



**GLADSTONE CITY COUNCIL MEETING  
CIVIC CENTER COUNCIL CHAMBERS  
February 13, 2024 – 6:30 PM**

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**6:30 p.m. - CALL TO ORDER**

The City of Gladstone is abiding by guidelines set forth in House Bill 2560, which requires the governing body of the public body, to extent reasonably possible, to make all meetings accessible remotely through technological means and provide opportunity for members of general public to remotely submit oral and written testimony during meetings to extent in-person oral and written testimony is allowed. Therefore, this meeting will be open to the public both in person and virtually using the Zoom platform.

Please click the link below to join the webinar:

[https://us06web.zoom.us/j/89083783910?pwd=QaDWdaP8s41EmIF8\\_GLaMxpnJulsqw.3iSMu8bCBtWQcR\\_8](https://us06web.zoom.us/j/89083783910?pwd=QaDWdaP8s41EmIF8_GLaMxpnJulsqw.3iSMu8bCBtWQcR_8)

Passcode: 101879

Or One tap mobile : +17193594580,,89083783910#,,,,\*101879# US; +17207072699,,89083783910#,,,,\*101879# US (Denver)

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

+1 719 359 4580 US; +1 720 707 2699 US (Denver)

Webinar ID: 890 8378 3910

Passcode: 101879

If members of the public would like to comment on an agenda item (either virtually or in person) please email your comments to [bannick@ci.gladstone.or.us](mailto:bannick@ci.gladstone.or.us) prior to 12:00 p.m. (noon) on February 13, 2024. Individuals attending in person may submit a speaker card to the City Recorder prior to the beginning of the meeting. Comments are limited to three (3) minutes.

The City Council will also have *Gladstone City Event Announcements* during the meeting and *Business from the Audience* at the end of the meeting. To speak during either time, (virtually or in person) please email [bannick@ci.gladstone.or.us](mailto:bannick@ci.gladstone.or.us) prior to 12:00 p.m. (noon) on February 13, 2024 with your name, topic of discussion and city of residence. Individuals attending in person may submit a speaker card to the City Recorder prior to the beginning of the meeting. Comments are limited to three (3) minutes.

**ROLL CALL  
FLAG SALUTE**

**INTRODUCTION** – Oath of Office Administered to new Police Officer Oscar Zacarias-Paz and the pinning of the badge

**AGENDA ADDITIONS OR CORRECTIONS**

**CONSENT AGENDA:**

1. Approval of January 9, 2024 Regular Minutes
2. Approval of December Bank Balances
3. Budget Report for Period ending 12-31-2023
4. Approval of December Check Register
5. Legal costs for November 2023
6. Department Head Monthly Reports for January 2024

**CORRESPONDENCE: None**

**7. REPORT – CITY OF GLADSTONE INCLEMENT WEATHER EVENT DEBRIEF**

City Administrator Betz, Police Chief Schmerber, and Public Works Director Caniparoli will provide a debrief from the inclement weather event that occurred January 12-19, 2024 (no attachments)

**8. REPORT – CLACKAMAS FIRE DISTRICT UPDATE – Assistant Fire Chief Brian Stewart & Captain Greg Ledoux**

**9. REPORT – 2023 GLADSTONE LIBRARY REPORT – Mitzi Olson – Library Manager & Project Manager Jason Varga**

**10. GLADSTONE CITY EVENT ANNOUNCEMENTS**

This is an opportunity for members of the audience to bring to the Council’s attention any upcoming city events otherwise not listed on the Agenda. Comments will be limited to three (3) minutes per person. Speakers may not yield their time to others and must fill out a speaker card available in the back of the room prior to making a comment.

**REGULAR AGENDA:**

**11. 2022-2023 FISCAL AUDIT FOR CITY OF GLADSTONE**

Consider acceptance of the 2022-2023 Fiscal Audit

**ADJOURN TO GLADSTONE URBAN RENEWAL AGENCY MEETING**

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**12. APPROVAL OF JUNE 13, 2023 URBAN RENEWAL AGENCY MINUTES**

**13. 2022-2023 FISCAL AUDIT FOR GLADSTONE URBAN RENEWAL AGENCY**

Consider acceptance of the 2022-2023 Fiscal Audit for Gladstone Urban Renewal Agency

**ADJOURN**

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**RECONVENE TO REGULAR CITY COUNCIL MEETING**

**14. GLADSTONE INFRASTRUCTURE INFILTRATION AND INFILL REDUCTION PROGRAM CONTRACT, PHASE 1 AND PHASE 2**

Consider awarding a public improvement contract to Braun Construction & Design LLC in the amount of \$1,679,418.75 to complete Phase 1 & 2 of the Gladstone Infiltration and Infill Reduction Program.

**15. APPOINTMENTS TO THE GLADSTONE TOWN CENTER STAKEHOLDER ADVISORY COMMITTEE**

Consider making appointments to the Gladstone Town Center Stakeholder Advisory Committee

**16. RECOMMENDATION FROM THE PARK & RECREATION ADVISORY BOARD REGARDING METRO LOCAL SHARE FUNDING PRIORITIES**

Consider approving the recommendation from the Park & Recreation Advisory Board regarding Metro Local Share Funding Priorities.

**17. METRO’S NATURE IN NEIGHBORHOOD GRANT FOR ALL-INCLUSIVE BIRD BLIND**

Consider endorsing Friends of Gladstone Nature Park’s (FOGNAP) request to apply for Metro’s Nature in Neighborhood Grant for an all-inclusive bird blind

**BUSINESS CARRIED FORWARD**

**BUSINESS FROM THE AUDIENCE**

Visitors: This is an opportunity for members of the audience to bring to the Council’s attention any item not otherwise listed on the Agenda. Comments will be limited to three (3) minutes per person. Speakers may not yield their time to others and must fill out a speaker card available in the back of the room prior to making a comment.



## **BUSINESS FROM THE COUNCIL**

## **COUNCIL AGENDA PLANNING DOCUMENT**

## **ADJOURN**

### **Upcoming Meeting Dates:**

- February 27, 2024 – City Council Work Session – 5:30 p.m.
- March 12, 2024 – City Council Regular Meeting – 6:30 p.m.

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### **MEETING ACCESSIBILITY SERVICES AND AMERICANS WITH DISABILITIES ACT (ADA) NOTICE**

The Civic Center is ADA accessible. Hearing devices may be requested from the City Recorder at least 48 hours prior to the meeting. Individuals requiring other assistance must make their request known 48 hours preceding the meeting by contacting the City Recorder at [bannick@ci.gladstone.or.us](mailto:bannick@ci.gladstone.or.us). Staff will do their best to respond in a timely manner and to accommodate requests.



*February*

**CONSENT AGENDA**







## **GLADSTONE CITY COUNCIL MEETING MINUTES OF JANUARY 9, 2024**

Meeting was called to order by Mayor Milch at 6:30 P.M. – (Via Zoom and In Person)

### **ROLL CALL:**

Mayor Michael Milch, Councilor Alexander, Councilor Garlington, Councilor Huckaby, Councilor Roberts, Councilor Cook. Councilor Reichle arrived via Zoom at 6:42 p.m.

### **ABSENT:**

None

### **STAFF:**

Jacque Betz, City Administrator; Chad Jacobs, City Attorney; John Schmerber, Police Chief; Heather Austin, Senior Planner; Tami Bannick, City Recorder;

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Mayor Milch called the meeting to order. He explained that the City is abiding by guidelines set forth in House Bill 2560, which requires that they make all meetings accessible remotely through technologic means and provide the opportunity for the public to participate to the best of their ability. This meeting will be open to the public, both in person and virtually, using the Zoom platform.

### **OATH OF OFFICE/SWEARING IN OF CITY COUNCILOR CIERRA COOK**

Judge Lindgren administered the Oath of Office to Cierra Cook on the Gladstone City Council to fill the vacancy term of Annessa Hartman. Their term ends December 31, 2024.

### **SELECTION OF COUNCIL PRESIDENT**

Councilor Huckaby nominated Councilor Roberts for Council President, seconded by Councilor Alexander. *Ms. Bannick took a roll call vote for Council President nomination of Councilor Roberts. Councilor Garlington – yes, Councilor Roberts – abstain, Councilor Cook – yes, Council Alexander – yes, Councilor Huckaby – yes, Mayor Milch – yes. Motion passed with a unanimous vote.*

### **INTRODUCTION**

Police Chief Schmerber introduced new Records Specialist Trevor Benya.

### **PRESENTATION**

#### **Behavioral Health Crisis Program**

Gladstone Police Department would like to move in the direction of having an in-house behavioral health specialist (BHS). Milwaukie PD shared their successes over the past year with having one on their team. They hired Glen Suchanek, MPD, BHS, and partner with LoveOne to provide needed resources in their community.

The reasons for Milwaukie PD choosing this path was to ensure better access to help for people with issues related to addiction, houselessness, and mental health; to reduce reliance on the criminal justice system; and to minimize uses of force. In addition, this position has created a feeling of support among officers knowing they have this tool at their disposal. LoveOne is a community nonprofit that works with Milwaukie's BHU to help provide necessary resources.

Glen has been available to help Gladstone in the past, and when more cities have this position in place, there will be more opportunities for overlapping coverage in partner cities.

Mayor Milch verified with Administrator Betz that this is a process Gladstone is working on. Administrator Betz advised that Clackamas County will be discussing on January 10<sup>th</sup> funding the position. If approved, Gladstone will be involved in the hiring process, and the agreement will come to Council for approval in late February or early March.

### **AGENDA ADDITIONS OR CORRECTIONS**

None.

### **CONSENT AGENDA**

1. Approval of December 12, 2023 Regular Minutes
2. Approval of November Bank Balances
3. Budget Report for Period ending 11-30-2023
4. Approval of November Check Register
5. Department Head Monthly Reports for December 2023

Councilor Cook requested item #5 be removed from Consent Agenda for discussion.

*Councilor Huckaby made a motion to approve Consent Agenda items 1-4. Motion was seconded by Councilor Alexander. Ms. Bannick took a roll call vote: Councilor Cook – yes. Councilor Roberts – yes. Councilor Garlington – yes. Councilor Huckaby – yes. Councilor Alexander – yes. Councilor Reichle – yes. Mayor Milch – yes. Motion passed with a unanimous vote.*

Councilor Cook requested details on Consent Agenda item 5, section 5, page 29. It was noted that Governor Tina Kotek waived approximately \$297,000 in fines, and inquired if this will affect the city's budget. Administrator Betz advised there is some impact but it is negligible.

*Councilor Cook made a motion to approve Consent Agenda item 5, Department Head Monthly Reports of December 2023. Motion was seconded by Councilor Huckaby. Ms. Bannick took a roll call vote: Councilor Roberts – yes. Councilor Cook – yes. Councilor Reichle – yes. Councilor Alexander – yes. Councilor Huckaby – yes. Councilor Garlington – yes. Mayor Milch – yes. Motion passed with a unanimous vote.*

### **CORRESPONDENCE**

None.

### **6. REPORT FROM CLACKAMAS FIRE DISTRICT**

Fire Chief Nick Browne of Clackamas Fire reflected on year 2023 with four key words: Gratitude, Service, Passion, and Grit. He feels gratitude to Clackamas Fire for their service to the community and the relationships they have. They are passionate for their work and stand up against hard times to keep the community safe.

Clackamas Fire recently graduated an academy of 15 new firefighters which will allow for increased staffing at 5 community fire stations, and they are about to start another academy of 12 more firefighters. The plan is to bring a little over 100 new firefighters to Clackamas. Their recent application process launch received 12,000 hits, and 446 of those applicants will be going forward with the interview process.

Assistant Chief Brian Stewart indicated with the increase in staffing and adjustments, there have also been some promotions, which include Captain Mike Bauer being promoted to Battalion Chief for Gladstone and the surrounding area.

As the weather gets colder, they want to put a reminder out to the public to reach out to Police, Fire, or City services for resources.

**7. GLADSTONE CITY EVENT ANNOUNCEMENTS**

Robert Everett announced Bingo Night at the Community Center for Friday, January 19, 2024. Tickets go on sale at 4:30, doors open at 4:50, and Bingo starts at 5:30. He also gave a reminder that the Clothes Closet is open every Saturday from 10:00 a.m. to 12:00 p.m. for donation or pick up. Currently, the closet is only accepting new, unused packages of undergarments and socks.

**REGULAR AGENDA**

**8. DEPARTMENT OF LAND CONSERVATION AND DEVELOPMENT (DLCD) GRANT TO ENACT PARKING REFORM AND ESTABLISH A TOWN CENTER IN ACCORDANCE WITH OREGON ADMINISTRATIVE RULE (OAR) 660-012-0420-0450:**

Administrator Betz discussed two obligations that need to meet the state's Climate Friendly and Equitable Communities laws. One obligation is parking reform and the Gladstone Town Center. On behalf of the city, 3J Consulting applied for and successfully received a grant for \$60,000 from the Department of Land Conservation and Development to complete the required Climate Friendly and Equitable Communities work. Grant policy requires the City Council to accept a grant before moving forward.

Heather Austin, Senior Planner from 3J Consulting, provided grant details. This project will overlap with the required Metro Town Center work, so they can combine the two projects with delivery dates ranging from 18-30 months. A stakeholder advisory committee will be convened and then discussed with the Council in February. This committee will need a City Council Representative. The plan is to use the city's Downtown Revitalization Plan from 2017, the Downtown Core overlay from 2023, and the new Main Street Affiliate Status to work through the process to make sure the city is complying with State and Metro requirements. The consulting firm has requested a market analysis from the DLCD rather than Gladstone hiring a subconsultant to do the work. If they do not provide the document, some of the grant funds will need to be used to cover the cost if DLCD does not provide additional funding.

Councilor Garlington asked if there was any additional cost outside of the grant funds, and Administrator Betz advised that the \$60,000 grant funds should cover everything minus her time and the Economic Development staff person's time. Councilor Alexander asked if other grants can be applied for once this grant is accepted. Ms. Austin advised that should not be necessary since the grant fully covers the needed work.

It was noted a Council representative volunteer for this project would be discussed in February.

*Councilor Roberts made a motion to approve the DLCD grant to enact parking reform and establish a town center in accordance with OAR 660-012-0420-0450. Motion was seconded by Councilor Huckaby. Ms. Bannick took a roll call vote: Councilor Garlington – yes. Councilor Roberts – yes. Councilor Cook – yes. Councilor Reichle – yes. Councilor Alexander – yes. Councilor Huckaby – yes. Mayor Milch – yes. Motion passed with a unanimous vote.*

**9. UPDATE ON 2023-2024 COUNCIL GOALS**

City Administrator Betz indicated a department head retreat was held in December, and the city has four focus areas: Economic Development, Infrastructure, Communications and Engagement, and Parks. A comprehensive report is in the Council packet along with an agenda planning calendar. A bid will be brought before the Council in February regarding a large infrastructure project, and there will be a lot of working happening with parks in 2024 as well.



Mayor Milch provided a brief recap of the process used to formulate the Council Goals during the retreat. He indicated the Council can set over-arching high level goals, however the actual projects to achieve those goals are the responsibility of our staff and could not be achieved without staff's input for the development and completion of these goals.

Councilors expressed their appreciation for staff in assisting to achieve these Council goals.

Mayor Milch advised the Council the City has as contractual obligation to evaluate the City Administrator on a regular basis in order to make a decision on whether to renew the contract. City Administrator Betz's contract expires on June 30, 2024, and there is an obligation to extend it. He believes this detailed City Council Goals report can serve as an evaluation of her performance.

Councilor Roberts agrees and offered to be the Council representation for negotiations.

City Attorney Chad Jacobs advised that as long as the City and City Administrator agree to use this report as an evaluation, then this is an appropriate request.

City Administrator Betz thanked the Council and indicated she has a great Management team. She advised she has monthly meetings with each Councilor and receives feedback from those meetings. She advised as a credentialed City Manager she will be completing a self-evaluation process through ICMA that includes sending out questions to her management team. Elected officials may also provide input. She noted this process is separate from an evaluation process, however, she would be open to having conversations regarding extending her contract.

There was a consensus from the Council to proceed.

#### **BUSINESS FROM THE AUDIENCE**

Glenda Shearer: As a resident of Gladstone, she is disappointed how the Gladstone Police Department handled her report of abuse against her son. She feels they did not take the correct steps in collecting evidence or having an ethical investigation. This made her feel her concerns were unimportant.

#### **BUSINESS FROM THE COUNCIL**

##### **Councilor Garlington:**

Councilor Garlington reminded the public to put leaf debris in their yard debris bin to keep them from blocking storm drains.

She attended the school board meeting last month and urged parents to be attentive to the discussions.

The Clackamas County Library Board did not have a meeting in December, but will have one January 18, 2024.

She attended the Toll meeting at the high school on January 6, 2024 and heard strong opposition. West Linn's Mayor Bialostosky presented a state document showing the large administrative costs for a tolling project. Milch offered a solution of a tax based on miles per year, and she feels this is an equitable and fair solution.

She congratulated Mayor Milch on a successful Mayor's Monday on KOIN 6 News, and she pointed out that Gladstone made the League of Oregon Cities (LOC) newsletter for their two new murals.

The Tukwila Dinner Group served an Italian Christmas Dinner and completed that with a cookie bar and festivities and served about 40 people. She thanked everyone who helped and donated. Their January dinner is a barbeque served by the Gladstone Oak Lodge Rotary. Their group helps provide a meal and a familiar face and would like to extend the offer to the public for anyone who is interesting in joining.

The Friends of the Gladstone Nature Park are getting ready for their annual plant sale in April.

She welcomed the new members of the boards and commissions and informed everyone that there is still an opening on the Traffic Board.

With MLK Day coming up on January 15<sup>th</sup>, Councilor Garlington shared two quotes: *“Be a bush if you can’t be a tree; if you can’t be a highway just be a trail; if you can’t be a sun be a star; for it isn’t by the size that you win or fail, be the best of whatever you are.”* *“Everybody can be great because everybody can serve. You only need a heart full of grace and a soul generated by love.”* Take heart that today is a service day.

**Councilor Roberts:**

Councilor Roberts thanked the Council for appointing him Council President.

He was also at the Tolling discussion and agreed that there were no favorable voices for it. At his request, Mayor Bialostosky shared the state document with the tolling administrative costs.

**Councilor Cook:**

Councilor Cook gave appreciation for former Council President Huckaby for her service as Council President and congratulated Council President Roberts on his appointment.

There will be a Gladstone business mixer/social on January 25, 2024 at 5:30 p.m. at the community center. They believe the business community will come together as we build the Gladstone Town Center Stakeholder community and hope to see a lot of engagement from that group.

**Councilor Reichle:**

Councilor Reichle attended the Parks Board meeting on January 8, 2024, and there was discussion regarding the Metro funds that the city has available. They decided to focus on a restroom and shelter at the Gladstone Nature Park and backfilling some pathways to create more stability. They are also looking at adding, improving, or replacing park shelters. Another focus area is increasing pathways and creating ADA accessibility at Max Patterson Park. The Meldrum Bar Park playground structure has been installed. There will be a grand opening ceremony to celebrate that in the future. She encouraged anyone involved in the RC track at Meldrum Bar Park to attend the Parks Board meetings and provide feedback to the Public Works Department as there is a question on how to proceed with that amenity.

**Councilor Alexander:**

Councilor Alexander congratulated Council President Roberts on his appointment to Council President.

He did not have anything else because the Fire Chief presented all of the updates he would have provided.

**Councilor Huckaby:**

Councilor Huckaby attended the Tolling meeting as well and agrees that nobody was in favor. She feels there was great representation there from State Representative Annessa Hartman, the committee, and the public.

She gave a reminder that on January 10, 2024 at 6:00 p.m. at the Community Center there will be an event from local author Sarah Sanderson called  *Holding Difficult Truths in Gladstone: Transforming our Broken Past into a Hopeful Future* .

An update was given from the Leaders for Equity, Diversity, and Inclusion Council.

She gave thanks for Councilor Reichle for her level-headedness and quality leadership on the Parks and Recreation Board.

**Mayor Milch:**

Concerning the Tolling discussion, he feels there has been a lot of hard work between elected officials at all levels of government, particularly County Commissioner Paul Savas and county staff. One point made on the Mayor’s Monday on KOIN 6 is that the committee and subcommittee formed were on task to work through every aspect of the proposal, and that through this examination, more information came out showing that this option was not good for local communities impacted by tolling. The Oregon Legislative Information System (OLIS) has a recording of the session. State Representative Annessa Hartman has called on ODOT for a full audit of their books to re-examine this issue.

He thanked Councilor Huckaby for reminding everyone of the event on January 10, 2024.

**ADJOURN:**

*Councilor Roberts made a motion to adjourn the meeting. Motion was seconded by Councilor Huckaby. Ms. Bannick took a roll call vote: Councilor Reichle – yes. Councilor Alexander – yes. Councilor Huckaby – yes. Councilor Garlington – yes. Councilor Roberts – yes. Councilor Cook – yes. Mayor Milch – yes. Motion passed with a unanimous vote.*

Meeting was adjourned at 8:28 P.M.

Approved by the Mayor this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

ATTEST:

\_\_\_\_\_  
Michael Milch, Mayor

\_\_\_\_\_  
Tami Bannick, City Recorder



**BANK BALANCES**

**Month Ending Balance**

<b>Bank</b>	<b>July 2023</b>	<b>August 2023</b>	<b>September 2023</b>	<b>October 2023</b>	<b>November 2023</b>	<b>December 2023</b>
<b>LGIP -City Of Gladstone #4472</b>	\$ 25,192,979.55	\$ 25,449,877.99	\$ 25,170,836.81	\$ 24,467,079.91	\$ 28,039,448.67	\$ 29,057,323.10
<b>LGIP - Urban Renewal Agency #4650</b>	2,427,381.48	2,438,367.43	2,450,180.17	2,248,798.67	3,064,490.89	3,287,798.75
<b>Checking Accounts:</b>						
<b>General Fund</b>	432,049.63	169,111.09	104,430.92	207,700.44	342,634.77	90,843.34
<b>Urban Renewal</b>	549,462.65	33,760.33	33,760.60	33,760.88	31,631.15	31,631.41
<b>Municipal Court</b>	28,242.65	30,073.80	31,893.41	29,051.19	29,895.73	32,814.18
<b>Totals</b>	<b>\$ 28,630,115.96</b>	<b>\$ 28,121,190.64</b>	<b>\$ 27,791,101.91</b>	<b>\$ 26,986,391.09</b>	<b>\$ 31,508,101.21</b>	<b>\$ 32,500,410.78</b>
<b>Bank</b>	<b>January 2024</b>	<b>February 2024</b>	<b>March 2024</b>	<b>April 2024</b>	<b>May 2024</b>	<b>June 2024</b>
<b>LGIP -City Of Gladstone #4472</b>						
<b>LGIP - Urban Renewal Agency #4650</b>						
<b>Checking Accounts:</b>						
<b>General Fund</b>						
<b>Urban Renewal</b>						
<b>Municipal Court</b>						
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>







