville, we offer readers of the City of Jacksonville's modified cash basis financial statements this narrative overview and analysis of the financial activities of the City of Jacksonville for the fiscal year ended June 30, 2019.

FINANCIAL HIGHLIGHTS

- The assets of the City of Jacksonville exceeded its liabilities at the close of the most recent fiscal year by \$20,708,347 (*net position*). Of this amount, \$5,219,828 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased by \$1,008,921. This increase represents the careful departmental management, which ensures that ongoing revenues are matched by controlled expenses.
- As of the close of the current fiscal year, the City of Jacksonville's governmental funds reported combined ending fund balances of \$7,774,801 an increase of \$2,172,638 in comparison with the prior year. Of the \$7,774,801 fund balance, \$1,147,586 is *unassigned*.
- At the end of the current fiscal year, the fund balance for the general fund was \$1,147,586 or 164 percent of the total fiscal 2019 general fund expenditures.
- The City of Jacksonville's total long-term debt increased by \$1,177,851 (approximately 59 percent) during the current fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the City of Jacksonville's modified cash basis financial statements. The City of Jacksonville's financial statements comprise three components:

1. Government-wide financial statements (modified cash basis)
2. Fund financial statements (arising from cash transactions)
3. Notes to the basic financial statements

1. Government-wide financial statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Jacksonville's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on the City of Jacksonville's assets and liabilities (modified cash basis), with the difference between the two 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 of Jacksonville is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported when they result from a cash transaction.

Both of the government-wide financial statements distinguish functions of the City of Jacksonville that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of Jacksonville include general government, fire protection, police protection, highways and streets, cemetery operation, historic preservation, and visitors' services and recreation. The business-type activities of the City of Jacksonville include a water enterprise operation.

**CITY OF JACKSONVILLE, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2019**

The government-wide financial statements include not only the City of Jacksonville itself (known as the *primary government*), but also a legally separate Urban Renewal District for which the City of Jacksonville is financially accountable. The Urban Renewal District, although also legally separate, functions for all practical purposes as a department of the City of Jacksonville, and therefore has been included as an integral part of the primary government. The government-wide financial statements can be found on pages 1 & 2 of this report.

2. Fund financial statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Jacksonville, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Jacksonville can be divided into two categories: governmental funds, and proprietary funds.

Governmental Funds. *The Governmental fund statements* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements.

However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds statement of assets and liabilities arising from cash transactions and the governmental funds statement of revenues, expenditures, and changes in fund balances arising from cash transactions provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Jacksonville maintains eleven individual governmental funds.

Information is presented separately in the governmental fund statement of assets and liabilities arising from cash transactions and in the governmental fund statement of revenues, expenditures, and changes in fund balances arising from cash transactions for each fund, all of which are considered to be major funds.

The City of Jacksonville adopts an annual appropriated budget for all of its funds. A budgetary comparison statement has been provided for each fund to demonstrate compliance with its budget. The basic governmental fund financial statements can be found on pages 3 through 8 of this report.

Proprietary Funds. The City of Jacksonville maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of Jacksonville uses an enterprise fund to account for its water enterprise operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water enterprise operations, which is considered to be a major fund of the City of Jacksonville. The basic proprietary fund financial statements can be found on pages 9 through 11 of this report (including reconciliations to the statement of net position and statement of activities – modified cash basis).

**CITY OF JACKSONVILLE, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2019**

3. Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 12 through 41 of this report.

Budget to actual statements for all governmental funds and the proprietary fund are presented immediately following the notes to the financial statements. The budget to actual statements can be found on pages 42 through 53 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Jacksonville, assets exceeded liabilities by \$20,708,347 at the close of the most recent fiscal year. By far the largest portion of the City of Jacksonville's net position (57.06 percent) reflects its net investment in capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding. The City of Jacksonville uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City of Jacksonville's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

Analysis of Net Position

	Governmental activities		Business-type activities		Totals	
	2019	2018	2019	2018	2019	2018
Current & other assets	\$ 7,868,809	\$ 5,635,431	\$ 1,130,258	\$ 1,028,333	\$ 8,999,067	\$ 6,663,764
Capital assets	12,175,369	12,201,066	2,804,559	2,889,494	14,979,928	15,090,560
Total assets	20,044,178	17,836,497	3,934,817	3,917,827	23,978,995	21,754,324
Long term debt	2,675,895	1,696,193	-	-	2,675,895	1,696,193
Other liabilities	575,757	340,268	18,996	18,437	594,753	358,705
Total liabilities	3,251,652	2,036,461	18,996	18,437	3,270,648	2,054,898
Net investment in capital assets	9,013,045	10,197,873	2,804,559	2,889,494	11,817,604	13,087,367
Restricted	3,670,915	1,723,205	-	-	3,670,915	1,723,205
Unrestricted	4,108,566	3,878,958	1,111,262	1,009,896	5,219,828	4,888,854
Total net position	\$ 16,792,526	\$ 15,800,036	\$ 3,915,821	\$ 3,899,390	\$ 20,708,347	\$ 19,699,426

An additional portion of the City of Jacksonville's net position \$3,670,915 (17.73 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* \$5,219,828 may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City of Jacksonville is able to report positive balances in all three categories of net position, both for the government as a whole as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

The government's total net position increased by \$1,008,921 during the current fiscal year. This increase represents the careful departmental management, which ensures that ongoing revenues are matched by controlled expenditures.

**CITY OF JACKSONVILLE, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2019**

Analysis of Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues						
Program revenues:						
Charges for services	\$ 2,458,478	\$ 1,965,006	\$ 1,085,925	\$ 1,034,234	\$ 3,544,403	\$ 2,999,240
General revenues:						
Property taxes for general	1,168,989	1,097,785	-	-	1,168,989	1,097,785
Property taxes for debt	243,745	237,000	-	-	243,745	237,000
Franchise tax	249,779	306,435	-	-	249,779	306,435
Motor fuel tax	215,895	186,316	-	-	215,895	186,316
Alcoholic beverage tax	47,970	47,123	-	-	47,970	47,123
Transient room tax	166,190	180,388	-	-	166,190	180,388
Entertainment taxes	70,000	70,000	-	-	70,000	70,000
Earnings on investments	153,954	93,363	26,588	16,997	180,542	110,360
Gain (Loss) on sale of assets	(27,167)	-	-	-	(27,167)	-
Transfer to and from other funds	(10,000)	(10,000)	10,000	10,000	-	-
Total revenues	4,737,833	4,173,416	1,122,513	1,061,231	5,860,346	5,234,647
Expenses						
General government	889,785	926,842	-	-	889,785	926,842
Public Safety	1,252,777	1,178,275	-	-	1,252,777	1,178,275
Highways and streets	1,081,938	955,056	-	-	1,081,938	955,056
Recreation	450,695	351,494	-	-	450,695	351,494
Interest on long-term debt	46,848	72,000	-	-	46,848	72,000
Bond issuance costs	23,300	-	-	-	23,300	-
Water Department	-	-	1,106,082	974,101	1,106,082	974,101
Total expenses	3,745,343	3,483,667	1,106,082	974,101	4,851,425	4,457,768
Change in net position	992,490	689,749	16,431	87,130	1,008,921	776,879
Beginning net position	15,800,036	15,110,287	3,899,390	3,812,260	19,699,426	18,922,547
Ending net position	\$ 16,792,526	\$ 15,800,036	\$ 3,915,821	\$ 3,899,390	\$ 20,708,347	\$ 19,699,426

Governmental Activities

Governmental activities increased the City's net position by \$992,490. Revenues totaled \$4,737,833 and consisted primarily of property taxes and charges for services.

As discussed earlier, the City's governmental activities are categorized into the following programs: general government; public safety; highways and streets; recreation. General government are activities not categorized in any of the programs and include central services such as building operations, engineering, public works administration and support, and administration and financial services.

**CITY OF JACKSONVILLE, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2019**

Business-Type Activities

Business-type activities increased the City's net position by \$16,431. Business-type revenues totaled \$1,122,513 and consisted primarily of charges for services.

Charges for services, which totaled \$1,085,925, are comprised of water charges. Business-type activities are self-supporting where revenues are expected to cover expenses.

Revenues for water are expected to be higher than the respective direct expenses because the revenues are generated not only for direct expenses but for acquisition of capital assets and principal payments on long-term debt (when applicable). Capital assets and principal payments on long-term debt are not reported as direct expenses but are reported as additions to assets and reductions to liabilities respectively on the Statement of Net Position.

FUND ANALYSIS

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

Governmental funds

The focus of the City of Jacksonville's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City of Jacksonville's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City of Jacksonville's governmental funds reported combined ending fund balances of \$7,774,801, an increase of \$2,172,638 in comparison with the prior year. Approximately 14.8 percent of this total ending fund balance amount constitutes *undesignated fund balance* which is available for spending at the government's discretion. The remainder of fund balance is *committed, reserved or nonspendable* to indicate that it is not available for new spending because it has already been committed 1) to liquidate contracts and purchase orders of the prior period, 2) to pay debt service, 3) to generate income to pay for the perpetual care of the municipal cemetery, or 4) for a variety of other committed or restricted purposes.

The general fund is the chief operating fund of the City of Jacksonville. At the end of the current fiscal year, the total fund balance was \$1,147,586 This total fund balance represents 164.5 percent of the total fiscal 2019 general fund expenditures.

The overall general fund balance increased by of \$38,965 from the prior beginning balance which is the result of careful planning and spending.

In fiscal 2014, the City established a capital projects fund with the proceeds from the surplus of a tract of land out of the old 1800 acre watershed. The capital projects fund was established to work on the removal of the dam and work on City owned historic properties. The remaining fund balance changes are the result of normal fund activity.

**CITY OF JACKSONVILLE, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2019**

Proprietary fund

The City of Jacksonville's proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the water enterprise operation at the end of the year amounted to \$1,111,262. Other factors concerning the finances of this fund have already been addressed in the discussion of the City of Jacksonville's business-type activities.

CAPITAL ASSETS

Governmental and business-type activities as of June 30, 2019, amounts to \$14,979,928 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system, improvements, machinery and equipment/ park facilities, roads/ highways, and bridges. The total decrease in the City of Jacksonville's investment in capital assets for the current fiscal year was \$110,632.

	Governmental activities		Business-type activities		Totals	
	2019	2018	2019	2018	2019	2018
Land	\$ 5,807,473	\$ 5,807,473	\$ 118,131	\$ 118,131	\$ 5,925,604	\$ 5,925,604
Construction in progress	109,312	10,753	61,656	-	170,968	10,753
Buildings	2,976,915	3,074,870	649,056	676,085	3,625,971	3,750,955
Machinery and equipment	157,557	111,532	98,649	112,249	256,206	223,781
Vehicles	84,251	102,797	27,360	31,735	111,611	134,532
Infrastructure	3,039,861	3,093,641	1,849,707	1,951,294	4,889,568	5,044,935
Total net position	<u>\$ 12,175,369</u>	<u>\$ 12,201,066</u>	<u>\$ 2,804,559</u>	<u>\$ 2,889,494</u>	<u>\$ 14,979,928</u>	<u>\$ 15,090,560</u>

Additional information on the City of Jacksonville's capital assets can be found in note 4 on pages 23 through 25 of this report.

DEBT ADMINISTRATION

At the end of the current fiscal year, the City of Jacksonville had total bonded debt outstanding of \$3,181,044 (including the premium) which is debt backed by the full faith and credit of the government. The remainder of the City of Jacksonville's debt represents loans, leases, and contracts secured solely by specified revenue sources.

	Balance June 30, 2018	Additions	Reductions	Balance June 30, 2019	Due within 1 year
Governmental Activities:					
Series 2012 G.O. Bond (direct placement)	\$ 1,750,000	\$ -	\$ (175,000)	\$ 1,575,000	\$ 190,000
Series 2014 Obligations (direct borrowing)	132,000	-	(132,000)	-	-
Series 2019 Obligations (direct borrowing)	-	1,500,000	-	1,500,000	300,000
Total Governmental Activities before Premium/(Discount)	1,882,000	1,500,000	(307,000)	3,075,000	490,000
Unamortized Premium/(Discount)	121,193	-	(15,149)	106,044	15,149
Total Governmental Activities	<u>\$ 2,003,193</u>	<u>\$ 1,500,000</u>	<u>\$ (322,149)</u>	<u>\$ 3,181,044</u>	<u>\$ 505,149</u>

Additional information on the City of Jacksonville's long-term debt can be found in note 9 on pages 28 - 30 of this report.

**CITY OF JACKSONVILLE, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2019**

Economic Factors and Next Year's Budget and Rates

The City remains primarily a bedroom community, of which tourism has a large economic impact. Due to its demographics and its geographic location in relation to Medford and Ashland, a high percentage of the population commutes for employment.

The City's official population estimate as of July 1, 2018, was 2,980, reflecting a small increase from the previous year. The assessed value of property in the City was \$461 million and \$441 million in 2019 and 2018, respectively. The increase in assessed value should provide an increase in property tax revenue in fiscal 2019.

Anticipated highlights for the fiscal year 2019-20 are the continuation of building capital reserves to complete projects that are spelled out in the Water Master Plan, which include projects funded through the Safe Drinking Water Revolving Loan Fund and completing the installation of an interior elevator and exterior lift for the courthouse. A planning code revision and looking at the comprehensive plan are also on the horizon.

REQUEST FOR INFORMATION

The City's financial statements are designed to present users with a general overview of the City's finances. Questions concerning any information provided in this report or requests for additional financial information should be addressed to City Hall P.O Box 7, 206 N. 5th St., Jacksonville, OR 97530. The City's telephone number is 541-899-1231.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF JACKSONVILLE
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
JUNE 30, 2019

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS:			
Current assets:			
Cash and investments	\$ 6,161,555	\$ 1,125,108	\$ 7,286,663
Restricted assets:			
Cash and investments	1,651,145	-	1,651,145
Passthrough receivable	32,709	5,150	37,859
Current portion of loan receivable	4,680	-	4,680
Total current assets:	<u>7,850,089</u>	<u>1,130,258</u>	<u>8,980,347</u>
Noncurrent assets:			
Loan receivable	18,720	-	18,720
Capital assets (net of accumulated depreciation):			
Land	5,807,473	118,131	5,925,604
Construction in progress	109,312	61,656	170,968
Buildings	2,976,915	649,056	3,625,971
Machinery and equipment	157,557	98,649	256,206
Vehicles	84,251	27,360	111,611
Infrastructure	3,039,861	1,849,707	4,889,568
Total noncurrent assets	<u>12,194,089</u>	<u>2,804,559</u>	<u>14,998,648</u>
TOTAL ASSETS	<u>20,044,178</u>	<u>3,934,817</u>	<u>23,978,995</u>
LIABILITIES:			
Current liabilities:			
Accrued payroll	27,598	-	27,598
Customer deposits	-	18,996	18,996
Passthrough payable	43,010	-	43,010
Current portion of long-term debt	505,149	-	505,149
Total current liabilities	<u>575,757</u>	<u>18,996</u>	<u>594,753</u>
Noncurrent liabilities:			
Long-term debt, net of unamortized premium	2,675,895	-	2,675,895
Total noncurrent liabilities	<u>2,675,895</u>	<u>-</u>	<u>2,675,895</u>
TOTAL LIABILITIES	<u>3,251,652</u>	<u>18,996</u>	<u>3,270,648</u>
NET POSITION:			
Net investment in capital assets	9,013,045	2,804,559	11,817,604
Restricted for:			
Systems development	1,320,848	-	1,320,848
Debt service	137,194	-	137,194
Urban renewal	1,801,738	-	1,801,738
Permanent - cemetery	411,135	-	411,135
Unrestricted	4,108,566	1,111,262	5,219,828
TOTAL NET POSITION	<u>\$ 16,792,526</u>	<u>\$ 3,915,821</u>	<u>\$ 20,708,347</u>

CITY OF JACKSONVILLE
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FISCAL YEAR ENDED JUNE 30, 2019

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Fines, Fees, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
General government:							
General government	\$ 889,785	\$ 762,925	\$ -	\$ -	\$ (126,860)	\$ -	\$ (126,860)
Public safety	1,252,777	1,065,489	-	-	(187,288)	-	(187,288)
Highways and streets	1,081,938	519,997	-	-	(561,941)	-	(561,941)
Recreation	450,695	110,067	-	-	(340,628)	-	(340,628)
Interest on long-term debt	46,848	-	-	-	(46,848)	-	(46,848)
Bond issuance costs	23,300	-	-	-	(23,300)	-	(23,300)
Total government activities	<u>3,745,343</u>	<u>2,458,478</u>	<u>-</u>	<u>-</u>	<u>(1,286,865)</u>	<u>-</u>	<u>(1,286,865)</u>
Business-type activities:							
Water	1,106,082	1,085,925	-	-	-	(20,157)	(20,157)
Total business-type activities	<u>1,106,082</u>	<u>1,085,925</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,157)</u>	<u>(20,157)</u>
Total common city	<u>\$ 4,851,425</u>	<u>\$ 3,544,403</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(1,286,865)</u>	<u>(20,157)</u>	<u>(1,307,022)</u>
General revenues:							
					1,168,989	-	1,168,989
					243,745	-	243,745
					249,779	-	249,779
					215,895	-	215,895
					47,970	-	47,970
					166,190	-	166,190
					70,000	-	70,000
					(27,167)	-	(27,167)
					153,954	26,588	180,542
Total general revenues					<u>2,289,355</u>	<u>26,588</u>	<u>2,315,943</u>
Transfer to and from other funds					(10,000)	10,000	-
CHANGE IN NET POSITION					992,490	16,431	1,008,921
Net position - June 30, 2018					<u>15,800,036</u>	<u>3,899,390</u>	<u>19,699,426</u>
Net position - June 30, 2019					<u>\$ 16,792,526</u>	<u>\$ 3,915,821</u>	<u>\$ 20,708,347</u>

FUND FINANCIAL STATEMENTS

**CITY OF JACKSONVILLE
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
GOVERNMENTAL FUNDS
JUNE 30, 2019**

	General Fund	Fire Protection Fund	Police Protection Fund	Streets and Storm Drains Fund	Parks and Visitor Services Fund
ASSETS:					
Cash and investments	\$ 997,968	\$ 474,974	\$ 51,637	\$ 1,029,757	\$ 452,963
Passthrough receivables	32,709	-	-	-	-
Advances to other funds	144,507	-	-	-	-
Restricted:					
Cash and investments	-	-	-	-	-
TOTAL ASSETS	\$ 1,175,184	\$ 474,974	\$ 51,637	\$ 1,029,757	\$ 452,963
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accrued payroll	\$ 27,598	\$ -	\$ -	\$ -	\$ -
Passthrough liabilities	-	-	-	43,010	-
Advances from other funds	-	-	-	-	-
TOTAL LIABILITIES	27,598	-	-	43,010	-
Fund balances:					
Nonspendable:					
Permanent fund	-	-	-	-	-
Restricted for:					
Parks and visitor services	-	-	-	-	18,567
System development charges	-	-	-	-	-
Capital projects	-	-	-	-	-
Urban renewal	-	-	-	-	-
Debt service	-	-	-	-	-
Committed to:					
Police	-	-	51,637	-	-
Fire safety	-	474,974	-	-	-
Streets and storm drains	-	-	-	986,747	-
Parks and visitor services	-	-	-	-	434,396
Historic preservation	-	-	-	-	-
Capital projects	-	-	-	-	-
Permanent - cemetery	-	-	-	-	-
Assigned to:					
Fire safety	-	-	-	-	-
Police	-	-	-	-	-
Streets and storm drains	-	-	-	-	-
Parks and visitor services	-	-	-	-	-
System development charges	-	-	-	-	-
Historic preservation	-	-	-	-	-
Urban renewal	-	-	-	-	-
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Permanent - cemetery	-	-	-	-	-
Unassigned:					
General fund	1,147,586	-	-	-	-
TOTAL FUND BALANCES	1,147,586	474,974	51,637	986,747	452,963
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,175,184	\$ 474,974	\$ 51,637	\$ 1,029,757	\$ 452,963

Systems Development Fund	Historic Preservation Fund	Urban Renewal Fund	Capital Project Fund	Debt Service Fund	Permanent Fund	Total
\$ 1,320,848	\$ 505,951	\$ 446,245	\$ 478,028	\$ -	\$ 403,184	\$ 6,161,555
-	-	-	-	-	-	32,709
-	-	-	-	-	-	144,507
-	-	1,500,000	6,000	137,194	7,951	1,651,145
<u>\$ 1,320,848</u>	<u>\$ 505,951</u>	<u>\$ 1,946,245</u>	<u>\$ 484,028</u>	<u>\$ 137,194</u>	<u>\$ 411,135</u>	<u>\$ 7,989,916</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,598
-	-	-	-	-	-	43,010
-	-	144,507	-	-	-	144,507
-	-	144,507	-	-	-	215,115
-	-	-	-	-	7,951	7,951
-	-	-	-	-	-	18,567
1,320,848	-	-	-	-	-	1,320,848
-	-	1,801,738	-	-	-	1,801,738
-	-	-	6,000	-	-	6,000
-	-	-	-	137,194	-	137,194
-	-	-	-	-	-	51,637
-	-	-	-	-	-	474,974
-	-	-	-	-	-	986,747
-	-	-	-	-	-	434,396
-	505,951	-	-	-	-	505,951
-	-	-	478,028	-	-	478,028
-	-	-	-	-	403,184	403,184
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,147,586
<u>1,320,848</u>	<u>505,951</u>	<u>1,801,738</u>	<u>484,028</u>	<u>137,194</u>	<u>411,135</u>	<u>7,774,801</u>
<u>\$ 1,320,848</u>	<u>\$ 505,951</u>	<u>\$ 1,946,245</u>	<u>\$ 484,028</u>	<u>\$ 137,194</u>	<u>\$ 411,135</u>	<u>\$ 7,989,916</u>

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF JACKSONVILLE
RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS TO THE STATEMENT OF NET POSITION -
MODIFIED CASH BASIS
JUNE 30, 2019**

TOTAL FUND BALANCES		\$ 7,774,801
Capital assets and contributed capital assets are not financial resources therefore are not reported in the governmental funds:		
Cost	\$ 20,233,788	
Accumulated depreciation	<u>(8,058,419)</u>	12,175,369
Long-term liabilities not payable in the current year are not reported as governmental fund liabilities.		
These liabilities consist of:		
Long-term debt		(3,181,044)
Long-term assets not received in the current year are not reported as governmental fund liabilities:		
These assets consist of:		
Long-term note receivable		23,400
TOTAL NET POSITION		<u><u>\$ 16,792,526</u></u>

CITY OF JACKSONVILLE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ARISING FROM CASH TRANSACTIONS
GOVERNMENTAL FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

