

The Finance and Judiciary Committee for the City of Junction City met at 6:30 p.m. on Thursday, February 4, 2016 in the Council Chambers of City Hall, 680 Greenwood Street, Junction City, Oregon.

**PRESENT WERE:** Councilor Bill DiMarco, Councilor Karen Leach, Councilor Steven Hitchcock, City Administrator Jason Knope, Finance Director Mike Crocker and City Recorder Kitty Vodrup.

**I. Changes to the Agenda**

Director Crocker stated that he had a handout for a financial report format example.

**II. Approval of minutes for December 3, 2015.**

The minutes were approved as presented.

**III. City Recorder Projects**

City Recorder Kitty Vodrup presented three items that were included in the packet.

- 1) Contract follow-up: Items tracked on the contracts worksheet have been reviewed and the information included in the contract file. Information is included in the contract files to document the process for each contract. Open contract files are now up to date. Councilor DiMarco inquired about any new contracts that are being discovered. City Recorder Vodrup stated that most of the information being forwarded to her is expired contracts. Councilor Leach asked how long contracts are kept. Recorder Vodrup stated that nothing is being discarded at this point. Councilor Hitchcock asked how other supporting information for each contract is accessed. Recorder Vodrup stated that all related items are kept in the electronic file directories and the hard file copies.
- 2) Records Follow-Up: Recorder Vodrup provided an update on the records project.
  - a) Resolutions are now scanned and online.
  - b) City Retention Schedule: City Recorder Vodrup updated the Committee on the status of the City's retention schedule work.
  - c) Agility program: Serves as a backup database for the City for use in case of emergency.
  - d) City-wide records management policy: This is a pending project.
  - e) Long-Term Storage: This includes the digester and working towards a long term solution.

- f) Electronic Storage or Records: number of long term options. The state may have some useful solutions. More research will be brought back as it becomes available.
- 3) Minutes Policy: Draft guidelines were presented. Includes audio recordings, and guidelines for staff. The attorney general provides the required guidelines that the City must follow. Councilor Leach asked how long minutes are kept currently. City Recorder Vodrup responded that currently, printed copies are kept permanently. Councilor DiMarco asked if the current practices are in line with the state requirements. Ms Vodrup responded that we do comply with state statutes.

The Committee recommended that the information provided by City Recorder Vodrup be presented to Council.

Councilor DiMarco asked if the services of Code Publishing could be brought up at Council for a review of the services they provide. The Committee agreed.

#### **IV. Department Funds**

Director Crocker discussed the concept of department funds and general revenue allocations for property taxes and franchise fees. He included in the packet an example of a department fund and sub fund examples.

Attachment 'A' is an example of a public safety fund with a beginning balance, property tax allocations, franchise fee allocations and a contingency. He noted that these examples are all summarized information, which is typical for budgets.

Attachment 'B' is a police fund with a beginning balance, and allocation for general revenues, allocations for internal fees for services and a department contingency. He noted that the support departments have their own sub-fund.

Director Crocker noted that the City's accounting system would accommodate the concepts being presented and tracking department's activity in a sub-fund would likely provide more flexibility in the future, should the City decide to go a different direction. He also noted that the City's auditors have reviewed the concept of department funds, and sub-funds with no concerns.

Councilor DiMarco asked if a sub-fund will provide the direction we want to go. City Administrator Knope responded that a sub-fund has the elements that maintain a separate department fund. The separate sub-funds accomplish the separate department fund and with separate fund department balances.

Councilor Hitchcock asked what the underlying fund structure is now. Director Crocker stated that the underlying structure does not need to be changed to support the

department funds as it is being discussed. Some departments are maintained in the General Fund and some are in separate funds. To accomplish the department funds, some accounts would be added for ending fund balances and contingency for example.

Councilor Leach asked if the department structure would enable the departments to know what their fund balance was each month. City Administrator Knope responded that the departments would have that information available and the underlying structure would not be changed.

Councilor DiMarco asked about the department fund balances and how fiscal policies would be applied. City Administrator Knope responded that there are a number of fiscal balances that will need to be updated or added. The Council will review the revenue allocations each year.

Attachment 'C' is an example of a general fund summary, with the property tax and franchise fees allocations. This example also includes a general revenue allocation.

Director Crocker pointed out the revenue allocation table and suggested that a table be included in the budget. The Committee discussed having Council review the allocations early in the budget season, prior to January.

An example of a monthly report format was handed out. The Water department was used in this example. The report has a summary section and a detail section. The Committee suggested making "summary" and "detail" as a larger label for the two sections. Director Crocker stated that he would like to role this out for a new monthly report format. The Committee was in favor of the monthly report summary.

The Committee recommended revenue allocations and the concept of department funds be forwarded to Council and included in the upcoming budget.

## **V. Social Media Policy**

City Administrator Knope presented the draft social media policy.

As technology continues to evolve, the need to have a clear acceptable use policy for social media and the City's website has become much more apparent. Staff has worked with the City Attorney's office to create this draft policy.

This policy was included on the administrative task list. The Exec Team, along with both of the City's unions, has reviewed this policy and has no issues or concerns with it as written. This policy will also be presented to Council.

**VI. Agenda Forecaster Review**

The Committee reviewed the forecaster with no changes.

**VII. Other Business**

Director Crocker noted that the Court reserve officer will start on the 18<sup>th</sup>.

**VIII. ADJOURNMENT**

The meeting was adjourned at 8:00 pm.

ATTEST:

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Mike Crocker, Finance Director