# Budget Report Account Summary

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 100 - GENERAL FUND</b>							
<b>Revenue</b>							
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL</b>							
<b>RptType: 3000 - BEG FUND BAL.</b>							
<a href="#">100-000-309999</a>	BEGINNING FUND BALANCE	8,240,000.00	8,240,000.00	0.00	0.00	-8,240,000.00	0.00 %
	<b>RptType: 3000 - BEG FUND BAL. Total:</b>	<b>8,240,000.00</b>	<b>8,240,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-8,240,000.00</b>	<b>0.00%</b>
<b>RptType: 3100 - LOCAL TAXES</b>							
<a href="#">100-000-310010</a>	CURRENT YEAR TAXES	9,959,943.00	9,959,943.00	929,869.95	4,502,472.22	-5,457,470.78	45.21 %
<a href="#">100-000-310050</a>	PRIOR YEAR TAXES	70,000.00	70,000.00	1,032.71	20,842.30	-49,157.70	29.77 %
<a href="#">100-000-314045</a>	TRANSIENT LODGING TAX	350,000.00	350,000.00	3,120.43	53,177.70	-296,822.30	15.19 %
	<b>RptType: 3100 - LOCAL TAXES Total:</b>	<b>10,379,943.00</b>	<b>10,379,943.00</b>	<b>934,023.09</b>	<b>4,576,492.22</b>	<b>-5,803,450.78</b>	<b>44.09%</b>
<b>RptType: 3110 - STATE SHARED TAXES</b>							
<a href="#">100-000-310170</a>	STATE REVENUE SHARING	310,000.00	310,000.00	0.00	38,416.24	-271,583.76	12.39 %
<a href="#">100-000-311010</a>	ALCOHOL TAX REVENUE	486,922.00	486,922.00	20,468.25	80,980.01	-405,941.99	16.63 %
<a href="#">100-000-311015</a>	MARIJUANA TAX	88,955.00	88,955.00	0.00	13,027.17	-75,927.83	14.64 %
<a href="#">100-000-311020</a>	CIGARETTE TAX REVENUE	17,402.00	17,402.00	667.08	3,726.90	-13,675.10	21.42 %
	<b>RptType: 3110 - STATE SHARED TAXES Total:</b>	<b>903,279.00</b>	<b>903,279.00</b>	<b>21,135.33</b>	<b>136,150.32</b>	<b>-767,128.68</b>	<b>15.07%</b>
<b>RptType: 3120 - RIGHT OF WAY FEES</b>							
<a href="#">100-000-312010</a>	GLADSTONE DISPOSAL FRANCHISE ...	275,000.00	275,000.00	0.00	37,185.97	-237,814.03	13.52 %
<a href="#">100-000-312025</a>	PGE FRANCHISE FEES	1,018,440.00	1,018,440.00	0.00	0.00	-1,018,440.00	0.00 %
<a href="#">100-000-312030</a>	NW NATURAL GAS FRANCHISE FEE	315,700.00	315,700.00	0.00	12,344.37	-303,355.63	3.91 %
<a href="#">100-000-312040</a>	COMCAST CABLE TV FRANCHISE FE	280,000.00	280,000.00	0.00	33,096.15	-246,903.85	11.82 %
	<b>RptType: 3120 - RIGHT OF WAY FEES Total:</b>	<b>1,889,140.00</b>	<b>1,889,140.00</b>	<b>0.00</b>	<b>82,626.49</b>	<b>-1,806,513.51</b>	<b>4.37%</b>
<b>RptType: 3130 - LICENSES AND PERMITS</b>							
<a href="#">100-000-313010</a>	BUSINESS LICENSE FEES	187,500.00	187,500.00	30,650.00	51,440.00	-136,060.00	27.43 %
<a href="#">100-000-313015</a>	LIQUOR LICENSE RENEWALS	1,000.00	1,000.00	0.00	170.00	-830.00	17.00 %
<a href="#">100-000-313020</a>	ALARM PERMITS	19,000.00	19,000.00	0.00	2,175.00	-16,825.00	11.45 %
<a href="#">100-000-313025</a>	PARKING PERMITS	227,000.00	227,000.00	2,123.00	36,960.00	-190,040.00	16.28 %
	<b>RptType: 3130 - LICENSES AND PERMITS Total:</b>	<b>434,500.00</b>	<b>434,500.00</b>	<b>32,773.00</b>	<b>90,745.00</b>	<b>-343,755.00</b>	<b>20.88%</b>
<b>RptType: 3140 - CHARGES FOR SERVICES</b>							
<a href="#">100-000-314010</a>	RECREATION FEES	14,000.00	14,000.00	0.00	2,329.17	-11,670.83	16.64 %
<a href="#">100-000-314015</a>	COMMUNITY CENTER BUILDING RE...	13,500.00	13,500.00	320.00	5,232.50	-8,267.50	38.76 %
<a href="#">100-000-314020</a>	PLANNING APPLICATION FEES	80,000.00	80,000.00	0.00	12,673.88	-67,326.12	15.84 %
<a href="#">100-000-314025</a>	SOCIAL SERVICES CONTRACT	90,000.00	90,000.00	0.00	13,018.80	-76,981.20	14.47 %
<a href="#">100-000-314030</a>	LIEN SEARCH FEES	9,500.00	9,500.00	240.00	1,500.00	-8,000.00	15.79 %
	<b>RptType: 3140 - CHARGES FOR SERVICES Total:</b>	<b>207,000.00</b>	<b>207,000.00</b>	<b>560.00</b>	<b>34,754.35</b>	<b>-172,245.65</b>	<b>16.79%</b>
<b>RptType: 3141 - SDC</b>							
<a href="#">100-000-314110</a>	PARK SDC FEES	0.00	0.00	0.00	392.67	392.67	0.00 %
<a href="#">100-000-314111</a>	SDC REIMBURSEMENT FEE	0.00	0.00	0.00	3,669.48	3,669.48	0.00 %
	<b>RptType: 3141 - SDC Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,062.15</b>	<b>4,062.15</b>	<b>0.00%</b>
<b>RptType: 3150 - GRANTS</b>							
<a href="#">100-000-315030</a>	POLICE GRANTS	90,000.00	90,000.00	1,525.25	9,353.71	-80,646.29	10.39 %
<a href="#">100-000-315055</a>	MARINE BOARD MAINTENANCE GR...	0.00	0.00	0.00	8,840.00	8,840.00	0.00 %
<a href="#">100-000-315065</a>	WES/GOOD NEIGHBOR GRANT	110,250.00	110,250.00	0.00	50,000.00	-60,250.00	45.35 %
<a href="#">100-000-315075</a>	COMM. CENTER STATE/LOCAL FU...	0.00	0.00	0.00	4,005.75	4,005.75	0.00 %
<a href="#">100-000-315080</a>	OTHER GRANTS	100,000.00	100,000.00	0.00	0.00	-100,000.00	0.00 %
	<b>RptType: 3150 - GRANTS Total:</b>	<b>300,250.00</b>	<b>300,250.00</b>	<b>1,525.25</b>	<b>72,199.46</b>	<b>-228,050.54</b>	<b>24.05%</b>



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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>RptType: 3260 - FINES AND FORFEITURES</b>							
<a href="#">100-000-326010</a>	COURT FINES & FORFEITURES	670,000.00	670,000.00	23,439.64	143,724.83	-526,275.17	21.45 %
	<b>RptType: 3260 - FINES AND FORFEITURES Total:</b>	<b>670,000.00</b>	<b>670,000.00</b>	<b>23,439.64</b>	<b>143,724.83</b>	<b>-526,275.17</b>	<b>21.45%</b>
<b>RptType: 3301 - INTEREST</b>							
<a href="#">100-000-330100</a>	INTEREST	565,000.00	565,000.00	119,879.99	608,723.92	43,723.92	107.74 %
	<b>RptType: 3301 - INTEREST Total:</b>	<b>565,000.00</b>	<b>565,000.00</b>	<b>119,879.99</b>	<b>608,723.92</b>	<b>43,723.92</b>	<b>107.74%</b>
<b>RptType: 3600 - MISCELLANEOUS</b>							
<a href="#">100-000-360000</a>	ALL OTHER GF RECEIPTS	40,000.00	40,000.00	575.50	11,554.23	-28,445.77	28.89 %
<a href="#">100-000-360100</a>	NAT'L OPIOID SETTLEMENT FUNDS	140,000.00	140,000.00	0.00	9,054.77	-130,945.23	6.47 %
<a href="#">100-000-362115</a>	COMMUNITY CENTER MISC. INCO...	5,500.00	5,500.00	2,779.20	3,190.20	-2,309.80	58.00 %
<a href="#">100-000-362212</a>	TRAM TRIPS	22,000.00	22,000.00	1,125.00	7,317.73	-14,682.27	33.26 %
<a href="#">100-000-362213</a>	MEAL DONATIONS	40,000.00	40,000.00	1,519.60	17,603.06	-22,396.94	44.01 %
	<b>RptType: 3600 - MISCELLANEOUS Total:</b>	<b>247,500.00</b>	<b>247,500.00</b>	<b>5,999.30</b>	<b>48,719.99</b>	<b>-198,780.01</b>	<b>19.68%</b>
<b>RptType: 3700 - OTHER</b>							
<a href="#">100-000-371000</a>	SALE OF SURPLUS EQUIP/PROPERTY	30,000.00	30,000.00	0.00	10,696.76	-19,303.24	35.66 %
	<b>RptType: 3700 - OTHER Total:</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>10,696.76</b>	<b>-19,303.24</b>	<b>35.66%</b>
	<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:</b>	<b>23,866,612.00</b>	<b>23,866,612.00</b>	<b>1,139,335.60</b>	<b>5,808,895.49</b>	<b>-18,057,716.51</b>	<b>24.34%</b>
<b>Department: 910 - TRANSFER IN</b>							
<b>RptType: 3990 - TRANSFERS IN</b>							
<a href="#">100-910-399105</a>	TRANSFER IN FROM ARPA FUND	653,500.00	653,500.00	0.00	0.00	-653,500.00	0.00 %
<a href="#">100-910-399205</a>	TRANSFER IN FROM STREET FUND	584,717.00	584,717.00	0.00	0.00	-584,717.00	0.00 %
<a href="#">100-910-399390</a>	TRANSFER IN FROM URBAN RENE...	590,503.00	590,503.00	0.00	212,866.48	-377,636.52	36.05 %
<a href="#">100-910-399730</a>	TRANSFER IN FROM SEWER FUND	417,900.00	417,900.00	0.00	0.00	-417,900.00	0.00 %
<a href="#">100-910-399740</a>	TRANSFER IN FROM WATER FUND	523,678.00	523,678.00	0.00	0.00	-523,678.00	0.00 %
<a href="#">100-910-399750</a>	TRANSFER IN FROM STORM WATER	427,101.00	427,101.00	0.00	0.00	-427,101.00	0.00 %
	<b>RptType: 3990 - TRANSFERS IN Total:</b>	<b>3,197,399.00</b>	<b>3,197,399.00</b>	<b>0.00</b>	<b>212,866.48</b>	<b>-2,984,532.52</b>	<b>6.66%</b>
	<b>Department: 910 - TRANSFER IN Total:</b>	<b>3,197,399.00</b>	<b>3,197,399.00</b>	<b>0.00</b>	<b>212,866.48</b>	<b>-2,984,532.52</b>	<b>6.66%</b>
	<b>Revenue Total:</b>	<b>27,064,011.00</b>	<b>27,064,011.00</b>	<b>1,139,335.60</b>	<b>6,021,761.97</b>	<b>-21,042,249.03</b>	<b>22.25%</b>
<b>Expense</b>							
<b>Department: 121 - ADMIN</b>							
<b>RptCategory: 40 - PERSONNEL SERVICES</b>							
<a href="#">100-121-431010</a>	CITY ADMINISTRATOR	409,752.00	409,752.00	16,418.64	102,862.22	306,889.78	25.10 %
<a href="#">100-121-431020</a>	CITY RECRDR/HR MGR	390,672.00	390,672.00	8,504.00	51,024.00	339,648.00	13.06 %
<a href="#">100-121-431030</a>	FINANCE DIRECTOR (.80)	206,542.00	206,542.00	0.00	0.00	206,542.00	0.00 %
<a href="#">100-121-431035</a>	TOURISM/EC DEV COORDINATOR	127,812.00	127,812.00	4,591.28	24,600.33	103,211.67	19.25 %
<a href="#">100-121-431070</a>	OFFICE ASSISTANT	154,764.00	154,764.00	6,354.00	38,124.00	116,640.00	24.63 %
<a href="#">100-121-431500</a>	ACCOUNTING CLERK	182,179.00	182,179.00	7,717.60	45,669.60	136,509.40	25.07 %
<a href="#">100-121-450500</a>	CAREER RECOGNITION PAY	17,311.00	17,311.00	755.62	4,508.28	12,802.72	26.04 %
<a href="#">100-121-470000</a>	ASSOCIATED PAYROLL COSTS	887,946.00	887,946.00	22,923.76	139,037.68	748,908.32	15.66 %
	<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>	<b>2,376,978.00</b>	<b>2,376,978.00</b>	<b>67,264.90</b>	<b>405,826.11</b>	<b>1,971,151.89</b>	<b>17.07%</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>							
<a href="#">100-121-500110</a>	CONTRACTUAL & PROFESSIONAL S...	152,700.00	152,700.00	21,987.50	96,839.75	55,860.25	63.42 %
<a href="#">100-121-500120</a>	MUNICIPAL AUDIT CONTRACT	67,500.00	67,500.00	0.00	10,500.00	57,000.00	15.56 %
<a href="#">100-121-500130</a>	LEGAL FEES	206,000.00	206,000.00	7,199.50	49,198.80	156,801.20	23.88 %
<a href="#">100-121-500490</a>	COUNCIL ACTIVITIES	25,000.00	25,000.00	496.25	8,436.06	16,563.94	33.74 %
<a href="#">100-121-500491</a>	OUTSIDE AGENCY REQUESTS	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
<a href="#">100-121-500492</a>	PLANNING SERVICES CONTRACT	180,000.00	180,000.00	22,159.00	67,250.00	112,750.00	37.36 %
<a href="#">100-121-510020</a>	COMM PROMOTIONS/BUSINESS D...	293,000.00	293,000.00	0.00	8,972.60	284,027.40	3.06 %
<a href="#">100-121-510021</a>	TOURISM PROMOTION/ACTIVITIES	42,000.00	42,000.00	1,176.00	10,147.62	31,852.38	24.16 %
<a href="#">100-121-520120</a>	BANK CHARGES	8,700.00	8,700.00	0.00	383.09	8,316.91	4.40 %
<a href="#">100-121-520400</a>	OFFICE SUPPLIES & EQUIPMENT	37,000.00	37,000.00	3,156.37	7,100.99	29,899.01	19.19 %
<a href="#">100-121-520450</a>	CITY NEWSLETTER	85,000.00	85,000.00	3,447.09	18,695.25	66,304.75	21.99 %
<a href="#">100-121-530000</a>	FIRE & LIABILITY INSURANCE	436,800.00	436,800.00	0.00	200,462.76	236,337.24	45.89 %
<a href="#">100-121-530200</a>	EMERGENCY MANAGEMENT	5,000.00	5,000.00	187.15	400.90	4,599.10	8.02 %
<a href="#">100-121-540110</a>	EMPLOYEE APPRECIATION	8,000.00	8,000.00	898.00	1,204.35	6,795.65	15.05 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<a href="#">100-121-540120</a>	PERSONNEL RECRUITMENT	20,000.00	20,000.00	359.00	1,459.50	18,540.50	7.30 %
<a href="#">100-121-540200</a>	DUES & MEMBERSHIPS	60,000.00	60,000.00	0.00	13,267.82	46,732.18	22.11 %
<a href="#">100-121-540220</a>	TRAVEL, CONFERENCES & TRAINING	45,000.00	45,000.00	202.95	5,972.67	39,027.33	13.27 %
<a href="#">100-121-540230</a>	MILEAGE REIMBURSEMENT	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
<a href="#">100-121-542000</a>	PUBLICATIONS & SUBSCRIPTIONS	15,000.00	15,000.00	52.00	3,694.19	11,305.81	24.63 %
<a href="#">100-121-560120</a>	TELEPHONES	18,500.00	18,500.00	639.03	3,805.04	14,694.96	20.57 %
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>		<b>1,717,200.00</b>	<b>1,717,200.00</b>	<b>61,959.84</b>	<b>507,791.39</b>	<b>1,209,408.61</b>	<b>29.57%</b>
<b>Department: 121 - ADMIN Total:</b>		<b>4,094,178.00</b>	<b>4,094,178.00</b>	<b>129,224.74</b>	<b>913,617.50</b>	<b>3,180,560.50</b>	<b>22.32%</b>
<b>Department: 122 - INFORMATION TECHNOLOGY</b>							
<b>RptCategory: 40 - PERSONNEL SERVICES</b>							
<a href="#">100-122-432010</a>	IT MANAGER	239,844.00	239,844.00	9,844.00	59,064.00	180,780.00	24.63 %
<a href="#">100-122-470000</a>	ASSOCIATED PAYROLL COSTS	125,511.00	125,511.00	5,089.97	30,232.05	95,278.95	24.09 %
<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>		<b>365,355.00</b>	<b>365,355.00</b>	<b>14,933.97</b>	<b>89,296.05</b>	<b>276,058.95</b>	<b>24.44%</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>							
<a href="#">100-122-500110</a>	CONTRACTUAL & PROFESSIONAL	10,600.00	10,600.00	0.00	2,500.00	8,100.00	23.58 %
<a href="#">100-122-500210</a>	COMPUTER/TECHNOLOGY SERVICE	247,524.00	247,524.00	20,954.35	52,616.48	194,907.52	21.26 %
<a href="#">100-122-520400</a>	OFFICE SUPPLIES & EQUIPMENT	40,260.00	40,260.00	1,389.14	7,919.92	32,340.08	19.67 %
<a href="#">100-122-540220</a>	TRAVEL, CONFERENCES & TRAINING	3,000.00	3,000.00	0.00	562.84	2,437.16	18.76 %
<a href="#">100-122-540300</a>	SMALL TOOLS, EQUIPMENT & SAFE...	1,000.00	1,000.00	0.00	72.77	927.23	7.28 %
<a href="#">100-122-560110</a>	CELL PHONES, PAGERS & RADIOS	71,076.00	71,076.00	2,511.42	15,073.44	56,002.56	21.21 %
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>		<b>373,460.00</b>	<b>373,460.00</b>	<b>24,854.91</b>	<b>78,745.45</b>	<b>294,714.55</b>	<b>21.09%</b>
<b>RptCategory: 60 - CAPITAL OUTLAY</b>							
<a href="#">100-122-661018</a>	COMPUTER & EQUIPMENT RESERVE	130,499.00	130,499.00	16.95	14,741.02	115,757.98	11.30 %
<b>RptCategory: 60 - CAPITAL OUTLAY Total:</b>		<b>130,499.00</b>	<b>130,499.00</b>	<b>16.95</b>	<b>14,741.02</b>	<b>115,757.98</b>	<b>11.30%</b>
<b>Department: 122 - INFORMATION TECHNOLOGY Total:</b>		<b>869,314.00</b>	<b>869,314.00</b>	<b>39,805.83</b>	<b>182,782.52</b>	<b>686,531.48</b>	<b>21.03%</b>
<b>Department: 124 - FACILITIES</b>							
<b>RptCategory: 40 - PERSONNEL SERVICES</b>							
<a href="#">100-124-437050</a>	PUBLIC WORKS SUPERVISOR	19,846.00	19,846.00	0.00	256.67	19,589.33	1.29 %
<a href="#">100-124-437070</a>	UTILITY WORKER II	119,296.00	119,296.00	5,288.13	26,001.32	93,294.68	21.80 %
<a href="#">100-124-450100</a>	OVERTIME	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
<a href="#">100-124-470000</a>	ASSOCIATED PAYROLL COSTS	81,639.00	81,639.00	2,887.95	14,179.71	67,459.29	17.37 %
<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>		<b>221,781.00</b>	<b>221,781.00</b>	<b>8,176.08</b>	<b>40,437.70</b>	<b>181,343.30</b>	<b>18.23%</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>							
<a href="#">100-124-500110</a>	CONTRACTUAL & PROFESSIONAL S...	165,500.00	165,500.00	4,243.25	24,226.82	141,273.18	14.64 %
<a href="#">100-124-520130</a>	OPERATIONS, MAINTENANCE & RE...	100,000.00	100,000.00	3,708.89	28,101.62	71,898.38	28.10 %
<a href="#">100-124-540220</a>	TRAVEL, CONFERENCES & TRAINING	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
<a href="#">100-124-540300</a>	SMALL TOOLS, EQUIPMENT & SAFE...	5,000.00	5,000.00	188.98	2,059.70	2,940.30	41.19 %
<a href="#">100-124-560100</a>	UTILITIES	193,500.00	193,500.00	6,171.22	65,000.82	128,499.18	33.59 %
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>		<b>466,500.00</b>	<b>466,500.00</b>	<b>14,312.34</b>	<b>119,388.96</b>	<b>347,111.04</b>	<b>25.59%</b>
<b>RptCategory: 60 - CAPITAL OUTLAY</b>							
<a href="#">100-124-641000</a>	FACILITY IMPROVEMENTS	0.00	0.00	0.00	2,810.00	-2,810.00	0.00 %
<a href="#">100-124-641005</a>	PUBLIC WORKS FACILITY CONSTRU...	4,660,188.00	4,660,188.00	635,823.21	1,875,705.75	2,784,482.25	40.25 %
<a href="#">100-124-641010</a>	BUILDING RESERVE/REPAIR	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
<b>RptCategory: 60 - CAPITAL OUTLAY Total:</b>		<b>4,680,188.00</b>	<b>4,680,188.00</b>	<b>635,823.21</b>	<b>1,878,515.75</b>	<b>2,801,672.25</b>	<b>40.14%</b>
<b>Department: 124 - FACILITIES Total:</b>		<b>5,368,469.00</b>	<b>5,368,469.00</b>	<b>658,311.63</b>	<b>2,038,342.41</b>	<b>3,330,126.59</b>	<b>37.97%</b>
<b>Department: 220 - COURT</b>							
<b>RptCategory: 40 - PERSONNEL SERVICES</b>							
<a href="#">100-220-432020</a>	MUNICIPAL COURT CLERK	144,999.00	144,999.00	5,935.89	35,615.34	109,383.66	24.56 %
<a href="#">100-220-432035</a>	COURT ADMINISTRATOR	187,908.00	187,908.00	7,713.00	46,278.00	141,630.00	24.63 %
<a href="#">100-220-450500</a>	CAREER RECOGNITION PAY	7,041.00	7,041.00	289.02	1,734.12	5,306.88	24.63 %
<a href="#">100-220-470000</a>	ASSOCIATED PAYROLL COSTS	190,166.00	190,166.00	7,707.79	45,793.16	144,372.84	24.08 %
<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>		<b>530,114.00</b>	<b>530,114.00</b>	<b>21,645.70</b>	<b>129,420.62</b>	<b>400,693.38</b>	<b>24.41%</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>							
<a href="#">100-220-500110</a>	CONTRACTUAL & PROFESSIONAL S...	2,000.00	2,000.00	12.25	266.75	1,733.25	13.34 %
<a href="#">100-220-500132</a>	PROSECUTING ATTORNEY	85,000.00	85,000.00	3,500.00	21,000.00	64,000.00	24.71 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<a href="#">100-220-500134</a>	ATTORNEYS FOR INDIGENT CLIENTS	57,000.00	57,000.00	800.00	4,600.00	52,400.00	8.07 %
<a href="#">100-220-500136</a>	MUNICIPAL COURT JUDGE	84,000.00	84,000.00	3,500.00	21,000.00	63,000.00	25.00 %
<a href="#">100-220-500137</a>	PRO-TEM JUDGE	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
<a href="#">100-220-500138</a>	JURY EXPENSES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
<a href="#">100-220-500282</a>	COURTROOM SECURITY	21,000.00	21,000.00	750.00	3,750.00	17,250.00	17.86 %
<a href="#">100-220-520120</a>	BANK CHARGES	12,000.00	12,000.00	1,436.13	2,959.66	9,040.34	24.66 %
<a href="#">100-220-520400</a>	OFFICE SUPPLIES & EQUIPMENT	12,000.00	12,000.00	428.22	2,747.17	9,252.83	22.89 %
<a href="#">100-220-540220</a>	TRAVEL, CONFERENCES & TRAINING	4,000.00	4,000.00	0.00	978.19	3,021.81	24.45 %
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>		<b>281,000.00</b>	<b>281,000.00</b>	<b>10,426.60</b>	<b>57,301.77</b>	<b>223,698.23</b>	<b>20.39%</b>
<b>Department: 220 - COURT Total:</b>		<b>811,114.00</b>	<b>811,114.00</b>	<b>32,072.30</b>	<b>186,722.39</b>	<b>624,391.61</b>	<b>23.02%</b>
<b>Department: 240 - POLICE</b>							
<b>RptCategory: 40 - PERSONNEL SERVICES</b>							
<a href="#">100-240-432110</a>	POLICE CHIEF	337,464.00	337,464.00	13,852.00	83,112.00	254,352.00	24.63 %
<a href="#">100-240-432130</a>	POLICE LIEUTENANT	271,116.00	271,116.00	0.00	0.00	271,116.00	0.00 %
<a href="#">100-240-432140</a>	POLICE DETECTIVE	184,332.00	184,332.00	8,060.51	48,561.28	135,770.72	26.34 %
<a href="#">100-240-432160</a>	POLICE OFFICER	1,529,200.00	1,529,200.00	52,038.99	299,521.75	1,229,678.25	19.59 %
<a href="#">100-240-432170</a>	POLICE SERGEANT	642,360.00	642,360.00	26,414.06	157,481.43	484,878.57	24.52 %
<a href="#">100-240-432182</a>	PROPERTY ROOM TECHNICIAN	59,430.00	59,430.00	2,450.25	14,657.69	44,772.31	24.66 %
<a href="#">100-240-432185</a>	POLICE RECORDS CLERK	131,004.00	131,004.00	1,739.00	24,241.04	106,762.96	18.50 %
<a href="#">100-240-450100</a>	OVERTIME	290,000.00	290,000.00	16,280.80	89,284.67	200,715.33	30.79 %
<a href="#">100-240-450110</a>	TRAFFIC GRANT OVERTIME	80,000.00	80,000.00	2,910.39	16,523.10	63,476.90	20.65 %
<a href="#">100-240-450200</a>	HOLIDAY PAY	30,000.00	30,000.00	8,004.94	29,077.88	922.12	96.93 %
<a href="#">100-240-450210</a>	TRAINING OVERTIME	18,000.00	18,000.00	0.00	1,228.01	16,771.99	6.82 %
<a href="#">100-240-450300</a>	PROFICIENCY PAY	176,563.00	176,563.00	5,423.72	34,695.83	141,867.17	19.65 %
<a href="#">100-240-450500</a>	CAREER RECOGNITION PAY	8,604.00	8,604.00	1,392.53	8,065.13	538.87	93.74 %
<a href="#">100-240-470000</a>	ASSOCIATED PAYROLL COSTS	2,192,668.00	2,192,668.00	71,845.62	429,453.09	1,763,214.91	19.59 %
<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>		<b>5,950,741.00</b>	<b>5,950,741.00</b>	<b>210,412.81</b>	<b>1,235,902.90</b>	<b>4,714,838.10</b>	<b>20.77%</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>							
<a href="#">100-240-500110</a>	CONTRACTUAL & PROFESSIONAL S...	149,350.00	149,350.00	3,722.30	42,496.29	106,853.71	28.45 %
<a href="#">100-240-500284</a>	PARK PATROL	19,076.00	19,076.00	0.00	8,898.19	10,177.81	46.65 %
<a href="#">100-240-500498</a>	SHARE COST CCOM DISPATCH	153,700.00	153,700.00	6,506.87	39,041.24	114,658.76	25.40 %
<a href="#">100-240-510044</a>	JUVENILE DIVERSION PROGRAM	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
<a href="#">100-240-520100</a>	OPERATIONAL SUPPLIES AND EXPE...	89,948.00	89,948.00	2,384.81	7,593.77	82,354.23	8.44 %
<a href="#">100-240-520112</a>	FIREARMS/AMMUNITION	72,080.00	72,080.00	280.00	1,088.00	70,992.00	1.51 %
<a href="#">100-240-520320</a>	FLEET FUEL, MAINTENANCE & REPA...	176,960.00	176,960.00	4,440.38	57,235.95	119,724.05	32.34 %
<a href="#">100-240-520345</a>	RADAR MAINTENANCE REPLACEM...	4,240.00	4,240.00	0.00	0.00	4,240.00	0.00 %
<a href="#">100-240-520400</a>	OFFICE SUPPLIES & EQUIPMENT	37,492.00	37,492.00	1,107.03	6,927.71	30,564.29	18.48 %
<a href="#">100-240-540110</a>	EMPLOYEE APPRECIATION	12,000.00	12,000.00	0.00	527.69	11,472.31	4.40 %
<a href="#">100-240-540200</a>	DUES & MEMBERSHIPS	12,000.00	12,000.00	1,405.00	2,116.00	9,884.00	17.63 %
<a href="#">100-240-540220</a>	TRAVEL, CONFERENCES & TRAINING	58,652.00	58,652.00	636.44	9,146.11	49,505.89	15.59 %
<a href="#">100-240-540301</a>	UNIFORMS AND SAFETY EQUIPMENT	41,976.00	41,976.00	3,110.09	10,887.57	31,088.43	25.94 %
<a href="#">100-240-542000</a>	PUBLICATIONS & SUBSCRIPTIONS	5,000.00	5,000.00	0.00	611.00	4,389.00	12.22 %
<a href="#">100-240-560120</a>	TELEPHONES	21,412.00	21,412.00	795.25	4,723.40	16,688.60	22.06 %
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>		<b>858,886.00</b>	<b>858,886.00</b>	<b>24,388.17</b>	<b>191,292.92</b>	<b>667,593.08</b>	<b>22.27%</b>
<b>RptCategory: 60 - CAPITAL OUTLAY</b>							
<a href="#">100-240-651000</a>	VEHICLES AND EQUIPMENT RESERV...	182,850.00	182,850.00	0.00	70,231.78	112,618.22	38.41 %
<b>RptCategory: 60 - CAPITAL OUTLAY Total:</b>		<b>182,850.00</b>	<b>182,850.00</b>	<b>0.00</b>	<b>70,231.78</b>	<b>112,618.22</b>	<b>38.41%</b>
<b>Department: 240 - POLICE Total:</b>		<b>6,992,477.00</b>	<b>6,992,477.00</b>	<b>234,800.98</b>	<b>1,497,427.60</b>	<b>5,495,049.40</b>	<b>21.41%</b>
<b>Department: 250 - FIRE</b>							
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>							
<a href="#">100-250-500110</a>	CONTRACTUAL & PROFESSIONAL S...	3,668,444.00	3,668,444.00	0.00	1,111,635.00	2,556,809.00	30.30 %
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>		<b>3,668,444.00</b>	<b>3,668,444.00</b>	<b>0.00</b>	<b>1,111,635.00</b>	<b>2,556,809.00</b>	<b>30.30%</b>
<b>Department: 250 - FIRE Total:</b>		<b>3,668,444.00</b>	<b>3,668,444.00</b>	<b>0.00</b>	<b>1,111,635.00</b>	<b>2,556,809.00</b>	<b>30.30%</b>
<b>Department: 526 - PARKS</b>							
<b>RptCategory: 40 - PERSONNEL SERVICES</b>							
<a href="#">100-526-437049</a>	PUBLIC WORKS DIRECTOR	56,935.00	56,935.00	2,279.20	13,389.46	43,545.54	23.52 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<a href="#">100-526-437050</a>	PUBLIC WORKS SUPERVISOR	89,310.00	89,310.00	0.00	1,155.01	88,154.99	1.29 %
<a href="#">100-526-437055</a>	PW ADMIN ASSISTANT	42,343.00	42,343.00	1,721.90	10,167.57	32,175.43	24.01 %
<a href="#">100-526-437070</a>	UTILITY WORKER, JOURNEY	0.00	0.00	6,051.00	30,212.23	-30,212.23	0.00 %
<a href="#">100-526-437071</a>	UTILITY WORKER II	237,712.00	237,712.00	218.87	26,834.24	210,877.76	11.29 %
<a href="#">100-526-439011</a>	SEASONAL HELP	77,125.00	77,125.00	0.00	0.00	77,125.00	0.00 %
<a href="#">100-526-450100</a>	OVERTIME	4,000.00	4,000.00	66.31	603.42	3,396.58	15.09 %
<a href="#">100-526-450500</a>	CAREER RECOGNITION PAY	163.00	163.00	67.84	392.32	-229.32	240.69 %
<a href="#">100-526-470000</a>	ASSOCIATED PAYROLL COSTS	249,276.00	249,276.00	5,175.14	39,693.41	209,582.59	15.92 %
<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>		<b>756,864.00</b>	<b>756,864.00</b>	<b>15,580.26</b>	<b>122,447.66</b>	<b>634,416.34</b>	<b>16.18%</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>							
<a href="#">100-526-500110</a>	CONTRACTUAL & PROFESSIONAL S...	70,000.00	70,000.00	3,144.39	16,558.72	53,441.28	23.66 %
<a href="#">100-526-520120</a>	BANK CHARGES	11,200.00	11,200.00	0.00	1,784.17	9,415.83	15.93 %
<a href="#">100-526-520130</a>	OPERATIONS, MAINTENANCE & RE...	152,000.00	152,000.00	1,760.68	25,433.41	126,566.59	16.73 %
<a href="#">100-526-520132</a>	HAZARDOUS TREE REMOVAL	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
<a href="#">100-526-520320</a>	FLEET FUEL, MAINTENANCE & REPA...	45,000.00	45,000.00	2,055.63	8,626.99	36,373.01	19.17 %
<a href="#">100-526-520400</a>	OFFICE SUPPLIES & EQUIPMENT	5,000.00	5,000.00	110.74	544.09	4,455.91	10.88 %
<a href="#">100-526-540220</a>	TRAVEL, CONFERENCES & TRAINING	2,000.00	2,000.00	0.00	77.50	1,922.50	3.88 %
<a href="#">100-526-540300</a>	SMALL TOOLS, EQUIPMENT & SAFE...	10,000.00	10,000.00	41.61	1,200.42	8,799.58	12.00 %
<a href="#">100-526-540400</a>	DUMPING, HAULING, GARBAGE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
<a href="#">100-526-560100</a>	UTILITIES	73,300.00	73,300.00	924.20	30,616.46	42,683.54	41.77 %
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>		<b>419,500.00</b>	<b>419,500.00</b>	<b>8,037.25</b>	<b>84,841.76</b>	<b>334,658.24</b>	<b>20.22%</b>
<b>RptCategory: 60 - CAPITAL OUTLAY</b>							
<a href="#">100-526-660100</a>	EQUIPMENT REPLACEMENT RESER...	50,000.00	50,000.00	0.00	50,000.00	0.00	100.00 %
<a href="#">100-526-676050</a>	SYSTEM IMPROVEMENTS & PROJEC...	599,623.00	599,623.00	0.00	632.63	598,990.37	0.11 %
<b>RptCategory: 60 - CAPITAL OUTLAY Total:</b>		<b>649,623.00</b>	<b>649,623.00</b>	<b>0.00</b>	<b>50,632.63</b>	<b>598,990.37</b>	<b>7.79%</b>
<b>Department: 526 - PARKS Total:</b>		<b>1,825,987.00</b>	<b>1,825,987.00</b>	<b>23,617.51</b>	<b>257,922.05</b>	<b>1,568,064.95</b>	<b>14.13%</b>
<b>Department: 527 - RECREATION</b>							
<b>RptCategory: 40 - PERSONNEL SERVICES</b>							
<a href="#">100-527-435120</a>	RECREATION COORDINATOR	20,000.00	20,000.00	0.00	4,054.05	15,945.95	20.27 %
<a href="#">100-527-470000</a>	ASSOCIATED PAYROLL COSTS	7,500.00	7,500.00	0.00	1,582.81	5,917.19	21.10 %
<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>		<b>27,500.00</b>	<b>27,500.00</b>	<b>0.00</b>	<b>5,636.86</b>	<b>21,863.14</b>	<b>20.50%</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>							
<a href="#">100-527-510062</a>	SUMMER PROGRAMS	3,000.00	3,000.00	0.00	839.25	2,160.75	27.98 %
<a href="#">100-527-510064</a>	SPECIAL EVENTS	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
<a href="#">100-527-520136</a>	MAINTENANCE & SUPPLIES	2,200.00	2,200.00	0.00	0.00	2,200.00	0.00 %
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>		<b>10,200.00</b>	<b>10,200.00</b>	<b>0.00</b>	<b>839.25</b>	<b>9,360.75</b>	<b>8.23%</b>
<b>Department: 527 - RECREATION Total:</b>		<b>37,700.00</b>	<b>37,700.00</b>	<b>0.00</b>	<b>6,476.11</b>	<b>31,223.89</b>	<b>17.18%</b>
<b>Department: 528 - SENIOR CENTER</b>							
<b>RptCategory: 40 - PERSONNEL SERVICES</b>							
<a href="#">100-528-435210</a>	COMMUNITY SERVICES MANAGER	223,061.00	223,061.00	0.00	48,313.30	174,747.70	21.66 %
<a href="#">100-528-435240</a>	TRAM DRIVER	69,366.00	69,366.00	2,410.27	19,079.39	50,286.61	27.51 %
<a href="#">100-528-435250</a>	NUTRITION CATERER	112,776.00	112,776.00	4,767.00	27,673.00	85,103.00	24.54 %
<a href="#">100-528-435280</a>	CENTER ASSISTANT	140,388.00	140,388.00	5,763.00	35,312.29	105,075.71	25.15 %
<a href="#">100-528-435295</a>	BUILDING MONITOR	4,500.00	4,500.00	287.44	708.76	3,791.24	15.75 %
<a href="#">100-528-450500</a>	CAREER RECOGNITION PAY	1,404.00	1,404.00	57.63	353.12	1,050.88	25.15 %
<a href="#">100-528-470000</a>	ASSOCIATED PAYROLL COSTS	297,810.00	297,810.00	7,111.24	64,664.25	233,145.75	21.71 %
<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>		<b>849,305.00</b>	<b>849,305.00</b>	<b>20,396.58</b>	<b>196,104.11</b>	<b>653,200.89</b>	<b>23.09%</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>							
<a href="#">100-528-510075</a>	NUTRITION PROGRAM SUPPLIES	30,000.00	30,000.00	385.61	8,413.11	21,586.89	28.04 %
<a href="#">100-528-520140</a>	TRAM EXPENSES	14,500.00	14,500.00	208.64	28,547.30	-14,047.30	196.88 %
<a href="#">100-528-520200</a>	BLDG MAINTENANCE & SUPPLIES	4,000.00	4,000.00	0.00	494.00	3,506.00	12.35 %
<a href="#">100-528-520320</a>	FLEET FUEL, MAINTENANCE & REPA...	2,800.00	2,800.00	166.49	1,201.34	1,598.66	42.91 %
<a href="#">100-528-520400</a>	OFFICE SUPPLIES & EQUIPMENT	5,000.00	5,000.00	396.83	2,143.97	2,856.03	42.88 %
<a href="#">100-528-540200</a>	DUES & MEMBERSHIPS	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<a href="#">100-528-560120</a>	TELEPHONES	3,000.00	3,000.00	123.71	735.59	2,264.41	24.52 %
	<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>	<b>60,300.00</b>	<b>60,300.00</b>	<b>1,281.28</b>	<b>41,535.31</b>	<b>18,764.69</b>	<b>68.88%</b>
	<b>RptCategory: 60 - CAPITAL OUTLAY</b>						
<a href="#">100-528-651000</a>	VEHICLES AND EQUIPMENT RESERV...	0.00	0.00	0.00	18,168.00	-18,168.00	0.00 %
	<b>RptCategory: 60 - CAPITAL OUTLAY Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,168.00</b>	<b>-18,168.00</b>	<b>0.00%</b>
	<b>Department: 528 - SENIOR CENTER Total:</b>	<b>909,605.00</b>	<b>909,605.00</b>	<b>21,677.86</b>	<b>255,807.42</b>	<b>653,797.58</b>	<b>28.12%</b>
	<b>Department: 529 - LIBRARY</b>						
	<b>RptCategory: 50 - MATERIAL AND SERVICES</b>						
<a href="#">100-529-500110</a>	CONTRACTUAL & PROFESSIONAL S...	446,540.00	446,540.00	0.00	219,965.00	226,575.00	49.26 %
	<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>	<b>446,540.00</b>	<b>446,540.00</b>	<b>0.00</b>	<b>219,965.00</b>	<b>226,575.00</b>	<b>49.26%</b>
	<b>Department: 529 - LIBRARY Total:</b>	<b>446,540.00</b>	<b>446,540.00</b>	<b>0.00</b>	<b>219,965.00</b>	<b>226,575.00</b>	<b>49.26%</b>
	<b>Department: 600 - DEBT SERVICE</b>						
	<b>RptCategory: 70 - DEBT SERVICE</b>						
<a href="#">100-600-720040</a>	DEBT PRINCIPAL	854,265.00	854,265.00	0.00	177,775.00	676,490.00	20.81 %
<a href="#">100-600-730040</a>	DEBT SERVICE - INTEREST	364,010.00	364,010.00	60,144.28	95,235.76	268,774.24	26.16 %
	<b>RptCategory: 70 - DEBT SERVICE Total:</b>	<b>1,218,275.00</b>	<b>1,218,275.00</b>	<b>60,144.28</b>	<b>273,010.76</b>	<b>945,264.24</b>	<b>22.41%</b>
	<b>Department: 600 - DEBT SERVICE Total:</b>	<b>1,218,275.00</b>	<b>1,218,275.00</b>	<b>60,144.28</b>	<b>273,010.76</b>	<b>945,264.24</b>	<b>22.41%</b>
	<b>Department: 990 - CONTINGENCY</b>						
	<b>RptCategory: 90 - OTHER</b>						
<a href="#">100-990-910000</a>	CONTINGENCY FUNDS	821,908.00	821,908.00	0.00	0.00	821,908.00	0.00 %
	<b>RptCategory: 90 - OTHER Total:</b>	<b>821,908.00</b>	<b>821,908.00</b>	<b>0.00</b>	<b>0.00</b>	<b>821,908.00</b>	<b>0.00%</b>
	<b>Department: 990 - CONTINGENCY Total:</b>	<b>821,908.00</b>	<b>821,908.00</b>	<b>0.00</b>	<b>0.00</b>	<b>821,908.00</b>	<b>0.00%</b>
	<b>Expense Total:</b>	<b>27,064,011.00</b>	<b>27,064,011.00</b>	<b>1,199,655.13</b>	<b>6,943,708.76</b>	<b>20,120,302.24</b>	<b>25.66%</b>
	<b>Fund: 100 - GENERAL FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-60,319.53</b>	<b>-921,946.79</b>	<b>-921,946.79</b>	<b>0.00%</b>