	<u>General Fund</u>	<u>Fire Protection Fund</u>	<u>Police Protection Fund</u>	<u>Street and Storm Drains Fund</u>	<u>Parks and Visitor Services Fund</u>
REVENUES:					
Taxes	\$ 739,159	\$ -	\$ -	\$ -	\$ 236,190
Intergovernmental	82,403	-	-	265,895	-
Licenses, fees, and permits	332,618	-	-	7,549	71,717
Franchise fees	-	-	-	243,292	55,347
Charges for services	42,640	704,379	342,350	-	-
Fines and forfeitures	-	-	13,910	-	-
Investment income	17,593	14,771	8,001	22,157	8,863
Special payments	88,791	-	-	410,562	-
Miscellaneous revenues	3,481	1,912	2,938	3,026	38,350
TOTAL REVENUES	<u>1,306,685</u>	<u>721,062</u>	<u>367,199</u>	<u>952,481</u>	<u>410,467</u>
EXPENDITURES:					
Current:					
General government	607,409	-	-	-	-
Fire protection	-	634,271	-	-	-
Police protection	-	-	580,552	-	-
Highways and streets	-	-	-	501,645	-
Recreation	-	-	-	-	412,932
Debt service	-	-	-	-	-
Capital outlay:					
General government	1,520	73,330	20,010	-	-
Highways and streets	-	-	-	96,787	-
Recreation	-	-	-	-	12,672
Special payments	88,791	-	-	410,562	-
TOTAL EXPENDITURES	<u>697,720</u>	<u>707,601</u>	<u>600,562</u>	<u>1,008,994</u>	<u>425,604</u>
OTHER FINANCING SOURCES (USES):					
Bond proceeds	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Transfers in (out)	(570,000)	40,000	285,000	100,000	75,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>(570,000)</u>	<u>40,000</u>	<u>285,000</u>	<u>100,000</u>	<u>75,000</u>
NET CHANGE IN FUND BALANCE	38,965	53,461	51,637	43,487	59,863
FUND BALANCE, July 1, 2018	<u>1,108,621</u>	<u>421,513</u>	<u>-</u>	<u>943,260</u>	<u>393,100</u>
FUND BALANCE, June 30, 2019	<u>\$ 1,147,586</u>	<u>\$ 474,974</u>	<u>\$ 51,637</u>	<u>\$ 986,747</u>	<u>\$ 452,963</u>

<u>Systems Development Fund</u>	<u>Historic Preservation Fund</u>	<u>Urban Renewal Fund</u>	<u>Capital Project Fund</u>	<u>Debt Service Fund</u>	<u>Permanent Fund</u>	<u>Total</u>
\$ -	\$ -	\$ 429,830	\$ -	\$ 243,745	\$ -	\$ 1,648,924
-	-	-	-	-	-	348,298
264,816	-	-	-	-	-	676,700
-	-	-	-	-	-	298,639
-	-	-	-	-	27,200	1,116,569
-	-	-	-	-	-	13,910
17,725	17,242	21,013	14,772	5,909	5,908	153,954
-	-	-	-	-	-	499,353
-	-	-	-	-	-	49,707
<u>282,541</u>	<u>17,242</u>	<u>450,843</u>	<u>14,772</u>	<u>249,654</u>	<u>33,108</u>	<u>4,806,054</u>
2,931	7,898	31,054	96,601	-	37,005	782,898
-	-	-	-	-	-	634,271
-	-	-	-	-	-	580,552
-	-	-	-	-	-	501,645
-	-	-	-	-	-	412,932
-	-	133,898	-	243,700	-	377,598
106,548	-	-	-	-	-	201,408
-	-	-	-	-	-	96,787
-	-	-	-	-	-	12,672
-	-	-	-	-	-	499,353
<u>109,479</u>	<u>7,898</u>	<u>164,952</u>	<u>96,601</u>	<u>243,700</u>	<u>37,005</u>	<u>4,100,116</u>
-	-	1,500,000	-	-	-	1,500,000
-	-	(23,300)	-	-	-	(23,300)
-	50,000	-	-	-	10,000	(10,000)
-	50,000	1,476,700	-	-	10,000	1,466,700
173,062	59,344	1,762,591	(81,829)	5,954	6,103	2,172,638
<u>1,147,786</u>	<u>446,607</u>	<u>39,147</u>	<u>565,857</u>	<u>131,240</u>	<u>405,032</u>	<u>5,602,163</u>
<u>\$ 1,320,848</u>	<u>\$ 505,951</u>	<u>\$ 1,801,738</u>	<u>\$ 484,028</u>	<u>\$ 137,194</u>	<u>\$ 411,135</u>	<u>\$ 7,774,801</u>

**CITY OF JACKSONVILLE
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE ARISING FROM CASH TRANSACTIONS OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FISCAL YEAR ENDED JUNE 30, 2019**

NET CHANGE IN FUND BALANCE **\$ 2,172,638**

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

Government funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Expenditures for capital assets	\$ 419,650	
Less current year depreciation and adjustments	<u>(418,180)</u>	1,470

Government funds report proceeds from the sale of capital assets as revenue. However, only the net gain (loss) on sale is reported in the Statement of Activities

Cost basis of assets sold	\$ (58,569)	
Accumulated depreciation	<u>31,402</u>	(27,167)

Long-term note receivables are reported as other financing uses in governmental funds. In the Statement of Net Position, however, note receivables increases assets. Similarly, receipts for principal is a revenue source in the governmental funds but reduces the receivable in the Statement of Net Position. This amount is the net effect of these differences in the treatment of long-term receivables and related items.

23,400

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt:

Proceeds from long term debt	(1,500,000)	
Debt payments	<u>307,000</u>	(1,193,000)

Governmental funds report the effect of issuance costs, premiums, and discounts when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences:

Amortization of premium (discount)		<u>15,149</u>
------------------------------------	--	---------------

CHANGE IN NET POSITION **\$ 992,490**

**CITY OF JACKSONVILLE
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUND
JUNE 30, 2019**

	<u>Water Fund</u>
ASSETS:	
Current assets:	
Cash and cash equivalents	\$ 1,125,108
Passthrough payment receivable	<u>5,150</u>
Total current assets	<u>1,130,258</u>
Noncurrent assets:	
Land	118,131
Construction in progress	61,656
Buildings, net	649,056
Machinery and equipment, net	98,649
Vehicles, net	27,360
Infrastructure, net	<u>1,849,707</u>
Total noncurrent assets	<u>2,804,559</u>
TOTAL ASSETS	<u>3,934,817</u>
LIABILITIES AND FUND BALANCES:	
Current liabilities:	
Customer deposits	<u>18,996</u>
Total current liabilities	<u>18,996</u>
TOTAL LIABILITIES	<u>18,996</u>
Net position:	
Net investment in capital assets	2,804,559
Unrestricted	<u>1,111,262</u>
TOTAL NET POSITION	<u>\$ 3,915,821</u>

**CITY OF JACKSONVILLE
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUND
FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Water Fund</u>
OPERATING REVENUES:	
Charges for services	\$ 1,048,165
Passthrough projects	<u>37,760</u>
TOTAL OPERATING REVENUES	<u>1,085,925</u>
OPERATING EXPENSES:	
Personal services	433,572
Materials and services	482,460
Passthrough projects	37,760
Depreciation/amortization	<u>152,290</u>
TOTAL OPERATING EXPENSES	<u>1,106,082</u>
OPERATING INCOME (LOSS)	<u>(20,157)</u>
NONOPERATING REVENUES (EXPENSES)	
Investment income	<u>26,588</u>
TOTAL NONOPERATING REVENUE (EXPENSES)	<u>26,588</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>6,431</u>
Transfers (to) from other funds	<u>10,000</u>
CHANGES IN NET POSITION	16,431
NET POSITION, July 1, 2018	<u>3,899,390</u>
NET POSITION, June 30, 2019	<u><u>\$ 3,915,821</u></u>

**CITY OF JACKSONVILLE
STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS
PROPRIETARY FUND
FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Water Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 1,081,334
Payments to suppliers	(520,220)
Payments to employees	<u>(433,572)</u>
Net cash provided (used) by operating activities	<u>127,542</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Interfund transfer from (to) other funds	<u>10,000</u>
Net cash provided (used) by capital and related financing activities	<u>10,000</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of property and equipment	(67,355)
Interest and dividends	<u>26,588</u>
Net cash provided (used) by investing activities	<u>(40,767)</u>
Net increase (decrease) in cash and cash equivalents	96,775
Balances - beginning of the year	<u>1,028,333</u>
Balances - end of the year	<u><u>\$ 1,125,108</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	\$ (20,157)
Adjustments to reconcile operating income to cash provided by operating activities:	
Depreciation/amortization expense	152,290
Change in assets and liabilities:	
Passthrough payment receivable	(5,150)
Customer deposits	<u>559</u>
Net cash provided (used) by operating activities	<u><u>\$ 127,542</u></u>

NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 1 – Summary of Significant Accounting Policies

The financial statements of the City of Jacksonville, Oregon (the City) have been prepared in accordance with a special-purpose framework other than generally accepted accounting principles (GAAP). The special-purpose framework utilized by the City is the modified cash basis of accounting.

The more significant of the City's accounting policies are described below.

The Financial Reporting Entity

The City of Jacksonville, Oregon is a municipal corporation, incorporated in 1860. The City Council, composed of the Mayor and Council members, forms the legislative branch of the City government. Administration of the government is vested in the City Administrator.

The accompanying financial statements present the City and its blended component unit (Urban Renewal Agency), an entity for which the City is considered to be financially and operationally responsible for.

Blended Component Unit

The City has included the financial operations of its Urban Renewal Agency (the Agency) as a blended component unit in the basic financial statements. The Agency is a legally separate entity which is governed by a board comprised of the members of the City Council as stipulated by the Agency's bylaws. The City Council has the ability to impose its will on the Agency as determined on the basis of budget adoption, taxing authority, and funding for the Agency. The operational responsibility for the component unit rests with the management of the City. The City accounts for the Agency using a governmental fund (Urban Renewal Fund). This fund is considered a special revenue fund for financial reporting purposes.

Financial Statement Presentation, Measurement Focus and Basis of Accounting

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the government and its component unit. *Governmental activities*, which normally are 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 is 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 provided 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 instead as *general revenues*.

In the government-wide statement of net position and statement of activities, governmental and business-like activities are presented using a modified cash basis of accounting. The modified cash basis of accounting uses elements of both the cash basis and accrual basis of accounting. Under the cash basis, transactions are recognized when there is either incoming cash or outgoing cash; thus, the receipt of cash triggers recordation or revenue, while the payment of cash triggers the recordation of expense. Under the accrual basis, revenue is recorded when earned and expenses when incurred, irrespective of any cash transaction. The modified cash basis records short term items when cash levels change hands (i.e. the cash basis), and records longer-term balance sheet items with accruals. The City makes certain exceptions to short term assets and liabilities that result from cash transactions. For example, the City would accrue a current liability for pass-through cash that the City had yet to transfer as of June 30, 2019.

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 1 – Summary of Significant Accounting Policies (continued)

Government-Wide Financial Statements (continued)

The long-term items recorded by the City include; Loan Receivable, Capital Assets, and Long-Term Debt.

The modified cash basis is a special-purpose framework other than GAAP. If the City utilized GAAP, the government-wide financial statements would use the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses when incurred, regardless of timing of related cash flows.

Amounts reported as *program revenues* include 1) charges to customers 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.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Fund Financial Statements

The City uses funds to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance, and to aid financial management by segregating transactions related to certain functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. Funds are classified into two categories: governmental and proprietary. Each category, in turn, is divided into separate funds. Fund financial statements are provided for governmental and proprietary funds.

Governmental Funds

Governmental funds are used to account for most of the City's general activities, including the collection and disbursement of earmarked monies (general, special revenue, capital project, and debt service funds).

The governmental fund financial statements are presented on the cash basis of accounting with certain exceptions associated with short-term assets and liabilities that result from cash transactions.

The cash basis is a special-purpose framework other than GAAP. If the City utilized GAAP, the governmental fund financial statements would use the modified accrual basis of accounting with a current financial resources measurement focus whereby only current assets (deferred outflows) and current liabilities (deferred inflows) are included in the balance sheet. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available).

Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements, reconciliation is provided to explain the differences between the governmental fund statements and the governmental column of the government-wide presentation. This reconciliation is part of the financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 1 – Summary of Significant Accounting Policies (continued)

Governmental Funds (continued)

The City considers all governmental funds of the City to be major. The following are the City's major governmental funds:

- The *general fund* is the government'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 *fire protection fund* accounts for receipts from the utility surcharge. The funds are committed to fire department purposes.
- The *police protection fund* accounts for receipts from the utility surcharge. The funds are committed to police department purposes.
- The *street and storm drain fund* accounts for the expenditure of intergovernmental revenues, which are committed to spending on street and storm drain repair.
- The *parks and visitor services fund* accounts for the receipts from entertainment and lodging taxes and intergovernmental revenues which are restricted for visitor center and marketing expenses and committed to maintenance and operations of the government's park system.
- The *systems development fund* accounts for the receipt of systems development charges which are restricted for capital improvements.
- The *historic preservation fund* accounts for the receipt of donations which are committed to historic preservation projects.
- The *urban renewal fund* accounts for receipts from property tax increment for its specified area. The funds are restricted for maintenance and capital improvements.
- The *capital projects fund* accounts for the resources and expenditures which are restricted for urban renewal and committed to finance the building or acquisition of capital facilities that are nonrecurring major expenditure items.
- The *debt service fund* accounts for receipts from property tax levies which are restricted for the repayment of bonded debt.
- The *permanent fund* accounts for governmental revenue which is committed for expansion, operation and maintenance of the government's cemetery.

Proprietary/Enterprise Fund

Proprietary funds account for the acquisition, operation and maintenance of the City facilities and services which are entirely self-supported through charges to customers. The City's only proprietary fund is the water fund.

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 1 – Summary of Significant Accounting Policies (continued)

Proprietary/Enterprise Fund (continued)

The proprietary fund financial statement is presented on the modified cash basis of accounting. The modified cash basis of accounting uses elements of both the cash basis and accrual basis of accounting. Under the cash basis, transactions are recognized when there is either incoming cash or outgoing cash; thus, the receipt of cash triggers recordation or revenue, while the payment of cash triggers the recordation of expense. Under the accrual basis, revenue is recorded when earned and expenses when incurred, irrespective of any cash transaction. The modified cash basis records short term items when cash levels change hands (i.e. the cash basis), and records longer-term balance sheet items with accruals. The City makes certain exceptions to short term assets and liabilities that result from cash transactions.

The modified cash basis is a special-purpose framework other than GAAP. If the City utilized GAAP, the proprietary fund financial statements would use the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses when incurred, regardless of timing of related cash flows.

The City considers the water fund to be a major fund. The *water fund* accounts for the expansion, operation and maintenance of the government's water supply system.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water enterprise fund are charges to customers for sales and services. Operating expenses for enterprise 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 government's policy to use restricted resources first, then unrestricted resources as they are needed.

Cash and investments

The government's cash and investments are considered to be cash on hand, demand deposits, local government investment pool deposits, certificates of deposit and short-term investments with original maturities of three months or less from the date of acquisition.

Investments for the government are reported at fair value as a component of cash and cash equivalents. The government participates in the Oregon State Treasurer's Local Government Investment Pool (LGIP), an open ended, no-load diversified portfolio created under ORS 294.805 to 294.895. The LGIP is administered by the State Treasurer and the Oregon Investment Council with the advice of the Oregon Short-Term Bond Fund Board. The Oregon State Treasurer's Office has calculated the fair value of the underlying investments of the LGIP and the government's share of fair value is the same as the reported value. The government's investment portfolio as of June 30, 2019 is representative of the types of investments made throughout the year.

Interfund receivables and payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "advances to/from other funds".

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 1 – Summary of Significant Accounting Policies (continued)

Restricted assets

Certain resources have been required to be set aside for the repayment of the government's general obligation bonds, SDC projects, and capital projects for urban renewal and are classified as restricted assets on the Statement of Net Position because their use is restricted by external groups.

The government also has resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the government's programs.

Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The government defines capital assets as assets with an initial, individual cost of more than \$1,500 and an estimated useful life in excess of one year. All vehicles (rolling stock) are capitalized regardless of cost. The government reports infrastructure assets on a network and subsystem basis. Accordingly, the amounts spent for the construction or acquisition of infrastructure assets are capitalized and reported in the government-wide financial statements regardless of their amount.

In the case of the initial capitalization of general infrastructure assets, (i.e., those reported by the governmental activities) the government chose to include all such items regardless of the acquisition date or amount. The government was able to estimate historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. In the case of donations, the government values these assets at the estimated fair value of the item at the date of its donation.

Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed when the project is funded by bonds. The government had no capitalized interest during the year.

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

<u>Assets</u>	<u>Years</u>
Buildings	50
Public domain infrastructure	12-40
Vehicles	3-15
Equipment	5-20

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 1 – Summary of Significant Accounting Policies (continued)

Compensated absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation and sick pay is recognized when paid in the government-wide and fund financial statements. When leave is taken, the employee is paid 100% of the earned amount. When an employee leaves the government's employment, vacation and sick leave is paid to a maximum of: 80 hours for less than five years, 120 hours for 5 to 10 years, 160 hours for 10 to 15 years, and 200 hours thereafter. Comparable time off is accrued at the rate of time and one-half for all overtime hours worked but is not paid and is accumulated to a total of 24 hours. All time over 24 hours must be paid in full when earned.

Long-term obligations

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 bonds using the straight-line method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

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 issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Net Position and Fund Balances

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net investments in capital assets – consists of net capital assets reduced by outstanding balances of any related debt obligations attributable to the acquisition, construction, or improvement of those.

Restricted net position – net position is considered restricted if their use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or buyers of the City's bonds. Restricted net position is reduced by liabilities related to the restricted assets.

Unrestricted net position – consists of all other net position that does not meet the definition of the above two components and is available for general use by the City.

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 1 – Summary of Significant Accounting Policies (continued)

Net Position and Fund Balances (continued)

In the fund financial statements, governmental fund equity is classified in the following categories:

Non-spendable – Includes items not immediately converted to cash, such as prepaid items and inventory.

Restricted – Includes items that are restricted by external creditors, grantors or contributors, or restricted by legal constitutional provisions.

Committed – Includes items committed by the City Council, by formal action.

Assigned – Includes items assigned for specific uses, authorized by the City Council and the City Administrator, but do not meet the criteria to be classified as restricted or committed. City policy requires that the City Council approve any other use for those funds.

Unassigned – This is the residual classification used for those balances not included in another category.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, management applies restricted net position first, unless a determination is made to use unrestricted net position. The City's policy concerning which to apply first varies with the intended use and legal requirements. Management typically makes this decision on a transactional basis at the incurrence of the expenditure.

Adoption of New GASB Pronouncements

During the fiscal year ended June 30, 2019, the City implemented the following GASB Pronouncements:

GASB Statement No. 83, Certain Asset Retirement Obligations. Issued November 2016, this statement addresses accounting and financial reporting for certain asset retirement obligations (AROs).

GASB Statement No. 88, Certain Disclosures Related to Debt, Including Direct Borrowing and Direct Placements, issued March 2018 to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

Future GASB Pronouncements

The following GASB pronouncements have been issued, but are not effective as of June 30, 2019:

GASB Statement No. 84, *Fiduciary Activities*. Issued January 2017, this statement establishes criteria for identifying fiduciary activities of all state and local governments. GASB 84 will be effective fiscal year ending June 30, 2020.

GASB Statement No. 87, *Leases*. Issued June 2017 to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments and increases the usefulness of governments' financial statements. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. GASB Statement No. 87 will be effective for the City for fiscal year ending June 30, 2021.

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 1 - Summary of Significant Accounting Policies (continued)

Future GASB Pronouncements (continued)

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. Issued June 2018, this statement establishes accounting requirements for interest cost incurred before the end of a construction period. GASB Statement No. 89 will be effective for the City for the fiscal year ending June 30, 2020

GASB Statement No. 90, *Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61*. Issued August 2018 to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. GASB Statement No. 90 will be effective for the City for the fiscal year ending June 30, 2020

GASB Statement No 91, *Conduit Debt Obligations*. Issued May 2019, this statement will improve financial reporting by eliminating the existing option for issuers to report conduit debt obligations as their own liabilities, thereby ending significant diversity in practice. GASB Statement No. 91 will be effective for the City for fiscal year ending June 30, 2022.

The City will implement new GASB pronouncements no later than the required effective date. The City is currently evaluating whether or not the above listed new GASB pronouncements will have a significant impact to the City's financial statements.

Note 2 – Appropriation and Budgetary Controls

Budgetary information

The City is subject to provisions of the Oregon Revised Statutes which set forth local budget procedures. A resolution authorizing appropriation for each fund sets the level by which expenditures cannot legally exceed appropriations. Appropriations are established by department in the General Fund, and by function (personal services, materials and services, capital outlay, debt service, transfers to other funds and contingency) in other funds.

The City Council may, however, approve additional appropriations for unexpected additional resources or necessary expenditures which could not be reasonably estimated at the time the budget was adopted. Additionally, budgets may be modified during the fiscal year by the use of appropriation transfers between legal categories or appropriation transfers from one fund to another. Such transfers must be authorized by official resolution or ordinance of the City Council. The resolution or ordinance must state the need for the transfer, the purpose of the authorized expenditures and the amount of the appropriation transferred.

Transfers of contingency appropriations which in aggregate during a fiscal year exceed 15% of the total appropriations of the fund may only be made after adoption of a supplemental budget prepared for that purpose. A supplemental budget less than 10% of the fund's original budget may be adopted at a regular meeting of the governing body. A supplemental budget greater than 10% of the fund's original budget requires public hearings, publication in newspapers and approval by the Council. Budget amounts shown in the financial statements include the original budget, supplemental budgets, and budget transfers. All appropriations terminate on June 30th.

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 2 – Appropriation and Budgetary Controls (continued)

Budgetary information (continued)

Unexpected additional resources or appropriations may be added to the budget through the use of a supplemental budget. A supplemental budget requires hearings before the public, publications in newspapers and approval by the City Council. Original and supplemental budgets may be modified by the use of appropriation transfers between levels of control. Such transfers require approval by passing a Council resolution authorizing the transfer. All budget amendments are subject to the limitations put forth in the Oregon Revised Statutes Chapters 294.305 through 394.565 (Oregon Budget Law). Budget amounts are as originally budgeted, or as amended by the City Council. During the year there were no supplemental budget appropriating unanticipated resources and one resolution transferring appropriation authority within the General Fund. Appropriations lapse at the end of each fiscal year.

During the fiscal year ended June 30, 2019, the City exceeded its appropriation authority in the Urban Renewal Fund Debt Issuance Costs Category by \$23,300. This violation of local budget law was attributed to the 2019 debt issuance costs. The City also exceeded its appropriation authority in the Water Fund Passthrough Projects Category by \$2,760. This violation of local budget law was attributed to the water infrastructure projects, however expenses related to these passthrough projects are offset by passthrough projects revenue.

Note 3 – Cash and Investments

Cash and Investments are comprised of the following as of June 30, 2019:

Petty cash	\$ 420
Carrying amount of demand deposits	152,978
Carrying amount of investments	<u>8,784,410</u>
	<u>\$ 8,937,808</u>

Cash and investments are reflected on the basic financial statements as follows:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Cash and investments	\$ 6,161,555	\$ 1,125,108	\$ 7,286,663
Restricted cash and investments	<u>1,651,145</u>	<u>-</u>	<u>1,651,145</u>
Total cash and investments	<u>\$ 7,812,700</u>	<u>\$ 1,125,108</u>	<u>\$ 8,937,808</u>

Deposits. For the fiscal year ended June 30, 2019, the carrying amount of the City's deposits in a qualifying financial institution were \$152,978 and the bank balances were \$231,449. All deposits are held in the name of the City. At June 30, 2019 the City's deposits were covered by federal depository and were deposited in an approved depository as identified by the State Treasury.

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 3 – Cash and Investments (continued)

Deposits. (continued)

Effective July 1, 2008, House Bill 2901 created a shared liability structure for participating bank depositories in Oregon. Barring any exceptions, a qualifying bank depository is required to pledge collateral valued at least 10% of their quarter-end public fund deposits if they are well capitalized, 25% of the quarter-end public fund deposits if they are adequately capitalized, or 110% of the quarter-end public fund deposits if they are undercapitalized or assigned to pledge 110% by the Office of State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public bank depositories is available to repay the deposits of public funds of governmental entities.

Custodial Credit Risk. Custodial credit risk for deposits is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The City does not have a formal deposit policy for custodial credit risk.