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	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 105 - AMERICAN RESCUE PLAN RESERVE FUND</b>						
<b>Revenue</b>						
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL</b>						
<b>RptType: 3150 - GRANTS</b>						
<a href="#">105-000-315080</a> OTHER GRANTS (ARPA)	2,367,344.00	2,367,344.00	0.00	0.00	-2,367,344.00	0.00 %
<b>RptType: 3150 - GRANTS Total:</b>	<b>2,367,344.00</b>	<b>2,367,344.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-2,367,344.00</b>	<b>0.00%</b>
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:</b>	<b>2,367,344.00</b>	<b>2,367,344.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-2,367,344.00</b>	<b>0.00%</b>
<b>Revenue Total:</b>	<b>2,367,344.00</b>	<b>2,367,344.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-2,367,344.00</b>	<b>0.00%</b>
<b>Expense</b>						
<b>Department: 150 - ARPA GRANT</b>						
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>						
<a href="#">105-150-500110</a> CONTRACTUAL & PROFESSIONAL S...	115,300.00	115,300.00	3,500.00	15,880.00	99,420.00	13.77 %
<a href="#">105-150-530200</a> EMERGENCY MANAGEMENT	17,600.00	17,600.00	0.00	24,493.77	-6,893.77	139.17 %
<a href="#">105-150-530210</a> ARPA FUNDING (TBD)	280,944.00	280,944.00	0.00	0.00	280,944.00	0.00 %
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>	<b>413,844.00</b>	<b>413,844.00</b>	<b>3,500.00</b>	<b>40,373.77</b>	<b>373,470.23</b>	<b>9.76%</b>
<b>RptCategory: 60 - CAPITAL OUTLAY</b>						
<a href="#">105-150-660100</a> EQUIPMENT REPLACEMENT	100,000.00	100,000.00	35,140.00	36,717.00	63,283.00	36.72 %
<b>RptCategory: 60 - CAPITAL OUTLAY Total:</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>35,140.00</b>	<b>36,717.00</b>	<b>63,283.00</b>	<b>36.72%</b>
<b>Department: 150 - ARPA GRANT Total:</b>	<b>513,844.00</b>	<b>513,844.00</b>	<b>38,640.00</b>	<b>77,090.77</b>	<b>436,753.23</b>	<b>15.00%</b>
<b>Department: 920 - TRANSFER OUT</b>						
<b>RptCategory: 89 - TRANSFERS OUT</b>						
<a href="#">105-920-899100</a> TRANSFER OUT TO GENERAL FUND	653,500.00	653,500.00	0.00	0.00	653,500.00	0.00 %
<a href="#">105-920-899730</a> TRANSFER OUT TO SEWER FUND	840,000.00	840,000.00	0.00	0.00	840,000.00	0.00 %
<a href="#">105-920-899750</a> TRANSFER OUT TO STORM WATER F...	360,000.00	360,000.00	0.00	0.00	360,000.00	0.00 %
<b>RptCategory: 89 - TRANSFERS OUT Total:</b>	<b>1,853,500.00</b>	<b>1,853,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,853,500.00</b>	<b>0.00%</b>
<b>Department: 920 - TRANSFER OUT Total:</b>	<b>1,853,500.00</b>	<b>1,853,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,853,500.00</b>	<b>0.00%</b>
<b>Expense Total:</b>	<b>2,367,344.00</b>	<b>2,367,344.00</b>	<b>38,640.00</b>	<b>77,090.77</b>	<b>2,290,253.23</b>	<b>3.26%</b>
<b>Fund: 105 - AMERICAN RESCUE PLAN RESERVE FUND Surplus (Defici..</b>	<b>0.00</b>	<b>0.00</b>	<b>-38,640.00</b>	<b>-77,090.77</b>	<b>-77,090.77</b>	<b>0.00%</b>



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	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 205 - ROAD AND STREET FUND</b>						
<b>Revenue</b>						
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL</b>						
<b>RptType: 3000 - BEG FUND BAL.</b>						
<a href="#">205-000-309999</a>	BEGINNING FUND BALANCE	2,822,000.00	2,822,000.00	0.00	0.00	-2,822,000.00 0.00 %
	<b>RptType: 3000 - BEG FUND BAL. Total:</b>	<b>2,822,000.00</b>	<b>2,822,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-2,822,000.00 0.00%</b>
<b>RptType: 3100 - LOCAL TAXES</b>						
<a href="#">205-000-310060</a>	VEHICLE REGISTRATION FEES	500,000.00	500,000.00	0.00	60,702.26	-439,297.74 12.14 %
	<b>RptType: 3100 - LOCAL TAXES Total:</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>60,702.26</b>	<b>-439,297.74 12.14%</b>
<b>RptType: 3110 - STATE SHARED TAXES</b>						
<a href="#">205-000-310140</a>	STATE HIGHWAY TAXES	1,944,766.00	1,944,766.00	85,394.00	390,391.40	-1,554,374.60 20.07 %
	<b>RptType: 3110 - STATE SHARED TAXES Total:</b>	<b>1,944,766.00</b>	<b>1,944,766.00</b>	<b>85,394.00</b>	<b>390,391.40</b>	<b>-1,554,374.60 20.07%</b>
<b>RptType: 3120 - RIGHT OF WAY FEES</b>						
<a href="#">205-000-312050</a>	RIGHT OF WAY - TELECOM	240,000.00	240,000.00	3,212.14	33,043.39	-206,956.61 13.77 %
<a href="#">205-000-312055</a>	RIGHT OF WAY - OTHER	225,000.00	225,000.00	0.00	15,358.02	-209,641.98 6.83 %
<a href="#">205-000-312060</a>	ROW LICENSE FEES	1,000.00	1,000.00	150.00	400.00	-600.00 40.00 %
	<b>RptType: 3120 - RIGHT OF WAY FEES Total:</b>	<b>466,000.00</b>	<b>466,000.00</b>	<b>3,362.14</b>	<b>48,801.41</b>	<b>-417,198.59 10.47%</b>
<b>RptType: 3141 - SDC</b>						
<a href="#">205-000-314075</a>	TRANSPORTATION SDC'S	0.00	0.00	0.00	1,445.49	1,445.49 0.00 %
<a href="#">205-000-314076</a>	SDC Reimbursement Fee	0.00	0.00	0.00	176.73	176.73 0.00 %
	<b>RptType: 3141 - SDC Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,622.22</b>	<b>1,622.22 0.00%</b>
<b>RptType: 3600 - MISCELLANEOUS</b>						
<a href="#">205-000-360000</a>	ALL OTHER ROAD/STREET RECEIPTS	50,000.00	50,000.00	5,605.00	12,055.00	-37,945.00 24.11 %
	<b>RptType: 3600 - MISCELLANEOUS Total:</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>5,605.00</b>	<b>12,055.00</b>	<b>-37,945.00 24.11%</b>
	<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:</b>	<b>5,782,766.00</b>	<b>5,782,766.00</b>	<b>94,361.14</b>	<b>513,572.29</b>	<b>-5,269,193.71 8.88%</b>
<b>Department: 910 - TRANSFER IN</b>						
<b>RptType: 3990 - TRANSFERS IN</b>						
<a href="#">205-910-399730</a>	TRANSFER IN FROM SEWER FUND	462,275.00	462,275.00	0.00	0.00	-462,275.00 0.00 %
<a href="#">205-910-399740</a>	TRANSFER IN FROM WATER FUND	349,000.00	349,000.00	0.00	0.00	-349,000.00 0.00 %
<a href="#">205-910-399750</a>	TRANSFER IN FROM STORM WATER	110,500.00	110,500.00	0.00	0.00	-110,500.00 0.00 %
	<b>RptType: 3990 - TRANSFERS IN Total:</b>	<b>921,775.00</b>	<b>921,775.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-921,775.00 0.00%</b>
	<b>Department: 910 - TRANSFER IN Total:</b>	<b>921,775.00</b>	<b>921,775.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-921,775.00 0.00%</b>
	<b>Revenue Total:</b>	<b>6,704,541.00</b>	<b>6,704,541.00</b>	<b>94,361.14</b>	<b>513,572.29</b>	<b>-6,190,968.71 7.66%</b>
<b>Expense</b>						
<b>Department: 305 - ROAD AND STREET</b>						
<b>RptCategory: 40 - PERSONNEL SERVICES</b>						
<a href="#">205-305-437049</a>	PUBLIC WORKS DIRECTOR	56,935.00	56,935.00	2,279.20	13,389.46	43,545.54 23.52 %
<a href="#">205-305-437050</a>	PUBLIC WORKS SUPERVISOR	89,310.00	89,310.00	0.00	1,155.02	88,154.98 1.29 %
<a href="#">205-305-437051</a>	PW UTILITIES MANAGER	60,981.00	60,981.00	2,384.94	14,330.76	46,650.24 23.50 %
<a href="#">205-305-437055</a>	PW ADMIN ASSISTANT	62,632.00	62,632.00	2,567.28	15,221.81	47,410.19 24.30 %
<a href="#">205-305-437070</a>	UTILITY WORKER, JOURNEY	154,764.00	154,764.00	11,582.00	64,618.79	90,145.21 41.75 %
<a href="#">205-305-437071</a>	UTILITY WORKER II	165,676.00	165,676.00	1,535.44	18,898.48	146,777.52 11.41 %
<a href="#">205-305-439011</a>	SEASONAL HELP	77,125.00	77,125.00	0.00	3,640.88	73,484.12 4.72 %
<a href="#">205-305-450100</a>	OVERTIME	10,000.00	10,000.00	149.20	1,053.97	8,946.03 10.54 %
<a href="#">205-305-450500</a>	CAREER RECOGNITION PAY	11,727.00	11,727.00	535.67	3,356.26	8,370.74 28.62 %
<a href="#">205-305-470000</a>	ASSOCIATED PAYROLL COSTS	427,801.00	427,801.00	14,255.68	88,815.89	338,985.11 20.76 %
	<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>	<b>1,116,951.00</b>	<b>1,116,951.00</b>	<b>35,289.41</b>	<b>224,481.32</b>	<b>892,469.68 20.10%</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>						
<a href="#">205-305-500110</a>	CONTRACTUAL & PROFESSIONAL S...	40,000.00	40,000.00	824.42	21,687.46	18,312.54 54.22 %
<a href="#">205-305-520130</a>	OPERATIONS, MAINTENANCE & RE...	630,000.00	630,000.00	527.47	176,561.69	453,438.31 28.03 %
<a href="#">205-305-520172</a>	STREET LIGHT MAINTENANCE	200,000.00	200,000.00	7,523.65	44,797.97	155,202.03 22.40 %
<a href="#">205-305-520176</a>	TRAFFIC SIGNAL MAINTENANCE	14,000.00	14,000.00	465.05	2,646.47	11,353.53 18.90 %
<a href="#">205-305-520178</a>	STREET SIGN MAINTENANCE	50,000.00	50,000.00	10,822.95	10,822.95	39,177.05 21.65 %
<a href="#">205-305-520320</a>	FLEET FUEL, MAINTENANCE & REPA...	50,000.00	50,000.00	543.34	9,020.91	40,979.09 18.04 %
<a href="#">205-305-520400</a>	OFFICE SUPPLIES & EQUIPMENT	4,000.00	4,000.00	87.71	435.40	3,564.60 10.89 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<a href="#">205-305-540220</a>	TRAVEL, CONFERENCES & TRAINING	2,500.00	2,500.00	0.00	77.50	2,422.50	3.10 %
<a href="#">205-305-540300</a>	SMALL TOOLS, EQUIPMENT & SAFE...	20,000.00	20,000.00	58.60	472.44	19,527.56	2.36 %
<a href="#">205-305-540400</a>	DUMPING, HAULING, GARBAGE	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00 %
<a href="#">205-305-560100</a>	UTILITIES	2,500.00	2,500.00	52.31	311.04	2,188.96	12.44 %
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>		<b>1,020,500.00</b>	<b>1,020,500.00</b>	<b>20,905.50</b>	<b>266,833.83</b>	<b>753,666.17</b>	<b>26.15%</b>
<b>RptCategory: 60 - CAPITAL OUTLAY</b>							
<a href="#">205-305-660100</a>	EQUIPMENT REPLACEMENT RESER...	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00 %
<a href="#">205-305-675056</a>	BIKEWAY & SIDEWALK IMPROVEM...	19,447.00	19,447.00	0.00	0.00	19,447.00	0.00 %
<a href="#">205-305-676050</a>	SYSTEM IMPROVEMENTS & PROJEC...	1,884,122.00	1,884,122.00	0.00	78,538.89	1,805,583.11	4.17 %
<a href="#">205-305-678090</a>	RESERVE FROM SDC'S	596,139.00	596,139.00	0.00	0.00	596,139.00	0.00 %
<b>RptCategory: 60 - CAPITAL OUTLAY Total:</b>		<b>2,749,708.00</b>	<b>2,749,708.00</b>	<b>0.00</b>	<b>78,538.89</b>	<b>2,671,169.11</b>	<b>2.86%</b>
<b>Department: 305 - ROAD AND STREET Total:</b>		<b>4,887,159.00</b>	<b>4,887,159.00</b>	<b>56,194.91</b>	<b>569,854.04</b>	<b>4,317,304.96</b>	<b>11.66%</b>
<b>Department: 920 - TRANSFER OUT</b>							
<b>RptCategory: 89 - TRANSFERS OUT</b>							
<a href="#">205-920-899100</a>	TRANSFER OUT TO GENERAL FUND	584,717.00	584,717.00	0.00	0.00	584,717.00	0.00 %
<a href="#">205-920-899730</a>	TRANSFER OUT TO SEWER FUND	277,555.00	277,555.00	0.00	0.00	277,555.00	0.00 %
<a href="#">205-920-899740</a>	TRANSFER OUT TO WATER	277,555.00	277,555.00	0.00	0.00	277,555.00	0.00 %
<a href="#">205-920-899750</a>	TRANSFER OUT TO STORM	277,555.00	277,555.00	0.00	0.00	277,555.00	0.00 %
<b>RptCategory: 89 - TRANSFERS OUT Total:</b>		<b>1,417,382.00</b>	<b>1,417,382.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,417,382.00</b>	<b>0.00%</b>
<b>Department: 920 - TRANSFER OUT Total:</b>		<b>1,417,382.00</b>	<b>1,417,382.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,417,382.00</b>	<b>0.00%</b>
<b>Department: 990 - CONTINGENCY</b>							
<b>RptCategory: 90 - OTHER</b>							
<a href="#">205-990-910000</a>	CONTINGENCY FUNDS	400,000.00	400,000.00	0.00	0.00	400,000.00	0.00 %
<b>RptCategory: 90 - OTHER Total:</b>		<b>400,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>0.00%</b>
<b>Department: 990 - CONTINGENCY Total:</b>		<b>400,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>0.00%</b>
<b>Expense Total:</b>		<b>6,704,541.00</b>	<b>6,704,541.00</b>	<b>56,194.91</b>	<b>569,854.04</b>	<b>6,134,686.96</b>	<b>8.50%</b>
<b>Fund: 205 - ROAD AND STREET FUND Surplus (Deficit):</b>		<b>0.00</b>	<b>0.00</b>	<b>38,166.23</b>	<b>-56,281.75</b>	<b>-56,281.75</b>	<b>0.00%</b>



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	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 228 - POLICE LEVY FUND</b>						
<b>Revenue</b>						
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL</b>						
<b>RptType: 3000 - BEG FUND BAL.</b>						
<a href="#">228-000-309999</a>	BEGINNING FUND BALANCE	23,000.00	23,000.00	0.00	0.00	-23,000.00 0.00 %
	<b>RptType: 3000 - BEG FUND BAL. Total:</b>	<b>23,000.00</b>	<b>23,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-23,000.00 0.00%</b>
<b>RptType: 3100 - LOCAL TAXES</b>						
<a href="#">228-000-310020</a>	CURRENT LEVY TAX	1,515,498.00	1,515,498.00	141,667.42	685,960.03	-829,537.97 45.26 %
<a href="#">228-000-310050</a>	PRIOR YEAR TAXES	10,000.00	10,000.00	157.34	3,175.36	-6,824.64 31.75 %
	<b>RptType: 3100 - LOCAL TAXES Total:</b>	<b>1,525,498.00</b>	<b>1,525,498.00</b>	<b>141,824.76</b>	<b>689,135.39</b>	<b>-836,362.61 45.17%</b>
<b>RptType: 3301 - INTEREST</b>						
<a href="#">228-000-330100</a>	INTEREST	4,000.00	4,000.00	2,042.89	3,001.21	-998.79 75.03 %
	<b>RptType: 3301 - INTEREST Total:</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>2,042.89</b>	<b>3,001.21</b>	<b>-998.79 75.03%</b>
	<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:</b>	<b>1,552,498.00</b>	<b>1,552,498.00</b>	<b>143,867.65</b>	<b>692,136.60</b>	<b>-860,361.40 44.58%</b>
	<b>Revenue Total:</b>	<b>1,552,498.00</b>	<b>1,552,498.00</b>	<b>143,867.65</b>	<b>692,136.60</b>	<b>-860,361.40 44.58%</b>
<b>Expense</b>						
<b>Department: 245 - POLICE LEVY</b>						
<b>RptCategory: 40 - PERSONNEL SERVICES</b>						
<a href="#">228-245-432160</a>	POLICE OFFICER	184,338.00	184,338.00	8,575.23	51,437.69	132,900.31 27.90 %
<a href="#">228-245-432165</a>	SCHOOL RESOURCE OFFICER	184,338.00	184,338.00	0.00	0.00	184,338.00 0.00 %
<a href="#">228-245-432180</a>	MUNICIPAL ORDINANCE SPECIALIST	137,556.00	137,556.00	5,021.00	24,487.11	113,068.89 17.80 %
<a href="#">228-245-432195</a>	EXECUTIVE ASSISTANT	161,508.00	161,508.00	6,736.92	40,051.92	121,456.08 24.80 %
<a href="#">228-245-450100</a>	OVERTIME	30,000.00	30,000.00	577.76	4,999.46	25,000.54 16.66 %
<a href="#">228-245-450200</a>	HOLIDAY PAY	4,000.00	4,000.00	0.00	0.00	4,000.00 0.00 %
<a href="#">228-245-450300</a>	PROFICIENCY PAY	67,507.00	67,507.00	1,377.64	8,256.74	59,250.26 12.23 %
<a href="#">228-245-450500</a>	CAREER RECOGNITION PAY	0.00	0.00	189.74	1,124.28	-1,124.28 0.00 %
<a href="#">228-245-470000</a>	ASSOCIATED PAYROLL COSTS	490,468.00	490,468.00	13,283.88	79,454.42	411,013.58 16.20 %
	<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>	<b>1,259,715.00</b>	<b>1,259,715.00</b>	<b>35,762.17</b>	<b>209,811.62</b>	<b>1,049,903.38 16.66%</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>						
<a href="#">228-245-500498</a>	SHARE COST CCOM DISPATCH	161,386.00	161,386.00	6,772.46	40,634.78	120,751.22 25.18 %
<a href="#">228-245-510032</a>	SRO EXPENSES	4,000.00	4,000.00	0.00	3,228.78	771.22 80.72 %
<a href="#">228-245-510040</a>	K-9 EXPENSES	14,000.00	14,000.00	1,570.73	17,482.77	-3,482.77 124.88 %
<a href="#">228-245-510041</a>	SWAT PROGRAM	8,200.00	8,200.00	0.00	0.00	8,200.00 0.00 %
	<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>	<b>187,586.00</b>	<b>187,586.00</b>	<b>8,343.19</b>	<b>61,346.33</b>	<b>126,239.67 32.70%</b>
	<b>Department: 245 - POLICE LEVY Total:</b>	<b>1,447,301.00</b>	<b>1,447,301.00</b>	<b>44,105.36</b>	<b>271,157.95</b>	<b>1,176,143.05 18.74%</b>
<b>Department: 991 - UNAPPROPRIATED BALANCE</b>						
<b>RptCategory: 90 - OTHER</b>						
<a href="#">228-991-990000</a>	UNAPPROPRIATED ENDING FUND B...	105,197.00	105,197.00	0.00	0.00	105,197.00 0.00 %
	<b>RptCategory: 90 - OTHER Total:</b>	<b>105,197.00</b>	<b>105,197.00</b>	<b>0.00</b>	<b>0.00</b>	<b>105,197.00 0.00%</b>
	<b>Department: 991 - UNAPPROPRIATED BALANCE Total:</b>	<b>105,197.00</b>	<b>105,197.00</b>	<b>0.00</b>	<b>0.00</b>	<b>105,197.00 0.00%</b>
	<b>Expense Total:</b>	<b>1,552,498.00</b>	<b>1,552,498.00</b>	<b>44,105.36</b>	<b>271,157.95</b>	<b>1,281,340.05 17.47%</b>
	<b>Fund: 228 - POLICE LEVY FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>99,762.29</b>	<b>420,978.65</b>	<b>420,978.65 0.00%</b>

Budget Report

For Fiscal: 2023-2024 Period Ending: 12/31/2023

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 229 - FIRE LEVY FUND</b>						
<b>Revenue</b>						
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL</b>						
<b>RptType: 3000 - BEG FUND BAL.</b>						
<a href="#">229-000-309999</a>	BEGINNING FUND BALANCE	160,000.00	160,000.00	0.00	0.00	-160,000.00 0.00 %
	<b>RptType: 3000 - BEG FUND BAL. Total:</b>	<b>160,000.00</b>	<b>160,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-160,000.00 0.00%</b>
<b>RptType: 3100 - LOCAL TAXES</b>						
<a href="#">229-000-310020</a>	CURRENT LEVY TAX	690,889.00	690,889.00	64,528.54	312,450.11	-378,438.89 45.22 %
<a href="#">229-000-310050</a>	PRIOR YEAR TAXES	5,000.00	5,000.00	71.67	1,446.37	-3,553.63 28.93 %
	<b>RptType: 3100 - LOCAL TAXES Total:</b>	<b>695,889.00</b>	<b>695,889.00</b>	<b>64,600.21</b>	<b>313,896.48</b>	<b>-381,992.52 45.11%</b>
<b>RptType: 3301 - INTEREST</b>						
<a href="#">229-000-330100</a>	INTEREST	6,000.00	6,000.00	2,094.59	6,547.76	547.76 109.13 %
	<b>RptType: 3301 - INTEREST Total:</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>2,094.59</b>	<b>6,547.76</b>	<b>547.76 109.13%</b>
	<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:</b>	<b>861,889.00</b>	<b>861,889.00</b>	<b>66,694.80</b>	<b>320,444.24</b>	<b>-541,444.76 37.18%</b>
	<b>Revenue Total:</b>	<b>861,889.00</b>	<b>861,889.00</b>	<b>66,694.80</b>	<b>320,444.24</b>	<b>-541,444.76 37.18%</b>
<b>Expense</b>						
<b>Department: 255 - FIRE LEVY</b>						
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>						
<a href="#">229-255-500110</a>	CONTRACTUAL & PROFESSIONAL S...	861,889.00	861,889.00	31,793.00	39,436.45	822,452.55 4.58 %
	<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>	<b>861,889.00</b>	<b>861,889.00</b>	<b>31,793.00</b>	<b>39,436.45</b>	<b>822,452.55 4.58%</b>
	<b>Department: 255 - FIRE LEVY Total:</b>	<b>861,889.00</b>	<b>861,889.00</b>	<b>31,793.00</b>	<b>39,436.45</b>	<b>822,452.55 4.58%</b>
	<b>Expense Total:</b>	<b>861,889.00</b>	<b>861,889.00</b>	<b>31,793.00</b>	<b>39,436.45</b>	<b>822,452.55 4.58%</b>
	<b>Fund: 229 - FIRE LEVY FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>34,901.80</b>	<b>281,007.79</b>	<b>281,007.79 0.00%</b>

Budget Report

For Fiscal: 2023-2024 Period Ending: 12/31/2023

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 390 - URBAN RENEWAL FUND</b>						
<b>Revenue</b>						
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL</b>						
<b>RptType: 3000 - BEG FUND BAL.</b>						
<a href="#">390-000-309999</a>	BEGINNING FUND BALANCE	2,980,000.00	2,980,000.00	0.00	0.00	-2,980,000.00 0.00 %
	<b>RptType: 3000 - BEG FUND BAL. Total:</b>	<b>2,980,000.00</b>	<b>2,980,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-2,980,000.00 0.00%</b>
<b>RptType: 3100 - LOCAL TAXES</b>						
<a href="#">390-000-310010</a>	CURRENT YEAR TAXES	2,129,997.00	2,129,997.00	209,151.36	1,011,911.15	-1,118,085.85 47.51 %
<a href="#">390-000-310050</a>	PRIOR YEAR TAXES	18,000.00	18,000.00	228.05	4,605.46	-13,394.54 25.59 %
	<b>RptType: 3100 - LOCAL TAXES Total:</b>	<b>2,147,997.00</b>	<b>2,147,997.00</b>	<b>209,379.41</b>	<b>1,016,516.61</b>	<b>-1,131,480.39 47.32%</b>
<b>RptType: 3301 - INTEREST</b>						
<a href="#">390-000-330100</a>	INTEREST	100,000.00	100,000.00	13,928.71	62,280.44	-37,719.56 62.28 %
	<b>RptType: 3301 - INTEREST Total:</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>13,928.71</b>	<b>62,280.44</b>	<b>-37,719.56 62.28%</b>
	<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:</b>	<b>5,227,997.00</b>	<b>5,227,997.00</b>	<b>223,308.12</b>	<b>1,078,797.05</b>	<b>-4,149,199.95 20.63%</b>
	<b>Revenue Total:</b>	<b>5,227,997.00</b>	<b>5,227,997.00</b>	<b>223,308.12</b>	<b>1,078,797.05</b>	<b>-4,149,199.95 20.63%</b>
<b>Expense</b>						
<b>Department: 410 - URBAN RENEWAL</b>						
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>						
<a href="#">390-410-500110</a>	CONTRACTUAL & PROFESSIONAL S...	22,000.00	22,000.00	1,350.00	3,480.00	18,520.00 15.82 %
<a href="#">390-410-500120</a>	MUNICIPAL AUDIT CONTRACT	38,000.00	38,000.00	0.00	0.00	38,000.00 0.00 %
<a href="#">390-410-530000</a>	FIRE & LIABILITY INSURANCE	69,000.00	69,000.00	0.00	0.00	69,000.00 0.00 %
	<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>	<b>129,000.00</b>	<b>129,000.00</b>	<b>1,350.00</b>	<b>3,480.00</b>	<b>125,520.00 2.70%</b>
<b>RptCategory: 70 - DEBT SERVICE</b>						
<a href="#">390-410-730030</a>	DEBT SERVICE PRINCIPAL	986,320.00	986,320.00	0.00	485,896.00	500,424.00 49.26 %
<a href="#">390-410-730040</a>	DEBT SERVICE - INTEREST	89,952.00	89,952.00	0.00	29,806.60	60,145.40 33.14 %
	<b>RptCategory: 70 - DEBT SERVICE Total:</b>	<b>1,076,272.00</b>	<b>1,076,272.00</b>	<b>0.00</b>	<b>515,702.60</b>	<b>560,569.40 47.92%</b>
<b>RptCategory: 89 - TRANSFERS OUT</b>						
<a href="#">390-410-899100</a>	TRANSFER OUT TO GENERAL FUND	590,503.00	590,503.00	0.00	245,866.48	344,636.52 41.64 %
	<b>RptCategory: 89 - TRANSFERS OUT Total:</b>	<b>590,503.00</b>	<b>590,503.00</b>	<b>0.00</b>	<b>245,866.48</b>	<b>344,636.52 41.64%</b>
	<b>Department: 410 - URBAN RENEWAL Total:</b>	<b>1,795,775.00</b>	<b>1,795,775.00</b>	<b>1,350.00</b>	<b>765,049.08</b>	<b>1,030,725.92 42.60%</b>
<b>Department: 990 - CONTINGENCY</b>						
<b>RptCategory: 90 - OTHER</b>						
<a href="#">390-990-910000</a>	CONTINGENCY FUNDS	3,432,222.00	3,432,222.00	0.00	0.00	3,432,222.00 0.00 %
	<b>RptCategory: 90 - OTHER Total:</b>	<b>3,432,222.00</b>	<b>3,432,222.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,432,222.00 0.00%</b>
	<b>Department: 990 - CONTINGENCY Total:</b>	<b>3,432,222.00</b>	<b>3,432,222.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,432,222.00 0.00%</b>
	<b>Expense Total:</b>	<b>5,227,997.00</b>	<b>5,227,997.00</b>	<b>1,350.00</b>	<b>765,049.08</b>	<b>4,462,947.92 14.63%</b>
	<b>Fund: 390 - URBAN RENEWAL FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>221,958.12</b>	<b>313,747.97</b>	<b>313,747.97 0.00%</b>

Budget Report

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 730 - SEWER FUND</b>							
<b>Revenue</b>							
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL</b>							
<b>RptType: 3000 - BEG FUND BAL.</b>							
<a href="#">730-000-309999</a>	BEGINNING FUND BALANCE	4,400,000.00	4,400,000.00	0.00	0.00	-4,400,000.00	0.00 %
	<b>RptType: 3000 - BEG FUND BAL. Total:</b>	<b>4,400,000.00</b>	<b>4,400,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-4,400,000.00</b>	<b>0.00%</b>
<b>RptType: 3140 - CHARGES FOR SERVICES</b>							
<a href="#">730-000-314050</a>	OAK LODGE SANITARY	1,900,000.00	1,900,000.00	86,955.79	522,311.93	-1,377,688.07	27.49 %
<a href="#">730-000-314055</a>	TRI-CITY SERVICE DISTRICT	6,505,000.00	6,505,000.00	265,219.94	1,636,153.72	-4,868,846.28	25.15 %
<a href="#">730-000-314080</a>	CONNECTION FEES	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00 %
	<b>RptType: 3140 - CHARGES FOR SERVICES Total:</b>	<b>8,415,000.00</b>	<b>8,415,000.00</b>	<b>352,175.73</b>	<b>2,158,465.65</b>	<b>-6,256,534.35</b>	<b>25.65%</b>
<b>RptType: 3141 - SDC</b>							
<a href="#">730-000-314110</a>	SEWER SDCS	20,000.00	20,000.00	0.00	0.00	-20,000.00	0.00 %
	<b>RptType: 3141 - SDC Total:</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-20,000.00</b>	<b>0.00%</b>
<b>RptType: 3600 - MISCELLANEOUS</b>							
<a href="#">730-000-360000</a>	ALL OTHER SEWER RECEIPTS	482,033.00	482,033.00	300.00	1,000.00	-481,033.00	0.21 %
	<b>RptType: 3600 - MISCELLANEOUS Total:</b>	<b>482,033.00</b>	<b>482,033.00</b>	<b>300.00</b>	<b>1,000.00</b>	<b>-481,033.00</b>	<b>0.21%</b>
	<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:</b>	<b>13,317,033.00</b>	<b>13,317,033.00</b>	<b>352,475.73</b>	<b>2,159,465.65</b>	<b>-11,157,567.35</b>	<b>16.22%</b>
<b>Department: 910 - TRANSFER IN</b>							
<b>RptType: 3990 - TRANSFERS IN</b>							
<a href="#">730-910-399105</a>	OPERATING TRANSFERS IN-ARPA RE...	840,000.00	840,000.00	0.00	0.00	-840,000.00	0.00 %
<a href="#">730-910-399205</a>	TRANSFER IN FROM ROAD & STREET..	277,555.00	277,555.00	0.00	0.00	-277,555.00	0.00 %
	<b>RptType: 3990 - TRANSFERS IN Total:</b>	<b>1,117,555.00</b>	<b>1,117,555.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,117,555.00</b>	<b>0.00%</b>
	<b>Department: 910 - TRANSFER IN Total:</b>	<b>1,117,555.00</b>	<b>1,117,555.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,117,555.00</b>	<b>0.00%</b>
	<b>Revenue Total:</b>	<b>14,434,588.00</b>	<b>14,434,588.00</b>	<b>352,475.73</b>	<b>2,159,465.65</b>	<b>-12,275,122.35</b>	<b>14.96%</b>
<b>Expense</b>							
<b>Department: 703 - SEWER</b>							
<b>RptCategory: 40 - PERSONNEL SERVICES</b>							
<a href="#">730-703-431500</a>	ACCOUNTING CLERK	34,269.00	34,269.00	1,307.00	7,842.00	26,427.00	22.88 %
<a href="#">730-703-437049</a>	PUBLIC WORKS DIRECTOR	56,935.00	56,935.00	2,279.20	13,389.46	43,545.54	23.52 %
<a href="#">730-703-437050</a>	PUBLIC WORKS SUPERVISOR	60,560.00	60,560.00	2,308.68	13,906.97	46,653.03	22.96 %
<a href="#">730-703-437051</a>	PW UTILITIES MANAGER	60,981.00	60,981.00	2,384.94	14,330.76	46,650.24	23.50 %
<a href="#">730-703-437055</a>	PW ADMIN ASSISTANT	62,632.00	62,632.00	2,567.28	15,221.81	47,410.19	24.30 %
<a href="#">730-703-437070</a>	UTILITY WORKER, JOURNEY	71,964.00	71,964.00	3,177.00	18,035.57	53,928.43	25.06 %
<a href="#">730-703-437071</a>	UTILITY WORKER II	37,216.00	37,216.00	3,640.78	21,796.32	15,419.68	58.57 %
<a href="#">730-703-437072</a>	UTILITY WORKER III	146,012.00	146,012.00	3,330.11	14,779.45	131,232.55	10.12 %
<a href="#">730-703-439011</a>	SEASONAL HELP	38,600.00	38,600.00	0.00	0.00	38,600.00	0.00 %
<a href="#">730-703-450100</a>	OVERTIME	10,000.00	10,000.00	149.20	549.77	9,450.23	5.50 %
<a href="#">730-703-450500</a>	CAREER RECOGNITION PAY	6,148.00	6,148.00	153.48	1,052.30	5,095.70	17.12 %
<a href="#">730-703-470000</a>	ASSOCIATED PAYROLL COSTS	351,705.00	351,705.00	13,237.47	75,671.27	276,033.73	21.52 %
	<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>	<b>937,022.00</b>	<b>937,022.00</b>	<b>34,535.14</b>	<b>196,575.68</b>	<b>740,446.32</b>	<b>20.98%</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>							
<a href="#">730-703-500110</a>	CONTRACTUAL & PROFESSIONAL S...	64,000.00	64,000.00	962.71	10,675.94	53,324.06	16.68 %
<a href="#">730-703-500456</a>	OAK LODGE SANITARY DISTRICT	1,193,800.00	1,193,800.00	122,157.76	366,473.28	827,326.72	30.70 %
<a href="#">730-703-500458</a>	WATER ENVIRONMENT SERVICES (...)	2,891,161.00	2,891,161.00	121,365.29	747,188.61	2,143,972.39	25.84 %
<a href="#">730-703-520120</a>	BANK CHARGES	72,500.00	72,500.00	62.23	15,046.09	57,453.91	20.75 %
<a href="#">730-703-520130</a>	OPERATIONS, MAINTENANCE & RE...	100,000.00	100,000.00	597.41	8,913.13	91,086.87	8.91 %
<a href="#">730-703-520320</a>	FLEET FUEL, MAINTENANCE & REPA...	57,800.00	57,800.00	2,012.08	10,021.59	47,778.41	17.34 %
<a href="#">730-703-520400</a>	OFFICE SUPPLIES & EQUIPMENT	5,000.00	5,000.00	230.31	1,039.28	3,960.72	20.79 %
<a href="#">730-703-520430</a>	UTILITY BILLS & POSTAGE	17,500.00	17,500.00	715.63	4,697.45	12,802.55	26.84 %
<a href="#">730-703-540220</a>	TRAVEL, CONFERENCES & TRAINING	5,000.00	5,000.00	43.34	934.94	4,065.06	18.70 %
<a href="#">730-703-540300</a>	SMALL TOOLS, EQUIPMENT & SAFE...	15,000.00	15,000.00	41.61	1,611.39	13,388.61	10.74 %
<a href="#">730-703-540400</a>	DUMPING, HAULING, GARBAGE	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00 %
<a href="#">730-703-560100</a>	UTILITIES	5,000.00	5,000.00	117.14	658.74	4,341.26	13.17 %
	<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>	<b>4,434,761.00</b>	<b>4,434,761.00</b>	<b>248,305.51</b>	<b>1,167,260.44</b>	<b>3,267,500.56</b>	<b>26.32%</b>