Investments. State of Oregon statutes restrict the types of investments in which the City may invest. Authorized investments include obligations of the United States Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, time certificates of deposit, certain commercial paper, and the State of Oregon Treasurer's Local Government Investment Pool.

The City has invested funds in the State Treasurer's Oregon Short-term Fund Local Government Investment Pool during fiscal year 2018-2019. Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board. Investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool.

In addition, the Oregon State Treasury LGIP distributes investment income on an amortized cost basis and participants' equity in the pool is determined by the amount of participant deposits, adjusted for withdrawals and distributed income. Accordingly, the adjustment to fair value would not represent an expendable increase in the City's cash position.

Investments in the Oregon State Treasury LGIP are made under the provisions of ORS 194.180. These funds are held in the City's name and are not subject to collateralization requirements of ORS 295.015. Investments are stated at amortized cost, which approximated fair value.

State of Oregon statutes restrict the types of investments in which the City may invest. Authorized investments include obligations of the United States Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, time certificates of deposit, certain commercial paper, and the State of Oregon Treasurer's Local Government Investment Pool. As of June 30, 2019 and for the year then ended, the City was in compliance with the aforementioned State of Oregon statutes.

Credit Risk. State Statutes authorize the City to invest primarily in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, banker's acceptances, certain commercial papers, and the State Treasurer's Investment Pool, among others. The City has no formal investment policy that further restricts its investment choices.

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 3 – Cash and Investments (continued)

Investments. (continued)

Concentration of Credit Risk. The City is required to provide information about the concentration of credit risk associated with its investments in one issuer that represents 5 percent or more of the total investments, excluding investments in external investment pools or those issued and explicitly guaranteed by the U.S. Government. The City has no such investments.

Interest Rate Risk. The City has no formal investment policy that explicitly limits investment maturities as a means of managing its exposure to fair value loss arising from increasing interest rates.

Disclosures about Fair Value of Assets. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

Level 1 - Unadjusted inputs using quoted prices in active markets for identical investments.

Level 2 - Other significant observable inputs other than level 1 prices, including, but are not limited to, quoted prices for similar investments, inputs other than quoted prices that are observable for investments (such as interest rates, prepayment speeds, credit risk, etc.) or other market corroborated inputs.

Level 3 - Significant inputs based on the best information available in the circumstances, to the extent observable inputs are not available.

Investments Measured at Fair Value:	Totals as of 6/30/2019	Level One	Level Two	Level Three	Amortized Cost Not Measured at Fair Value
Local Government					
Investment Pool	\$ 8,429,498	\$ -	\$ -	\$ -	\$ 8,429,498
US Government Securities	346,961	346,961	-	-	-
Certificates of Deposit	7,951	-	7,951	-	-
	<u>\$ 8,784,410</u>	<u>\$ 346,961</u>	<u>\$ 7,951</u>	<u>\$ -</u>	<u>\$ 8,429,498</u>

	Total Investments	Investment Maturities		
		Less than 1 yr	1-5 years	6-10 years
Local Government				
Investment Pool	8,429,498	8,429,498	-	-
US Government Securities	346,961	346,961	-	-
Certificates of Deposit	7,951	7,951	-	-
	<u>\$ 8,784,410</u>	<u>\$ 8,784,410</u>	<u>\$ -</u>	<u>\$ -</u>

	Moody's Rating	Standard & Poor Rating	Percentage of Total Investments
Local Government			
Investment Pool	N/R	N/R	95.96%
US Government Securities	N/R	N/R	3.95%
Certificates of Deposit	N/R	N/R	0.09%
			<u>100.00%</u>

N/R = Not Rated

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 4 – Capital Assets

The changes in capital assets for the year ended June 30, 2019, are as follows:

Governmental Activities:	Balance 7/1/2018	Additions	Disposals	Balance 6/30/2019
Capital assets not being depreciated:				
Land	\$ 5,807,473	\$ -	\$ -	\$ 5,807,473
Construction-in-progress	10,753	98,559	-	109,312
Total capital assets not being depreciated	5,818,226	98,559	-	5,916,785
Capital assets being depreciated:				
Buildings and improvements	3,736,394	-	(31,577)	3,704,817
Machinery and equipment	662,593	86,401	(26,992)	722,002
Vehicles	584,626	-	-	584,626
Infrastructure	9,070,868	234,690	-	9,305,558
Total capital assets being depreciated	14,054,481	321,091	(58,569)	14,317,003
Less accumulated depreciation for:				
Buildings and improvements	(661,524)	(73,645)	7,267	(727,902)
Machinery and equipment	(551,061)	(37,519)	24,135	(564,445)
Vehicles	(481,829)	(18,546)	-	(500,375)
Infrastructure	(5,977,227)	(288,470)	-	(6,265,697)
Total accumulated depreciation	(7,671,641)	(418,180)	31,402	(8,058,419)
Total capital assets being depreciated, net	6,382,840	(97,089)	(27,167)	6,258,584
Total capital assets, Governmental activities, net	\$12,201,066	\$ 1,470	\$ (27,167)	\$12,175,369

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 4 – Capital Assets (continued)

Business-type Activities:	Balance 7/1/2018	Additions	Disposals	Balance 6/30/2019
Capital assets not being depreciated:				
Land	\$ 118,131	\$ -	\$ -	\$ 118,131
Construction-in-progress	-	61,656	-	61,656
Total capital assets not being depreciated	118,131	61,656	-	179,787
Capital assets being depreciated:				
Buildings and improvements	1,351,469	-	-	1,351,469
Machinery and equipment	290,012	5,699	-	295,711
Vehicles	134,561	-	-	134,561
Infrastructure	4,606,740	-	-	4,606,740
Total capital assets being depreciated	6,382,782	5,699	-	6,388,481
Less accumulated depreciation for:				
Buildings and improvements	(675,384)	(27,029)	-	(702,413)
Machinery and equipment	(177,763)	(19,299)	-	(197,062)
Vehicles	(102,826)	(4,375)	-	(107,201)
Infrastructure	(2,655,446)	(101,587)	-	(2,757,033)
Total accumulated depreciation	(3,611,419)	(152,290)	-	(3,763,709)
Total capital assets being depreciated, net	2,771,363	(146,591)	-	2,624,772
Total capital assets, Business-type activities, net	\$ 2,889,494	\$ (84,935)	\$ -	\$ 2,804,559

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 4 – Capital Assets (continued)

Depreciation expense was charged to functions/programs of the government as follows:

Governmental Activities:

<u>Program</u>	
General government	\$ 83,635
Public safety	29,273
Highways and streets, including depreciation of general infrastructure assets	280,181
Recreation	<u>25,091</u>
Total:	<u>\$ 418,180</u>

Business-type Activities

<u>Program</u>	
Water department	<u>\$ 152,290</u>
Total:	<u>\$ 152,290</u>

Note 5 – Lease Agreement

On May 1, 2019, the City entered into a three-year lease agreement with Jacksonville Senior Center, Inc. for the purpose of developing and operating a thrift shop at 170 S. Oregon Street. known historically as the Brunner Building. The lessee shall pay the City \$75 per month beginning May 1, 2019. The term of the lease agreement is three years from the time of execution. Future lease revenue from lease agreement as of June 30, 2019, are as follows:

Year Ending June 30,	Total
<u>2020</u>	<u>\$ 900</u>
2021	900
2022	<u>750</u>
	<u>\$ 2,550</u>

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 6 – Loan Receivable

On November 30, 2018, the City entered into a loan agreement with Jacksonville Community Center, Inc. for the purpose of completing the construction and the equipping of a community center on land owned by the City. The City loaned a total of \$23,400 at a zero percent interest rate per annum. Per loan agreement, the borrow shall repay the loan in five annual installments beginning on December 31, 2019. Loan payments receivable as of June 30, 2019, are as follows:

Year Ending June 30,	Total
2020	\$ 4,680
2021	4,680
2022	4,680
2023	4,680
2024	4,680
	\$ 23,400

Note 7 – Transfers

The composition of interfund balances as of June 30, 2019, are as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Urban Renewal Fund	\$ 144,507

The amount payable to the General Fund relates to a working capital loan made to the Urban Renewal Fund for capital projects. \$25,000 of the balance is expected to be collected in the subsequent year.

Transfers are used to 1) move revenues from the fund with collection authorization to the debt service fund as debt service principal and interest payments become due, 2) move restricted amounts from borrowings to the debt service fund to establish mandatory reserve accounts, 3) move unrestricted general fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs, and 4) move amounts from various departments to reserve accounts to fund budgeted reserves.

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 7 – Transfers (continued)

Interfund transfers during the year ended June 30, 2019 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Governmental-type Activities:		
General Fund	\$ -	\$ 570,000
Fire Protection Fund	50,000	10,000
Police Protection Fund	285,000	-
Streets and Storm Drains Fund	100,000	-
Parks and Visitor Services Fund	75,000	-
Historic Preservation Fund	50,000	-
Permanent Fund	10,000	-
Total Governmental-type Activities	<u>570,000</u>	<u>580,000</u>
Business-type Activities:		
Water Fund	<u>10,000</u>	<u>-</u>
Total Transfers	<u>\$ 580,000</u>	<u>\$ 580,000</u>

The City made transfers from the General Fund to the Fire Protection Fund, the Police Protection Fund, the Streets and Storm Drains Fund, the Parks and Visitor Services Fund, the Historic Preservation Fund and the Permanent Fund to supplement current operations. The City made a transfer from the Fire Protection Fund in Governmental-Type activities to the Water Fund in Business-Type Activities for collection services. All transfers were included in the original budget document.

Note 8 – Operating Leases

The City has several operating leases associated with office equipment. Total expense for such leases was \$9,013 for the year ended June 30, 2019. The future minimum lease payments for these leases are as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>Total</u>
2020	\$ 7,982
2021	5,195
2022	3,338
2023	3,170
2024	2,377
	<u>\$ 22,062</u>

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 9 – Long-Term Liabilities

Series 2012 G.O. Bonds

On May 8, 2012, the City issued Series 2012 General Obligation Refunding Bonds in the amount of \$2,595,000 bearing an interest rate of 2% to 4%. The Bonds were issued to refinance certain outstanding general obligation bonds that financed capital construction and improvements to the City's water system. Interest payments are required semi-annually on June 15 and December 15, with principal payments required June 15 of each year until 2026. The debt service on these bonds is paid by the Debt Service Fund. The Bonds are general obligations of the City. The full faith and credit and taxing powers of the City are pledged to the successive owners of each of the Bonds. In the event of a default, obligations are not subject acceleration nor subject to increase of interest rate in excess of the interest rate otherwise applicable to the obligations.

The Bonds were issued at a premium of \$212,087.

The Bonds maturing in years 2013 through 2022, inclusive, are not subject to optional redemption prior to maturity. The Bonds maturing on June 15, 2023 and on any date thereafter are subject to redemption at the option of the City prior to their stated maturity dates at any time on or after June 15, 2022, as a whole or in part, and if in parts, with maturities to be selected by the City at a price of par, plus accrued interest, if any, to the date of redemption.

Annual debt service requirement associated with the 2012 Series G.O. Bonds are as follows:

2012 GO Bond:	Year Ending June 30,	Principal	Interest	Total
	2020	\$ 190,000	\$ 63,000	\$ 253,000
	2021	205,000	55,400	260,400
	2022	220,000	47,200	267,200
	2023	235,000	38,400	273,400
	2024	255,000	29,000	284,000
	2025-2026	470,000	26,800	496,800
		<u>\$ 1,575,000</u>	<u>\$ 259,800</u>	<u>\$ 1,834,800</u>

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 9 – Long-Term Liabilities (continued)

Series 2014 Full Faith Credit Obligation

On August 15, 2014, the City of Jacksonville, Oregon (the City) entered into a full faith and credit financing agreement note with Umpqua Bank in the amount of \$1,000,000 (the Series 2014 Obligations). The purpose of the loan was for capital improvements to historic property in the City's urban renewal district. The outstanding principal balance of the note shall bear interest at the rate of 3.04% per annum. Interest was due and payable semiannually on November 1st and May 1st. Principal was payable annually on May 1st (commencing May 1, 2015). The note's original maturity was May 1, 2021. Payments under this note were payable from the general, non-restricted revenues of the City. The obligation of the City to make payments under this note was a full faith and credit obligation of the City, but shall be subject to annual appropriation. The agreement of this note was not secured by any lien or security interest on any property. The agreement contains a provision that in an event of default, the Bank may exercise any remedy available at law or in equity, including acceleration. In addition, if an event of default shall occur, then the interest rate under the note may be increased at the option of the bank to an interest rate 5% in excess of the interest rate otherwise applicable to the note.

On August 15, 2014, the City and the Jacksonville Urban Renewal Agency, Oregon (the Agency) entered into an intergovernmental agreement in connection with the Series 2014 Obligations. As a result, the Agency shall transfer tax increment revenues and proceeds to the City in amounts and times sufficient for the City to pay the Series 2014 Obligations under the terms of such obligations. As a result of the intergovernmental agreement, debt service was paid by the Urban Renewal Fund.

Due to accelerated principal payments, on October 28, 2018, a final debt service payment was made on the Series 2014 Full Faith and Credit Financing Credit Note. As a result of the final principal payment, there was no outstanding balance as of June 30, 2019.

Series 2019 Full Faith Credit Obligation

On May 23, 2019, the City of Jacksonville, Oregon (the City) entered into a full faith and credit financing agreement note with U.S. Bank National Association in the amount of \$1,500,000 (the Series 2019 Obligations). The purpose of the loan was for capital improvements to historic property in the City's urban renewal district. The outstanding principal balance of the note shall bear interest at the rate of 2.90% per annum. Interest is due and payable semiannually on November 1st and May 1st. Principal is payable annually on May 1st (commencing May 1, 2020). The note matures on May 1, 2024. Payments under this note are payable from the general, non-restricted revenues of the City. The obligation of the City to make payments under this note is a full faith and credit obligation of the City, but shall be subject to annual appropriation. The agreement of this note is not secured by any lien or security interest on any property. The agreement contains a provision that in an event of default, the Bank may exercise any remedy available at law or in equity, however the payments are not subject to acceleration. In addition, if an event of default shall occur, then the interest rate under the note may be increased at the option of the bank to an interest rate 2% in excess of the interest rate otherwise applicable to the note.

On April 16, 2019, the City and the Jacksonville Urban Renewal Agency, Oregon (the Agency) entered into an intergovernmental agreement in connection with the Series 2019 Obligations. As a result, the Agency shall transfer tax increment revenues and proceeds to the City in amounts and times sufficient for the City to pay the Series 2019 Obligations under the terms of such obligations. As a result of the intergovernmental agreement, debt service is paid by the Urban Renewal Fund.

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 9 – Long-Term Liabilities (continued)

Series 2019 Full Faith Credit Obligation (continued)

Annual debt service requirement associated with the Series 2019 Obligations are as follows:

	Year Ending June 30,	Principal	Interest	Total
2019 Obligation:				
	2020	\$ 300,000	\$ 41,325	\$ 341,325
	2021	300,000	34,800	334,800
	2022	300,000	26,100	326,100
	2023	300,000	17,400	317,400
	2024	300,000	8,700	308,700
		<u>\$ 1,500,000</u>	<u>\$ 128,325</u>	<u>\$ 1,628,325</u>

Long-term liability activity for the year ended June 30, 2019:

	Balance June 30, 2018	Additions	Reductions	Balance June 30, 2019	Due within 1 year
Governmental Activities:					
Series 2012 G.O. Bond (direct placement)	\$ 1,750,000	\$ -	\$ (175,000)	\$ 1,575,000	\$ 190,000
Series 2014 Obligations (direct borrowing)	132,000	-	(132,000)	-	-
Series 2019 Obligations (direct borrowing)	-	1,500,000	-	1,500,000	300,000
Total Governmental Activities before Premium/(Discount)	1,882,000	1,500,000	(307,000)	3,075,000	490,000
Unamortized Premium/(Discount)	121,193	-	(15,149)	106,044	15,149
Total Governmental Activities	<u>\$ 2,003,193</u>	<u>\$ 1,500,000</u>	<u>\$ (322,149)</u>	<u>\$ 3,181,044</u>	<u>\$ 505,149</u>

Note 10 – Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 11 - Post-Employment Benefits Other Than Pension (OPEB)

Retirement Health Insurance Account (RHIA).

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 post-employment 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 PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan. A surviving spouse or dependent of a deceased PERS 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 PERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Participating employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS. The contribution rates in effect for the fiscal year ended June 30, 2019 for the OPEB program were: Tier1/Tier 2 – 0.50%, and OPSRP general service – 0.43%. The City contributed \$4,540 for the year ended June 30, 2019.

Pension Plan Comprehensive Annual Financial Report (CAFR).

Oregon PERS produces an independently audited CAFR which can be found at:
<http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>

Actuarial assumptions: Retiree healthcare participation Healthcare cost trend rate	Healthy retirees: 38%; Disabled retirees: 20% Not applicable
Mortality	Healthy retirees and beneficiaries: RP-2000 Sex-distinct, generational per Scale BB, with collar adjustments and set-backs as described in the valuation. Active members: Mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation. Disabled retirees: Mortality rates are a percentage (70% for males, 95% for females) of the RP-2000 Sex-distinct, generational per Scale BB, disabled mortality table.

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 11 - Post-Employment Benefits Other Than Pension (OPEB) (continued)

Pension Plan Comprehensive Annual Financial Report (CAFR). (continued)

The actuarial valuation details are the Actuarial Methods and Assumptions, Discount Rate, Assumed Asset Allocation, and the Investment Rate of Return.

OPEB Liabilities/Assets, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB.

The City reports its financial position using the modified cash basis of accounting, it does not recognize in the Statement of Net Position its share of the net OPEB asset/liability, OPEB expense, deferred outflows of resources, and deferred inflows of resources related to OPEB. The City's proportionate share of the net OPEB asset held by OPERS was \$11,399 as of June 30, 2019. The net OPEB asset was measured as of June 30, 2018, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2016. The City's proportion of the net OPEB asset was based on a projection of the City's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating employers, actuarially determined. As of June 30, 2019, the City's proportion was 0.010212090 percent.

As of June 30, 2019, OPERS noted the following deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 646
Changes of assumptions	-	36
Net difference between projected and actual earnings on investments	-	2,458
Changes in proportionate share	78	58
Difference between employer contributions and employer's proportionate share of system contributions	-	-
City's contributions subsequent to the measurement date	4,540	-
Total	\$ 4,618	\$ 3,198

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 11 - Post-Employment Benefits Other Than Pension (OPEB) (continued)

OPEB Liabilities/Assets, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. (continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB would be reported in pension expense as follows:

Year Ended June 30	Deferred Outflow/(Inflow) of Resources (prior to post- measurement date)
2020	\$ (1,036)
2021	(1,024)
2022	(816)
2023	(245)
2024	-
Thereafter	-
Total	\$ (3,121)

Sensitivity for the City's Proportionate Share of the Net OPEB Asset to Changes in Discount Rate.

The following presents the City's proportionate share of the net OPEB asset calculated using the discount rate of 7.20 percent, as well as what the City's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is 1-percentage point lower (6.20 percent) or 1-percentage point higher (8.20 percent) than the current rate:

City's Net OPEB Asset/(Liability)	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
Proportionate share of net RHIA asset/(liability)	\$ 6,637	\$ 11,399	\$ 15,435

The RHIA OPEB is unaffected by healthcare cost trends due to the benefit being limited to \$60 monthly payments toward Medicare companion insurance premiums.

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 12 – Pension Plan

Plan Description. Employees are provided pensions as participants under one or more plans currently available through Oregon Public Employees Retirement System (OPERS), a cost-sharing multiple-employer defined benefit plan in accordance with Oregon Revised Statutes Chapter 238, Chapter 23A, and Internal Revenue Service Code Section 401(a).

There are currently two programs within OPERS, with eligibility determined by the date of employment. Those employed prior to August 29, 2003 are OPERS Program members, and benefits are provided based on whether a member qualifies for Tier One or Tier Two described below. Those employed on or after August 29, 2003 are Oregon Public Service Retirement Plan (OPSRP) Program members. OPSRP is a hybrid retirement plan with two components: 1) the Pension Program (defined benefit; established and maintained as a tax-qualified governmental defined benefit plan), and 2) the Individual Account Program (IAP) (defined contribution; established and maintained as a tax-qualified governmental defined contribution plan).

The ORS Chapter 238 Defined Benefit Plan was closed to new members hired on or after August 29, 2003. In 1995, the Oregon Legislature created a second tier of benefits for those who became OPERS Program members after 1995 but before August 29, 2003. The second tier does not have the Tier One assumed earnings rate guarantee.

Beginning January 1, 2004, all employees who were active members of OPERS became members of the OPSRP IAP Program. OPERS plan member contributions (the employee contribution, whether made by the employee or "picked-up" by the employer) go into the IAP portion of OPSRP. OPERS plan members retain their existing OPERS accounts; however, member contributions after January 1, 2004 are deposited in the member's IAP, not into the member's OPERS account.

Tier One/Tier Two Retirement Benefit (Chapter 238).

Pension Benefits. The OPERS 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 (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 a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit 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. General Service employees may retire after reaching age 55. Tier One General Service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan was closed to new members hired on or after August 29, 2003.

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 one or more of the following conditions are met:

- Member was employed by an OPERS employer at the time of death,
- Member died within 120 days after termination of OPERS-covered employment,
- Member died as a result of injury sustained while employed in an OPERS-covered job, or
- Member was on an official leave of absence from an OPERS-covered job at the time of death.

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 12 – Pension Plan (continued)

Disability Benefits. A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member for disability benefits regardless of the length of OPERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 when determining the monthly benefit.

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 of the underlying global equity investments of that account.

Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.

OPSRP Pension Program (Chapter 238A).

Pension Benefits. The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003. 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:

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.

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.

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.

Benefit Changes After Retirement. Under ORS 238.360, monthly benefits are adjusted annually through cost-of-living adjustment (COLA). The COLA is capped at 2.0 percent.

Funding Policy. OPERS 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.

Contributions. OPERS' funding policy provides for periodic member and employer contributions at rates established by the Public Employees Retirement Board, subject to limits set in statute. The rates established for member and employer contributions were approved based on the recommendations of the System's third-party actuary.

The contribution rates in effect for the fiscal year ended June 30, 2019 for each pension program were: Tier1/Tier 2 – 18.73%, OPSRP General Service – 6.89%, and OPSRP Police and Fire – 12.09%.

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 12 – Pension Plan (continued)

Pension Plan Comprehensive Annual Financial Report (CAFR). OPERS prepares their financial statements in accordance with GAAP as set forth in GASB pronouncements that apply to fiduciary funds and enterprise funds. The accrual basis of accounting is used for all funds. Revenues are recognized when earned. Contributions recognized when due, pursuant to legal (or statutory) requirements. Benefits and withdrawals are recognized when they are currently due and payable in accordance with the terms of the plans. Investments are recognized at fair value, the amount that could be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. OPERS produces an independently audited CAFR which can be found at:

<https://www.oregon.gov/pers/documents/financials/CAFR/2017-CAFR.pdf>.

Actuarial Valuation. The employer contribution rates effective July 1, 2017, through June 30, 2019, were set using the entry age normal actuarial cost method. Under this cost method, each active member's entry age present value of projected benefits is allocated over the member's service from their date of entry until their assumed date of exit, taking into consideration expected future compensation increases.

Actuarial Methods and Assumptions Used in Developing Total Pension Liability

Valuation date	December 31, 2016
Measurement date	June 30, 2018
Experience study	2014, published July 26, 2017
Actuarial cost method	Entry age normal
Actuarial assumptions:	
Inflation rate	2.50 percent
Long-term expected rate of return	7.20 percent
Discount rate	7.20 percent
Projected salary increases	3.50 percent
Cost of living adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	<p>Healthy retirees and beneficiaries: RP-2014 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.</p> <p>Active members: RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.</p>

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits 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 methods and assumptions shown above are based on the 2016 Experience Study, which reviewed experience for the four-year period ending on December 31, 2016.