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	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>RptCategory: 60 - CAPITAL OUTLAY</b>						
<a href="#">730-703-660100</a> EQUIPMENT REPLACEMENT RESER...	665,000.00	665,000.00	0.00	0.00	665,000.00	0.00 %
<a href="#">730-703-676050</a> SYSTEM IMPROVEMENTS & PROJEC...	6,648,471.00	6,648,471.00	1,343.04	44,190.83	6,604,280.17	0.66 %
<a href="#">730-703-678090</a> RESERVE FROM SDC'S	469,159.00	469,159.00	0.00	0.00	469,159.00	0.00 %
<b>RptCategory: 60 - CAPITAL OUTLAY Total:</b>	<b>7,782,630.00</b>	<b>7,782,630.00</b>	<b>1,343.04</b>	<b>44,190.83</b>	<b>7,738,439.17</b>	<b>0.57%</b>
<b>Department: 703 - SEWER Total:</b>	<b>13,154,413.00</b>	<b>13,154,413.00</b>	<b>284,183.69</b>	<b>1,408,026.95</b>	<b>11,746,386.05</b>	<b>10.70%</b>
<b>Department: 920 - TRANSFER OUT</b>						
<b>RptCategory: 89 - TRANSFERS OUT</b>						
<a href="#">730-920-899100</a> TRANSFER OUT TO GENERAL FUND	417,900.00	417,900.00	0.00	0.00	417,900.00	0.00 %
<a href="#">730-920-899205</a> TRANSFER OUT TO ROAD & STREET ...	462,275.00	462,275.00	0.00	0.00	462,275.00	0.00 %
<b>RptCategory: 89 - TRANSFERS OUT Total:</b>	<b>880,175.00</b>	<b>880,175.00</b>	<b>0.00</b>	<b>0.00</b>	<b>880,175.00</b>	<b>0.00%</b>
<b>Department: 920 - TRANSFER OUT Total:</b>	<b>880,175.00</b>	<b>880,175.00</b>	<b>0.00</b>	<b>0.00</b>	<b>880,175.00</b>	<b>0.00%</b>
<b>Department: 990 - CONTINGENCY</b>						
<b>RptCategory: 90 - OTHER</b>						
<a href="#">730-990-910000</a> CONTINGENCY FUNDS	400,000.00	400,000.00	0.00	0.00	400,000.00	0.00 %
<b>RptCategory: 90 - OTHER Total:</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>0.00%</b>
<b>Department: 990 - CONTINGENCY Total:</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>0.00%</b>
<b>Expense Total:</b>	<b>14,434,588.00</b>	<b>14,434,588.00</b>	<b>284,183.69</b>	<b>1,408,026.95</b>	<b>13,026,561.05</b>	<b>9.75%</b>
<b>Fund: 730 - SEWER FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>68,292.04</b>	<b>751,438.70</b>	<b>751,438.70</b>	<b>0.00%</b>

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 740 - WATER FUND</b>							
<b>Revenue</b>							
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL</b>							
<b>RptType: 3000 - BEG FUND BAL.</b>							
<a href="#">740-000-309999</a>	BEGINNING FUND BALANCE	6,100,000.00	6,100,000.00	0.00	0.00	-6,100,000.00	0.00 %
	<b>RptType: 3000 - BEG FUND BAL. Total:</b>	<b>6,100,000.00</b>	<b>6,100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-6,100,000.00</b>	<b>0.00%</b>
<b>RptType: 3140 - CHARGES FOR SERVICES</b>							
<a href="#">740-000-314060</a>	WATER SERVICE REVENUE	6,350,000.00	6,350,000.00	196,982.94	1,599,148.19	-4,750,851.81	25.18 %
<a href="#">740-000-314080</a>	WATER SERVICE CONNECTIONS	10,000.00	10,000.00	0.00	890.00	-9,110.00	8.90 %
	<b>RptType: 3140 - CHARGES FOR SERVICES Total:</b>	<b>6,360,000.00</b>	<b>6,360,000.00</b>	<b>196,982.94</b>	<b>1,600,038.19</b>	<b>-4,759,961.81</b>	<b>25.16%</b>
<b>RptType: 3141 - SDC</b>							
<a href="#">740-000-314110</a>	WATER SDC'S	20,000.00	20,000.00	0.00	19,860.80	-139.20	99.30 %
<a href="#">740-000-314111</a>	SDC Reimbursement Fee	0.00	0.00	0.00	1,204.20	1,204.20	0.00 %
	<b>RptType: 3141 - SDC Total:</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>21,065.00</b>	<b>1,065.00</b>	<b>105.33%</b>
<b>RptType: 3600 - MISCELLANEOUS</b>							
<a href="#">740-000-360000</a>	ALL OTHER WATER RECEIPTS	0.00	0.00	0.00	-482.50	-482.50	0.00 %
	<b>RptType: 3600 - MISCELLANEOUS Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-482.50</b>	<b>-482.50</b>	<b>0.00%</b>
	<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:</b>	<b>12,480,000.00</b>	<b>12,480,000.00</b>	<b>196,982.94</b>	<b>1,620,620.69</b>	<b>-10,859,379.31</b>	<b>12.99%</b>
<b>Department: 910 - TRANSFER IN</b>							
<b>RptType: 3990 - TRANSFERS IN</b>							
<a href="#">740-910-399205</a>	TRANSFER IN FROM ROAD & STREET..	277,555.00	277,555.00	0.00	0.00	-277,555.00	0.00 %
	<b>RptType: 3990 - TRANSFERS IN Total:</b>	<b>277,555.00</b>	<b>277,555.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-277,555.00</b>	<b>0.00%</b>
	<b>Department: 910 - TRANSFER IN Total:</b>	<b>277,555.00</b>	<b>277,555.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-277,555.00</b>	<b>0.00%</b>
	<b>Revenue Total:</b>	<b>12,757,555.00</b>	<b>12,757,555.00</b>	<b>196,982.94</b>	<b>1,620,620.69</b>	<b>-11,136,934.31</b>	<b>12.70%</b>
<b>Expense</b>							
<b>Department: 704 - WATER</b>							
<b>RptCategory: 40 - PERSONNEL SERVICES</b>							
<a href="#">740-704-431500</a>	ACCOUNTING CLERK	41,123.00	41,123.00	1,568.40	9,410.40	31,712.60	22.88 %
<a href="#">740-704-437049</a>	PUBLIC WORKS DIRECTOR	56,935.00	56,935.00	2,279.20	13,389.46	43,545.54	23.52 %
<a href="#">740-704-437050</a>	PUBLIC WORKS SUPERVISOR	62,396.00	62,396.00	2,378.64	14,369.96	48,026.04	23.03 %
<a href="#">740-704-437051</a>	PW UTILITIES MANAGER	60,981.00	60,981.00	2,366.19	14,218.26	46,762.74	23.32 %
<a href="#">740-704-437055</a>	PW ADMIN ASSISTANT	62,632.00	62,632.00	2,567.28	15,221.81	47,410.19	24.30 %
<a href="#">740-704-437070</a>	UTILITY WORKER, JOURNEY	154,764.00	154,764.00	6,354.00	38,153.60	116,610.40	24.65 %
<a href="#">740-704-437071</a>	UTILITY WORKER II	155,649.00	155,649.00	6,251.03	37,506.18	118,142.82	24.10 %
<a href="#">740-704-439011</a>	SEASONAL HELP	38,600.00	38,600.00	0.00	0.00	38,600.00	0.00 %
<a href="#">740-704-450100</a>	OVERTIME	10,000.00	10,000.00	149.20	657.97	9,342.03	6.58 %
<a href="#">740-704-450500</a>	CAREER RECOGNITION PAY	6,746.00	6,746.00	219.82	1,425.72	5,320.28	21.13 %
<a href="#">740-704-470000</a>	ASSOCIATED PAYROLL COSTS	370,175.00	370,175.00	14,633.66	85,096.71	285,078.29	22.99 %
	<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>	<b>1,020,001.00</b>	<b>1,020,001.00</b>	<b>38,767.42</b>	<b>229,450.07</b>	<b>790,550.93</b>	<b>22.50%</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>							
<a href="#">740-704-500110</a>	CONTRACTUAL & PROFESSIONAL S...	275,000.00	275,000.00	2,110.48	22,297.89	252,702.11	8.11 %
<a href="#">740-704-500240</a>	METER READING CONTRACT	64,000.00	64,000.00	4,763.76	14,288.52	49,711.48	22.33 %
<a href="#">740-704-500425</a>	WHOLESALE WATER	1,272,960.00	1,272,960.00	90,840.47	298,564.88	974,395.12	23.45 %
<a href="#">740-704-520120</a>	BANK CHARGES	72,000.00	72,000.00	-42.75	14,031.21	57,968.79	19.49 %
<a href="#">740-704-520130</a>	OPERATIONS, MAINTENANCE & RE...	250,000.00	250,000.00	834.09	37,292.23	212,707.77	14.92 %
<a href="#">740-704-520162</a>	LABORATORY WATER TESTS	40,000.00	40,000.00	1,290.00	5,730.00	34,270.00	14.33 %
<a href="#">740-704-520165</a>	FIRE HYDRANT MAINTENANCE & RE...	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
<a href="#">740-704-520320</a>	FLEET FUEL, MAINTENANCE & REPA...	45,000.00	45,000.00	2,769.89	10,637.68	34,362.32	23.64 %
<a href="#">740-704-520400</a>	OFFICE SUPPLIES & EQUIPMENT	6,000.00	6,000.00	230.31	1,072.88	4,927.12	17.88 %
<a href="#">740-704-520430</a>	UTILITY BILLS & POSTAGE	17,500.00	17,500.00	822.41	4,804.23	12,695.77	27.45 %
<a href="#">740-704-540220</a>	TRAVEL, CONFERENCES & TRAINING	5,000.00	5,000.00	43.33	934.93	4,065.07	18.70 %
<a href="#">740-704-540300</a>	SMALL TOOLS, EQUIPMENT & SAFE...	15,000.00	15,000.00	41.63	1,192.22	13,807.78	7.95 %
<a href="#">740-704-540400</a>	DUMPING, HAULING, GARBAGE	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
<a href="#">740-704-560100</a>	UTILITIES	50,000.00	50,000.00	2,071.76	11,487.16	38,512.84	22.97 %
	<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>	<b>2,152,460.00</b>	<b>2,152,460.00</b>	<b>105,775.38</b>	<b>422,333.83</b>	<b>1,730,126.17</b>	<b>19.62%</b>

Budget Report

For Fiscal: 2023-2024 Period Ending: 12/31/2023

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>RptCategory: 60 - CAPITAL OUTLAY</b>						
<a href="#">740-704-660100</a>	EQUIPMENT REPLACEMENT RESER...	279,000.00	279,000.00	0.00	0.00	279,000.00 0.00 %
<a href="#">740-704-676050</a>	SYSTEM IMPROVEMENTS & PROJEC...	7,018,269.00	7,018,269.00	0.00	12,371.87	7,005,897.13 0.18 %
<a href="#">740-704-678090</a>	RESERVE FROM SDC'S	657,771.00	657,771.00	0.00	0.00	657,771.00 0.00 %
	<b>RptCategory: 60 - CAPITAL OUTLAY Total:</b>	<b>7,955,040.00</b>	<b>7,955,040.00</b>	<b>0.00</b>	<b>12,371.87</b>	<b>7,942,668.13 0.16%</b>
<b>RptCategory: 70 - DEBT SERVICE</b>						
<a href="#">740-704-720040</a>	2005 BONDED DEBT/PRINCIPAL	347,000.00	347,000.00	0.00	0.00	347,000.00 0.00 %
<a href="#">740-704-730040</a>	2005 BONDED DEBT/INTEREST	10,376.00	10,376.00	3,455.10	3,455.10	6,920.90 33.30 %
	<b>RptCategory: 70 - DEBT SERVICE Total:</b>	<b>357,376.00</b>	<b>357,376.00</b>	<b>3,455.10</b>	<b>3,455.10</b>	<b>353,920.90 0.97%</b>
	<b>Department: 704 - WATER Total:</b>	<b>11,484,877.00</b>	<b>11,484,877.00</b>	<b>147,997.90</b>	<b>667,610.87</b>	<b>10,817,266.13 5.81%</b>
<b>Department: 920 - TRANSFER OUT</b>						
<b>RptCategory: 89 - TRANSFERS OUT</b>						
<a href="#">740-920-899100</a>	TRANSFER OUT TO GENERAL FUND	523,678.00	523,678.00	0.00	0.00	523,678.00 0.00 %
<a href="#">740-920-899205</a>	TRANSFER OUT TO ROAD & STREET ...	349,000.00	349,000.00	0.00	0.00	349,000.00 0.00 %
	<b>RptCategory: 89 - TRANSFERS OUT Total:</b>	<b>872,678.00</b>	<b>872,678.00</b>	<b>0.00</b>	<b>0.00</b>	<b>872,678.00 0.00%</b>
	<b>Department: 920 - TRANSFER OUT Total:</b>	<b>872,678.00</b>	<b>872,678.00</b>	<b>0.00</b>	<b>0.00</b>	<b>872,678.00 0.00%</b>
<b>Department: 990 - CONTINGENCY</b>						
<b>RptCategory: 90 - OTHER</b>						
<a href="#">740-990-910000</a>	CONTINGENCY FUNDS	400,000.00	400,000.00	0.00	0.00	400,000.00 0.00 %
	<b>RptCategory: 90 - OTHER Total:</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400,000.00 0.00%</b>
	<b>Department: 990 - CONTINGENCY Total:</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400,000.00 0.00%</b>
	<b>Expense Total:</b>	<b>12,757,555.00</b>	<b>12,757,555.00</b>	<b>147,997.90</b>	<b>667,610.87</b>	<b>12,089,944.13 5.23%</b>
	<b>Fund: 740 - WATER FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>48,985.04</b>	<b>953,009.82</b>	<b>953,009.82 0.00%</b>

Budget Report

For Fiscal: 2023-2024 Period Ending: 12/31/2023

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 750 - STORM WATER FUND</b>						
<b>Revenue</b>						
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL</b>						
<b>RptType: 3000 - BEG FUND BAL.</b>						
<a href="#">750-000-309999</a>	BEGINNING FUND BALANCE	1,875,000.00	1,875,000.00	0.00	0.00	-1,875,000.00 0.00 %
	<b>RptType: 3000 - BEG FUND BAL. Total:</b>	<b>1,875,000.00</b>	<b>1,875,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,875,000.00 0.00%</b>
<b>RptType: 3140 - CHARGES FOR SERVICES</b>						
<a href="#">750-000-314060</a>	STORM REVENUE	2,010,500.00	2,010,500.00	81,971.78	491,848.54	-1,518,651.46 24.46 %
	<b>RptType: 3140 - CHARGES FOR SERVICES Total:</b>	<b>2,010,500.00</b>	<b>2,010,500.00</b>	<b>81,971.78</b>	<b>491,848.54</b>	<b>-1,518,651.46 24.46%</b>
<b>RptType: 3141 - SDC</b>						
<a href="#">750-000-314110</a>	STORMWATER SDC'S	11,000.00	11,000.00	0.00	0.00	-11,000.00 0.00 %
	<b>RptType: 3141 - SDC Total:</b>	<b>11,000.00</b>	<b>11,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-11,000.00 0.00%</b>
<b>RptType: 3600 - MISCELLANEOUS</b>						
<a href="#">750-000-360000</a>	ALL OTHER STORM FUND RESOURC...	187,833.00	187,833.00	0.00	0.00	-187,833.00 0.00 %
	<b>RptType: 3600 - MISCELLANEOUS Total:</b>	<b>187,833.00</b>	<b>187,833.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-187,833.00 0.00%</b>
	<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:</b>	<b>4,084,333.00</b>	<b>4,084,333.00</b>	<b>81,971.78</b>	<b>491,848.54</b>	<b>-3,592,484.46 12.04%</b>
<b>Department: 910 - TRANSFER IN</b>						
<b>RptType: 3990 - TRANSFERS IN</b>						
<a href="#">750-910-399105</a>	TRANSFER IN FROM ARPA FUND	360,000.00	360,000.00	0.00	0.00	-360,000.00 0.00 %
<a href="#">750-910-399205</a>	TRANSFER IN FROM ROAD & STREET..	277,555.00	277,555.00	0.00	0.00	-277,555.00 0.00 %
	<b>RptType: 3990 - TRANSFERS IN Total:</b>	<b>637,555.00</b>	<b>637,555.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-637,555.00 0.00%</b>
	<b>Department: 910 - TRANSFER IN Total:</b>	<b>637,555.00</b>	<b>637,555.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-637,555.00 0.00%</b>
	<b>Revenue Total:</b>	<b>4,721,888.00</b>	<b>4,721,888.00</b>	<b>81,971.78</b>	<b>491,848.54</b>	<b>-4,230,039.46 10.42%</b>
<b>Expense</b>						
<b>Department: 705 - PUBLIC WORKS DIRECTOR</b>						
<b>RptCategory: 40 - PERSONNEL SERVICES</b>						
<a href="#">750-705-431500</a>	ACCOUNTING CLERK	34,269.00	34,269.00	1,307.00	7,842.00	26,427.00 22.88 %
<a href="#">750-705-437049</a>	PUBLIC WORKS DIRECTOR	56,935.00	56,935.00	2,279.20	13,389.48	43,545.52 23.52 %
<a href="#">750-705-437050</a>	PUBLIC WORKS SUPERVISOR	60,560.00	60,560.00	2,308.68	13,865.40	46,694.60 22.90 %
<a href="#">750-705-437051</a>	PW UTILITIES MANAGER	60,981.00	60,981.00	2,384.92	14,330.64	46,650.36 23.50 %
<a href="#">750-705-437055</a>	PW ADMIN ASSISTANT	62,632.00	62,632.00	2,567.26	15,221.71	47,410.29 24.30 %
<a href="#">750-705-437070</a>	UTILITY WORKER, JOURNEY	71,964.00	71,964.00	3,177.00	18,035.56	53,928.44 25.06 %
<a href="#">750-705-437071</a>	UTILITY WORKER II	112,157.00	112,157.00	6,451.50	27,935.54	84,221.46 24.91 %
<a href="#">750-705-437072</a>	UTILITY WORKER III	146,012.00	146,012.00	3,330.09	14,779.41	131,232.59 10.12 %
<a href="#">750-705-450100</a>	OVERTIME	5,000.00	5,000.00	149.20	549.76	4,450.24 11.00 %
<a href="#">750-705-450500</a>	CAREER RECOGNITION PAY	6,148.00	6,148.00	153.46	1,052.10	5,095.90 17.11 %
<a href="#">750-705-470000</a>	ASSOCIATED PAYROLL COSTS	376,348.00	376,348.00	13,758.40	76,737.53	299,610.47 20.39 %
	<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>	<b>993,006.00</b>	<b>993,006.00</b>	<b>37,866.71</b>	<b>203,739.13</b>	<b>789,266.87 20.52%</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>						
<a href="#">750-705-500110</a>	CONTRACTUAL & PROFESSIONAL S...	44,000.00	44,000.00	922.40	11,320.59	32,679.41 25.73 %
<a href="#">750-705-520120</a>	BANK CHARGES	80,000.00	80,000.00	62.22	15,046.72	64,953.28 18.81 %
<a href="#">750-705-520130</a>	OPERATIONS, MAINTENANCE & RE...	60,000.00	60,000.00	1,320.93	13,003.99	46,996.01 21.67 %
<a href="#">750-705-520320</a>	FLEET FUEL, MAINTENANCE & REPA...	50,000.00	50,000.00	285.21	10,021.27	39,978.73 20.04 %
<a href="#">750-705-520400</a>	OFFICE SUPPLIES & EQUIPMENT	5,000.00	5,000.00	230.36	1,039.20	3,960.80 20.78 %
<a href="#">750-705-520430</a>	UTILITY BILLS & POSTAGE	17,500.00	17,500.00	715.84	4,698.88	12,801.12 26.85 %
<a href="#">750-705-540220</a>	TRAVEL, CONFERENCES & TRAINING	2,000.00	2,000.00	43.33	43.33	1,956.67 2.17 %
<a href="#">750-705-540300</a>	SMALL TOOLS, EQUIPMENT & SAFE...	6,000.00	6,000.00	41.63	1,576.95	4,423.05 26.28 %
<a href="#">750-705-540400</a>	DUMPING, HAULING, GARBAGE	7,500.00	7,500.00	0.00	0.00	7,500.00 0.00 %
<a href="#">750-705-560100</a>	UTILITIES	2,000.00	2,000.00	52.31	311.06	1,688.94 15.55 %
	<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>	<b>274,000.00</b>	<b>274,000.00</b>	<b>3,674.23</b>	<b>57,061.99</b>	<b>216,938.01 20.83%</b>
<b>RptCategory: 60 - CAPITAL OUTLAY</b>						
<a href="#">750-705-660100</a>	EQUIPMENT REPLACEMENT RESER...	215,000.00	215,000.00	0.00	0.00	215,000.00 0.00 %



**Budget Report**

For Fiscal: 2023-2024 Period Ending: 12/31/2023

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<a href="#">750-705-676050</a> SYSTEM IMPROVEMENTS & PROJEC...	2,302,281.00	2,302,281.00	1,257.16	12,647.12	2,289,633.88	0.55 %
<b>RptCategory: 60 - CAPITAL OUTLAY Total:</b>	<b>2,517,281.00</b>	<b>2,517,281.00</b>	<b>1,257.16</b>	<b>12,647.12</b>	<b>2,504,633.88</b>	<b>0.50%</b>
<b>Department: 705 - PUBLIC WORKS DIRECTOR Total:</b>	<b>3,784,287.00</b>	<b>3,784,287.00</b>	<b>42,798.10</b>	<b>273,448.24</b>	<b>3,510,838.76</b>	<b>7.23%</b>
<b>Department: 920 - TRANSFER OUT</b>						
<b>RptCategory: 89 - TRANSFERS OUT</b>						
<a href="#">750-920-899100</a> TRANSFER OUT TO GENERAL FUND	427,101.00	427,101.00	0.00	0.00	427,101.00	0.00 %
<a href="#">750-920-899205</a> TRANSFER OUT TO ROAD & STREET ...	110,500.00	110,500.00	0.00	0.00	110,500.00	0.00 %
<b>RptCategory: 89 - TRANSFERS OUT Total:</b>	<b>537,601.00</b>	<b>537,601.00</b>	<b>0.00</b>	<b>0.00</b>	<b>537,601.00</b>	<b>0.00%</b>
<b>Department: 920 - TRANSFER OUT Total:</b>	<b>537,601.00</b>	<b>537,601.00</b>	<b>0.00</b>	<b>0.00</b>	<b>537,601.00</b>	<b>0.00%</b>
<b>Department: 990 - CONTINGENCY</b>						
<b>RptCategory: 90 - OTHER</b>						
<a href="#">750-990-910000</a> CONTINGENCY FUNDS	400,000.00	400,000.00	0.00	0.00	400,000.00	0.00 %
<b>RptCategory: 90 - OTHER Total:</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>0.00%</b>
<b>Department: 990 - CONTINGENCY Total:</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>0.00%</b>
<b>Expense Total:</b>	<b>4,721,888.00</b>	<b>4,721,888.00</b>	<b>42,798.10</b>	<b>273,448.24</b>	<b>4,448,439.76</b>	<b>5.79%</b>
<b>Fund: 750 - STORM WATER FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>39,173.68</b>	<b>218,400.30</b>	<b>218,400.30</b>	<b>0.00%</b>

Budget Report

For Fiscal: 2023-2024 Period Ending: 12/31/2023

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 801 - MUNICIPAL COURT TRUST FUND</b>						
<b>Revenue</b>						
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL</b>						
<b>RptType: 3000 - BEG FUND BAL.</b>						
<a href="#">801-000-309999</a>	BEGINNING FUND BALANCE	40,000.00	40,000.00	0.00	0.00	-40,000.00 0.00 %
	<b>RptType: 3000 - BEG FUND BAL. Total:</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-40,000.00 0.00%</b>
<b>RptType: 3260 - FINES AND FORFEITURES</b>						
<a href="#">801-000-326020</a>	CITY OF GLADSTONE FINES/FEES	710,000.00	710,000.00	25,531.33	138,496.06	-571,503.94 19.51 %
<a href="#">801-000-326030</a>	CLACKAMAS COUNTY FINES/FEES	34,000.00	34,000.00	808.41	5,566.91	-28,433.09 16.37 %
<a href="#">801-000-326040</a>	STATE OF OREGON FINES/FEES	122,000.00	122,000.00	3,575.37	22,656.64	-99,343.36 18.57 %
<a href="#">801-000-326050</a>	RESTITUTION	3,000.00	3,000.00	0.00	-100.00	-3,100.00 3.33 %
<a href="#">801-000-326060</a>	BOND	1,000.00	1,000.00	331.41	1,328.41	328.41 132.84 %
	<b>RptType: 3260 - FINES AND FORFEITURES Total:</b>	<b>870,000.00</b>	<b>870,000.00</b>	<b>30,246.52</b>	<b>167,948.02</b>	<b>-702,051.98 19.30%</b>
<b>RptType: 3600 - MISCELLANEOUS</b>						
<a href="#">801-000-360000</a>	ALL OTHER COURT FEES	0.00	0.00	0.00	177.50	177.50 0.00 %
	<b>RptType: 3600 - MISCELLANEOUS Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>177.50</b>	<b>177.50 0.00%</b>
	<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:</b>	<b>910,000.00</b>	<b>910,000.00</b>	<b>30,246.52</b>	<b>168,125.52</b>	<b>-741,874.48 18.48%</b>
	<b>Revenue Total:</b>	<b>910,000.00</b>	<b>910,000.00</b>	<b>30,246.52</b>	<b>168,125.52</b>	<b>-741,874.48 18.48%</b>
<b>Expense</b>						
<b>Department: 220 - COURT</b>						
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>						
<a href="#">801-220-500500</a>	CITY OF GLADSTONE FINES & FEES	710,000.00	710,000.00	23,389.64	142,196.89	567,803.11 20.03 %
<a href="#">801-220-500510</a>	CLACKAMAS COUNTY FINES & FEES	34,000.00	34,000.00	783.09	6,198.01	27,801.99 18.23 %
<a href="#">801-220-500520</a>	STATE OF OREGON FINES & FEES	122,000.00	122,000.00	2,713.15	24,732.13	97,267.87 20.27 %
<a href="#">801-220-500530</a>	RESTITUTION	3,000.00	3,000.00	0.00	0.00	3,000.00 0.00 %
<a href="#">801-220-500540</a>	BOND - COURT	1,000.00	1,000.00	0.00	0.00	1,000.00 0.00 %
<a href="#">801-220-500550</a>	ALL OTHER FEES & FINES	0.00	0.00	0.00	177.50	-177.50 0.00 %
	<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>	<b>870,000.00</b>	<b>870,000.00</b>	<b>26,885.88</b>	<b>173,304.53</b>	<b>696,695.47 19.92%</b>
	<b>Department: 220 - COURT Total:</b>	<b>870,000.00</b>	<b>870,000.00</b>	<b>26,885.88</b>	<b>173,304.53</b>	<b>696,695.47 19.92%</b>
<b>Department: 990 - CONTINGENCY</b>						
<b>RptCategory: 90 - OTHER</b>						
<a href="#">801-990-910000</a>	CONTINGENCY FUNDS	40,000.00	40,000.00	0.00	0.00	40,000.00 0.00 %
	<b>RptCategory: 90 - OTHER Total:</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40,000.00 0.00%</b>
	<b>Department: 990 - CONTINGENCY Total:</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40,000.00 0.00%</b>
	<b>Expense Total:</b>	<b>910,000.00</b>	<b>910,000.00</b>	<b>26,885.88</b>	<b>173,304.53</b>	<b>736,695.47 19.04%</b>
	<b>Fund: 801 - MUNICIPAL COURT TRUST FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>3,360.64</b>	<b>-5,179.01</b>	<b>-5,179.01 0.00%</b>
	<b>Report Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>455,640.31</b>	<b>1,878,084.91</b>	<b>1,878,084.91 0.00%</b>

**Fund Summary**

<b>Fund</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>Period Activity</b>	<b>Fiscal Activity</b>	<b>Variance Favorable (Unfavorable)</b>
100 - GENERAL FUND	0.00	0.00	-60,319.53	-921,946.79	-921,946.79
105 - AMERICAN RESCUE PLAN RE:	0.00	0.00	-38,640.00	-77,090.77	-77,090.77
205 - ROAD AND STREET FUND	0.00	0.00	38,166.23	-56,281.75	-56,281.75
228 - POLICE LEVY FUND	0.00	0.00	99,762.29	420,978.65	420,978.65
229 - FIRE LEVY FUND	0.00	0.00	34,901.80	281,007.79	281,007.79
390 - URBAN RENEWAL FUND	0.00	0.00	221,958.12	313,747.97	313,747.97
730 - SEWER FUND	0.00	0.00	68,292.04	751,438.70	751,438.70
740 - WATER FUND	0.00	0.00	48,985.04	953,009.82	953,009.82
750 - STORM WATER FUND	0.00	0.00	39,173.68	218,400.30	218,400.30
801 - MUNICIPAL COURT TRUST FL	0.00	0.00	3,360.64	-5,179.01	-5,179.01
<b>Report Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>455,640.31</b>	<b>1,878,084.91</b>	<b>1,878,084.91</b>



## CHECK REGISTER FOR DECEMBER 2023

Check Date	Check No.	Vendor	Amount	Line Item Description
12/06/2023	94067	Anadyne, LLC	2,090.50	Hearing Testing - PD/PW
12/07/2023	518	Gladstone Municipal Court	50.00	Parking Cite pmts made online in error - Admin
12/07/2023	519	Smith-Wagar Brucker Consulting Inc.	16,387.50	Financial Services - Admin
12/07/2023	94068	A & A Drilling Inc.	313.00	Drill Bit Sharpening - PW
12/07/2023	94069	American Medical Response	400.00	Blood Draws - PD
12/07/2023	94070	Aramark	110.42	Mat Rental - PW
12/07/2023	94071	BMS Technologies	2,147.10	Utility Bill Printing/Mailing - PW
12/07/2023	94072	Brown & Caldwell	1,568.50	Professional Fees - NPDES - PW
12/07/2023	94073	Buell Recreation LLC	51,577.00	Playground Equipment - PW
12/07/2023	94074	Chris Cakes Northwest LLC	503.00	Employee Appreciation Breakfast - Admin
12/07/2023	94075	Cintas First Aid Lockbox	302.58	First Aid/Watercooler - PD/PW/CC/Admin
12/07/2023	94076	Clackamas County Finance Department	15,985.00	ADA Ramp Project Costs - PW
12/07/2023	94077	Comcast	52.55	Digital TV Recorder - PD
12/07/2023	94078	Craig Lewelling	25.00	Business License Overpayment Refund - Admin
12/07/2023	94079	Donna Mathews	281.00	Embroidery - PW
12/07/2023	94080	Gold Wrench	586.95	Vehicle Maintenance - PD
12/07/2023	94081	Oak Lodge Water Services	1,467.94	Water Purchases - PW
12/07/2023	94082	Pamplin Media Group	2,309.20	Newsletter/Meeting Publication - Admin
12/07/2023	94083	Portland General Electric	14,355.06	Electric Usage/Street Lights - PW
12/07/2023	94084	Ronald Dove	106.78	UB Refund Replacement Ck. - Admin
12/07/2023	94085	Stein Oil Co. Inc.	5,257.21	Gasoline - PD/PW/CC
12/07/2023	94086	Stericycle	178.59	Shredding Service - PD
12/07/2023	94087	Terex USA LLC	3,564.18	Crane Maintenance/Inspection - PW
12/07/2023	94088	United States Postal Service	1,279.09	Newsletter Postage - Admin
12/07/2023	94089	Verizon Wireless	2,458.87	Cell Phone/Data Lines - IT
12/07/2023	94090	Water Environment Services	121,335.99	Sewer Billing - PW
12/08/2023	94091-94092	UB Refund Checks	43.59	UB Refund Checks - PW
12/08/2023	94093	T-Mobile	445.79	Cell Phone Usage - PW/Admin
12/14/2023	520	3J Consulting, Inc.	9,857.50	Planning Services - Admin
12/14/2023	521	BridgePay Network Solutions, LLC	186.70	Online UB Payment Fees - PW
12/14/2023	522	Ian Jeffrey Slavin	800.00	Indigent Defense - CT
12/14/2023	523	P & C Construction	313.67	Hydrant Permit Refund - PW
12/14/2023	94094	Aramark	19.87	Mat Rental - PW
12/14/2023	94095	Bob Aamot	200.00	Rental Deposit Refund - Comm Ctr.
12/14/2023	94096	Clackamas County Benevolent Foundation	500.00	Donation from Elks - PD
12/14/2023	94097	Clackamas County Sheriff's Office	67.00	MLE Dinner - PD
12/14/2023	94098	Clackamas ESD	1,282.35	Off Site Data Storage - IT
12/14/2023	94099	Edge Analytical, Inc.	40.00	Water Testing - PW
12/14/2023	94100	General Equipment Co.	2,830.85	CCTV Camera Repair - PW
12/14/2023	94101	Global Grant Services	3,500.00	Grant Support Services - Admin
12/14/2023	94102	Gold Wrench	2,814.20	Vehicle Maintenance - PD
12/14/2023	94103	Guardian Alliance Technologies, Inc.	240.00	Investigative Software - PD
12/14/2023	94104	Janet Frese	200.00	Rental Deposit Refund - Comm Ctr.
12/14/2023	94105	Julie Hisel	200.00	Rental Deposit Refund - Comm Ctr.
12/14/2023	94106	League of Oregon Cities	20.00	Job Posting - Admin
12/14/2023	94107	Luxury Restroom Trailers	3,055.00	Portable Restrooms/PW Project - Admin
12/14/2023	94108	North Clackamas County Water	45,978.90	Water Purchases - PW
12/14/2023	94109	One Call Concepts Inc	67.20	Utility Locates - PW
12/14/2023	94110	Oregon DMV	8.00	Driving Records - PD
12/14/2023	94111	Oregon Mayors Association	200.00	Annual Membership - Admin
12/14/2023	94112	Pamplin Media Group	52.00	Clackamas Review Subscription - Admin
12/14/2023	94113	PORAC Legal Defense Fund	330.00	Legal Defense Fund - PD
12/14/2023	94114	Rae Gordon Music LLC	250.00	Live Performance - Comm Ctr.
12/14/2023	94115	Sisul Engineering	2,325.00	Professional Fees - PW
12/14/2023	94116	Stein Oil Co. Inc.	3,962.35	Gasoline - PD/PW/CC
12/14/2023	94117	Stitch n' Embroidery Inc.	1,973.00	Logo Embroidery - PD
12/14/2023	94118	TransUnion Risk and Alternative	81.00	Data Research - PD
12/14/2023	94119	Trio Community Meals	926.29	Meal Program Supplies - Comm Ctr.
12/18/2023	94020	Washington Federal Bank	3,455.10	Debt Service Interest - PW
12/20/2023	524	8x8, Inc.	1,767.23	Phone Service - IT
12/20/2023	525	Amazon Capital Services	129.00	Office Supplies - Admin
12/20/2023	526	Oregon Patrol Service	917.80	Court/Meeting Security

**CHECK REGISTER FOR DECEMBER 2023**

<b>Check Date</b>	<b>Check No.</b>	<b>Vendor</b>	<b>Amount</b>	<b>Line Item Description</b>
12/20/2023	527	Quadient Finance, USA	450.00	Postage - All Depts
12/20/2023	528	Quadient Leasing USA Inc.	416.55	Postage Meter Rental - All Depts
12/20/2023	529	Satcom Global Ltd.	42.75	Satellite Phone Access - PD
12/20/2023	94121	Allstream	229.79	Land Lines - PW
12/20/2023	94122	American Medical Response	600.00	Blood Draws - PD
12/20/2023	94123	Aramark	51.15	Mat Rental - PW
12/20/2023	94124	Bravo Land Care & Maintenance	945.00	Landscape Maintenance - PW
12/20/2023	94125	Buel's Impressions Printing	44.00	Business Card Printing - PD
12/20/2023	94126	City of Oregon City	35.50	GIS Services - PW
12/20/2023	94127	Clackamas County Benevolent Foundation	50.00	Donation from Citizen - PD
12/20/2023	94128	Clackamas County Finance Department	235,296.14	Library Support/Dispatch/Signal Maint - Admin/PD/WP
12/20/2023	94129	Clackamas Steel & Mfg.	147.00	Steel Tubing - PW
12/20/2023	94130	David M. Corey	420.00	Post Offer Evaluation - PD
12/20/2023	94131	Northwest Success, Inc.	2,253.31	Janitorial Service - PW
12/20/2023	94132	Office Depot	97.96	Office Supplies - Admin/CT
12/20/2023	94133	Platt Electric Supply	419.85	Comm Ctr Light/Ballast - PW
12/20/2023	94134	Security Contractor Services	632.63	MB Playground Fencing - PW
12/20/2023	94135	Sign Guy	285.00	Vehicle Graphics - PD
12/20/2023	94136	Traffic Safety Supply Co. Inc.	10,822.95	Street Signs - PW
12/22/2023	94137	VCA NW Veterinary Service	12,970.68	K9 Veterinary Care - PD
12/27/2023	94138 - 94139	Payroll Checks	4,805.07	Payroll Checks
12/28/2023	530	Insight Public Sector	19,672.00	Records/Property-Evidence Software - IT
12/28/2023	531	Meterreaders	4,763.76	Meterreading - PW
12/28/2023	532	Responder Life	2,500.00	Peer Support - PD
12/28/2023	94140	Backflow Management Inc	8.00	Backflow Test Letters - PW
12/28/2023	94141	Canon Financial Services, Inc.	1,389.14	Copier Leases/Usage - IT
12/28/2023	94142	Cintas First Aid Lockbox	373.82	First Aid Supplies/Watercooler - Admin/PD/PW/SC
12/28/2023	94143	Curtis, L. N. Co.	485.08	Uniforms - PD
12/28/2023	94144	Ferguson Enterprises	804.28	Comm Ctr. Bathroom Faucet - PW
12/28/2023	94145	J. Thayer Co.	128.45	Nameplates - Admin
12/28/2023	94146	Norma Alfonso	200.00	Rental Deposit Refund - Comm Ctr.
12/28/2023	94147	Office Depot	54.61	Office Supplies - Admin/CT
12/28/2023	94148	Pet Waste Eliminator	459.99	Pet Waste Bags - PW
12/28/2023	94149	Walter E. Nelson Co.	1,283.36	Janitorial/Paper Products - PW
12/28/2023	533	CIS Trust	66,602.52	Monthly Health Insurance
12/28/2023	534	HRA VEBA Plan	3,343.87	Employer VEBA contribution
12/28/2023	535	MissionSquare Retirement	8,507.19	Voluntary Payroll Deferred Comp
12/28/2023	94150	Axa Equi-Vest	8,894.12	Voluntary Payroll Deferred Comp
12/28/2023	94151	Clackamas Community Federal Credit Union	936.18	GPA Union Dues
12/28/2023	94152	Equitable	1,463.22	Non-PERS Retirement Pmt
12/28/2023	94153	Equitable Financial Life Insurance Co.	86.00	Non-PERS Retirement Pmt
12/28/2023	94154	Oregon AFSCME Council #75	1,332.80	AFSCME Union Dues
12/29/2023	536	Jill Tate	418.50	Transcription - Admin
12/29/2023	94155	Pacific Mobile Structures, Inc.	584.00	Mobile Office Rental - PW
12/29/2023	94156	Pioneer Animal Hospital	1,235.00	K9 Veterinary Care - PD
12/29/2023	94157	Providence Health Services Oregon	353.00	Officer Candidate Physical - Admin
Total December 2023 Payments			<u>\$ 730,626.62</u>	



**ATTORNEY CHARGES**

<b>Attorneys:</b>	<b>July, 2023</b>	<b>Aug, 2023</b>	<b>Sept, 2023</b>	<b>Oct, 2023</b>	<b>Nov, 2023</b>	<b>Dec, 2023</b>	<b>Totals</b>
City Charter	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Elections	132.50	114.00	-	-	-		246.50
Finance	-	-	256.50	-	342.00		598.50
General	199.50	1,311.00	759.50	285.00	541.50		3,096.50
Meeting Attendance	-	-	-	-	-		-
Governance/City Council	655.50	370.50	456.00	969.00	-		2,451.00
Meeting Attendance	1,852.50	684.00	912.00	427.50	684.00		4,560.00
Intergovernmental	57.00	114.00	484.50	-	-		655.50
Meeting Attendance	-	-	-	-	-		-
Land Use/ Community Development	1,054.50	855.00	142.50	572.80	-		2,624.80
Meeting Attendance	-	114.00	-	-	-		114.00
Parks & Recreation	28.50	-	-	-	-		28.50
Personnel/Labor	-	826.50	1,425.00	17,105.50	4,426.00		23,783.00
GPA	-	-	-	-	-		-
City Administration	-	-	-	-	-		-
Personnel Handbook	-	-	-	-	-		-
Meeting Attendance	-	-	-	-	-		-
Public Records & Meetings	399.00	-	-	513.00	-		912.00
Public Safety	199.50	-	199.50	484.50	-		883.50
Public Works	464.50	-	142.50	-	370.50		977.50
Public Works Facility Project	737.00	199.50	-	-	-		936.50
Real Property Transactions	57.00	-	-	-	-		57.00
Risk Management/Litigation	28.50	-	142.50	57.00	85.50		313.50
Rights of Way-Telecommunications	4,210.50	1,437.50	562.50	-	750.00		6,960.50
Urban Renewal	-	-	-	-	-		-
<b>Total</b>	<b>\$ 10,076.00</b>	<b>\$ 6,026.00</b>	<b>\$ 5,483.00</b>	<b>\$ 20,414.30</b>	<b>\$ 7,199.50</b>	<b>\$ -</b>	<b>\$ 49,198.80</b>

<b>Attorneys:</b>	<b>Jan, 2024</b>	<b>Feb, 2024</b>	<b>Mar, 2024</b>	<b>Apr, 2024</b>	<b>May, 2024</b>	<b>June, 2024</b>	<b>Totals for Year</b>
City Charter							\$ -
Elections							246.50
Finance							598.50
General							3,096.50
Meeting Attendance							-
Governance/City Council							2,451.00
Meeting Attendance							4,560.00
Intergovernmental							655.50
Meeting Attendance							-
Land Use/ Community Development							2,624.80
Meeting Attendance							114.00
Parks & Recreation							28.50
Personnel/Labor							23,783.00
GPA							-
City Administration							-
Personnel Handbook							-
Meeting Attendance							-
Public Records & Meetings							912.00
Public Safety							883.50
Public Works							977.50
Public Works Facility Project							936.50
Real Property Transactions							57.00
Risk Management/Litigation							313.50
Rights of Way-Telecommunications							6,960.50
Urban Renewal							-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,198.80</b>









# Public Works

## Staff Report for January 2024

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Report Date : January 31, 2024  
To : Jacque M. Betz, City Administrator  
Copy : Mayor and City Council  
From : Darren Caniparoli, Public Works Director

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### WATER:

- Utility billing service orders.
- Routine coliform sampling, system chlorine residual monitoring
- Routine pumpstation/reservoir inspections
- Utility billing door hangers and shut-offs for nonpayment.
- Call in the city's Master Meter read to the treatment plant weekly
- Change the recording charts at the Webster Reservoir Pump Station weekly
- Investigate meter readings for discrepancies, high usage, leaks, re-reads for Utility Billing.

During the recent ice storm, a power outage in the Ridgeway area caused an electrical issue at the Webster pump station. To prevent a loss of pressure to the affected area the system functioned properly in pulling off the Oaklodge Water District inter-tie, the city remained on the inter-tie until the electrical issue could be resolved; which was about 5 days.



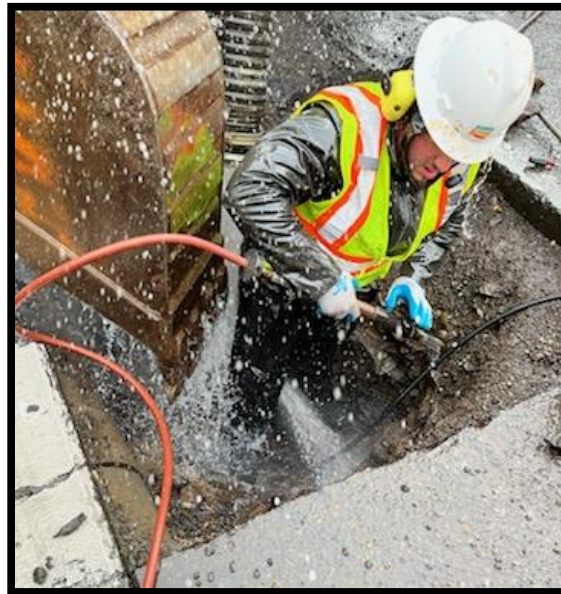
Crews assisted multiple residents with water shut offs during the ice storm and several days following.

Crews also responded to assist with shutting off the water at the Lake Oswego Intake due to a water line break. (Pictured left)



Crews have stayed busy with plenty of water repairs and service replacements recently. The service line at 510 E. Arlington was replaced due to the significant break in the line, which could not be repaired adequately.

It was all hands on deck for a water main break on Oatfield Rd. just south of Ridgegate Dr. Crews were onsite making repairs in very cold temperatures right before the ice storm hit. Paving the area of the repair took place following the ice storm when ground temperatures were more "ideal".



## SEWER:

- Following the warm-up from the recent weather event, the sewer department received an alert to a spike in the water level at a monitored manhole. Crews installed a sand bag diversion upstream of that manhole to by-pass the high flowing manhole to prevent an overflow into the river.
- The sewer crew is working on line cleaning in the upper zones of the city; crews are also inspecting sewer mains utilizing the CCTV truck after cleaning looking for breaks or areas of concern.
- Crews continue using the camera truck to locate sewer laterals throughout the town and mark them at the curb with a sewer marker.



## STORM:

- With plowing roads during a storm, it is inevitable that catch basins become blocked. Following the storm crews worked to clear our blocked catch basins allowing water to freely flow again.
- Crews worked to continuously clear debris from the headwall grates to help prevent flooding during the thaw and heavy rains that followed.
- After receiving several calls regarding a possible sinkhole at the intersection of Los Verdes and Webster Rd., crews utilized the CCTV truck to inspect the storm line at the location. The inspection found a separated storm line. With the pipe separated, rock and sediment were falling into the pipe causing the sinkhole. Crews called in emergency locates, plated the sinkhole and ordered repair parts so that the repair could begin as soon as locates were completed.



## PARKS:

- Trash pick-up & Bathrooms cleaned in all parks two days a week.
- Pressure washing hard surfaces in all city parks is ongoing.
- Crews winterized all of the park restrooms and drinking fountains to prevent freezing with the drop in temperatures.
- Vandalism and graffiti clean-up continues in our city parks, mainly the bathrooms and structures within the parks.

Recently Park Journeyman, Scott Johnson came across some suspicious acting teens near the pit toilet at Meldrum Bar Park. Quickly recognizing that they had tagged the bathroom inside and out, he contacted GPD to make a report and give a detailed description of the teens. GPD responded but did not find the teens in the area, Scott came across them leaving the area of the River Place apartments heading towards Portland Ave. contacted Officer Lee Gilliam to report the location, after a bit of cat and mouse the teens were apprehended. The city will be holding them accountable for their actions; the hope is that they will not do this again. They caused over \$1,000.00 in damage to city property; a small snippet of their illegal activities is below.





Following the ice storm we had heavy rains. Much like last months heavy rains it resulted in high river levels at the Meldrum Bar Boat Ramp. High water levels cause an influx of organic material making its way down the river; logs, fallen trees, twigs, large sticks. Crews work to keep the boat ramp and dock area free of debris not only to minimize damage to the dock itself but to maintain access to our waterway. The hours spent cleaning and clearing this area is also tracked and reported to the Oregon State Marine Board as part of our labor match for the MAPS Grant. The MAPS Grant provides a portion of funding for the boating area of Meldrum Bar Park.



## STREETS:

- Pothole repair is in full force around town following the ice storm. We saw a lot of patches fail or bust out due to the use of chains.
- Storm preparations: Crews worked to make sure all of our equipment was ready to go, prepping/installing the snowplow, sanding box and de-icing apparatus in the proper vehicles. Verified we had sufficient magnesium chloride on hand, rock for roadways if needed and chains for all of our vehicles.

In preparation, for the storm crews laid down deicer on all of our snow route roads per our snow and ice response plan. This not only helps keep the roads clear longer but it also helps keep the snow and ice from bonding to the road making it easier to clear the snow with the snow plow. As part of the planning for the storm, crews were shifted to 24-hour coverage for the storm, running shifts from Midnight to noon until Sunday, January 14<sup>th</sup>. The entire time the crews were monitoring road conditions and plowing and sanding when needed.

On Tuesday January 16<sup>th</sup> freezing rain hit, crews came in early, focusing on our roadways and getting city buildings ready to open. Crews shoveled sidewalks at all city facilities, laid down deicer to prevent refreezing and crews continued this through Wednesday January 17<sup>th</sup>.



## ADMINISTRATION:

- Completed the Clackamas County WES annual sanitary sewer system I/I member annual report, which will be submitted to DEQ.
- Completed the end of year water main extension summary and submitted to OHA DWS.
- Assisted a fire flow test at Arlington St and Bellevue Ave.
- Working on developing a scope of work for the water system unidirectional flushing program design RFP.
- Working on implementing Hillside Church Preschool development conditions of approval.
- Working on completing Gladstone's Clackamas County Multi-Jurisdiction Natural Hazard Mitigation Plan Addendum. The final draft is posted on the City website for public review and comments.
- Working with our members of the Regional Water Providers Consortium and Clackamas River Water Providers to enhance water supply interconnectedness and emergency management planning.
- Clackamas County Building Permit plan reviews, approvals and release letters.
- Continued development of ROW procedures and rollout of the new ROW Ordinance. ROW Licensing is now managed by administration within the Public Works.
- Approval and issuance of 12 ROW Permits in January with 19 closed out with final tolling inspections.
- Attended regulatory meetings as required
- ROW Inspections for private and commercial work within the ROW.
- Managed the Evergreen Lane Stormline project RPF, issued two addenda items. RFP will close February 7<sup>th</sup>.
- System Development Charges, calculations for five private developments and 1 commercial property.

*"Good teams become great ones when the members trust each other enough to surrender the me for the we."*

~ Phil Jackson



**Gladstone Police Department**  
**Monthly Report**  
**January 2024**







# GLADSTONE POLICE DEPARTMENT CHIEF'S MONTHLY REPORT TO CITY ADMINISTRATOR AND COUNCIL



## CHIEF'S REPORT

January 2024

Greetings,

There has been questions related to the increase in calls for service and enforcement regarding narcotics and opioid use. Here are my thoughts and data on this issue as it relates to trends and circumstances.