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 12 – Pension Plan (continued)

Discount Rate. The discount rate used to measure the total pension liability was 7.20 percent for the Defined Benefit Pension Plan, reduced from 7.50 percent at the prior measurement date. The projection of cash flows used to determine the discount rate assumed that contributions from 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.

Assumed Asset Allocation.

<u>Asset Class</u>	<u>Target Allocation</u>
Cash	0.00%
Debt securities	20.00%
Public equity	37.50%
Private equity	17.50%
Real estate	12.50%
Alternative equity	12.50%
Opportunity portfolio	0.00%
Total	<u>100.00%</u>

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 12 – Pension Plan (continued)

Investment Rate of Return. To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2015 the OPERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. 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.

The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at the time based on the OIC long-term target asset allocation. The OIC's description of each asset was used to map the target allocation to the asset classes shown below:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Compounded Annual Return</u>
Core fixed income	8.00%	4.00%
Short-term bonds	8.00%	3.61%
Intermediate-term bonds	3.00%	5.42%
High yield bonds	1.00%	6.20%
Large/Mid cap US equities	15.75%	6.70%
Small cap US equities	1.31%	6.99%
Micro ca[US equities	1.31%	7.01%
Developed foreign equities	13.13%	6.73%
Emerging market equities	4.12%	7.25%
Non-US small cap equities	1.88%	7.22%
Private equities	17.50%	7.97%
Real estate (property)	10.00%	5.84%
Real estate (REITS)	2.50%	6.69%
Hedge fund of funds - diversified	2.50%	4.64%
Hedge fund - event driven	0.63%	6.72%
Timber	1.88%	5.85%
Farmland	1.88%	6.37%
Infrastructure	3.75%	7.13%
Commodities	1.86%	4.58%
Total	100.00%	
Assumed inflation - mean		2.50%

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 12 – Pension Plan (continued)

Pension Liabilities/Assets and Pension Expense.

The City reports its financial position using the modified cash basis of accounting, it does not recognize in the Statement of Net Position its proportionate share of the OPERS net pension asset/liability, pension expense, deferred outflows of resources, and deferred inflows of resources related to pensions. The City's proportionate share of the net pension liability held by OPERS was \$1,508,167 as of June 30, 2019. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016. 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 June 30, 2019, the City's proportion was approximately 0.00995576 percent.

As of June 30, 2019, OPERS noted the following deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 51,303	\$ -
Changes of assumptions	350,646	-
Net difference between projected and actual earnings on investments	-	66,971
Changes in proportionate share	26,695	43,955
Difference between employer contributions and employer's proportionate share of system contributions	34,949	3,597
City's contributions subsequent to the measurement date	118,142	-
Total	\$ 581,735	\$ 114,523

For the year ended June 30, 2019, the City would have incurred pension expense of \$178,106 if it reported on the full accrual basis of accounting. Pension expense was generated during the measurement period as a result of less than anticipated investment returns at the OPERS level.

Other amounts OPERS reported as deferred outflows of resources and deferred inflows of resources related to pensions would be reported in pension expense as follows:

Year Ended June 30	Deferred Outflow/(Inflow) of Resources (prior to post- measurement date)
2020	\$ 193,565
2021	144,621
2022	(9,639)
2023	13,305
2024	7,218
Thereafter	-
Total	\$ 349,070

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 12 – Pension Plan (continued)

Sensitivity for the City’s Proportionate Share of the Net Pension Liability to Changes in Discount Rate.

The following presents the City’s proportionate share of the net pension liability calculated using the discount rate of 7.20 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 (6.20 percent) or 1-percentage point higher (8.20 percent) than the current rate:

City's Net Pension Asset/(Liability)	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
Defined Pension Benefit	\$ (2,520,431)	\$ (1,508,167)	\$ (672,625)

Changes in Assumptions and Methods.

A summary of key changes implemented since the December 31, 2015 valuation are noted below. Additional detail and list of changes can be found in the 2016 Experience Study for the System, which can be found at: <http://www.oregon.gov/pers/Documents/2016-Exp-Study.pdf>

- Assumed average annual future long-term investment return was lowered from 7.50 percent to 7.20 percent
- Interest crediting on regular and variable member accounts was also lowered to 7.20 percent
- Assumed administrative expenses were updated to both Tier 1/Tier 2 and OPSRP
- Mortality assumptions were changed to reflect updated base tables and mortality improvement projection scales for all groups
- Termination, disability and retirement rates were updated for some groups to more closely match observed experience
- Assumptions for merit increases, annual sick leave, and vacation pay were updated
- The assumed healthcare cost trend rates for the RHIPA program as well as the participation assumptions for both RHIA and RHIPA were updated
- The percentages used for allocating accrued liability for Tier 1/Tier 2 active members who have earned service with multiple OPERS employers were updated

Defined Contribution Plan – Individual Account Program (IAP).

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. All covered employees are required by State statute to contribute 6% of their salary to the plan. 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 dies.

Upon retirement, a member of the OPSRP Individual Account Program (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.

CITY OF JACKSONVILLE, OREGON
Notes to the Basic Financial Statements
June 30, 2019

Note 12 – Pension Plan (continued)

Contributions. During 2019, the City, as an employee benefit, paid the employees portion of the contribution. For 2019, the City paid \$60,538 for this contribution.

Note 13 – 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; injuries to employees; and natural disasters for which the government carries commercial insurance. The government has not elected to self-insure for any of these risks, except for the deductible portions of the commercial insurance.

During the current year, there were no significant reductions in insurance coverage from the prior year in any major category of coverage. In addition, insurance settlements have not exceeded insurance coverage during any of the past three years.

Note 14 – Tax Abatements

As of June 30, 2019, Jackson county provides tax abatement through the Enterprize Zone program.

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 provides qualified firms that will be making a substantial new capital investment within the defined enterprise zone, a waiver of 100% of the amount of real property taxes attributable to the new investment for a period of five years following completion of the new investment. Land or 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, 2019, the City had no abated property taxes under the Enterprise Zone program.

Note 15 – Concentrations of Risk

In the normal course of operations, the City receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

The City's operations are concentrated within Jackson County. In addition, substantially all of the City's revenues for continuing operations are from federal, state, and local government agencies.

Note 16 – Subsequent Events

Management of the City has evaluated events and transactions occurring after June 30, 2019, through November 27, 2019, the date the financial statements were available for issuance, for recognition and/or disclosure in the financial statements. Based on management's knowledge, there were no additional events and/or transactions that required recognition and disclosure in the financial statements.

SUPPLEMENTARY INFORMATION

Reconciliation of budgetary revenues and expenditures to changes in net position, general fund and governmental funds.

MAJOR GOVERNMENTAL FUNDS

These funds account for the City's collection and disbursement of earmarked monies.

General Fund (General Fund) – This fund accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Fire Protection Fund – This fund accounts for costs receipts from the utility surcharge. The funds are committed to fire department purposes.

Police Protection Fund – This fund accounts for costs receipts from the utility surcharge. The funds are committed to police department purposes.

Street and Storm Drain Fund – This fund accounts for the expenditure of intergovernmental revenues, which are committed to spending on street and storm drain repair.

Parks and Visitor Services Fund – This fund accounts for funds receipts from entertainment and lodging taxes and governmental revenues which are restricted for visitor center and marketing expenses and committed to maintenance and operations of the government's park system.

System Development Fund – This fund accounts for the receipt of systems development charges which are restricted for capital improvements.

Historic Preservation Fund – This fund accounts for the receipt of donations which are committed historic preservation projects.

Urban Renewal Fund – This fund accounts for receipts from property tax increment for its specified area. The funds are restricted for maintenance and capital improvements.

Capital Project Fund – This fund accounts for the resources and expenditures which are restricted to finance the building or acquisition of capital facilities that are nonrecurring major expenditure items.

Debt Service Fund – This fund accounts for receipts from property tax levies which are restricted repayment of bonded debt.

Permanent Fund – This accounts for governmental revenue which are restricted for expansion, operation and maintenance of the government's cemetery.

MAJOR ENTERPRISE FUNDS

These funds account for activities supported by user charges and where the emphasis is on change in working capital.

Water Fund – This fund accounts for operating the City's water system and distribution and treatment facility. Principal sources of revenue are user fees and earnings on investments.

**CITY OF JACKSONVILLE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (CASH BASIS)
GENERAL FUND
FISCAL YEAR ENDED JUNE 30, 2019**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Adopted	Final		
REVENUES:				
Taxes	\$ 748,216	\$ 748,216	\$ 739,159	\$ (9,057)
Licenses, fees, and permits	233,041	233,041	332,618	99,577
Charges for services	44,404	44,404	42,640	(1,764)
Intergovernmental	92,500	92,500	82,403	(10,097)
Special payments	175,000	175,000	88,791	(86,209)
Investment income	5,560	5,560	17,593	12,033
Miscellaneous revenues	3,000	3,000	3,481	481
TOTAL REVENUES	1,301,721	1,301,721	1,306,685	4,964
EXPENDITURES:				
Current:				
Personal services	358,398	358,398	269,782	88,616
Materials and services	399,299	399,299	337,627	61,672
Capital outlay	262,000	262,000	1,520	260,480
Special payments	175,000	175,000	88,791	86,209
Contingency	25,000	25,000	-	25,000
TOTAL EXPENDITURES	1,219,697	1,219,697	697,720	521,977
OTHER FINANCING SOURCES (USES):				
Proceeds from interfund loan	25,000	25,000	25,000	-
Transfers out	(570,000)	(570,000)	(570,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	(545,000)	(545,000)	(545,000)	-
NET CHANGE IN FUND BALANCE	(462,976)	(462,976)	63,965	526,941
FUND BALANCE, July 1, 2018	697,007	697,007	939,114	242,107
FUND BALANCE, June 30, 2019	\$ 234,031	\$ 234,031	1,003,079	\$ 769,048
Reconciliation				
Interfund receivable			144,507	
FUND BALANCE - END OF YEAR (ARISING FROM CASH TRANSACTIONS)			\$ 1,147,586	

**CITY OF JACKSONVILLE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (CASH BASIS)
FIRE PROTECTION FUND
FISCAL YEAR ENDED JUNE 30, 2019**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Adopted	Final		
REVENUES:				
Charges for services	\$ 728,000	\$ 728,000	\$ 704,379	\$ (23,621)
Investment income	4,800	4,800	14,771	9,971
Miscellaneous revenues	200	200	1,912	1,712
TOTAL REVENUES	733,000	733,000	721,062	(11,938)
EXPENDITURES:				
Current:				
Personal services	568,738	568,738	515,540	53,198
Materials and services	167,177	167,177	118,731	48,446
Capital outlay	250,000	250,000	73,330	176,670
TOTAL EXPENDITURES	985,915	985,915	707,601	278,314
OTHER FINANCING SOURCES (USES):				
Transfers in	50,000	50,000	50,000	-
Transfers out	(10,000)	(10,000)	(10,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	40,000	40,000	40,000	-
NET CHANGE IN FUND BALANCE	(212,915)	(212,915)	53,461	266,376
FUND BALANCE, July 1, 2018	411,831	411,831	421,513	9,682
FUND BALANCE, June 30, 2019	\$ 198,916	\$ 198,916	\$ 474,974	\$ 276,058

**CITY OF JACKSONVILLE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (CASH BASIS)
POLICE PROTECTION FUND
FISCAL YEAR ENDED JUNE 30, 2019**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Adopted	Final		
REVENUES:				
Charges for services	\$ 400,000	\$ 400,000	\$ 342,350	\$ (57,650)
Fines and forfeitures	27,724	27,724	13,910	(13,814)
Investment income	2,600	2,600	8,001	5,401
Miscellaneous revenues	300	300	2,938	2,638
TOTAL REVENUES	430,624	430,624	367,199	(63,425)
EXPENDITURES:				
Current:				
Personal services	466,921	466,921	443,550	23,371
Materials and services	162,231	162,231	137,002	25,229
Capital outlay	35,000	35,000	20,010	14,990
TOTAL EXPENDITURES	664,152	664,152	600,562	63,590
OTHER FINANCING SOURCES (USES):				
Transfers in	285,000	285,000	285,000	-
TOTAL OTHER FINANCING SOURCES (USES)	285,000	285,000	285,000	-
NET CHANGE IN FUND BALANCE	51,472	51,472	51,637	165
FUND BALANCE, July 1, 2018	-	-	-	-
FUND BALANCE, June 30, 2019	\$ 51,472	\$ 51,472	\$ 51,637	\$ 165

**CITY OF JACKSONVILLE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (CASH BASIS)
STREET AND STORM DRAINS FUND
FISCAL YEAR ENDED JUNE 30, 2019**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Adopted	Final		
REVENUES:				
Franchise fees	\$ 249,148	\$ 249,148	\$ 243,292	\$ (5,856)
Licenses, fees, and permits	5,000	5,000	7,549	2,549
Intergovernmental	310,000	310,000	265,895	(44,105)
Special payments	425,000	425,000	410,562	(14,438)
Investment income	7,200	7,200	22,157	14,957
Miscellaneous revenues	1,000	1,000	3,026	2,026
TOTAL REVENUES	997,348	997,348	952,481	(44,867)
EXPENDITURES:				
Current:				
Personal services	241,569	241,569	219,509	22,060
Materials and services	284,939	284,939	282,136	2,803
Capital outlay	700,000	700,000	96,787	603,213
Special payments	425,000	425,000	410,562	14,438
TOTAL EXPENDITURES	1,651,508	1,651,508	1,008,994	642,514
OTHER FINANCING SOURCES (USES):				
Transfers in	100,000	100,000	100,000	-
TOTAL OTHER FINANCING SOURCES (USES)	100,000	100,000	100,000	-
NET CHANGE IN FUND BALANCE	(554,160)	(554,160)	43,487	597,647
FUND BALANCE, July 1, 2018	763,643	763,643	943,260	179,617
FUND BALANCE, June 30, 2019	\$ 209,483	\$ 209,483	\$ 986,747	\$ 777,264

**CITY OF JACKSONVILLE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN NET POSITION - BUDGET AND ACTUAL (CASH BASIS)
PARKS AND VISITOR SERVICES FUND
FISCAL YEAR ENDED JUNE 30, 2019**

	Budget		Actual	Variance with
	Adopted	Final		Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 213,000	\$ 213,000	\$ 236,190	\$ 23,190
Franchise fees	50,000	50,000	55,347	5,347
Licenses, fees, and permits	64,700	64,700	71,717	7,017
Investment income	2,880	2,880	8,863	5,983
Miscellaneous revenues	3,500	3,500	38,350	34,850
TOTAL REVENUES	334,080	334,080	410,467	76,387
EXPENDITURES:				
Current:				
Personal services	164,072	164,072	119,849	44,223
Materials and services	275,964	295,964	293,083	2,881
Capital outlay	144,600	124,600	12,672	111,928
TOTAL EXPENDITURES	584,636	584,636	425,604	159,032
OTHER FINANCING SOURCES (USES):				
Transfers in	75,000	75,000	75,000	-
TOTAL OTHER FINANCING SOURCES (USES)	75,000	75,000	75,000	-
NET CHANGE IN FUND BALANCE	(175,556)	(175,556)	59,863	235,419
FUND BALANCE, July 1, 2018	279,834	279,834	393,100	113,266
FUND BALANCE, June 30, 2019	\$ 104,278	\$ 104,278	\$ 452,963	\$ 348,685

**CITY OF JACKSONVILLE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN NET POSITION - BUDGET AND ACTUAL (CASH BASIS)
SYSTEMS DEVELOPMENT FUND
FISCAL YEAR ENDED JUNE 30, 2019**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Adopted	Final		
REVENUES:				
Licenses, fees, and permits	\$ 193,000	\$ 193,000	\$ 264,816	\$ 71,816
Investment income	5,760	5,760	17,725	11,965
TOTAL REVENUES	198,760	198,760	282,541	83,781
EXPENDITURES:				
Current:				
Materials and services	13,000	13,000	2,931	10,069
Capital outlay	1,311,238	1,311,238	106,548	1,204,690
TOTAL EXPENDITURES	1,324,238	1,324,238	109,479	1,214,759
NET CHANGE IN FUND BALANCE	(1,125,478)	(1,125,478)	173,062	1,298,540
FUND BALANCE, July 1, 2018	1,125,478	1,125,478	1,147,786	22,308
FUND BALANCE, June 30, 2019	\$ -	\$ -	\$ 1,320,848	\$ 1,320,848

**CITY OF JACKSONVILLE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN NET POSITION - BUDGET AND ACTUAL (CASH BASIS)
HISTORIC PRESERVATION FUND
FISCAL YEAR ENDED JUNE 30, 2019**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Adopted	Final		
REVENUES:				
Investment income	\$ 4,000	\$ 4,000	\$ 17,242	\$ 13,242
Miscellaneous revenues	1,000	1,000	-	(1,000)
TOTAL REVENUES	5,000	5,000	17,242	12,242
EXPENDITURES:				
Current:				
Materials and services	330,000	330,000	7,898	322,102
TOTAL EXPENDITURES	330,000	330,000	7,898	322,102
OTHER FINANCING SOURCES (USES):				
Transfers in	50,000	50,000	50,000	-
TOTAL OTHER FINANCING SOURCES (USES)	50,000	50,000	50,000	-
NET CHANGE IN FUND BALANCE	(275,000)	(275,000)	59,344	334,344
FUND BALANCE, July 1, 2018	410,111	410,111	446,607	36,496
FUND BALANCE, June 30, 2019	\$ 135,111	\$ 135,111	\$ 505,951	\$ 370,840

**CITY OF JACKSONVILLE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (CASH BASIS)
URBAN RENEWAL FUND
FISCAL YEAR ENDED JUNE 30, 2019**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Adopted	Final		
REVENUES:				
Taxes	\$ 406,000	\$ 406,000	\$ 429,830	\$ 23,830
Investment income	7,500	7,500	21,013	13,513
TOTAL REVENUES	413,500	413,500	450,843	37,343
EXPENDITURES:				
Current:				
Materials and services	31,554	31,554	31,054	500
Debt service	170,000	170,000	158,898	11,102
TOTAL EXPENDITURES	201,554	201,554	189,952	11,602
OTHER FINANCING SOURCES (USES):				
Bond proceeds	-	-	1,500,000	1,500,000
Debt issuance costs	-	-	(23,300)	(23,300)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	1,476,700	1,476,700
NET CHANGE IN FUND BALANCE	211,946	211,946	1,737,591	1,525,645
FUND BALANCE, July 1, 2018	182,267	182,267	208,654	26,387
FUND BALANCE, June 30, 2019	\$ 394,213	\$ 394,213	1,946,245	\$ 1,552,032
Reconciliation:				
Interfund payable			(144,507)	
FUND BALANCE - END OF YEAR (ARISING FROM CASH TRANSACTIONS)			\$ 1,801,738	

**CITY OF JACKSONVILLE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN NET POSITION - BUDGET AND ACTUAL (CASH BASIS)
CAPITAL PROJECTS FUND
FISCAL YEAR ENDED JUNE 30, 2019**

	Budget		Actual	Variance with
	Adopted	Final		Final Budget Positive (Negative)
REVENUES:				
Investment income	\$ 4,800	\$ 4,800	\$ 14,772	\$ 9,972
Miscellaneous revenues	100,000	100,000	-	(100,000)
TOTAL REVENUES	104,800	104,800	14,772	(90,028)
EXPENDITURES:				
Current:				
Materials and services	249,800	249,800	96,601	153,199
Capital outlay	403,000	403,000	-	403,000
TOTAL EXPENDITURES	652,800	652,800	96,601	556,199
NET CHANGE IN FUND BALANCE	(548,000)	(548,000)	(81,829)	466,171
FUND BALANCE, July 1, 2018	567,000	567,000	565,857	(1,143)
FUND BALANCE, June 30, 2019	\$ 19,000	\$ 19,000	\$ 484,028	\$ 465,028

**CITY OF JACKSONVILLE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (CASH BASIS)
DEBT SERVICE FUND
FISCAL YEAR ENDED JUNE 30, 2019**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Adopted	Final		
REVENUES:				
Taxes	\$ 243,745	\$ 243,745	\$ 243,745	\$ -
Investment income	1,920	1,920	5,909	3,989
TOTAL REVENUES	245,665	245,665	249,654	3,989
EXPENDITURES:				
Debt service	243,745	243,745	243,700	45
TOTAL EXPENDITURES	243,745	243,745	243,700	45
NET CHANGE IN FUND BALANCE	1,920	1,920	5,954	3,944
FUND BALANCE, July 1, 2018	129,383	129,383	131,240	1,857
FUND BALANCE, June 30, 2019	\$ 131,303	\$ 131,303	\$ 137,194	\$ 5,801

**CITY OF JACKSONVILLE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (CASH BASIS)
PERMANENT FUND
FISCAL YEAR ENDED JUNE 30, 2019**

	Budget		Actual	Variance with
	Adopted	Final		Final Budget Positive (Negative)
REVENUES:				
Charges for services	\$ 27,500	\$ 27,500	\$ 27,200	\$ (300)
Investment income	1,920	1,920	5,908	3,988
Miscellaneous revenues	500	500	-	(500)
TOTAL REVENUES	29,920	29,920	33,108	3,188
EXPENDITURES:				
Current:				
Personal services	32,526	32,526	22,061	10,465
Materials and services	23,450	23,450	14,944	8,506
Capital outlay	15,000	15,000	-	15,000
TOTAL EXPENDITURES	70,976	70,976	37,005	33,971
OTHER FINANCING SOURCES (USES):				
Transfers in	10,000	10,000	10,000	-
TOTAL OTHER FINANCING SOURCES (USES)	10,000	10,000	10,000	-
NET CHANGE IN FUND BALANCE	(31,056)	(31,056)	6,103	37,159
FUND BALANCE, July 1, 2018	353,342	353,342	405,032	51,690
FUND BALANCE, June 30, 2019	\$ 322,286	\$ 322,286	\$ 411,135	\$ 88,849

**CITY OF JACKSONVILLE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN NET POSITION - BUDGET AND ACTUAL (CASH BASIS)
WATER FUND
FISCAL YEAR ENDED JUNE 30, 2019**

	Budget		Actual	Variance with
	Adopted	Final		Final Budget Positive (Negative)
REVENUES:				
Charges for services	\$ 942,000	\$ 942,000	\$ 1,048,165	\$ 106,165
Investment income	8,640	8,640	26,588	17,948
Passthrough projects	35,000	35,000	37,760	2,760
Miscellaneous revenues	3,000	3,000	-	(3,000)
TOTAL REVENUES	988,640	988,640	1,112,513	123,873
EXPENDITURES:				
Current:				
Personal services	494,585	494,585	433,572	61,013
Materials and services	491,288	491,288	466,516	24,772
Passthrough projects	35,000	35,000	37,760	(2,760)
Capital outlay	1,681,500	1,681,500	83,299	1,598,201
TOTAL EXPENDITURES	2,702,373	2,702,373	1,021,147	1,681,226
OTHER FINANCING SOURCES (USES):				
Safe Drinking Water Revolving Loan Fund proceeds	1,000,000	1,000,000	-	(1,000,000)
Transfers in	10,000	10,000	10,000	-
TOTAL OTHER FINANCING SOURCES (USES)	1,010,000	1,010,000	10,000	(1,000,000)
NET CHANGE IN WORKING CAPITAL	(703,733)	(703,733)	101,366	805,099
WORKING CAPITAL, July 1, 2018	830,301	830,301	1,009,896	179,595
WORKING CAPITAL, July 1, 2019	\$ 126,568	\$ 126,568	1,111,262	\$ 984,694
Reconciliation				
Non-current assets			2,804,559	
ENDING NET POSITION			\$ 3,915,821	



841 O'Hare Parkway, Ste. 200
Medford, OR 97504

P: 541.773.6633
F: 541.773.1965
KDPLLP.COM

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

Honorable Mayor and Council
City of Jacksonville
Jacksonville, Oregon

We have audited the basic financial statements of the City of Jacksonville, Oregon (the City) as of and for the year ended June 30, 2019, and have issued our report thereon dated December 11, 2019. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the *Minimum Standards for Audits of Oregon Municipal Corporations*, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not the objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures but were not limited to the following:

- Deposit of public funds with financial institutions under ORS Chapter 295.
- Indebtedness limitations, restrictions and repayment.
- Budgets legally required under ORS Chapter 294.
- Insurance and fidelity under bonds in force or required by law.
- Programs funded from outside sources.
- Highway revenues used for public highways, roads, and streets.
- Authorized investment of surplus funds (ORS Chapter 294).
- Public contracts and purchasing under ORS Chapters 279A, 279B, 279C.