Now more than ever, "Blues", which is the term drug users refer to when describing counterfeit Oxycodone pills pressed with Fentanyl, are found more often than not when taking a drug user into custody for a separate crime or warrant. This can be associated with many factors, such as the drugs ability to be easily concealed along with Measure 110 limitations. Measure 110 limited the ability for Law enforcement to detain, search, or conduct any sort of investigation into the possession of the drug due to its lack of criminality.

Measure 110 also (unintentionally) created somewhat of a barrier between Law enforcement and those who sell these drugs, as merely possessing the drug did not constitute a criminal act, depending on the amount of drugs and type in the persons possession. The intent of Measure 110 was created and voted into law to guide those struggling with drug addiction into treatment, but simultaneously, it created distance and safety for those who sell the drugs to our friends, family, and neighbors. The protection and accessibility to Fentanyl created a surplus of the drug and pills, causing the cost of these pills for users to drop from near \$5.00 a pill in 2021, to as low as \$0.50 a pill in recent months.

With limits placed on Law Enforcements in regards to possession, it was no longer something drug users/dealers had to hide, as it did not give law enforcement probable cause by seeing small amounts of the drug. This created a feeling of safety, which led to open air drug use throughout the metro area, again creating more calls for service that left LE with little to no avenues of enforcement due to removing the crime status to a violation. Data from the Oregon Judicial Department indicates that state wide, 7,349 citations were issued since 2021 for possession of narcotics that in the past would have been criminal possession. Of that number, 53 assessments were completed, however of those 53, zero completed treatment.

Measure 110 was updated this past year with a house bill (HB2645), reducing the "legal" amount, referring to what a criminal amount of Fentanyl pills is in comparison to the violation level. Measure 110's original criminal amount was **40** pills/doses, which means that drug users or dealers possessing 39 or less pills were not committing a crime by merely having it, thus limiting Law enforcements ability to interject.

The updated House Bill was signed into law on 7/27/23, going into effect upon its passage. This reduced the **40 pill rule** to the following; possessing **5-24** Fentanyl pills is now a misdemeanor crime, and **25 or more** a felony



# GLADSTONE POLICE DEPARTMENT CHIEF'S MONTHLY REPORT TO CITY ADMINISTRATOR AND COUNCIL



## CHIEF'S REPORT Continued....

crime. This immediately provided law enforcement with more weight during drug investigations relating to possession, specifically with amounts over the criminal quantity.

I recognize that as a society, we will not and cannot arrest our way out of this situation. Trying to do so will overwhelm an already overwhelmed system and not necessarily treat the root cause of addiction and recovery.

I have tried to share data and my thoughts as it relates to reasons for increases in calls for service and enforcement. Your police department enforces laws established by the State of Oregon; however, there are many moving parts as it relates to addiction and recovery.

Sincerely,

A handwritten signature in black ink, appearing to read "John Schmerber".

John Schmerber, Chief of Police



**GLADSTONE POLICE DEPARTMENT  
MONTHLY ACTIVITY REPORT**

**JANUARY 2024**

*"Respect ~Service ~Character ~Passion"*



GENERAL STATISTICS/TYPE	THIS MONTH	YTD THIS YEAR	YTD LAST YEAR	% +/-	TOP 5 TRAFFIC CITE CHARGES	
Dispatched Incidents	438	438	465	-5.81%	DWS	8
Officer Initiated Incidents	469	469	545	-13.94%	Speeding	7
Total Number of Incidents	907	907	1,010	-10.20%	Driving Uninsured	4
Police Reports Filed	206	206	276	-25.36%	Failure to Wear Seat Belt	4
Traffic Contacts	121	121	381	-68.24%	Fail to Obey Traffic Control Device	3
Citations Issued (Charges)	49	49	217	-77.42%	<b>ALARM ADMINISTRATION REPORT</b>	
Parking Citations Issued	149	149	1	14800.00%	Renewals Billed	14
DUII	2	2	3	-33.33%	Renewal Fees Collected	\$1,425.00
Community Policing Contacts	20	20	13	53.85%	New Permits Issued	2
Murder	0	0	0	0.00%	False Alarms w/No Permit	0
K9 Deployment	3	3	0	100.00%	1st False Alarm Events	1
Tow Releases	1	1	4	-75.00%	2nd False Alarm Events	0
					3rd False Alarm Events	0
					False Alarm Fees Collected	\$50.00
					False Alarm Fees Billed	\$1,475.00



**GLADSTONE POLICE DEPARTMENT  
MONTHLY ACTIVITY REPORT**



**JANUARY 2024**

*"Respect ~Service ~Character ~Passion"*

SELECTED CALLS FOR SERVICE**	THIS MONTH	YTD THIS YEAR	YTD LAST YEAR	% +/-	SPECIFIC OVERTIME CATAGORIES	HOURS
Abuse/Neglect	1	1	4	-75.00%	Cover Short Shift	257.25
Accident/Injury or Fatal	0	0	2	-100.00%	Court	15.00
Accident/Property Damage	6	6	2	200.00%	Training	18.50
Assault	0	0	1	-100.00%	Presentations/Meetings	15.75
Burglary	2	2	4	-50.00%	Traffic Grant	23.75
Domestic/Family Disturbance	9	9	20	-55.00%	Special Assignment	0.00
Drugs/Narcotics	2	2	3	-33.33%	K9	24.00
Disturbance-Fights-Noise	10	10	7	42.86%	SRO	0.00
Forgery/Fraud	7	7	10	-30.00%		
Hit and Run	5	5	6	-16.67%		
Ordinance Violations	7	7	12	-41.67%		
Runaway/Missing	7	7	2	250.00%		
Sex Offense	3	3	1	200.00%		
Suicide Threats/Attempts	7	7	4	75.00%		
Suspicious Person or Circumstance	48	48	37	29.73%		
Thefts	16	16	22	-27.27%		
Trespass/Prowler	0	0	9	-100.00%		
Vandalism	5	5	6	-16.67%		
Vehicles Recovered	5	5	4	25.00%		
Vehicles Stolen	5	5	2	150.00%		
Death(Not Suicide/Murder)	2	2	0	100.00%		

\*\*Coded at time of dispatch, not final disposition



# GLADSTONE POLICE DEPARTMENT BIAS MONTHLY REPORT TO CITY ADMINISTRATOR AND COUNCIL



## BIAS MONTHLY REPORT

REPORTED BY: Kristi Walls

January 2024

Bias crimes and incidents. The definition of a Bias Crime and Bias Incident can be found in the Oregon Revised Statutes at:

166.155 (Bias Crime in the second degree)

166.165 (Bias Crime in the first degree)

147.380 (b) (Bias Incident)

1 Bias Crimes were reported.

No Bias Incidents were reported.

On January 2, 2024, Officer Dornfeld was assigned to follow up on a theft complaint. It was reported that a pride flag was removed from the reporting party's fence, located in the 100 block of W Clarendon. Due to the nature of the crime, the reporting party believes it was a hate crime that occurred. After a thorough investigation, with no suspect information, the case was suspended due to lack of leads.

The Gladstone Police Department made the proper referral per ORS 147.380.

*Bias Incident defined: a person's hostile expression of animus towards another person, relating to the other person's perceived race, color, religion, gender identity, sexual orientation, disability or national origin, of which criminal investigation or prosecution is impossible or inappropriate. "Bias Incident" does not include any incident in which probable cause of the commission of a crime is established by the investigating law enforcement officer.*





# GLADSTONE POLICE DEPARTMENT COMMUNITY SERVICES OFFICER MONTHLY REPORT TO CHIEF AND COUNCIL



## COMMUNITY SERVICES OFFICER MONTHLY REPORT

Prepared by Yvonne McNeil

January 2024

11	Community contacts
5	Car seat checks
12	Vehicles tagged to be towed
2	Vehicles towed
271	Parking contacts
122	Parking warnings
149	Parking citations
5	Ordinance violation
14	Ordinance violation follow up
2	Animal complaints
2	Hazard complaints

**595 Total**

### Noxious Vegetation and Parking a vehicle in the yard *(completed)*

Received a complaint that a neighbor had blackberries growing over their fence. While viewing the property for the violations, a vehicle was also found parked in the front yard. We contacted the resident and worked with them for 2 weeks to get the issues abated.

Before:



After:



## COMMUNITY SERVICES OFFICER MONTHLY REPORT Continued....

### Parking Violation - vehicle towed

A gray Honda was parked for six days on River Road. The vehicle was facing the wrong way, in a no parking zone, partially in the bike lane and more than 4 feet from the curb. It was towed as an abandoned vehicle.



### Ordinance complaint -Scattering Rubbish, Noxious Vegetation and Junk Keeping (completed)

Received a complaint that a neighbor had blackberries growing over the fence, a truck on trailer in front yard and scattered rubbish. While viewing the property for violations, a vehicle was parked in the front yard on a trailer, vegetation on the back fence and a pile of debris in the yard. We contacted the resident and they abated the issues as requested.

Before:



After:





# GLADSTONE POLICE DEPARTMENT DETECTIVES MONTHLY REPORT TO CHIEF AND COUNCIL



## DETECTIVES MONTHLY REPORT

**Prepared by Detective Fich**

**January, 2024**

**New Cases Assigned:**

1. 24-000844 DHS Referral/Possible Sexual Abuse. Assigned 01/13/23
2. 24-001158 Sodomy. Assigned 01/24/24
3. 24-001424 Robbery 1. Assigned 01/25/24

**Current Caseload:**

1. 23-007287 Sexual Abuse. Assigned 04/10/23. (Awaiting DNA forensic results)
2. 23-009913 Sexual Abuse. Assigned 05/13/23
3. 23-018098 Sexual Assault. Assigned 08/31/23
4. 23-018639 Rape 1, Sodomy 1, Strangulation, and Violation of Restraining Order. Assigned 09/06/23 (Awaiting DNA forensic results)
5. 23-022769 Encouraging Child Sexual Abuse. Assigned 11/02/23
6. 23-026068 Elder Financial Abuse. Assigned 12/21/23
7. 23-026396 Sexual Abuse. Assigned 12/30/23
8. 24-001158 Sodomy. Assigned 01/24/24
9. 24-001424 Robbery 1. Assigned 01/25/24

**Cases Cleared:**

1. 23-025286 DHS Referral. The case was suspended due to lack of victim cooperation on 01/09/24.
2. 24-000844 DHS Referral/Possible Sexual Abuse. The case was referred to Healthy Boundaries and Behaviors on 01/17/24 as the involved party was younger than the age of criminal responsibility in the state of Oregon at the time the alleged incident(s) would have occurred.

**Sex Offender Registrations Completed: 0**





**GLADSTONE POLICE DEPARTMENT**  
**K9 MONTHLY REPORT**  
**TO CHIEF AND COUNCIL**



**K9 MONTHLY REPORT**

**Prepared by: Officer Olson**

**January 2024**

K9 Nanuk is a seven year-old German Shepherd born in Slovakia. At seven weeks old K9 Nanuk was sold to a man in Germany who started training K9 Nanuk. In Germany in order to breed a dog they must achieve a sport title. In Germany the primary sport is schutzhund. schutzhund training is comprised of three separate parts, they are obedience, tracking, and protection work. You can accomplish three levels of titles from this training. K9 Nanuk was imprinted with the beginning knowledge in schutzhund training however he was sold at a young age and he had not achieved a title. Most working dogs are sold to kennels where police agencies purchase them with some sport dog training up to titled dogs in sport training. The training is then adapted to police work.

Officer	K9 Deployments GPD	K9 Deployments Other Agencies	K9 Training Hours
Olson	0	3	20

We had three deployments in January.

We assisted Clackamas County Sheriff’s Office in a building search after an unknown person burglarized it.

We stood on a perimeter for Clackamas County while the K9 searched for a suspect in a stabbing.

K9 Nanuk and I assisted Oregon City Police Department in searching for shell casings after a person shot off multiple rounds. We were unable to locate any of the shell casings.



# GLADSTONE POLICE DEPARTMENT OPERATIONS MONTHLY REPORT TO CHIEF AND COUNCIL



## OPERATIONS MONTHLY REPORT

Prepared by Sgt. Okerman

January 2024

1/13 The ice storm hit. For the most part everyone was driving well and behaving themselves. There was only one incident reported during the day at the entrance to Meldrum Bar Park when a vehicle slid into the curb and broke some suspension components and had to be towed out of the way.

Officers assisted a homeless person into a shelter during the freezing cold and ice. Connections were made with a local service organization who got a room for the subject in a hotel program. The officer gave the subject a ride to the hotel and later confirmed the service organization followed up with the subject, getting him needed medical care and an ID card.

CSO McNeil helped deliver some needed food to some seniors who were stuck in their house with an iced driveway hilly roads.

1/17 With the ice melting and more vehicles out on the road, officers located a vehicle stopped in the middle of Oatfield Rd at 82<sup>nd</sup> Dr. The vehicle's right front wheel was almost off as all but two lug nuts had fallen off and the vehicle was unsafe to move. It was towed back to its residence.



1/19 A subject called in a disturbance at an apartment on Risley Ave. The caller and other involved party are very familiar to GPD and both had warrants for their arrest. When officers arrived, they arrested both subjects and took them to jail without incident.

1/25 Multiple residents called about a male and female yelling next to a car parked on W Exeter St. Before police arrived the male fled the area in the car and a caller reported the female had been assaulted. The female was assaulted by the male in the car because he thought she took his drugs. The female's face was bloody and her eye was swollen shut. The male pushed the female out of the car and fled. The female was transported to the hospital where officers summoned victim's assistance. The female was supported at the hospital and a citizen called to report the vehicle parked in his driveway. When officers arrived the male was



# GLADSTONE POLICE DEPARTMENT OPERATIONS MONTHLY REPORT TO CHIEF AND COUNCIL



## OPERATIONS MONTHLY REPORT Continued.....

still with the vehicle and was taken into custody. After being checked at the hospital the male was taken to jail and the female was reunited with her car.

Public Works called to report finding some juveniles spray painting a bathroom at Meldrum Bar Park. The juveniles fled but with the help of public works, officers were able to catch the juveniles and they were transported to the juvenile department for processing.

1/27 The Fire Department requested police assistance with a subject at the Holiday Inn who pulled the fire alarm. The subject was having a mental health crisis. The subject was transported by medical to a hospital for treatment.

1/30 A subject showed up at an estranged relative's house and refused to leave. They left when police arrived but returned shortly after police left. The subject was arrested for trespassing.



# GLADSTONE POLICE DEPARTMENT OPERATIONS MONTHLY REPORT TO CHIEF AND COUNCIL



## OPERATIONS MONTHLY REPORT

Prepared by Sgt. Graves

January 2024

01/03/24- Officers responded to the 200 block of W. Jersey on an incomplete 911 call. Officers arrived at the known location and located a male and a female. There was a no contact order in place. The male was taken into custody and arrested for the violation of the order.

01/03/24- Officers responded to a report of a civil issue in the 17000 block of Valley View. The RP reported that he let his brother borrow his vehicle and he has yet to return it. The Officer determined this was a missing person report. Due to the circumstances the reporting party's brother was entered in as a missing person. The vehicle and brother were located a few days later.

01/07/24- Officers responded to the 6300 block of Glen Echo on a report of a stolen dog. The reporting party reported that her landlord entered her home and took her dog while she was briefly in jail. When the RP confronted her landlord, they refused to give the dog back to her. After several days of trying to reason with her landlord, she called the police. Officers arrived and went to the home of the suspect. It was determined the suspect had already rehomed the dog. Officers were able to locate the address where the dog was rehomed and went and got it. The dog was returned to the reporting party. The case was forwarded to the DA's office for consideration of charges.

01/16/24- Officers were dispatched to an unwanted, previously trespassed, subject at Tukwila Springs. Officers arrived on scene and located the subject. He was cited and released for the trespassing and again warned not to return.

01/21/24- Officers responded to the 800 block of Risley Ave on a report of a male that was lying on the sidewalk. Officers arrived a short time later and found the male laying on the sidewalk and street. The male was very intoxicated and was not able to care for himself. There was no one there to care for him so the male was placed on a Police Officer Hold. The male was transported by AMR to a local hospital.

01/30/24- The reporting party reported their juvenile son was in a treatment facility in California. They said the juvenile walked away from the facility and the staff has not been able to locate him. The Sheriff's Office in CA said the parents needed to make the report in Gladstone. Gladstone Officers took the report per policy and entered the juvenile in as missing.





# GLADSTONE POLICE DEPARTMENT OPERATIONS MONTHLY REPORT TO CHIEF AND COUNCIL



## OPERATIONS MONTHLY REPORT

Prepared by Sgt. Hutchinson

January 2024



**January 3 (Wednesday):** Officers responded to a disturbance off W Arlington. It was reported there was screaming and gunshots. Officers located the subjects involved. The screaming was over a firework that was lit off in the street.

Officers took a report of a theft of a wallet from the 24 Hour Fitness. The suspect used the victim's credit card at the Gladstone Safeway. The known suspect was identified from other reports of the same crime. The suspect was not located, however the case was forwarded to the DA's Office.

**January 5 (Friday):** Gladstone Officers took a report of a fraudulent prescription that was turned in at the Gladstone Walgreens. The suspect used a fake written prescription that had been used multiple times around the state. The doctor whose name was on the prescription was requesting a police report and had advised Walgreens that it was a fake prescription. Officers waited for the suspect to return to pick up the medication, but the suspect never returned.



# GLADSTONE POLICE DEPARTMENT OPERATIONS MONTHLY REPORT TO CHIEF AND COUNCIL



## OPERATIONS MONTHLY REPORT Continued.....

**January 11 (Thursday):** Officers responded to a suicide attempt. The caller's child took 10 over the counter pain killers. The child was depressed about family issues and was transported to the hospital without issue.

**January 13 (Saturday):** Officers responded to an audible alarm at the Gladstone High School. Multiple alarm trips were made inside prompting a search of the building with CCSO assisting. The perimeter of the school was secured as officers checked the inside. After an extensive search, no suspects were located inside the building.

**January 17 (Wednesday):** Officers responded to a domestic disturbance. The caller's daughter had struck him in the face with a tray. The caller wanted her to be removed from the home. Probable Cause was made to arrest the daughter and she was taken to jail without incident.

Officers responded to a physical fight between two men at the Gladstone Forest Apartments. Both men had physical injuries, but a primary aggressor and an obvious victim could not be determined. Neither party wanted to press charges against the other. We responded twice to the location as the arguing between them escalated again. They were advised if we returned, they all would be going to jail.

**January 18 (Thursday):** Officers responded to a suspicious person at the Top Notch Laundry. A male was being aggressive with customers and attempting to sell the customers his Tide Pods. We located the suspect who identified himself, and was found to have multiple warrants. He was arrested on the warrants, but later was found to be using his twin brother's identity. He thought he had worse warrants than his twin, but in fact had no warrants for his arrest. He was charged with providing false information.

**January 19 (Friday):** Officers conducted a high risk traffic stop on an occupied stolen vehicle. The vehicle was followed on 99E in Gladstone and ultimately stopped in Oregon City. Oregon City Police Department set spike strips ahead of the stop in case the suspect fled. Due to the weather we would not have been able to pursue. The vehicle stopped and the driver was taken into custody.



# GLADSTONE POLICE DEPARTMENT OPERATIONS MONTHLY REPORT TO CHIEF AND COUNCIL



## OPERATIONS MONTHLY REPORT Continued.....

Officers responded to a woman who was slumped over in her vehicle at a local auto dealership. She was visibly intoxicated and not cooperative. The woman failed the sobriety tests she performed and was taken to jail for DUII. A search warrant for her blood was completed and she was lodged at the jail.

**January 20 (Saturday):** Officers took a report of a fraud where a man thought he was trading crypto currency with a woman he met online. He thought he had over 600 thousand dollars in his crypto bank and was requested to send 120 thousand dollars in US currency to access the rest of his money. Officers convinced the man the entire thing was a scam and he never really had 600 thousand dollars. Advised to not send any money to anyone.

**January 24 (Wednesday):** Officers responded to a home invasion robbery. Two suspects entered a local man's residence and held him in his living room while they spent 90 minutes looting his home. They were armed with handguns and stole additional firearms from the residence. They stole the man's truck and left without hurting the resident. The stolen truck was located in Portland later and the victim was left uninjured.



**January 25 (Thursday):** Officers took a report of a stolen truck off E Exeter. The truck was taken without the keys and with tools in the back. No suspects were located.

**January 27 (Saturday):** Officers responded to Jake Burg Auto where someone broke into the building and took keys to a Nissan Armada and started the vehicle. The suspect fled on foot prior to Officers arrival. An area check was conducted but suspects were not located.

**January 31 (Wednesday):** Officers were dispatched to a mentally disturbed man at the Gladstone Safeway. The man caused a minor disturbance at the Holiday Inn Express due to his behavior and refusal to leave. The man left the property only to be contacted again. He



# GLADSTONE POLICE DEPARTMENT OPERATIONS MONTHLY REPORT TO CHIEF AND COUNCIL



trespassed behind a closed gate at a nearby business/personal residence and attempted to gain access to

## OPERATIONS MONTHLY REPORT Continued.....

the roof by a ladder on the back deck. The man then fell off the ladder onto the deck, then threw a potted plant through the window of the upstairs residence of the building where the victim's children were sleeping. No one was injured, and the suspect was arrested.





## **RECORDS UNIT MONTHLY REPORT**

**Reported by: Executive Assistant Kristi Walls**

**January 2024**



Watch our website and our Face Book page for our Monthly “Where is K9 Nanuk” photo contest. The first person to guess where K9 Nanuk is and contacts me at [kwalls@gladstoneoregon.us](mailto:kwalls@gladstoneoregon.us) will win a prize. Last month’s winner was Sara Ruecker. Nanuk was next to Heavenly Donuts off of Gloucester and McLoughlin.

Don’t forget to stop by the Police Department to get your free bicycle helmet. We have all sizes ranging from toddlers to adults. We are here to help you Monday through Friday from 9:00am – 4:00pm. Happy riding everyone!



Some of you may wonder what a Records Specialist for the Police Department does. Besides helping people on the phone and in the lobby, the records department enters all of the Municipal Court warrants, processes court ordered expungements, manages the court calendar with incoming and canceled subpoena’s, public records request, background records checks for employment, vehicle releases, entering stolen vehicles, articles, missing persons and vehicle impounds into LEDS (Law Enforcement Data System) and processing reports. Just to name a few. There are many steps in processing reports and arrests. Including uploading body worn camera footage, running criminal histories and validating the accuracy of the report. These are just a few examples of what happens in the Records unit. Every day is different for the records department.

### **Records stats for 2023:**

The records department processed 3,453 reports for the year 2023. 456 of those reports were arrests. 51 reports were DUII’s. We also entered 69 missing/runaways persons and 40 stolen vehicles. We released 27 vehicles. We also properly fitted and gave away 184 bicycle helmets.



# Where is K9 Nanuk? February 2024



Join us every month to identify where is K9 Nanuk



Each month we will post of a picture of K9 Nanuk somewhere in Gladstone. Be the first to identify where K9 Nanuk is, and you will get something special from us. If you think you know where K9 Nanuk is, contact us at [kwalls@gladstoneoregon.us](mailto:kwalls@gladstoneoregon.us). You must email your response to win.





# GLADSTONE POLICE DEPARTMENT TRAINING UNIT MONTHLY REPORT TO CHIEF AND COUNCIL



## TRAINING UNIT MONTHLY REPORT

**Prepared by: Sergeant Okerman**

**January 2024**

The training unit strives to keep all Police Department members updated on legal and training issues. This is no small task considering that to maintain certification as a Police Officer in Oregon you must meet minimum requirements based on required annual or semi-annual training mandates. We also strive to send Officers to training that may not be required, but relate to a particular Officer’s field of expertise or for purposes of career development.

Officer	Training	Mandatory State/Federal	Hours
Gilliam	Mental Health	No	8
Benya	NIBRS Crime Reporting	Yes	12
<b>Total</b>			<b>22</b>

Officer Gilliam Attending The first day of the three day NW Peer Conference in support of the GPD Peer Support Team. Next month will have more information on what he was able to bring back from the conference.

Records Specialist Benya attended a three-day National Incident Based Reporting System training. This was a good introduction to NIBRS for Benya as he gets up to speed in the records position.

Officer Dornfeld completed his pre-academy training and started at the DPSST Basic Police Academy on January 29<sup>th</sup>.

Officer Oscar Zacarias started with the department this month. He got most of the way through his new officer training including firearms, defensive tactics, Taser training, and other online trainings. He begins field training next month. This is a photo of him demonstrating his control and handcuffing skills on Officer Crotchett who just put him through the training.