In connection with our audit, nothing came to our attention that caused us to believe the City was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administration Rules 162-10-000 through 162-10-320 of the *Minimum Standards for Audits of Oregon Municipal Corporations*, except as disclosed in Note 2 of the financial statements.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Restrictions on Use

This report is intended solely for the information and use of the City Council and management of the City and the State of Oregon, Division of Audits and is not intended to be and should not be used by anyone other than these specified parties.



Mark E. Damon CPA, Partner
KDP Certified Public Accountants, LLP
Medford, Oregon
December 11, 2019

Jacksonville City Council Agenda Item Summary



Fire Department 2019 Annual Report

Date: January 16, 2020
From: Wayne Painter, Interim Fire Chief

City Council Meeting: January 21, 2020
Agenda Item: 5b

Synopsis:

Interim Fire Chief Painter will be presenting the 2019 Annual Report and the priorities for 2020.

Fiscal Impact:

N/A

Recommendations:

N/A

Exhibits:

Exhibit A – Jacksonville Fire 2019 Annual Report

JANUARY 2020



2019 ANNUAL REPORT

City Council
January 21, 2020
Agenda Item 5b
Exhibit A

Information / Record Keeping / Compliance

The Jacksonville Fire Department operates under different regulatory authorities and industrial standards that have been adopted by the Authority Having Jurisdiction (AHJ) of the City of Jacksonville, Oregon. The purpose of monitoring compliance with all of the requirements of these regulatory authorities and industrial standards is to ensure that the Jacksonville Fire Department operates safely and minimizes risk, to a reasonable extent, while reducing liability to the City of Jacksonville and its citizens / visitors within its borders.

Below are the different regulatory authorities that the Jacksonville Fire Department is accountable to:

- Federal Emergency Management Agency (FEMA)
 - National Fire Incident Reporting System (NFIRS)
 - National Incident Management System (NIMS)
 - US Fire Administration (USFA)
- National Highway Traffic Safety Administration (NHTSA)
 - National EMS Information System (NEMSIS)
- Drug Enforcement Administration (DEA)
- State of Oregon
 - Oregon State Fire Marshall (OSFM)
 - Oregon Health Authority (OHA)
 - Oregon Occupational Safety and Health Administration (Oregon OSHA)
 - Department of Safety Standards and Training (DPSST)
- Jackson County
- City of Jacksonville, OR

In order to be in compliance with the regulatory authorities, applicable industrial standards have been adopted that the Jacksonville Fire Department has to follow. Not only are these industrial standards being a requirement for the regulatory authorities, insurance companies will also review the actions and training records of the Jacksonville Fire Department for liability purposes. Below is the list of the industrial standards that the Jacksonville Fire Department follows:

- National Fire Protection Agency (NFPA)
- National Wildfire Coordinating Group (NWCG)
- American Heart Association (AHA)
- National Registry of Emergency Medical Technicians (NREMT)

In order to maintain compliance with the different regulatory authorities the Jacksonville Fire Department has to maintain up-to-date and complete records of the activities, incidents, and personnel. In order to accomplish this the Jacksonville Fire Department subscribes to a web-based program that maintains and organizes all of the data. The program is known as Emergency Reporting (ER). Derek L. Matchett is the Department system administrator / contact for ER. The responsibilities for this assignment include:

- Setup of all Department personnel
- Assignment of all security clearances
- Setup of all Department forms for operational requirements

- Review of all incident, inspection, and training entries
- Monitor and maintain system integration with neighboring agencies.
- Maintain and update training programs in the system library
- Syncing of required NFIRS and NEMESIS data

In order to effectively accomplish the responsibilities of this assignment it requires consistent review of all data entries for common errors. This will include checking to see if correct incident codes have been entered, incorrect addresses mistakenly inputted, etc. Also reviewing incidents ensures that the expected standard of care is being provided.

In addition, making sure that the data is entered correctly into ER allows other Department members to accomplish their administrative duties for the function of the Department. Below is a list of administrative duties accomplished by using ER:

- Apparatus
 - Maintenance records
 - Fuel
 - Mileage
- Equipment
 - Maintenance
 - Service Records
- Hydrants
 - Flow tests
 - Maintenance Records
 - ECSO updates
- Inspections
 - Inspections preformed
 - Inspectors
 - Violations
 - Past Inspections
 - Pre-Plans

Training

The training division, for the Jacksonville Fire Department, has a wide variety of responsibilities. These responsibilities include scheduling contractual and monthly trainings, assisting personnel with certification audits, ensuring personnel maintain their certifications according to their job descriptions, and maintaining all records for compliance with the State of Oregon (DPSST). The Jacksonville Fire Department is a state approved training site for personnel to obtain their continuing education hours.

There are training requirements not only for fire/rescue responses but also for Emergency Medical Services as required the Oregon Health Authority and NREMT. The training division coordinates with the EMS division to ensure that the EMS licensing requirements are completed.

Jacksonville Fire Department is a member of the local training association known as the Rogue Interagency Training Association (RITA). RITA holds monthly meetings to discuss varying training topics and consists of a representative (typically the department Training Officer (TO)) from departments from Jackson and Josephine counties.

In 2019 Jacksonville Fire Department coordinated with RITA and OSFM to have first NFPA Hazardous Materials Incident Commander class in the area. It is believed to have been first class of this type in the area for 20 years. The instructor was the Portland Fire & Rescue Hazardous Materials lieutenant in charge of Portland Fire & Rescue Hazardous Materials division. Four (4) members of the Jacksonville Fire Department was able to attend the class.

To deliver the training to personnel, the division utilizes instructors from internal and external sources. The department currently has four (4) DPSST NFPA Fire Instructor I, and one (1) DPPST Fire Instructor II.

The following are general highlights of training:

- JFD personnel had a combined total of **913.5 hours** of Fire/Rescue training.
- JFD personnel attended **280** different fire/ems classes within and outside the department.
-

The following is a list of current fire certifications maintained by members of the Jacksonville Fire Department:

# of holders	Department of Safety Standards and Training (DPSST)
9	NFPA Fire Fighter I
4	NFPA Fire Fighter II
7	NFPA Driver
6	NFPA Pumper Operator
4	NFPA Fire Instructor I
1	NFPA Fire Instructor II
2	NFPA Fire Officer I
1	NFPA Fire Officer II
3	NFPA Hazardous Materials Awareness
6	NFPA Hazardous Materials Operations
4	NFPA Hazardous Materials Incident Commander
6	Basic Wildland Firefighter (FFT2)
1	Advance Wildland Fire Fighter (FFT1 / ICT5)
2	Engine Boss, Single Resource (ENGB)
1	Strike Team Leader (STLD)

# of holders	National Wildfire Coordinating Group (NWCG)
7	NWCG S-130 / S-190 / L-180 – Basic Wildland Firefighter (FFT2)
4	NWCG S-131 / S-133 – Advance Wildland Firefighter (FFT1 / ICT5)
3	NWCG S-215 Wildland Urban Interface
1	NWCG S-219 Firing Operations
1	NWCG S-230 Crew Boss
1	NWCG S-231 Engine Boss (ENGB)
3	NWCG S-290 Intermediate Wildland Fire Behavior
2	NWCG S-330 Task Force / Strike Team Leader
1	NWCG S-339 Division / Group Supervisor
2	NWCG S-390 Introduction to Wildland Fire Behavior Calculations
1	NWCG S-420 Command & General Staff

Emergency Medical Services

The Jacksonville Fire Department (JFD) provides non-transport Emergency Medical Services (EMS) for the City of Jacksonville. JFD is able to provide up to the Paramedic level of service, and is able to provide Advance Cardiac Life Service (ACLS) measures on all three shifts.

Out of the **823** incidents for 2019, JFD responded to **524** EMS incidents. That is **63.67%** of the overall incident volume:

- **467 (89.1%)** patients were transported from EMS incidents.
- JFD was dispatched for **7** Cardiac Arrests.
- BLS procedures were provided **287** times. **34.87%** of all actions taken for all incidents.
- ALS procedures were provided **173** times. **21.02%** of all actions taken for all incidents.
- Average time to go responding (Dispatch to Enroute) for an EMS incident was **1:20 minutes**.
- Average response time from Dispatch to Arrival for EMS incidents was **5:13 minutes**.
- Average patient care transfer time to Mercy Flights ambulance was **19:12 minutes**.

2019 was a re-licensing year for Oregon EMS licenses. The licensing authority for all EMS providers is the Oregon Health Authority. JFD personnel had a combined total of **200 hours** of just EMS training as part of the licensing requirements.

JFD has a certified American Heart Association (AHA) CPR instructor that provide CPR / First-Aid training up to the Basic Life Support (BLS) level. Instruction and certification are provided to the different City departments, and to citizens of Jacksonville when needed.

Below are the number licensed Oregon EMS personnel with JFD:

# of providers	Oregon EMS provider level
3	EMT
3	EMT-Intermediate
2	Paramedic

JFD is part of PulsePoint phone mobile service. With PulsePoint, the local dispatch center immediately alerts CPR-trained individuals about nearby cardiac arrest events through the free PulsePoint Respond mobile app. In addition, it also identifies the location of the closest AEDs. This is accomplished with the GPS data from the phone.

In order for the PulsePoint system to function correctly for its intended purpose, it requires a local agency administrator to confirm locations of all AEDs and to monitor activation data within a jurisdiction. Below are some statistics in regards to PulsePoint:

- Program started with JFD 1/2017 with **31** followers
- At the end of 2019, JFD had **1496** followers.
- Of those 1496 followers, **799** have CPR alerts enabled.
- There was an **42.7%** increase of total followers in 2019.

FF Hamik was accepted into an online paramedic program through National Medical Education & Training Center (NMETC). He will go through 10 months of online class work, a 15-day skills training, 300-hours of hospital clinicals and 200-hours of ambulance clinicals, a 5-day final skills and knowledge assessment and after he passes his last skill and knowledge assessment he will be eligible to take the national paramedic test and then finally apply to be an Oregon paramedic. Estimated completion date, early 2022.

Incident Statistics

Below are general incident statistics:

- There was a total of **823** incidents for 2019.
 - Some believe that the majority of incidents occur at Pioneer Assisted Living. There was a total of **145** incidents at that facility, **17.6%** of total call volume.
- Average incidents were **2.25** per day.
- There was an **9.3%** increase of total call volume from 2018.
- Since 2014 there has been an average of **7.08%** increase per year in call volume.
- There was an **16.2%** increase of calls within City of Jacksonville in 2019 from 2018.
- **585** incidents occurred between 0800 hrs. – 2000 hrs.
- **238** incidents occurred between 2000 hrs. – 0800 hrs.
- The greatest numbers of incidents occurred on **Fridays**.
- The months of **May** and **August** were tied for the greatest number of incidents for 2019.
- There were **61** overlapping incidents (**7.41%** of total call volume) in 2019.
- Average Response time (Dispatch to Arrival) for all incidents and zones was **5:34**

minutes.

- Below is general fire incident data:
- JFD responded to a total of **36** all fire types in 2019.
 - 17 building fires
 - 1 Cooking fire
 - 2 Chimney or flue fire
 - 1 Trash or Rubbish fire
 - 1 mobile home fire
 - 2 Passenger vehicle fire
 - 1 Natural Vegetation Fire, other
 - 1 Forest, woods, or wildland fire
 - 2 Brush or brush-and-grass mixture fire
 - 2 Grass fire
 - 3 Outside Rubbish fire, other
 - 2 Outside Rubbish, trash, waste fire
 - 1 Dumpster or other outside trash receptacle fire
- Of fires within the city limits of Jacksonville, **\$14,158,860** of property was threatened by fire.
- There was an estimated property loss total of **\$60,080** within Jacksonville.
- With suppression efforts there was only **0.43%** loss of property within Jacksonville to fire.
- Of fires within City of Jacksonville the major heat source for fires:
 - 36.4% Operating Equipment
 - 27.3% Hot or Smoldering Object
 - 9.1% Chemical, Natural Heat Sources
 - 9.1% Heat Spread from Another Fire
 - 18.2% Undetermined

More incident details can be found on specific reports attached to this general report.

PPE / Uniforms

Over the past year we have transitioned to a new style hat, sweatshirt and t-shirt. We are slowly building a solid inventory of all our different clothing options. Another big change we did was we transitioned from black structure turnouts to tan structure turnouts.

SCBA

SCBA's have had no major change. We have a good record system for tracking inspections, damage records and all other important documents.

Fire pre-plans

Fire pre-plans are an ongoing project that is slowly making strides to improve and complete.

Students

We received a SAFER grant to bring on 3 full time students. We assigned each shift one student that will be a part of the shift and also attend RCC and get their Fire Science degree. Jesse Vermillion (A shift), Cameron Morgan (B shift) and Kaci Carter (C shift) are the 3 students we picked up. Saiah Merrihew is a new volunteer with JFD.

Jacksonville City Council Agenda Item Summary



Planning Commission Appointment

Date: January 16, 2020
From: Jeff Alvis, City Administrator

City Council Meeting: January 21, 2020
Agenda Item: 5c

Synopsis:

The Planning Commission has a term of 4 years, January 1, 2020 – December 31, 2023; and has (2) two open positions. Council may appoint (2) two of the (3) three applicants to fill the open positions.

Mark Thomas would like to be considered for re-appointment.
Brad Bennington submitted an application for consideration.
Marshall Thompson submitted an application for consideration.

On January 7, 2020, Council deferred the appointment to Planning Commission to the January 21, 2020 meeting; however requested to hear from the applicants. Marshall Thompson and Brad Bennington spoke to Council and answered questions from Council. Councilors Casaleggio and McClain were absent from the January 7, 2020 meeting and are encouraged to listen to the audio.

Fiscal Impact:

N/A

Recommendations:

Council may appoint (2) two of the (3) three applicants to fill the open positions. If both positions are not filled the position will be posted.

Exhibits:

Exhibit A – Mark Thomas Response
Exhibit B – Brad Bennington Application
Exhibit C – Marshall Thompson Application
Exhibit D – Letter of support from Tom Pratum



CITY OF JACKSONVILLE



P.O. Box 7 - 206 N. 5th St.
Jacksonville, OR 97530
Tel: (541) 899-1231
Fax: (541) 899-7882
www.jacksonvilleor.us

RECEIVED
NOV 18 2019
CITY OF JACKSONVILLE

November 15, 2019

Mark Thomas

Jacksonville, OR 97530

Subject: Planning Commission and Transient Lodging Tax Committee Terms

Mr. Thomas,

BUDGET h

Your term on the Planning Commission and ~~Transient Lodging Tax~~ Committee expires on December 31, 2019. Please check the appropriate box below, sign and return to the City by December 20, 2019, to let us know if you would like to be considered for re-appointment.

Appointments to Committees and Commissions will go before City Council on January 7, 2019.

Sincerely,

Angela Watson

Angela Watson
City Recorder - City of Jacksonville

I would like to be considered for re-appointment

I would prefer not to be considered for re-appointment

Signature

[Handwritten Signature]

Date

11/18/19



City of Jacksonville

P.O. Box 7 - 110 E. Main Street

Jacksonville, OR. 97530

(541)899-1231

RECEIVED

OCT 18 2019

CITY OF JACKSONVILLE

APPLICATION FOR APPOINTMENT TO PLANNING COMMISSION

FULL NAME BRAD BENNINGTON

ADDRESS

MAILING ADDRESS (if different) _____

PHONE EMAIL on file

CURRENT EMPLOYER BASO TITLE CEO

REGISTERED TO VOTE? Y N ARE YOU A JACKSONVILLE RESIDENT? Y N

IF YES, # OF YEARS AS A RESIDENT 7

WHY DO YOU WISH TO SERVE THE CITY OF JACKSONVILLE? PLANNING IS
IMPORTANT TO OUR CITY BECAUSE OF ITS UNIQUE
AND SPECIAL HISTORY.

PLEASE LIST ANY PREVIOUS OR PRESENT INVOLVEMENT IN THE CITY OF JACKSONVILLE, SUCH AS CITY COUNCIL, COMMISSION OR BOARD MEMBERSHIP, CITIZEN'S COMMITTEE, ETC...
CITY COUNCIL, PLANNING COMMISSION, BUDGET COMMITTEE

PLEASE LIST YOUR EDUCATIONAL BACKGROUND: OREGON PUBLIC SCHOOLS

PLEASE LIST YOUR OCCUPATIONAL EXPERIENCE RELATED TO THE PLANNING COMMISSION:
OVER 40 YEARS IN PROFESSIONAL
DEVELOPMENT AND RELATED ACTIVITY

LIST ANY ADDITIONAL WORK, CIVIC OR COMMUNITY EXPERIENCE OR TECHNICAL MEMBERSHIPS THAT MAY RELATE TO THIS APPLICATION:

Developer, Contractor, Jackson County Planning
Commissioner, Board Member Am Planning Assoc. Oregon

HAVE YOU HAD ANY REGULATORY EXPERIENCE? HAVE YOU EVER BEEN RESPONSIBLE FOR BEING SURE THAT OTHERS COMPLY WITH THE RULES? Yes. I have extensive

Regulatory experience

WHAT DO YOU BELIEVE ARE THE DUTIES OF A PLANNING COMMISSIONER?

Assist the
Align the planning work where needed
or required.

DO YOU KNOW WHAT THE COMPREHENSIVE PLAN IS? IF YES, PLEASE DESCRIBE

Yes. The Comp Plan is the guiding
document for our city's development/operation

DO YOU KNOW WHAT THE LAND DEVELOPMENT CODE IS? IF YES, PLEASE DESCRIBE

Yes. The Development Code is the structure by
which we comply with Oregon State Planning Law.

AS A PLANNING COMMISSIONER, YOU WILL BE REQUIRED TO ATTEND A NIGHT MEETING ON THE SECOND WEDNESDAY OF EVERY MONTH. YOU WILL BE REQUIRED TO REVIEW THE PLANNING COMMISSIONER PACKET PRIOR TO THE MEETING AND COME TO THE MEETING PREPARED. YOUR SIGNATURE ON THIS APPLICATION INDICATES YOU ARE WILLING TO DO SO.

Signature Burl B. A. Date 10-15-2019



City of Jacksonville
P.O. Box 7 – 206 N. Fifth St.
Jacksonville, OR. 97530
(541)899-1231

RECEIVED
NOV 18 2019
CITY OF JACKSONVILLE

APPLICATION FOR APPOINTMENT TO PLANNING COMMISSION

FULL NAME Marshall Thompson

ADDRESS

MAILING ADDRESS (if different) (same)

PHONE EMAIL

CURRENT EMPLOYER Retired TITLE _____

REGISTERED TO VOTE? Y / N ARE YOU A JACKSONVILLE RESIDENT? Y / N

IF YES, # OF YEARS AS A RESIDENT 4 yrs

WHY DO YOU WISH TO SERVE THE CITY OF JACKSONVILLE? See Attached

PLEASE LIST ANY PREVIOUS OR PRESENT INVOLVEMENT IN THE CITY OF JACKSONVILLE, SUCH AS CITY COUNCIL, COMMISSION OR BOARD MEMBERSHIP, CITIZEN'S COMMITTEE, ETC...

See Attached

PLEASE LIST YOUR EDUCATIONAL BACKGROUND: See Attached

PLEASE LIST YOUR OCCUPATIONAL EXPERIENCE RELATED TO THE PLANNING COMMISSION:

See Attached

LIST ANY ADDITIONAL WORK, CIVIC OR COMMUNITY EXPERIENCE OR TECHNICAL MEMBERSHIPS THAT MAY RELATE TO THIS APPLICATION:

See Attached

HAVE YOU HAD ANY REGULATORY EXPERIENCE? HAVE YOU EVER BEEN RESPONSIBLE FOR BEING SURE THAT OTHERS COMPLY WITH THE RULES? _____

See Attached

WHAT DO YOU BELIEVE ARE THE DUTIES OF A PLANNING COMMISSIONER?

See Attached

DO YOU KNOW WHAT THE COMPREHENSIVE PLAN IS? IF YES, PLEASE DESCRIBE

See Attached

DO YOU KNOW WHAT THE LAND DEVELOPMENT CODE IS? IF YES, PLEASE DESCRIBE

See Attached

AS A PLANNING COMMISSIONER, YOU WILL BE REQUIRED TO ATTEND A NIGHT MEETING ON THE SECOND WEDNESDAY OF EVERY MONTH. YOU WILL BE REQUIRED TO REVIEW THE PLANNING COMMISSIONER PACKET PRIOR TO THE MEETING AND COME TO THE MEETING PREPARED. YOUR SIGNATURE ON THIS APPLICATION INDICATES YOU ARE WILLING TO DO SO.

Signature



Date

11/11/19

City of Jacksonville

Jacksonville, OR 97530
541-899-1231

APPLICATION FOR APPOINTMENT TO
PLANNING COMMISSION

Full Name: Marshall Thompson

Address:

Mailing Address: Same

Phone:

Employer: Retired

Registered to Vote: Yes Jacksonville Resident: Yes (4 years)

Why do you wish to serve the City of Jacksonville?

In order to maintain the quality of life we have come to expect in Jacksonville, civic minded community volunteers are needed given Jacksonville's relatively small tax base. I want to do my part.

Please list any previous or present involvement in the City of Jacksonville, such as City Council, commission or board membership, citizen's committee, etc.:

I regularly offer support and input to my wife with regard to her duties as chair of the Committee for Citizen Involvement.

Please list your educational background:

BA, Cal State Univ. Chico

Please list your occupational experience related to the Planning Commission:

During my career as the CEO of a successful advertising corporation in Northern California, and since my retirement in 2003, I designed and built office buildings in the City of Chico taking care to meet, or exceed, architectural review requirements. I have additionally worked with North Star Engineering in Chico and the planning department in the County of Butte to subdivide 2 lots into 4 lots. Due to the extreme need for housing in the aftermath of the Camp Fire, I am currently a financial partner in a Chico, California, project that has recently annexed two 3 acre parcels into the City of Chico, successfully obtaining approval from Chico's planning commission and City Council for a total of 42 lots.

List any additional work, civic or community experience or technical memberships that may relate to this application:

1. Contributor to the Jacksonville Boosters Foundation at the "Cornelius Beekman level
2. Frequent volunteer on Booster projects.
3. Contributor to Britt at the "Benefactor" level
4. Numerous civic contributions over many years, in Chico, CA, and Brookings, OR

Have you had any regulatory experience? Have you ever been responsible for being sure that others comply with the rules?

As CEO and General Manager, I personally wrote an extensive operations manual for The Cable Adworks, Inc., a California corporation that generated several million dollars each year, for nearly 20 years, in advertising revenue. Employees were to comply with the guidelines and rules set forth.

What do you believe are the duties of a planning commissioner?

I believe the primary duty of a planning commissioner is to work well with other commissioners and the public to help assure that all building and civic projects that are presented to the planning commission comply with the Comprehensive Plan, Development Code, and other applicable regulations. Given Jacksonville's unique status as an historic city, I believe a planning commissioner must make every effort to help protect Jacksonville's historic buildings, and historic sites, far into the future.

Do you know what the Comprehensive Plan is? If yes, please describe:

Jacksonville's Comprehensive Plan is a public document, available on the Jacksonville's website, the purpose of which is to guide how and where land is developed and infrastructure projects are built to prepare for and respond to population and job growth.

Do you know what the Land Development Code is? If yes, please describe:

The Development Code for Jacksonville are the "rules" for development and are divided into four major categories:

1. Building and Construction
2. Land Division Regulations
3. Zoning
4. Historic Protection and Design Regulations

January 10, 2020

City Council
City of Jacksonville
Jacksonville, OR 97530

Re: Letter of Support - Marshall Thompson for Planning Commission

Council Members -

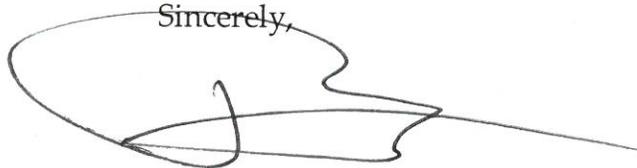
At the January 7 City Council Meeting, the two individuals who applied for the open position on the Planning Commission spoke. After hearing from each of them, I am compelled to offer support for Marshall Thompson.

In considering the two candidates, neither of whom I have met, Mr. Thompson impresses me as a very intelligent and successful business executive. He has been involved in some smaller scale planning projects, so he is not unfamiliar with the challenges of land use planning. Since moving to this area, he has shown great interest in moving Jacksonville forward through his work with the Jacksonville Boosters. As a member of the CCI, I sense that not only would he bring 'new blood' to the Commission, he seems to be exactly the type of person the Planning Commission needs. The fact that he is not a professional planner or builder will be more of an asset than a hindrance, as the Planning Commission needs to include a wide range of views and considerations.

The other candidate, Brad Bennington, is extremely well qualified and has provided great service to the city. However, as he stated at the Council Meeting, he has previously served on the Commission and is currently serving on the Jackson County Planning Commission. Mr. Bennington spoke of his desire to see the development code through to adoption. As part of my work on the CCI, I have reviewed the comments submitted in relation to the new code's current incarnation - which will be used as the starting point for the upcoming CAC. Many of those comments expressed the view that the input given to the new code was weighted very heavily toward the development community that Mr. Bennington represents as CEO of the Builders Association of Southern Oregon. This is not necessarily an issue, but conflict of interest concerns were definitely one important reason that the adoption of the code was derailed by public concern.

Given these considerations, I strongly feel that the fresh voice of Marshall Thompson will help move the City of Jacksonville forward into the coming decade.

Sincerely,



Tom Pratum
970 Applegate St, Jacksonville

RECEIVED
JAN 10 2020
CITY OF JACKSONVILLE

City Council
January 21, 2020
Agenda Item 5c
Exhibit D

Jacksonville City Council Agenda Item Summary



Council Determination on Citizen Advisory Committee Appointment

Date: January 16, 2020
From: Ian Foster, Planning Director

City Council Meeting: January 21, 2020
Agenda Item: 5d

Synopsis:

On November 5, 2019, the City Council approved a Scope of Work for a new CAC to review and recommend changes to the Jacksonville Land Development Code with staff direction to post CAC applications. Staff opened the application window on November 6, 2019 and set a closing date for January 5, 2020.

The City received 12 applications for the five-member CAC.

According to Chapter One of the Comprehensive Plan, the City Council may appoint the CAC, request recommendations from the CCI as to the appointment of members, or they may delegate the duty to make such appointments to the CCI.

Fiscal Impact:

N/A

Recommendations:

Option 1: The Council refer the applications to the CCI for recommendations with Council review of the recommendations to be on February 18, 2020.

Option 2: The Council set a date of February 4, 2020 for Council appointment to the CAC.

Option 3: The Council delegate the duty to make appointments to the CAC to the CCI.

Exhibits:

Exhibit A: CAC Applications



**Application for the City of Jacksonville
Citizen Advisory Committee for Review of the Jacksonville
Development Code/Comprehensive Plan**

City Office • 206 N 5th Street • Jacksonville, OR 97530

PLEASE NOTE:

- The Council will appoint five members to this Citizen Advisory Committee (CAC).
- The Committee for Citizen Involvement (CCI) will maintain a list of alternates
- Please return this application to the city offices by Monday, January 6, 2020.

Name: BEVERLY J. SMITH
First Middle Initial Last

Home address:
Street City Zip

Mailing address:
Street City Zip

Day Phone: Evening phone:

Email Address:

Preferred Form of Contact: PHONE

Are you a Jacksonville Resident? Yes No ⇒ If yes, how long? 48 years

Occupation: retired PUBLIC WORKS Place of employment: CITY OF JACKSONVILLE

Business address: 206 N. FIFTH ST. JACKSONVILLE OR 97530

Are you currently serving on any other board, committee, or commission? If so, please list them here: NO

How did you hear about the above vacancy?
 Newspaper ad Newspaper article Radio/TV Mail notice CITY NEWSLETTER
 Word of mouth Board/Commission/Committee member Internet IN WATER BILL
(Over, please)

RECEIVED
DEC 16 2019
CITY OF JACKSONVILLE

For more information please call the City Office 541-899-1231
 Return this application to the City Office, 206 N 5th Street, Jacksonville, OR 97530

City Council
 January 21, 2020
 Agenda Item 5d
 Exhibit A



**Application for the City of Jacksonville
Citizen Advisory Committee for Review of the Jacksonville
Development Code/Comprehensive Plan**

Please print, or include an attachment with, responses to the following supplemental questions:

1. What experiences/training/qualifications do you have for this committee?
SEE ATTACHED.

2. What specific contribution do you hope to make?
SEE ATTACHED.

3. Briefly describe your involvement in relevant community groups and activities. (Lack of previous involvement will not disqualify you from consideration.)
SEE ATTACHED.

4. Why do you want to become a member?
SEE ATTACHED.

5. Please describe the function of the Jacksonville Land Development Code and Comprehensive Plan and why it's important for the City.
SEE ATTACHED.

6. This committee will meet three times per month, or as needed. Meetings generally last two hours. Please identify a time of day that will best fit with your schedule:

- Mornings
 Afternoons
 Evenings

Comments: NOT 1ST & 3RD WEDNESDAYS OF A MONTH. I HAVE A
MORNING OBLIGATION, BUT AFTERNOONS WOULD WORK.

I certify the information in this application and attachments are true and complete to the best of my knowledge. I understand that false or misleading statements or missing information is cause for rejection of application, removal of name from eligible list, or dismissal from the position. I hereby waive my rights to claims or damages against any employer and the City of Jacksonville, its officers, agents, and employees, in regard to this exchange of information. I have reviewed the Advisory and meet the minimum requirements to serve/volunteer in the desired position. I also authorize to permit any materials listed above to be copied and retained by the City of Jacksonville. I authorize the use of my photograph.

I will defend, indemnify and hold harmless the City of Jacksonville, its officers, employees, and agents from and against all liability or loss and against any and all claims, actions, causes of actions, proceedings or appeals based upon or arising out of or arising from or in connection with my conduct or performance as a volunteer with the City of Jacksonville including but not limited damage or injury to persons or property and including without limitation attorney fees and expenses; except for losses, claims or actions resulting from the sole negligence of the City of Jacksonville.

Applicant Signature: Beverly Smith Date: Dec. 16, 2019

Attachment for Beverly Smith's Application

1. At Oregon State University, I studied Land Use Planning and Landscape Architecture (1972-76). I also did a summer internship for Klamath County when they were developing their LCDC requirements. As a Landscape Architect in Medford, projects included city parks, schools, commercial and residential designs. After 20 years of this work, I 'retired' but then ended up working for the City of Jacksonville for 21 years. Most of that was in the Public Works Department which gave me a good understanding of the types of land uses in the City.
2. To bring a knowledge of the character of Jacksonville to the conversation since I have lived in Jacksonville for over 40 years. I've listened to what is important to the people who live and work here after working with the residents of Jacksonville over the past 20 years. I also have some familiarity with the City's codes.
3. After retiring from the Jacksonville Public Works Dept., I now volunteer with continued enhancement of the Peter Britt Gardens, and its maintenance. I also help with work parties at other parks. I volunteer in the Jacksonville Cemetery for clean-up days, headstone cleaning, and placing flags on Veterans' graves.
4. I care about Jacksonville, but I do not have specific agendas to push forward. I like to look at all sides of an idea. When I worked for the City, I occasionally had to refer to the Municipal Code and the Comprehensive Plan for land use issues and could see where some sections of the code related to another and could use some refinement. This CAC seemed to fit in with how I would like to contribute in Jacksonville.
5. The JLDC and Comp Plan determine the character and safety of the City through the uses allowed, density of development, protection of existing assets, and more. Maintaining the integrity of the historic designation of Jacksonville is very important because that is the charm of the City and an important record of history. People who come here are drawn to the history, entertainment, walkability, shopping, dining, gathering places, and rural feel surrounding the City. The development code sets the standards to preserve these attributes and not have them threatened by a new element that could take them away. It also needs to balance the interface of commercial and residential areas, County, State and Federal regulations or any impact outside the City limits.



Application for the City of Jacksonville
Citizen Advisory Committee for Review of the Jacksonville
Development Code/Comprehensive Plan

City Office • 206 N 5th Street • Jacksonville, OR 97530

PLEASE NOTE:

- The Council will appoint five members to this Citizen Advisory Committee (CAC).
- The Committee for Citizen Involvement (CCI) will maintain a list of alternates
- Please return this application to the city offices by Monday, January 6, 2020.

Name: Dianne C Helmer
First Middle Initial Last

Home address: _____
Street City / Zip

Mailing address: _____
Street City Zip

Day Phone: _____ Evening phone: (h) cel

Email Address: _____

Preferred Form of Contact: Phone / email

Are you a Jacksonville Resident? Yes No \Rightarrow If yes, how long? 10 years

Occupation: Retired - Healthcare Place of employment: _____

Business address: _____

Are you currently serving on any other board, committee, or commission? If so, please list them here:

How did you hear about the above vacancy?
 Newspaper ad Newspaper article Radio/TV Mail notice
 Word of mouth Board/Commission/Committee member Internet
(Over, please)

RECEIVED
DEC 17, 2019
CITY OF JACKSONVILLE



**Application for the City of Jacksonville
Citizen Advisory Committee for Review of the Jacksonville
Development Code/Comprehensive Plan**

Please print, or include an attachment with, responses to the following supplemental questions:

1. What experiences/training/qualifications do you have for this committee?
2. What specific contribution do you hope to make?
3. Briefly describe your involvement in relevant community groups and activities. (Lack of previous involvement will not disqualify you from consideration.)
4. Why do you want to become a member?
5. Please describe the function of the Jacksonville Land Development Code and Comprehensive Plan and why it's important for the City. .
6. This committee will meet three times per month, or as needed. Meetings generally last two hours. Please identify a time of day that will best fit with your schedule:
 Mornings
 Afternoons
 Evenings

See Attached

Comments: _____

I certify the information in this application and attachments are true and complete to the best of my knowledge. I understand that false or misleading statements or missing information is cause for rejection of application, removal of name from eligible list, or dismissal from the position. I hereby waive my rights to claims or damages against any employer and the City of Jacksonville, its officers, agents, and employees, in regard to this exchange of information. I have reviewed the Advisory and meet the minimum requirements to serve/volunteer in the desired position. I also authorize to permit any materials listed above to be copied and retained by the City of Jacksonville. I authorize the use of my photograph.

I will defend, indemnify and hold harmless the City of Jacksonville, its officers, employees, and agents from and against all liability or loss and against any and all claims, actions, causes of actions, proceedings or appeals based upon or arising out of or arising from or in connection with my conduct or performance as a volunteer with the City of Jacksonville including but not limited damage or injury to persons or property and including without limitation attorney fees and expenses; except for losses, claims or actions resulting from the sole negligence of the City of Jacksonville.

Applicant Signature: *Jane Helmer* Date: *12-18-19*

**Citizen Advisory Committee for Review of the
Jacksonville Development Code/Comprehensive Plan
Application
Dianne Helmer
December 15, 2019**

1. What experiences/training/qualifications do you have for this committee?

I have a diverse career background as a leader in educational, administrative, clinical and research roles in large and complex healthcare systems. More specifically as an Advanced Practice RN (now retired), a major component of this career was client advocacy. This experience provides me with a strong foundation for continuing this advocacy for Jacksonville citizens.

I have good critical thinking skills and enjoy problem solving endeavors. I am committed to balanced and inclusive decision making taking into account diverse viewpoints. I believe in pursuing multiple ways to get information such as expert testimony, bench marking, consultation with thought leaders, regulatory requirements and policy papers.

There are many ways citizens participate in city government, such as city council, commissions and committees. The Citizen Advisory Committee (CAC) to update the code/comprehensive plan is a critical way to ensure that the city is not only using a best practice model for this participation but complies with regulatory statutes requiring citizen involvement in land use planning decisions.

2. What specific contributions do you hope to make?

As a CAC member, I am committed to seeing that a comprehensive, accurate and timely Majority Report is completed and undergoes the appropriate review and approval process. I will support collaborative citizen involvement participation through town halls and education events. This entails attending all CAC meetings and citizen outreach events as well as doing the necessary homework to further understand specific code revisions. In the previous CAC, I attended all CCI, Planning Commission and City Council meetings addressing the work of the CAC. I plan on doing the same if I am appointed to the new CAC.

3. Briefly describe your involvement in relevant community groups and activities.

- Chair, CAC, Chapter 1, Citizen Engagement, Comprehensive Plan.
- Former Planning Commissioner.
- Member Jacksonville Historic Cemetery MTP Reserve Committee and Events.
- Member, Booster Club, volunteer Home Tour and Victorian Christmas.
- Member, Booster Foundation Committee that established marker commemorating Viets Schultz Brewery in the Peter Britt Garden.

4. Why do you want to become a member?

I am committed to being of service to Jacksonville citizens and find work on city planning topics interesting and intellectually challenging. I am a life long learner; satisfied by working through demanding problems. I enjoyed my work on the previous CAC, particularly collaborating with our very competent Planning Department. They are the heavy lifters in this work. The previous CAC and Planning Department made a good team and I anticipate this will be the case with the new CAC. I am personally rewarded by being part of a successful project.

5. Please describe the function of the Jacksonville Land Development Code and Comprehensive Plan and why it's important for the City

The Comprehensive Plan and the JLDC are the two seminal statutory documents guiding land use decisions in Jacksonville.

Comprehensive Plan

The Comprehensive Plan is the overall statutory framework under which the specific land development codes operate. Therefore the new CAC is charged with not only JLDC revisions but, in case of inconsistencies with the Comprehensive Plan, must ensure that the Comprehensive Plan revisions are in place and approved both at the local and state level (via a Majority Report) prior to submitting a Majority Report for the JLDC revisions.

In 1973, Oregon established a statewide program for land use planning. There are currently 19 statewide planning goals which provide the foundation for land use planning and related topics such as housing, natural resources and citizen involvement for Oregon municipalities. Oregon state law mandates that these statewide goals are operationalized through local comprehensive plans (i.e., Jacksonville's Comprehensive Plan). Jacksonville's Comprehensive Plan provides the necessary regulatory oversight for land use decisions in Jacksonville.

The Jacksonville Land Development Code (JLDC)

The JLDC is comprised of Chapters 16, 17, and 18 of the Jacksonville Municipal Code. These chapters provide the minimum legal standards to protect the health, property, safety and public welfare of Jacksonville citizens. The state grants power to the local government and city officials to work in collaboration with state agencies on land use decisions. For example, any revisions in the Comprehensive Plan or the JLDC must be submitted to the Oregon Department of Land Conservation and Development for review and approval.

While the current code includes three chapters, the revised code comprises six articles that nevertheless are still designed to "promote the public health, safety and welfare; and to encourage the orderly efficient development and use of land with the City of Jacksonville consistent with the City of Jacksonville's Comprehensive Plan and the following seven principles:

- A. Compact Development
- B. Mixed Use Development
- C. Full Utilization of Urban Services
- D. Transportation Efficiency
- E. Human-Scale Design
- F. Environment Healthcare
- G. Efficient Administration of Code Requirements."

In my opinion, the most difficult challenge will be to marry the current code chapters with the new articles in the proposed code revision. However, I am confident that with the tools and support provided by the Planning Department that this can be accomplished. Comprehensively updating both the Comprehensive Plan as needed and the JLDC is going to provide Jacksonville with a contemporary JLDC that will meet the land use planning needs of its citizens for many years to come.



Application for the City of Jacksonville
Citizen Advisory Committee for Review of the Jacksonville
Development Code/Comprehensive Plan

City Office • 206 N 5th Street • Jacksonville, OR 97530

PLEASE NOTE:

- The Council will appoint five members to this Citizen Advisory Committee (CAC).
- The Committee for Citizen Involvement (CCI) will maintain a list of alternates
- Please return this application to the city offices by Monday, January 6, 2020.

Name: DONALD (DON) K. REORDAN
First Middle Initial Last

Home address: [Redacted]
Street City Zip

Mailing address: [Redacted]
Street City Zip

Day Phone: [Redacted] Evening phone: _____

Email Address: [Redacted]

Preferred Form of Contact: email, text, phone

Are you a Jacksonville Resident? Yes No
 If yes, how long? 26 years

Occupation: Physical therapist (Place of employment: Jacksonville Physical Therapy)

Business address: 635 N. 5th St. Jacksonville, OR 97530

Are you currently serving on any other board, committee, or commission? If so, please list them here:

No

How did you hear about the above vacancy?

- Newspaper ad Newspaper article Radio/TV Mail notice
 Word of mouth Board/Commission/Committee member Internet

(Over, please)

RECEIVED
NOV 20 2019
CITY OF JACKSONVILLE



Application for the City of Jacksonville
Citizen Advisory Committee for Review of the Jacksonville
Development Code/Comprehensive Plan

Please print, or include an attachment with, responses to the following supplemental questions:

1. What experiences/training/qualifications do you have for this committee?

I am a resident and a business owner in J'ville.

2. What specific contribution do you hope to make?

Help to accomplish the goals the city has for this committee.

3. Briefly describe your involvement in relevant community groups and activities. (Lack of previous involvement will not disqualify you from consideration.)

I have just been involved peripherally with the Woodlands Assn + with the health care community

4. Why do you want to become a member?

To become more involved in the community.

5. Please describe the function of the Jacksonville Land Development Code and Comprehensive Plan and why it's important for the City.

I have cursory knowledge of parts of the code & plan due to applications to modify my business & home over the years. I understand it's important

6. This committee will meet three times per month, or as needed. Meetings generally last two hours. Please identify a time of day that will best fit with your schedule:

- Mornings *MON, WED, FRI*
- Afternoons *WED*
- Evenings *MON, TUE, THU*

for the city to monitor what's going on.

Comments:

I certify the information in this application and attachments are true and complete to the best of my knowledge. I understand that false or misleading statements or missing information is cause for rejection of application, removal of name from eligible list, or dismissal from the position. I hereby waive my rights to claims or damages against any employer and the City of Jacksonville, its officers, agents, and employees, in regard to this exchange of information. I have reviewed the Advisory and meet the minimum requirements to serve/volunteer in the desired position. I also authorize to permit any materials listed above to be copied and retained by the City of Jacksonville. I authorize the use of my photograph.

I will defend, indemnify and hold harmless the City of Jacksonville, its officers, employees, and agents from and against all liability or loss and against any and all claims, actions, causes of actions, proceedings or appeals based upon or arising out of or arising from or in connection with my conduct or performance as a volunteer with the City of Jacksonville including but not limited damage or injury to persons or property and including without limitation attorney fees and expenses; except for losses, claims or actions resulting from the sole negligence of the City of Jacksonville.

Applicant Signature:

[Handwritten Signature]

Date:

11/20/19



Application for the City of Jacksonville
Citizen Advisory Committee for Review of the Jacksonville
Development Code/Comprehensive Plan

RECEIVED

JAN 03 2020

City Office • 206 N 5th Street • Jacksonville, OR 97530

CITY OF JACKSONVILLE

PLEASE NOTE:

- The Council will appoint five members to this Citizen Advisory Committee (CAC).
- The Committee for Citizen Involvement (CCI) will maintain a list of alternates
- Please return this application to the city offices by Monday, January 6, 2020.

Name: John w Jorgenson
First Middle Initial Last

Home address: [Redacted]
Street City Zip

Mailing address: '' '' ''
Street City Zip

Day Phone: [Redacted] Evening phone: [Redacted]

Email Address: [Redacted]

Preferred Form of Contact: cell phone

Are you a Jacksonville Resident? Yes No \Rightarrow If yes, how long? 2.5 years

Occupation: retired Place of employment: _____

Business address: _____

Are you currently serving on any other board, committee, or commission? If so, please list them here:
Jacksonville Boosters Foundation board member
Valley View HOA board member

How did you hear about the above vacancy?
 Newspaper ad Newspaper article Radio/TV Mail notice
 Word of mouth Board/Commission/Committee member Internet

(Over, please)



**Application for the City of Jacksonville
Citizen Advisory Committee for Review of the Jacksonville
Development Code/Comprehensive Plan**

See Attached

Please print, or include an attachment with, responses to the following supplemental questions:

1. What experiences/training/qualifications do you have for this committee?

2. What specific contribution do you hope to make?

3. Briefly describe your involvement in relevant community groups and activities. (Lack of previous involvement will not disqualify you from consideration.)

4. Why do you want to become a member?

5. Please describe the function of the Jacksonville Land Development Code and Comprehensive Plan and why it's important for the City. .

6. This committee will meet three times per month, or as needed. Meetings generally last two hours. Please identify a time of day that will best fit with your schedule:
 Mornings
 Afternoons
 Evenings

Comments: _____

I certify the information in this application and attachments are true and complete to the best of my knowledge. I understand that false or misleading statements or missing information is cause for rejection of application, removal of name from eligible list, or dismissal from the position. I hereby waive my rights to claims or damages against any employer and the City of Jacksonville, its officers, agents, and employees, in regard to this exchange of information. I have reviewed the Advisory and meet the minimum requirements to serve/volunteer in the desired position. I also authorize to permit any materials listed above to be copied and retained by the City of Jacksonville. I authorize the use of my photograph.

I will defend, indemnify and hold harmless the City of Jacksonville, its officers, employees, and agents from and against all liability or loss and against any and all claims, actions, causes of actions, proceedings or appeals based upon or arising out of or arising from or in connection with my conduct or performance as a volunteer with the City of Jacksonville including but not limited damage or injury to persons or property and including without limitation attorney fees and expenses; except for losses, claims or actions resulting from the sole negligence of the City of Jacksonville.

Applicant Signature: 

Date: 1/31/2020

Application for the City of Jacksonville
Citizen Advisory Committee for the Review of the Jacksonville
Deployment Code/Comprehensive Plan

1. What experiences/training/qualifications do you have for this committee?

I recently served on the Citizens Advisory Committee to revise Chapter One of the Comprehensive plan, the Civic Engagement Element.

I have a retail marketing and operations background developing and operating gasoline and convenience locations for 7-Eleven, Circle K and Chevron. I have successfully worked with planning commissions and neighborhood groups in several different cities.

I have lived and worked in more than 16 unique communities though out the US and have experienced a wide variety of community planning efforts and results.

2. What specific contribution do you hope to make?

I hope my experience working in a retail and customer focused organizations will help me provide a good sounding board and would also like to help challenge the team to make the best decisions for all citizens of Jacksonville.

3. Briefly describe your relevant community groups and activities.

I currently serve as a board member of the Valley view HOA and serve on the board of the Jacksonville Boosters Foundation. In my working life I was a major fundraiser for several national and local charities including Children's Miracle Network, Susan G Komen, St Jude's and many others.

I also served as a flag football coach for a dozen years in Orange County California

4. Why do you want to become a member?

My family relocated to Jacksonville in 2017 and we really enjoy the results of the folks who have made this such and wonderful community. Given my experience and status as a retired professional I believe it's my duty to give back and assist in making this an even better area to live.

5. Please describe the function of the Comprehensive Plan.

The city needs to develop and implement a comprehensive plan to establish guidelines to help preserve the core values and provide an all-inclusive growth plan for Jacksonville.

John Jorgenson

Jacksonville, or 97530



Application for the City of Jacksonville
Citizen Advisory Committee for Review of the Jacksonville
Development Code/Comprehensive Plan

City Office • 206 N 5th Street • Jacksonville, OR 97530

PLEASE NOTE:

- The Council will appoint five members to this Citizen Advisory Committee (CAC).
- The Committee for Citizen Involvement (CCI) will maintain a list of alternates
- Please return this application to the city offices by Monday, January 6, 2020.

Name: Joe M Wall
First Middle Initial Last

Home address: [Redacted]
Street City Zip

Mailing address: [Redacted]
Street City Zip

Day Phone: [Redacted] Evening phone: same

Email Address: [Redacted]

Preferred Form of Contact: email / phone

Are you a Jacksonville Resident? Yes No ⇒ If yes, how long? 20 yrs

Occupation: Self Employed Place of employment: Wall Enterprises

Business address: Medford

Are you currently serving on any other board, committee, or commission? If so, please list them here:

How did you hear about the above vacancy?
 Newspaper ad Newspaper article Radio/TV Mail notice
 Word of mouth Board/Commission/Committee member Internet
(Over, please)

RECEIVED
JAN 06 2020
CITY OF JACKSONVILLE



**Application for the City of Jacksonville
Citizen Advisory Committee for Review of the Jacksonville
Development Code/Comprehensive Plan**

Please print, or include an attachment with, responses to the following supplemental questions: *See attached*

1. What experiences/training/qualifications do you have for this committee?

2. What specific contribution do you hope to make?

3. Briefly describe your involvement in relevant community groups and activities. (Lack of previous involvement will not disqualify you from consideration.)

4. Why do you want to become a member?

5. Please describe the function of the Jacksonville Land Development Code and Comprehensive Plan and why it's important for the City. .

6. This committee will meet three times per month, or as needed. Meetings generally last two hours. Please identify a time of day that will best fit with your schedule:

- Mornings
- Afternoons
- Evenings

Comments: _____

Best time for me is ^{after} 4:00 or early am

I certify the information in this application and attachments are true and complete to the best of my knowledge. I understand that false or misleading statements or missing information is cause for rejection of application, removal of name from eligible list, or dismissal from the position. I hereby waive my rights to claims or damages against any employer and the City of Jacksonville, its officers, agents, and employees, in regard to this exchange of information. I have reviewed the Advisory and meet the minimum requirements to serve/volunteer in the desired position. I also authorize to permit any materials listed above to be copied and retained by the City of Jacksonville. I authorize the use of my photograph.

I will defend, indemnify and hold harmless the City of Jacksonville, its officers, employees, and agents from and against all liability or loss and against any and all claims, actions, causes of actions, proceedings or appeals based upon or arising out of or arising from or in connection with my conduct or performance as a volunteer with the City of Jacksonville including but not limited damage or injury to persons or property and including without limitation attorney fees and expenses; except for losses, claims or actions resulting from the sole negligence of the City of Jacksonville.

Applicant Signature _____

Date: 1-3-2020

For more information please call the City Office 541-899-1231
Return this application to the City Office, 206 N 5th Street, Jacksonville, OR 97530

1. Knowledge and skills relevant to for the CAC for Development codes/ Comprehensive Plan.
I have a working knowledge of the current development codes and our comprehensive plan due to my 4 years on the city council. I have spent over 7 years studying state planning process, city involvement programs and have developed an extensive understanding of our past efforts to revise the codes and comp plan. I'm able to read and understand codes. I have good organizational skills and enjoy working as a team member.
2. Why am I interested in serving on this committee? I enjoy public service and working on projects that contribute to our community. I have lived in Jacksonville for over 20 years and have made it my home. I am committed to seeing Jacksonville maintain its national historic landmark status and unique quality of life. Critical to this mission is keeping our comprehensive plan up to date and having planning codes that support our plan and are enforceable.
3. My involvement in relevant community groups and activities. My involvement follows my passions and skills. I am currently serving on my neighborhood Fire Wise board, I believe developing a fire safe community is essential for Jacksonville. I attend and contribute to city council meetings and other meetings of interest so that I remain educated and current on city issues and concerns.
4. Why do I want to become a member of this CAC? I have unique background knowledge and understanding of what happened with the original planning code revision process. I have a working understanding of city and state process. I want to work and contribute to this most important project.
5. The function of our Comprehensive plan and Development codes are to serve as the cities guiding framework for how we manage growth and planning.

A comprehensive plan is a document stating the general, long-range policies that will govern a local community's future development. These plans are required of each city and county by Oregon legislation. They must include wide citizen participation, address 19 statewide planning goals, be officially adopted by the jurisdiction, receive approval by the Oregon Dept. of Land Conservation and Development, and be reviewed periodically.

Jacksonville's Comprehensive Plan is made up of 10 chapters, 271 pages, each chapter begins with a vision statement that was developed by widespread citizen participation.

Chapter 1 Citizen Involvement -revision completed in 2019

Chapter 2 Historic Element proposed revision was not adopted and will be re-considered by this CAC.

Chapter 3 Jacksonville's Social Element including Population and Growth is based on a 29yr old vision statement from 1991 along with outdated Population statistics, income and age demographics, tourism and school statistics and future projections. This chapter is outdated.

Chapter 4 Jacksonville's Housing and Urbanization Element; with a Buildable Lands Inventory from 2000, now 20 years old.

Chapter 5 Transportation Plan- which includes a plan dated 1995.

Chapter 6 Economic Element with a 1991 vision statement

Chapter 7 Parks, Recreation, Open Spaces, Natural and Scenic Resources-1991 vision statement

Chapter 8 Jacksonville's Environmental Element-1991 vision statement

Chapter 9 Public Services and Facilities

Chapter 10 General Implementation which states on p. 268

Frequency: Amendments may be proposed at any time subject to initiation. Every fifth year, major text revisions should occur through a broad legislative process. During this five-year review, proposed amendments received during the interim will be considered by the Citizen Advisory Committee and Planning Commission. If compelling reasons for these amendments occur between five-year review periods, a majority vote of the Planning Commission and City Council can authorize immediate initiation of the proposed amendment.

Jacksonville's Development Codes are to reflect the vision and goals stated in our Comprehensive Plan. The cities success in developing current and relevant codes will stem from how well our Comprehensive Plan reflects our current visions and goals.



Application for the City of Jacksonville
Citizen Advisory Committee for Review of the Jacksonville
Development Code/Comprehensive Plan

City Office • 206 N 5th Street • Jacksonville, OR 97530

PLEASE NOTE:

- The Council will appoint five members to this Citizen Advisory Committee (CAC).
The Committee for Citizen Involvement (CCI) will maintain a list of alternates
Please return this application to the city offices by Monday, January 6, 2020.

Name: Michael P Thornton

First Middle Initial Last

Home address: [Redacted]
Street City Zip

Mailing address: [Redacted]
Street City Zip

Day Phone: [Redacted] Evening phone: [Redacted]

Email Address: [Redacted]

Preferred Form of Contact: email

Are you a Jacksonville Resident? [X] Yes [] No
If yes, how long? 18 years

Occupation: Civil Engineer Place of employment: Thornton Engineering, Inc

Business address: PO Box 476, Jacksonville 260 N 3rd Street

Are you currently serving on any other board, committee, or commission? If so, please list them here:

Transient Lodging Tax Committee

How did you hear about the above vacancy?

- [] Newspaper ad [] Newspaper article [] Radio/TV [X] Mail notice
[] Word of mouth [] Board/Commission/Committee member [] Internet

(Over, please)

RECEIVED
DEC 12, 2019
CITY OF JACKSONVILLE



Application for the City of Jacksonville
Citizen Advisory Committee for Review of the Jacksonville
Development Code/Comprehensive Plan

Please print, or include an attachment with, responses to the following supplemental questions:

- 1. What experiences/training/qualifications do you have for this committee?
37+ years of professional experience in preparing and reviewing development land-use applications.30+ years utilizing the Jville Code in the preparation of land-use applications. 15 years as a consulting City Engineer.
2. What specific contribution do you hope to make?
I hope to learn from other committee member's experiences, and to share my experiences, so that collectively the CAC is able to forward a draft Development Code that best serves the citizens and business's of Jville.
3. Briefly describe your involvement in relevant community groups and activities. (Lack of previous involvement will not disqualify you from consideration.)
Professionally, I utilize the Development Code of Jville, or other local jurisdictions everyday. I have participated on several Technical Advisory Committees charged with updating City codes, standards and specifications.
4. Why do you want to become a member?
The residents of Jville stop by my office on a weekly basis looking for assistance with some type of land use application. Even though the City has a great staff, our current Code is a significant barrier to helping our citizens.
5. Please describe the function of the Jacksonville Land Development Code and Comprehensive Plan and why it's important for the City.
A good Code helps us citizens develop our residences and business's in a way that allows us to realize our goals for the community as put forth in the Comprehensive plan - this includes the preservation of our historic resources and the protection of our health, safety and welfare.
6. This committee will meet three times per month, or as needed. Meetings generally last two hours. Please identify a time of day that will best fit with your schedule:
[X] Mornings
[X] Afternoons
[X] Evenings

Comments: At the risk of sounding arrogant, there are probably only a handful of people that utilize the Jville Development Code on a more frequent basis than I. I am hopeful that my familiarity with the Code will be of benefit to the citizens of Jacksonville in crafting a draft code that promotes the responsible development of our town.

I certify the information in this application and attachments are true and complete to the best of my knowledge. I understand that false or misleading statements or missing information is cause for rejection of application, removal of name from eligible list, or dismissal from the position. I hereby waive my rights to claims or damages against any employer and the City of Jacksonville, its officers, agents, and employees, in regard to this exchange of information. I have reviewed the Advisory and meet the minimum requirements to serve/volunteer in the desired position. I also authorize to permit any materials listed above to be copied and retained by the City of Jacksonville. I authorize the use of my photograph.

I will defend, indemnify and hold harmless the City of Jacksonville, its officers, employees, and agents from and against all liability or loss and against any and all claims, actions, causes of actions, proceedings or appeals based upon or arising out of or arising from or in connection with my conduct or performance as a volunteer with the City of Jacksonville including but not limited damage or injury to persons or property and including without limitation attorney fees and expenses; except for losses, claims or actions resulting from the sole negligence of the City of Jacksonville.

Applicant Signature: [Signature] 2019.12.12 15:13:34 - 08'00' Date: 12-12-2019



**Application for the City of Jacksonville
Citizen Advisory Committee for Review of the Jacksonville
Development Code/Comprehensive Plan**

City Office • 206 N 5th Street • Jacksonville, OR 97530

PLEASE NOTE:

- The Council will appoint five members to this Citizen Advisory Committee (CAC).
- The Committee for Citizen Involvement (CCT) will maintain a list of alternates
- Please return this application to the city offices by Monday, January 6, 2020.

Name: Patricia "Pat" J. Pfremer
First Middle Initial Last

Home address: [Redacted]

Mailing address: [Redacted]
Street City Zip

Day Phone: [Redacted] Evening phone: [Redacted]
Street City Zip

Email Address: forpat@gmail.com

Preferred Form of Contact: email

Are you a Jacksonville Resident? Yes No
 If yes, how long? Since mid-Sept, 2018, 1 year +

Occupation: Investigative Researcher Place of employment: self-employed

Business address: [Redacted]

Are you currently serving on any other board, committee, or commission? If so, please list them here:

I am not serving on any Jacksonville board, committee or commission at this time.
 I recently joined the Chamber of Commerce and I serve as Secretary of the Timber Ridge HOA.
 Attached is a very brief resume.

How did you hear about the above vacancy?

- Newspaper ad Newspaper article Radio-TV Mail notice
 Word of mouth Board Commission Committee member Internet

(Over, please)

RECEIVED

DEC 20, 2019

CITY OF JACKSONVILLE



**Application for the City of Jacksonville
Citizen Advisory Committee for Review of the Jacksonville
Development Code/Comprehensive Plan**

Please print, or include an attachment with, responses to the following supplemental questions.

1 What experiences training qualifications do you have for this committee?

I do not have a credentialed background in municipal planning. My indirect experience comes from attending countless planning and zoning meetings in my earlier life...and in my professional life of reading codes and administrative regulations, and indexing legal documents.

2 What specific contribution do you hope to make?

I am particularly interested in preserving Jacksonville's historic heritage. I am good at reading legal documents and finding inconsistencies; I am not put-off by legalese. I can express ideas and concepts in clear, concise language.

3 Briefly describe your involvement in relevant community groups and activities. (Lack of previous involvement will not disqualify you from consideration.)

I end up on boards that need a neutral voice to bring people and ideas together. I actually enjoy drafting regulations, procedures and bylaws. I do not believe in reinventing documents when there are good templates in the public domain to 'borrow' from.

4 Why do you want to become a member?

Volunteering is in my genetic makeup. I am a firm believer that if everyone contributes in some small way to the community effort, it makes for a better place. I see there are numerous volunteer opportunities in this community, it is exciting and I would like to participate in areas of my interest.

5 Please describe the function of the Jacksonville Land Development Code and Comprehensive Plan and why it's important for the City.

These documents provide the basis for thoughtful, orderly, legal current and future land use planning and development. The Code and Plan need to be consistent in application and practice. City officials and citizens alike need to have confidence that rules are in the best interest of the community as a whole.

6 This committee will meet three times per month, or as needed. Meetings generally last two hours. Please identify a time of day that will best fit with your schedule.

Mornings

Afternoons

Evenings

I am at my best in the morning, but if that's not a good option for everyone, I can adjust accordingly.

Comments:

I do have a concern about the summer schedule, tho. I am usually in N. Idaho June thru mid-September. I do go back and forth, but this might be a potential conflict with the meeting obligation. If it is a disqualifying factor, I totally understand. I am fully capable of working on an 'assignment' from a remote location, I do it every day.

I certify the information in this application and attachments are true and complete to the best of my knowledge. I understand that false or misleading statements or missing information is cause for rejection of application, removal of name from eligible list, or dismissal from the position. I hereby waive my rights to claims or damages against any employer and the City of Jacksonville, its officers, agents, and employees, in regard to this exchange of information. I have reviewed the Advisory and meet the minimum requirements to serve/volunteer in the desired position. I also authorize to permit any materials listed above to be copied and retained by the City of Jacksonville. I authorize the use of my photograph.

I will defend, indemnify and hold harmless the City of Jacksonville, its officers, employees, and agents from and against all liability or loss and against any and all claims, actions, causes of actions, proceedings or appeals based upon or arising out of or arising from or in connection with my conduct or performance as a volunteer with the City of Jacksonville including but not limited damage or injury to persons or property and including without limitation attorney fees and expenses; except for losses, claims or actions resulting from the sole negligence of the City of Jacksonville.

Applicant Signature: Patricia J Pfommer

Date: 12/13/2019

Pat Pfommer

Happy to answer questions!

Pat Pfremmer

● Jacksonville, OR 97530-0056 ●

BRIEF RESUME

● Employment History

March 2005 – Present Specialized Research & Investigations LLC

Self-employed, specializing in skip tracing, complex real property title searches, legal research issues (w/ focus on probate, real estate and water law). Work primarily with attorneys, private investigators, government officials and selected private clients.

1980 – 2005 Santa Cruz County Law Librarian

Managed a county law library; provided legal information services for judges, lawyers, elected officials and all citizens of Santa Cruz County. Conducted classes in computerized legal research for library users. Organized and presented focused classes on effective use of subscription databases such as Lexis Nexis, Westlaw, Merlin, ChoicePoint, KnowX, etc. Represented the statewide law librarian community on the California Supreme Court's Task Force on the Self Represented Litigant from 2000-2005.

1970 -1980 Head, Government Publications, McHenry Library, University of California, Santa Cruz
Organized, established and managed the Government Publications and Law section for a new library in the UC system. Taught CALR classes (ComputerAssisted Legal Research).

● Community Activities - Current:

Chairperson, Supervisory Committee - Bay Federal Credit Union (Capitola, CA)
Life Member, Santa Cruz Women Lawyers

● Selected Former Community Activities:

Member/Chairperson, Santa Cruz County Civil Service Commission
Member/Chairperson, Bonny Doon School Board
Member/President, Soroptimist Int'l of Santa Cruz
Member/Chairperson, Board of Directors, Bay Federal Credit Union
Member/President, Newsletter Editor, Bylaws Cttee, Rural Bonny Doon Association
Member, Santa Cruz County North Coast Beaches Commission
Member, Santa Cruz Area Chamber of Commerce (co-owned a printing company)

● Special Interests: Hiking, fishing, cooking, traveling, reading, genealogy, adoption research (DNA)

● Personal: Married, three adult stepchildren, Monterey Bay Area resident, 1965 - 2018; moved to Jacksonville, OR Sept. 2018; parttime N. Idaho resident since 2005..

References Available upon Request

www.linkedin.com/in/patpfremmer

www.facebook.com/pat.pfremmer

Sept. 2018



Application for the City of Jacksonville Citizen Advisory Committee for Review of the Jacksonville Development Code/Comprehensive Plan

Please print, or include an attachment with, responses to the following supplemental questions:

1. What experiences/training/qualifications do you have for this committee?

AS A REAL ESTATE DEVELOPER, I NEED TO REVIEW DEVELOPMENT CODE ON A REGULAR BASIS TO DETERMINE PROJECT REQUIREMENTS AND FEASIBILITY.

2. What specific contribution do you hope to make?

I HOPE TO HELP CRAFT CLEAR AND OBJECTIVE CRITERIA TO HELP THE CITY AVOID LUBA ACTIONS.

3. Briefly describe your involvement in relevant community groups and activities. (Lack of previous involvement will not disqualify you from consideration.)

N/A

4. Why do you want to become a member?

I LOVE LIVING IN JACKSONVILLE AND WANT TO HELP ENSURE THAT WE GROW IN A WAY THAT IS RESPONSIBLE.

5. Please describe the function of the Jacksonville Land Development Code and Comprehensive Plan and why it's important for the City.

THE LDC AND COMP. PLAN OUTLINE THE VISION FOR THE FUTURE, AND CODIFY THE RULES AND REGULATIONS REQUIRED TO GET THERE, ESPECIALLY AS RELATES TO LAND USE, DIVISION, ZONING, CONSTRUCTION, AND PRESERVATION. IF WE DON'T GROW RESPONSIBLY

6. This committee will meet three times per month, or as needed. Meetings generally last two hours. Please identify a time of day that will best fit with your schedule: JACKSONVILLE WILL LOSE ITS CHARACTER

- Mornings
- Afternoons
- Evenings

Comments: MORNINGS PREFERRED. THURSDAYS HAVE BOARD MEETING

CONFLICT OCCASSIONALLY

I certify the information in this application and attachments are true and complete to the best of my knowledge. I understand that false or misleading statements or missing information is cause for rejection of application, removal of name from eligible list, or dismissal from the position. I hereby waive my rights to claims or damages against any employer and the City of Jacksonville, its officers, agents, and employees, in regard to this exchange of information. I have reviewed the Advisory and meet the minimum requirements to serve/volunteer in the desired position. I also authorize to permit any materials listed above to be copied and retained by the City of Jacksonville. I authorize the use of my photograph.

I will defend, indemnify and hold harmless the City of Jacksonville, its officers, employees, and agents from and against all liability or loss and against any and all claims, actions, causes of actions, proceedings or appeals based upon or arising out of or arising from or in connection with my conduct or performance as a volunteer with the City of Jacksonville including but not limited damage or injury to persons or property and including without limitation attorney fees and expenses; except for losses, claims or actions resulting from the sole negligence of the City of Jacksonville.

Applicant Signature: _____

Date: _____

12/5/19



Application for the City of Jacksonville
Citizen Advisory Committee for Review of the Jacksonville
Development Code/Comprehensive Plan

City Office • 206 N 5th Street • Jacksonville, OR 97530

PLEASE NOTE:

- The Council will appoint five members to this Citizen Advisory Committee (CAC).
- The Committee for Citizen Involvement (CCI) will maintain a list of alternates
- Please return this application to the city offices by Monday, January 6, 2020.

Name: SCOTT D. SELBE
First Middle Initial Last

Home address: [Redacted]
Street / City Zip

Mailing address: SAME
Street City Zip

Day Phone: [Redacted] Evening phone: SAME

Email Address: [Redacted]

Preferred Form of Contact: email

Are you a Jacksonville Resident? Yes No \Rightarrow If yes, how long? 4.5 yrs

Occupation: Retired Place of employment: Formerly Packaging Corp of America

Business address: -

Are you currently serving on any other board, committee, or commission? If so, please list them here:
No

How did you hear about the above vacancy?
 Newspaper ad Newspaper article Radio/TV Mail notice
 Word of mouth Board/Commission/Committee member Internet
* phone call from Ian Foster (Over, please)

RECEIVED
DEC 13 2019
CITY OF JACKSONVILLE

For more information please call the City Office 541-899-1231
Return this application to the City Office, 206 N 5th Street, Jacksonville, OR 97530



**Application for the City of Jacksonville
Citizen Advisory Committee for Review of the Jacksonville
Development Code/Comprehensive Plan**

Please print, or include an attachment with, responses to the following supplemental questions:

1. What experiences/training/qualifications do you have for this committee?
Served on CAC - Chapter One. Previous occupation as Executive Director of Benefits provide extensive experience in business writing:
2. What specific contribution do you hope to make?
Common sense approach to resolving issues/ambiguities w/ current city documents
drafting legal plan documents, insurance contracts, service agreements, etc
3. Briefly describe your involvement in relevant community groups and activities. (Lack of previous involvement will not disqualify you from consideration.)
served as member of previous CAC
4. Why do you want to become a member?
To continue learning about local city governance & maintain civic involvement
5. Please describe the function of the Jacksonville Land Development Code and Comprehensive Plan and why it's important for the City.
Orderly, controlled growth of local business, residential and agricultural developments. Ensure that Jacksonville maintains its status as a wonderful community in which to live and that tourists will want to visit.
6. This committee will meet three times per month, or as needed. Meetings generally last two hours. Please identify a time of day that will best fit with your schedule:
 Mornings
 Afternoons
 Evenings

Comments: _____

I certify the information in this application and attachments are true and complete to the best of my knowledge. I understand that false or misleading statements or missing information is cause for rejection of application, removal of name from eligible list, or dismissal from the position. I hereby waive my rights to claims or damages against any employer and the City of Jacksonville, its officers, agents, and employees, in regard to this exchange of information. I have reviewed the Advisory and meet the minimum requirements to serve/volunteer in the desired position. I also authorize to permit any materials listed above to be copied and retained by the City of Jacksonville. I authorize the use of my photograph.

I will defend, indemnify and hold harmless the City of Jacksonville, its officers, employees, and agents from and against all liability or loss and against any and all claims, actions, causes of actions, proceedings or appeals based upon or arising out of or arising from or in connection with my conduct or performance as a volunteer with the City of Jacksonville including but not limited damage or injury to persons or property and including without limitation attorney fees and expenses; except for losses, claims or actions resulting from the sole negligence of the City of Jacksonville.

Applicant Signature: *[Signature]* Date: 12/13/19



Application for the City of Jacksonville
Citizen Advisory Committee for Review of the Jacksonville
Development Code/Comprehensive Plan

City Office • 206 N 5th Street • Jacksonville, OR 97530

PLEASE NOTE:

- The Council will appoint five members to this Citizen Advisory Committee (CAC).
- The Committee for Citizen Involvement (CCI) will maintain a list of alternates
- Please return this application to the city offices by Monday, January 6, 2020.

Name: EARLY R. COLLINS
First Middle Initial Last

Home address: _____
Street City Zip

Mailing address: _____
Street City Zip

Day Phone: _____ Evening phone: _____

Email Address: _____

Preferred Form of Contact: _____

Are you a Jacksonville Resident?

Yes
 No



If yes, how long?

1 1/2 YRS.

Occupation: ARCHITECT Place of employment: JVILLE

Business address: P.O. BOX 253, JACKSONVILLE, OR 97530

Are you currently serving on any other board, committee, or commission? If so, please list them here:

NO

How did you hear about the above vacancy?

- Newspaper ad Newspaper article Radio/TV Mail notice
 Word of mouth Board/Commission/Committee member Internet

(Over, please)

RECEIVED
JAN 14 2020
CITY OF JACKSONVILLE



Application for the City of Jacksonville
Citizen Advisory Committee for Review of the Jacksonville
Development Code/Comprehensive Plan

Please print, or include an attachment with, responses to the following supplemental questions:

- 1. What experiences/training/qualifications do you have for this committee? REGISTERED ARCHITECT 44 YRS, HARC COMMISSION MEMBER 4 YEARS, INTERESTED CITIZEN
2. What specific contribution do you hope to make? WORK TO REVISE EXISTING CODE TO BE SIMPLER, BETTER ORGANIZED, & MORE UNDERSTANDABLE
3. Briefly describe your involvement in relevant community groups and activities. (Lack of previous involvement will not disqualify you from consideration.) HARC, CHAIR 1 YEAR; ARCHITECTURAL PRACTICE HAS INCLUDED UREAN DESIGN. I ENJOY COLLABORATIVE EFFORT.
4. Why do you want to become a member? I BELIEVE EXISTING DEVELOPMENT CODE IS DISORGANIZED & CONFUSING; CONTRADICTIONARY AND NOT FULLY BASED ON PROFESSIONAL EXPERTISE
5. Please describe the function of the Jacksonville Land Development Code and Comprehensive Plan and why it's important for the City. COMPREHENSIVE PLAN IS REQUIRED BY & MUST BE INTERNALLY CONSISTENT & CONSISTENT W/ STATE LAW & LOCAL REGULATION, & IS EXPECTED TO PROVIDE GUIDELINES FOR RATIONAL ZONING
6. This committee will meet three times per month, or as needed. Meetings generally last two hours. Please identify a time of day

that will best fit with your schedule:

- Mornings
Afternoons
Evenings

Comments: JACKSONVILLE IS A UNIQUE CITY REQUIRING A UNIQUE CODE, BUT ONE THAT IS AS EASY TO INTERPRET AS POSSIBLE USING SIMPLE LANGUAGE AND COMPREHENSIBLE PRECEPTS

I certify the information in this application and attachments are true and complete to the best of my knowledge. I understand that false or misleading statements or missing information is cause for rejection of application, removal of name from eligible list, or dismissal from the position. I hereby waive my rights to claims or damages against any employer and the City of Jacksonville, its officers, agents, and employees, in regard to this exchange of information. I have reviewed the Advisory and meet the minimum requirements to serve/volunteer in the desired position. I also authorize to permit any materials listed above to be copied and retained by the City of Jacksonville. I authorize the use of my photograph.

I will defend, indemnify and hold harmless the City of Jacksonville, its officers, employees, and agents from and against all liability or loss and against any and all claims, actions, causes of actions, proceedings or appeals based upon or arising out of or arising from or in connection with my conduct or performance as a volunteer with the City of Jacksonville including but not limited damage or injury to persons or property and including without limitation attorney fees and expenses; except for losses, claims or actions resulting from the sole negligence of the City of Jacksonville.

Applicant Signature: [Handwritten Signature]

Date: 1-10-20

RECEIVED
JAN 14 2020
CITY OF JACKSONVILLE



Application for the City of Jacksonville
Citizen Advisory Committee for Review of the Jacksonville
Development Code/Comprehensive Plan

City Office • 206 N 5th Street • Jacksonville, OR 97530

PLEASE NOTE:

- The Council will appoint five members to this Citizen Advisory Committee (CAC).
- The Committee for Citizen Involvement (CCI) will maintain a list of alternates
- Please return this application to the city offices by Monday, January 6, 2020.

Name: HARRY M WEISS
First Middle Initial Last

Home address: [Redacted]
Street City Zip

Mailing address: [Redacted]
Street City Zip

Day Phone: [Redacted] Evening phone: SAME

Email Address: [Redacted]

Preferred Form of Contact: email

Are you a Jacksonville Resident? Yes No \Rightarrow If yes, how long? 18 MONTHS

Occupation: URBAN RENOVATION DIRECTOR Place of employment: CITY OF MEDFORD

Business address: 200 IVY STREET, MEDFORD OR 97501

Are you currently serving on any other board, committee, or commission? If so, please list them here:
NO.

How did you hear about the above vacancy?

- Newspaper ad Newspaper article Radio/TV Mail notice
 Word of mouth Board/Commission/Committee member Internet

(Over, please)

RECEIVED
JAN 07 2020
CITY OF JACKSONVILLE

For more information please call the City Office 541-899-1231
Return this application to the City Office, 206 N 5th Street, Jacksonville, OR 97530



Application for the City of Jacksonville
Citizen Advisory Committee for Review of the Jacksonville
Development Code/Comprehensive Plan

Please print, or include an attachment with, responses to the following supplemental questions:

1. What experiences/training/qualifications do you have for this committee?

see attached

2. What specific contribution do you hope to make?

//

3. Briefly describe your involvement in relevant community groups and activities. (Lack of previous involvement will not disqualify you from consideration.)

//

4. Why do you want to become a member?

//

5. Please describe the function of the Jacksonville Land Development Code and Comprehensive Plan and why it's important for the City.

//

6. This committee will meet three times per month, or as needed. Meetings generally last two hours. Please identify a time of day that will best fit with your schedule:

Mornings

Afternoons

Evenings

Comments: *I AM NOT AVAILABLE THURSDAY EVENINGS, AND*
INTERMITTENT WEDNESDAY EVENINGS

I certify the information in this application and attachments are true and complete to the best of my knowledge. I understand that false or misleading statements or missing information is cause for rejection of application, removal of name from eligible list, or dismissal from the position. I hereby waive my rights to claims or damages against any employer and the City of Jacksonville, its officers, agents, and employees, in regard to this exchange of information. I have reviewed the Advisory and meet the minimum requirements to serve/volunteer in the desired position. I also authorize to permit any materials listed above to be copied and retained by the City of Jacksonville. I authorize the use of my photograph.

I will defend, indemnify and hold harmless the City of Jacksonville, its officers, employees, and agents from and against all liability or loss and against any and all claims, actions, causes of actions, proceedings or appeals based upon or arising out of or arising from or in connection with my conduct or performance as a volunteer with the City of Jacksonville including but not limited damage or injury to persons or property and including without limitation attorney fees and expenses; except for losses, claims or actions resulting from the sole negligence of the City of Jacksonville.

Applicant Signature: *[Signature]*

Date: *Jan 6, 2020*

Harry M. Weiss

Application for the City of Jacksonville Citizen Advisory Committee for
Review of the Jacksonville Development Code/Comprehensive Plan

Supplemental Questions

1. What experiences/training/qualifications do you have for this committee?

My academic training includes undergraduate education in history and architectural history at the University of Wisconsin- Madison followed by a Master of Science in Historic Preservation from the University of Oregon. For the first 20 years of my professional life I worked exclusively in historic preservation ranging from architectural history survey coordination (Santa Fe, NM), historic preservation education (Savannah College of Art & Design), and as Executive Director of a local historic preservation non-profit (Asheville, NC). I subsequently transitioned to private sector downtown redevelopment focusing on project management of historic tax credit rehabilitation projects, infill development, and small business development.

In 2011 I entered public sector service as the Executive Director of the Grand Junction (CO) Downtown Partnership overseeing three entities – a TIF-funded Downtown Development Authority, an assessment-funded Business Improvement District, and a 501(c)6 business association. In 2015 I was recruited to a regional economic development agency in Lafayette, LA, to help launch their new Urban Revitalization and Development program serving a nine parish area and some 25 local communities. In 2018 I had the opportunity to return to Oregon and joined the City of Medford to direct the Medford Urban Renewal Agency's final phase of improvements and programs.

Over the course of my career I have been deeply involved in community planning and development from various vantage points – non-profit advocacy, private sector development, and public sector agency administration – which offers a comprehensive perspective on the work Jacksonville will undertake in revising its development code.

2. What specific contribution do you hope to make?

Every community is challenged by both the prospect and the process of change. The implementation of thoughtful planning depends on the design and implementation of equally thoughtful development codes, regulations, and procedures that clarify the community's vision of its future while offering predictability for all concerned. My objective is to offer guidance that ultimately fosters confidence in the community's future and achieves meaningful engagement of the process of change.

3. Briefly describe your involvement in relevant community groups and activities.

In addition to my role as Executive Director and staff for the various Boards of Directors and Committees where I have worked, I have served on a wide range of community initiatives, boards and commissions as a citizen participant, as a qualified professional, as a non-profit representative/advocate, and as a local government agency liaison, including:

Georgia National Register Review Board
North Carolina National Register Advisory Committee
Historic District Board of Review, Savannah, GA
Downtown Commission, Asheville, NC

Mayor's Committee on Affordable Housing, Asheville, NC
Neighborhood Housing Services of Asheville (Treasurer, President)
Affordable Housing Coalition, Asheville, NC
City of Grand Junction Homeless Task Force
Colorado Private Activity Bond Commission
Acadiana Regional Coalition on Homelessness & Housing

4. Why do you want to become a member?

My wife and I arrived in the area in summer 2018 and were pleased to find short-term housing in Jacksonville and then to purchase a home here. For the past year and a half my primary attention has understandably been focused on the work I do at MURA and learning about the community of Medford, and I have not had an opportunity to engage more substantially in Jacksonville. Given the critical nexus between historic preservation and continuing development of the community that defines Jacksonville, I can offer valuable perspective and experience to the review of the land development code. Additionally, as my work in urban renewal involves a high degree of interface with the Oregon system of planning.

Please describe the function of the Jacksonville Land Development Code and Comprehensive Plan and why it's important for the city.

All communities struggle with change. On the one hand there is a tendency to seek an improved and sometimes idealized version of the present, as that is what is most familiar. That does not always serve the long range needs of a community that hasn't otherwise engaged in a discussion of how it needs to grow and evolve in the future.

Uncertainty about the nature of change and how it can be shaped and managed drives controversy and dissent within communities. A well-conceived Comprehensive Plan that articulates a vision of the community's aspirations and a realistic assessment of its future needs is the foundation of a Land Development Code that serves to implement that vision and provides predictability of outcomes and predictability of process.



Application for the City of Jacksonville Citizen Advisory Committee for Review of the Jacksonville Development Code/Comprehensive Plan

Please print, or include an attachment with, responses to the following supplemental questions:

- What experiences/training/qualifications do you have for this committee?
I served on a previous City of Jacksonville CAC as vice chair, I am a voting residence, I am open and excited about any training opportunities.
2011 Rogue Valley Association of Realtors - Board of Directors, Advisory Director
2010- 2011 John L Scott - Focus Group, Member
GMO Free Jackson County, Volunteer, public and realtor outreach.
- What specific contribution do you hope to make?
www.linkedin.com/in/monika-neri
I hope to provide a qualified, logical and creative perspective, one that protects our historic attributes and contributes to a high level of public involvement regarding the Jacksonville Development code; review of previous code and public testimony and to provide appropriate recommendations that reflect feedback from the community.
- Briefly describe your involvement in relevant community groups and activities. (Lack of previous involvement will not disqualify you from consideration.)
2018 - 2019 City of Jacksonville, CAC, Chapter 1 Citizen Involvement, Vice Chair
2013 Costume Construction, Company Name Walla Walla Community College Foundation
2011 - 2012 Costume Design and Construction, Company Name Dancing People Company
GMO Free Jackson County, Volunteer, public and realtor outreach.
- Why do you want to become a member?
I am passionate about public involvement, land planning and development. I seek personal enrichment, contribution, knowledge, and experience. The historical aspect of our town is intriguing and unique and I want to dedicate some of my free time to serve my community in a way that I find to of value to my community.
- Please describe the function of the Jacksonville Land Development Code and Comprehensive Plan and why it's important for the City. .

To help facilitate procedures & define land use standards to ensure effective, achievable and practical public involvement and land development.

- This committee will meet three times per month, or as needed. Meetings generally last two hours. Please identify a time of day that will best fit with your schedule:
Mornings
Afternoons
Evenings

Comments: _____
Any day or time is fine with me.

I certify the information in this application and attachments are true and complete to the best of my knowledge. I understand that false or misleading statements or missing information is cause for rejection of application, removal of name from eligible list, or dismissal from the position. I hereby waive my rights to claims or damages against any employer and the City of Jacksonville, its officers, agents, and employees, in regard to this exchange of information. I have reviewed the Advisory and meet the minimum requirements to serve/volunteer in the desired position. I also authorize to permit any materials listed above to be copied and retained by the City of Jacksonville. I authorize the use of my photograph.

I will defend, indemnify and hold harmless the City of Jacksonville, its officers, employees, and agents from and against all liability or loss and against any and all claims, actions, causes of actions, proceedings or appeals based upon or arising out of or arising from or in connection with my conduct or performance as a volunteer with the City of Jacksonville including but not limited damage or injury to persons or property and including without limitation attorney fees and expenses; except for losses, claims or actions resulting from the sole negligence of the City of Jacksonville.

Applicant Signature: Monika L Neri Date: 12/26/19

**See attachment.



Application for the City of Jacksonville Citizen Advisory Committee for Review of the Jacksonville Development Code/Comprehensive Plan

Purpose of the CAC

The City of Jacksonville Land Development Code with possible Comprehensive Plan revisions is a city initiative to clarify and improve regulations for development within the city, including modifications to existing structures, new construction, the division of land, etc. The work will update the Jacksonville Land Development Code ordinances (Zoning, procedures, land divisions, historic protections, etc.) in order to make regulations that are clear, easily administered, and continue to protect Jacksonville's status as a National Historic Landmark District.

Function of the CAC

- All meetings will conform to legal requirements for public meetings, including public notice and record-keeping.
- The CAC will review the draft Development Code that was indefinitely postponed by the Planning Commission in 2018 and recommend revisions as necessary.
- The CAC will review testimony received during the Code revision process and recommend revisions as necessary.
- The CAC will periodically need to attend town-hall meetings to collect feedback from the community and share information regarding the process.
- All substantive alterations to the draft must be approved by a majority of CAC members.
- Staff will document all revisions by underlining proposed new text and striking through text proposed to be eliminated.

The CAC will write a Majority Report for consideration by the Planning Commission and, ultimately, the City Council when it reviews the Planning Commission recommendation.

Criteria for Appointment

Membership on Jacksonville committees and commissions is open without regard to race, color, religion, sex, age, national origin, physical or mental disability, marital status, family status, veteran status, or membership in any other group protected by law in accordance with applicable federal, state, and local laws.

Applicants shall demonstrate an ability to understand complex issues and respect the diversity of interests of all parties.

Applicants shall demonstrate and encourage flexibility, and consider perspectives of non-participating citizens and interest groups.

General Conditions for Appointment

CAC members shall be chosen by the City Council at a public meeting. Member terms will last the duration of the project, with a goal that the CAC's work on the project is complete by January 2021. All members shall serve without compensation.

Failure of any member to attend three consecutive meetings; misconduct; or nonperformance of duty, shall be cause for removal from the CAC by the Council.

The CAC shall have no authority to make any expenditures on behalf of the City or to obligate the city for payments of sums of money, without prior Council approval.

Please visit the City of Jacksonville website to view the full CAC scope of work. Copies are available at the Jacksonville Planning Department, or in City Hall. If you'd like a copy emailed, please contact Diane Oliver at doliver@jacksonvilleor.us

City of Ashland Commissioners,

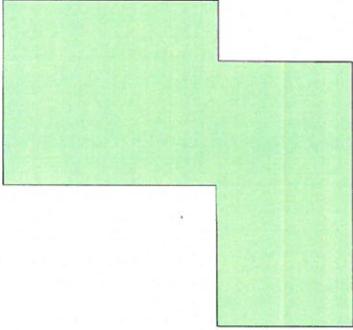
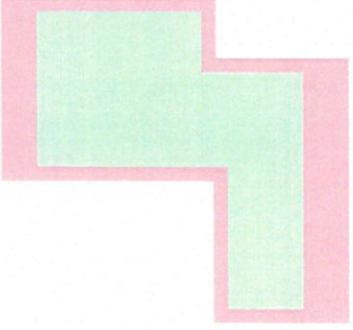
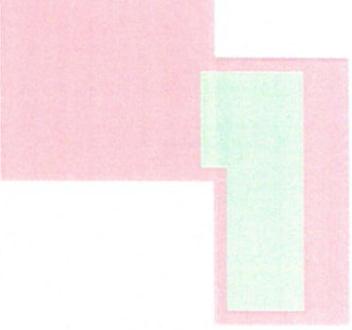
On October 22, 2019 a change was proposed and noted on the Ashland Planning Commission Study Session Agenda. The change suggests to add **18.4.2.030.H.2.c: "Common open space shall not be located within a required buffer or perimeter yard setback area."** Since no rationale for the proposed change is provided, it's assumed that the Ashland Planning Commission's intention with 18.4.2.030.H.c is to prevent designs that do not serve the purpose of intentional and useful common open space areas.

AMC Chapter 18 defines that the purpose of a setback is to provide for a minimum distance between a specific object such as a structure and the property lot line, to provide for open space; a yard, light, air and recreation. Open space becomes common open space when design characteristics and provisional code removes restrictions of private use. It is therefore in the spirit of the code to intentionally create open spaces that provide recreation and make them accessible as common open space. If such a common open spaces are located within a setback (e.g. front, side, rear, or solar setback area), it meets the code's explicit purpose of the setback.

Changing the code to disallow common open space areas to overlap with or be located within setback areas would result in every lot's buildable area being reduced. Based on our analysis, this letter provides perspective on how the proposed change **18.4.030.H.2.c goes against the spirit of the code, eliminates or greatly impacts multiple density bonuses, especially hurts rental housing, discouraging multi-family development and would appear to favor single family homes in multi-family zones.**

To illustrate, we refer to Lot 11601 (260 Avery St.). In the example provided on the next page, we layout how the minimum setbacks, when restricted as proposed, drastically reduces ~40% of the lot available to be designated as common open space. Within the 60% of lot space left, in addition to common open space, the designer must also fit in structures, driveways, walkways, parking, private open space (recreational space,) refuse, bike parking and more. Once these lot characteristics are added, it is **extremely unlikely there will be any lot space left to apply density bonuses** to, such as the common open space density bonus. With the loss of the probability of achieving the common open space density bonus there would be little chance of applying the major recreational facility density bonus. That equates to a loss of another two additional units not noted in the example below. The entire combination represents a drastic approximate 50% drop in possible density.

It's recommended to strike the change in order to support the current density allowed in the zone, density bonuses and to ensure density is not reduced below the current code allowance.

EXAMPLE LOCATION Lot 11601 (260 Avery St., R-2 Zone) LOT SIZE .29 acres (12,796 sq ft)		
<u>CURRENT CODE</u>	<u>PROPOSED CODE CHANGE</u>	
COMMON OPEN SPACE AREA PERMITTED UNDER THE CURRENT CODE: 100% of the lot area	COMMON OPEN SPACE AREA PERMITTED UNDER THE PROPOSED CODE WITH MINIMUM SETBACKS: 60% of the lot area	COMMON OPEN SPACE AREA PERMITTED UNDER THE PROPOSED CODE WITH MAXIMUM SETBACKS INCLUDING SOLAR SETBACKS*: 27% of the lot area
COMMON OPEN SPACE AREA PERMITTED, ILLUSTRATED IN GREEN	NO COMMON OPEN SPACE AREA ALLOWED, ILLUSTRATED IN RED.	
		
PROPOSED CHANGE EQUATED AS A <u>LOSS OF DENSITY</u>		
DENSITY ALLOWED: 3 Units over 499 Sq Ft 5 Units under 500 Sq Ft.	DENSITY ALLOWED: 2 Units over 499 Sq Ft 3 Units under 500 Sq Ft.	DENSITY ALLOWED: 1 Unit over 499 Sq Ft 1 Unit under 500 Sq Ft.
0% LOSS IN DENSITY	33% - 40% LOSS IN DENSITY	66% - 80% LOSS IN DENSITY

Allowing for open space including setback areas to be used in private or common allows for the most flexible and highest and best use. It leads to intended density, is supported by the current code and density bonuses and could result in a better design outcome. I urge you to strike this proposed change.

An unintended outcome of this research resulted in exposing issues with the Solar Access Standards. When transitioning from Solar Access Standard B to A and when applying Solar Access Standard A to anything other than a single family home the density/unit count is extremely

impacted. The result goes against the spirit of the code, especially hurts rental housing, discourages multi-family development and would appear to favor single family homes in multi-family zones. Calculations for the maximum setback example used in the example above is outlined below. Please note, the building in theory could be taller than what is calculated.

*Solar Access Standard A Setback - North Property Line Calculations	
Actual Shadow Length of a 6' Fence	ActualShadow Length of 6' Fence: 13.26' Date: December 21st, 2019 Location: 42°11'23.5"N 122°41'40.9"W Time Zone: -8 Height: 6'
Average Slope	This property has a north to south lot dimension of 79' and has an approximate slope of -3.5 % downhill to the north. $(.445 + (-0.035)) = 0.41$
Lot Classification	The north-south lot dimension of 79' exceeds that calculated by Formula I and shall be required to meet Standard A in subsection 18.4.8.030.A: $30/0.41 = 70.17'$
Shade Producing Point	Maximum building height allowed for the zone: 35' If the pitch of the roof is greater than 25 degrees it renders the roof peak as the longest shade producing point. If the roof peak was 35', the setback would be 71' from the north lot line.
Solar Standard A Calculation	$H - 6 / .445 + S = SSB$ $(35 - 6) / .445 + -0.035) = \sim\mathbf{70.73' setback}$ <p><i>The lot is only 79' wide and requires and 6' setback on the south lot line, leaving a little over 2' of buildable land, an unbuildable strip. In theory the shade producing point could be higher than 35'.</i></p>

Thank you,

Monika Neri



Jacksonville City Council Agenda Item Summary



Set Study Session for Water Rights Strategy

Date: January 16, 2020
From: Jeff Alvis, City Administrator

City Council Meeting: January 21, 2020
Agenda Item: 5e

Synopsis:

Administrator Alvis would like to set a study session for February 4, 2020 at 6:00 p.m., to discuss and review strategies for water rights for the regional water system. Administrator Alvis will discuss further at the Council meeting.

Fiscal Impact:

N/A

Recommendations:

Staff recommends setting a study session for February 4, 2020.

Exhibits:

N/A