# City of Gladstone Monthly Planning Report January 2024

## PUBLIC CONTACTS/PLANNING ACTIONS

CUSTOMER CONTACT/ Planning Actions	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	D0ec	YEAR-TO-DATE TOTALS
Customer Service Counter Contacts	0												0
Customer phone/email Contacts	47												47
Building Permits with Land Use Review	15												15
Code Compliance Review	0												0
Pre-application Conferences	1												1
Administrative Decisions	0												0

### PLANNING COMMISSION ACTIONS/DECISIONS

- Planning Commission canceled due to inclement weather

### CITY COUNCIL LAND USE ACTIONS/DECISIONS

- No City Council Land Use Actions/Decisions in January 2024

### PRE-APPLICATION CONFERENCES

- Lake Oswego Raw Water Intake Facility- Docking station for emergency generators

### ADMINISTRATIVE PERMITS

- No Administrative Permits



## BUILDING PERMITS WITH LAND USE REVIEW

Date	Address	Permit #	Description
01/02/24	8405 Cason Rd	B0558923	Addition to an existing home meeting all required dimensional standards. (2 <sup>nd</sup> review)
1/1/2024	6635 Canterbury DR	B0633923	Replacement of existing deck with new deck meeting all dimensional standards.
01/08/24	19405 McLoughlin Blvd	B0658023	Mazda Dealership on-building sign replacements- 4 new on-building signs all meeting code standards.
01/08/24	275 W Ipswich St	B0210923	Addition of 3 dwelling units to site with one dwelling- meets requirements for quadplex (four dwelling units on one property). (10 <sup>th</sup> review)
01/08/24	6703 Park Way	B0620923	Replacement of an existing deck on a home meeting all required dimensional standards.
01/08/24	740 82 <sup>ND</sup> Drive	B0323723	Addition of interior wall to office commercial building in the High Rocks Small Business Park. No external site or building changes. No applicable zoning regulations. (2 <sup>nd</sup> review)
01/08/24	530 E Gloucester St	B0635823	Conversion of a garage to a bedroom, bathroom and den accessible internally to the existing home. No change to existing building footprint.
01/08/24	19800 Oatfield Rd	B0560323	Gladstone Park Conference Center covered meeting area- approved by Planning Commission in 2023. Meeting all conditions of approval required for building permit issuance. (2 <sup>nd</sup> review)
01/11/24	430 Arlington St	B0674223	Addition of a 2 <sup>nd</sup> story dormer/bathroom to an existing single-household residential structure meeting all required dimensional standards.
01/16/24	320 Harvard Ave	B0023523	Demolish garage and build second dwelling to create duplex on property. Setbacks not met as shown. Requested revised site plan.
01/29/24			Reviewed again. Setbacks still not met.
1/18/24	435 W Clarendon St	B0001024	Conversion of an existing house to a duplex. Setbacks not met as shown. Building height not shown. Requested revised site plan.
01/19/24	1085 Portland Ave	B0515823	Convert existing office building into a coffee shop. All dimensional standards met.
01/19/24	19795 McLoughlin Blvd	B0014824	Sign permits for on-building signs at Taco Bell. Building frontage lengths not provided. Requested revised plans.
01/22/24	305 W Gloucester St	B0680123	Remodel and expansion of existing house to convert one single-household structure into a triplex. Setbacks not met. Requested revised plans.

## FUTURE ITEMS/PROPERTY UPDATES

Date	Topic
02-20-24	Planning Commission public hearings regarding Home Occupation Code Language Update and The Arlington Tap Room Design Review



**The  
Gladstone  
Community  
Center**

**Monthly  
Report  
January  
2024**

The Gladstone Community Center had a busy January! We used this month to reflect on the year 2023, but also to plan for the upcoming year, 2024. We have some amazing activities, programs, and events planned, and we can't wait to share them with our community. We are looking forward to another year of success and growth!

**What happened this month at The Gladstone Community Center?**

**918** registered people checked into The Gladstone Community Center

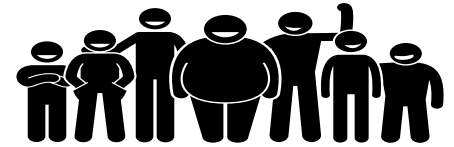
**226** Individuals Came to the Center for Congregate Meals

**1,297** Seniors Received Home Bound Meals

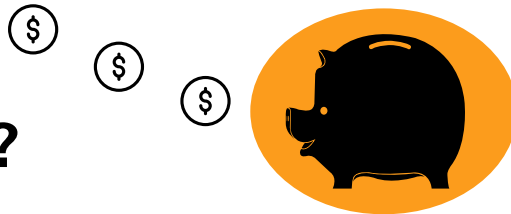
**232** Home Bound Seniors Received Food Boxes

We sent out **2394 pounds** of food to homebound seniors!

We received generous donations from our community, Gleaners, and Gladstone Food Bank.



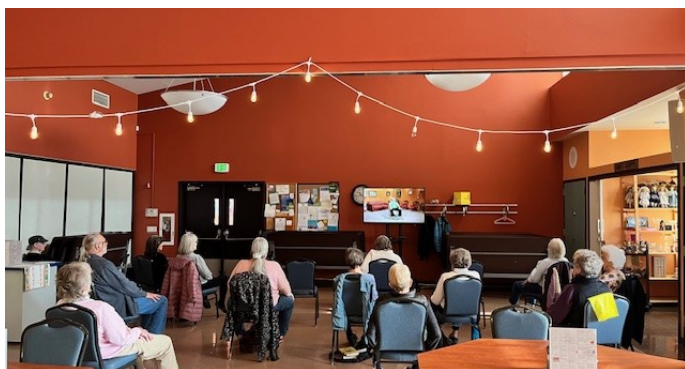
# Monthly Revenue?



<b>\$973.00</b>	Home Bound Meal Donations
<b>\$562.00</b>	Congregate Meal Donations
<b>\$1,071.25</b>	Rentals
<b>\$980.00</b>	Transportation Donations
<b>\$5,895.72</b>	Clackamas County Funds



**Rentals For January**  
**4**



Chair Exercise Group

We answer 1,000's of calls each month! This month we took numerous calls in the following categories:

**Information and Assistance**

**Reassurance**

**Case Management**



**We have 8 volunteers staffing our front desk 5 days a week 8 to 4**

# Volunteers

We currently have over **100** volunteers



**Volunteers recorded 518 hours for January!**

**Volunteers do various tasks including kitchen, dining service, thrift shop, food deliveries, food pickups, instructors, clerical, front desk, cleaning, gardening, and advocacy work.**

**The Center also offered many community-based classes and programs this month.**

- AARP Safe Driving Class
- Foot Clinic
- Blood pressure readings
- Music at lunch
- SMART Reading Lunch N Learn
- Health care Lunch N Learn from ElderPlace
- Law Talks
- Book Talk from Sarah Sanderson
- Tech support
- Movie and rootbeer floats
- Community bingo



Gainell, director of SMART & Diane, Volunteer

The Gladstone Community Center initiated a "revolving art wall" approximately six months ago. This has proven to be an outstanding method of introducing new members to the Community Center while simultaneously showcasing the work of various artists. Each artist is given a one-month time slot to exhibit their art, and we have already booked most of 2024.



## Revolving Art Wall

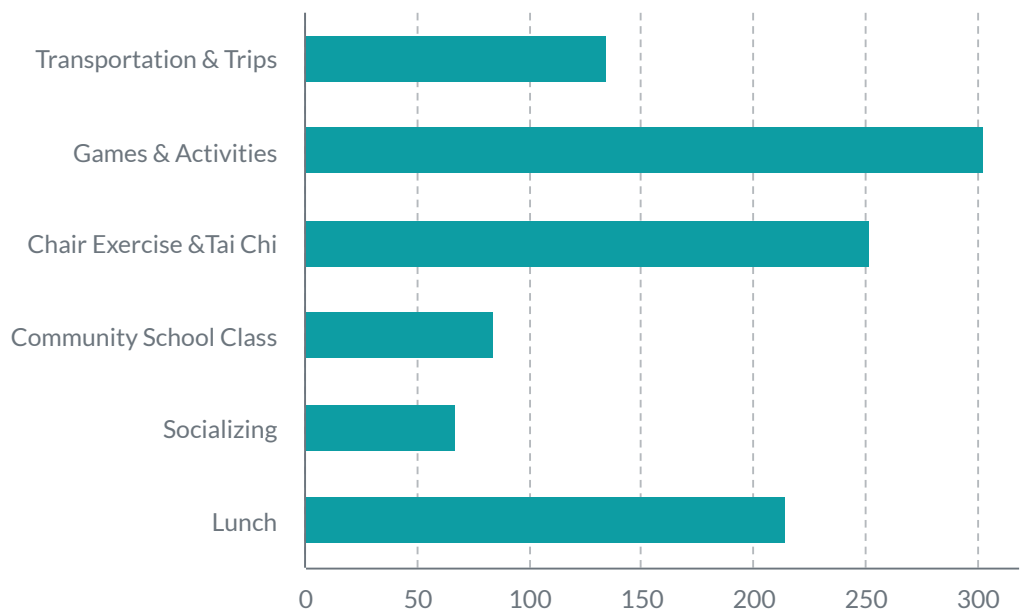


19% of Adults Living In Gladstone are 65+

**We Offer Evidence Based Programs!**

EBPs are research-supported programs to promote health and prevent disease and include components for behavior change and self-management. EBP participants build skills to take control of their health, from lowering the risk of falls to better managing chronic conditions, engaging in physical activity, and proactively managing mental health.

**What Activities Did Participants Do At The Gladstone Community Center?**



■ Number of Participants



## ■ PRIORITIZED PROJECTS



- The Community Center is promoting its rentals through social media ads, newsletters, and building signage.
- Deanna collaborated with AARP to simplify the tax service we offer at The Center every Friday starting February 2nd. We have introduced a new call system and given priority to Gladstone residents.

## P R I O R I T I E S



Lunch N Learn Providence ElderPlace



Volunteer Music Memory Group

- Michelle P. Has started a Music Memory Group consisting of volunteers. They hope to offer music that elicits emotions and memories to help provide a link to a person's past and promote interconnection with Alzheimer's and dementia.

## January 2024 new activities!

- **Walking Group** ~ Mondays, Wednesdays, and Fridays
- **Bunco** ~ Mondays
- **Bridge Club** ~ Fridays

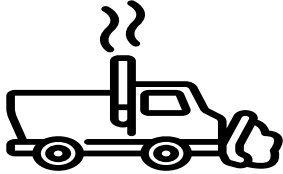
We are having a fantastic beginning to the year 2024 with our ongoing and new activities. Our Crochet Group is growing bigger every week and we have initiated some Center-run groups that we hope will be successful. As always, we aim to add more activities and enhance the existing ones in the future!



Crochet Group

# Winter Weather

- The Gladstone Community Center is proud to report that throughout all the ice, snow, and storms this month we provided hot or frozen meals for each day to our Home Bound Seniors!



Gladstone Public Works did an excellent job of clearing and de-icing The Center's parking lot.



## Transportation

Michelle M. Our transportation driver, helped patrons with shopping and doctor appointments as soon as the roads were clear.



There were some disruptions in the Adventure Trips schedule this month due to time off and icy roads. However, we took our patrons to Lakewood Theater to watch "A Tomb With A View" and also had a fun outing to Value Village in Tigard. We followed this up with lunch at Banning's Restaurant and Pie House.

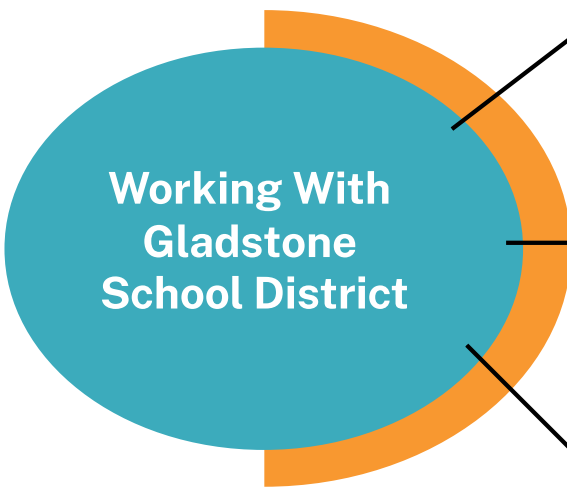


# Partnerships

We are excited to announce that we will be starting our second year of the Pen Pal program this month! Fourth-grade classes from John Wetten Elementary School and our Home Bound Meal participants will be exchanging letters throughout the entire school year. Last year, we organized an ice cream social where all the participants and students met. John Wetten himself joined us, and we received a generous donation from our local Baskin Robbins to provide the ice cream. Wendy Wilson, a dedicated volunteer, makes all this happen every year!



Meet and Greet Pen Pals



John Wetten Elementary School Pen Pal Program



John and Merilee Wetten gift endowment



Gladstone High School Youth Transition Program

The Youth Transition Program (YTP) assists high school students with diagnosed disabilities in preparing for competitive employment after graduation.

# THANK YOU

**The Gladstone Community Center**

1050 Portland Ave

Gladstone Oregon 97027

503-655-7701

<https://www.ci.gladstone.or.us/sc>



**GLADSTONE**  
Oregon

## GLADSTONE MUNICIPAL COURT FROM JANUARY 2024

### General Court Information from January 2024

- 27 traffic citations filed
- 41 violations disposed
- 3 misdemeanors filed
- 5 misdemeanors disposed
- 6 payment agreements entered
- 22 warrants were issued
- 34 payment reminders were mailed to defendants
- 11 driver's licenses were requested suspended
- 12 driver's licenses were released
- 30 cases were sent to collections
- 0 cases were sent to the Department of Revenue
- 0 Jury trial was held
- \$12,915.00 in violation fees assessed
- \$16,203.81 in violation fees paid
- \$5,555.00 in misdemeanor fees assessed
- \$7,372.17 in misdemeanor fees paid
- \$397.36 collection with Department of Revenue
- \$8,244.05 collected with The Western Agency

	Traffic Cites Issued 2022	Traffic Cites Issued 2023	Traffic Cites Issued 2024	Traffic Viol Disp 2022	Traffic Viol Disp 2023	Traffic Viol Disp 2024	Misd. Issued 2022	Misd. Issued 2023	Misd. Issued 2024	Misd. Disp. 2022	Misd. Disp. 2023	Misd. Disp. 2024	Parking 2022	Parking 2023	Parking 2024
Jan	78	120	27	97	132	41	2	2	3	3	10	5	0	1	137
Feb	86	64		115	173		13	9		8	6		0	1	
Mar	62	129		122	92		3	3		8	6		1	21	
Apr	118	84		93	166		13	8		2	8		3	4	
May	76	69		189	109		4	10		9	9		40	14	
Jun	118	64		150	122		13	10		8	12		13	3	
Jul	42	61		160	111		2	11		9	13		61	7	
Aug	37	59		111	99		16	12		12	10		21	6	
Sep	35	40		76	59		5	7		8	11		5	17	
Oct	37	31		32	57		4	12		3	4		5	38	
Nov	67	49		64	74		4	18		9	3		2	169	
Dec	99	22		62	60		4	9		3	10		0	95	
Total	855	792	27	1271	1254	41	83	111	3	82	102	5	151	376	137

GLADSTONE MUNICIPAL COURT FROM JANUARY 2024

TRAFFIC FINE & FEES ASSESSED AND PAID BY YEAR

	Traffic Fees Assessed 2022	Traffic Fees Assessed 2023	Traffic Fees Assessed 2024	Traffic Fees Paid 2022	Traffic Fees Paid 2023	Traffic Fees Paid 2024
Jan	35,192.50	39,830.00	12,915.00	18,573.88	24,445.59	16,203.81
Feb	30,750.00	58,120.00		25,724.67	19,848.78	
Mar	33,126.10	22,835.00		36,100.00	21,799.95	
Apr	28,805.00	50,087.50		26,349.01	45,057.40	
May	57,275.00	37,620.00		27,039.72	25,258.81	
Jun	38,788.00	39,330.00		42,927.32	29,711.23	
July	51,636.25	36,920.00		24,562.98	21,100.71	
Aug	28,160.00	33,645.00		25,312.14	21,492.13	
Sept	31,143.00	20,765.00		23,137.49	23,599.95	
Oct	24,148.77	25,622.70		9,505.00	22,156.65	
Nov	17,975.00	19,735.00		20,958.48	21,490.14	
Dec	16,775.00	21,709.23		28,268.41	23,528.86	
<b>Total</b>	<b>\$393,774.62</b>	<b>\$406,219.43</b>	<b>\$12,915.00</b>	<b>\$308,459.10</b>	<b>\$299,490.20</b>	<b>\$16,203.81</b>

MISDEAMNOR FINE & FEES ASSESSED AND PAID BY YEAR

	Misdemeanor Fees Assessed 2022	Misdemeanor Fees Assessed 2023	Misdemeanor Fees Assessed 2024	Misdemeanor Fees Paid 2022	Misdemeanor Fees Paid 2023	Misdemeanor Fees Paid 2024
Jan	2,136.00	14,109.00	5,555.00	3,771.92	2,944.52	7,372.17
Feb	6,511.00	10,168.00		10,412.41	5,025.10	
Mar	5,831.62	6,775.00		6,955.75	4,709.73	
Apr	963.00	12,564.00		6,962.43	10,229.69	
May	7,062.00	5,293.92		1,841.15	8,143.54	
Jun	7,183.00	9,794.00		9,152.68	6,316.30	
July	7,921.38	12,359.10		3,411.36	3,803.50	
Aug	8,991.00	13,131.75		2,149.64	4,873.64	
Sept	6,868.00	10,323.80		2,668.68	7,261.55	
Oct	4,155.73	1,826.00		6,588.00	6,512.99	
Nov	8,535.00	1,990.00		3,654.71	3,690.74	
Dec	2,580.00	9,210.00		2,552.88	6,556.25	
<b>Total</b>	<b>\$68,737.73</b>	<b>\$107,544.57</b>	<b>\$5,555.00</b>	<b>\$60,121.61</b>	<b>\$70,067.55</b>	<b>\$7,372.17</b>



**AGENDA  
ITEM #7 -**

**NO  
ATTACHMENTS**







# **CLACKAMAS FIRE DISTRICT REPORT**





CLACKAMAS FIRE DISTRICT #1

# FIRE CHIEF'S REPORT

January 2024

*Here for you*

- On January 1<sup>st</sup>, Clackamas Fire increased staffing with a fourth person – either a firefighter or apparatus operator – at the following community fire stations: #1 – Town Center, #8 Clackamas, #14 Boring, #19 Damascus, and #15 John Adams (Oregon City)
- During the snowstorm, Clackamas Fire responded to more than double the usual number of calls. Clackamas Fire responded to 1193 incidents. This consisted of 1898 apparatus responses as many calls required multiple apparatus. The fire district established an incident management plan and coordinated with our partners (e.g., law enforcement, county disaster managers, AMR) to ensure our communities were protected by all those who serve them.
- Clackamas Fire public educators and firefighters continued their education and risk reduction efforts at schools across the district.

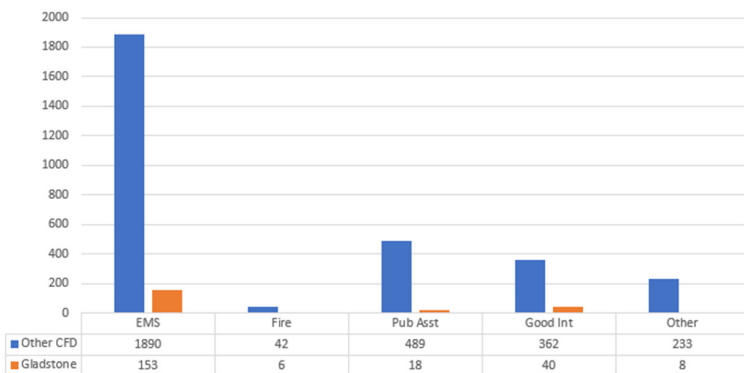


**Jan. 18:** CFD, TVFR, and CCSO providing mutual aid to Estacada Fire. An individual was stranded below Faraday Bridge and rescued with a rope system.



**Jan. 23:** Firefighters in Sandy training on vehicle stabilization and extrication. Stabilizing the vehicle makes it safer for everyone and allows our extrication tools to be more effective.

Gladstone Fire Report  
January 2024  
Total Incidents by Type



**Jan. 2:** Clackamas fighters on scene of a residential fire in Milwaukie.

Fire Incidents in Gladstone

01/18/2024 18:41:45  
F3224-0003105

LOCKED

CLARENDON ST  
(131) - Passenger vehicle fire

E315, BC302, E309  
D Shift

Arrived to an extinguished car engine fire. Owner had just had his car serviced and put the fire out with a fire extinguisher.

01/13/2024 11:42:28  
F3224-0001681

LOCKED

COLUMBIA AVE  
(114) - Chimney or flue fire, confined to chi...

E315, M303, E309, HR305, BC...  
B Shift

Chimney fire contained to chimney/fire box.

01/11/2024 10:06:56  
F3224-0001304

LOCKED

SE HULL AVE  
(111) - Building fire

FM308, FM309, C319, M303, ...  
C Shift

Single-story structure fire with heavy smoke and zero visibility. Seat of fire was in the kitchen/cooktop.

01/10/2024 06:44:00  
F3224-0001387

DRAFT

W Hereford ST  
(100) - Fire, other

E322  
--

\*\*Technical issue with reporting system. No report available.

01/07/2024 20:38:32  
F3224-0000943

LOCKED

OATFIELD RD  
(151) - Outside rubbish, trash or waste fire

BC302, E303, E315, E322, HR...  
D Shift

Exterior fire adjacent to structures. Improper disposal of ashes.

01/07/2024 16:50:29  
F3224-0000927

LOCKED

SE ROSE ST  
(151) - Outside rubbish, trash or waste fire

E322  
D Shift

Miscellaneous fire. Briquettes/ashes in garbage can.

# THE SIREN

CLACKAMAS FIRE DISTRICT

**SWORN TO SERVE, DEDICATED TO SAVE**



## FIRE CHIEF'S MESSAGE

As we look back on 2023, it's with immense pride and gratitude that we reflect on our milestone moments and achievements.

We continued to foster strong ties within the community through engagement initiatives. We added a wildland apparatus at Station 8 in Clackamas to boost wildfire response capability. We upgraded our communication systems, firefighting equipment, and medical response tools, and increased firefighting staffing.

Thank you for allowing us to selflessly serve you, and we look forward to another year of service.

## EMERGENCY SERVICES LEVY

As we roll into this new year, we would like to thank our community once again, for supporting us by passing the emergency services levy in May 2023. Our need was three-fold: Increase staffing in our fire stations, invest in equipment, and be able to more effectively fight wildfires.

We're happy to inform you that we have met our hiring goals for year one of the levy and with one academy graduated and the second just around the corner. Beginning January 2024, the Fire District has increased staffing in Stations 1, 8, 14, 15, and 19, which will have a direct, positive impact on the cities of Happy Valley, Milwaukie, and Oregon City, as well as the communities of Boring and Damascus.





## LEVY (Continued from pg. 1)

Be on the lookout for more information regarding the re-opening of Station 13 in the Clarks community, which will be happening later this year. We will also be keeping you updated on how we are putting those levy dollars directly to work to better serve you.



## ELECTRICAL AND HOME HEATING FIRE SAFETY

Heating and electrical fires can happen any time and in any room of your home because of overloading electrical outlets or extension cords, or placing combustible materials too close to heating equipment. In winter months, heating and electrical residential fires spike because of increased use of heating appliances. To lower the risk of a fire caused by heating there are several simple things you can do to make your home more fire safe.

- Keep flammables three feet away from furnaces, fireplaces, wood stoves, and portable space heaters.
- Never use an oven to heat your home.
- Have heating equipment and chimneys cleaned and inspected every year by a qualified professional.
- Unplug portable space heaters when not in use, when leaving the room, or before going to bed.
- Install and maintain carbon monoxide (CO) detectors to avoid the risk of CO poisoning.
- Test smoke alarms at least once a month.

## YEAR-END STATS

In 2023, Clackamas Fire District responded to 30,916 calls for service within the cities and communities we serve, which included mutual aid. Medical emergencies and rescues accounted for 69% of the responses.

In 2022, Clackamas Fire District responded to 29,164 calls for service, with medical emergencies and rescues accounted for 67% of the responses.



# CALL TRACKER

## 2023

Total Calls: 30,916

EMS/Rescue: 21,305

Fire: 821

Good Intent: 4,420

Service Call: 2,999

Other: 1,371

## 2022

Total Calls: 29,164

EMS/Rescue: 19,614

Fire: 743

Good Intent: 4,570

Service Call: 2,711

Other: 1,526



**2023  
GLADSTONE  
LIBRARY  
REPORT**



# GLADSTONE PUBLIC LIBRARY UPDATE

Gladstone City Council Meeting

February 13, 2024



## Today's Presentation

- Library timeline and statistics
- Program highlights
- Library project update



# Gladstone Library Statistics

	FY 20/21	FY 21/22	FY 22/23
Circulation	101,108	136,270	137,606
Downloaded eBooks & Audiobooks	17,505	16,603	17,818
Summer reading finishers	133	177	170
Door count	5,356	31,383	35,443
Internet sessions	197	2,944	3,660
Seed checkouts	3,143	3,005	3,560



# Program Highlights

- Additional storytimes (including Spanish)
- Snack and Steam
- Take and Make Kids' crafts
- Partnered with the City at their summer special events in the park
- StoryWalk at the Gladstone Nature Park
- Participated in City Halloween event
- Adult craft classes
- Lunch and Learn series at Gladstone Community Center
- Rock Reader book club
- Musical performances
- Gardening classes
- Seeds for Sharing
- Gladstone Nature Park Arbor Day
- Gladstone Community Festival





# Library Project Update

- Design
- Cost & Funding Updates
- Schedule
- Next Steps

9 - 6



# Gladstone Library Project Timeline



Design Documentation – Summer 2022



Abatement and Demolition of Old City Hall – Fall 2022



Project Budget/GMP Approval – Spring 2023



Start Construction – Summer 2023 – Summer 2024

### 3D Overall View

#### Features

- Structural Steel Frame
- Mixture of concrete flooring and carpeting
- VRF Heating/Cooling System
- Energy efficient LED lighting
- Low-flow plumbing fixtures
- Rooftop Solar Panels
- Children's Area
- Teen's Area
- Seed Library
- Space for Friends of the Library
- Community Meeting Room
- Courtyard with seating





View of Library from Entrance





**Teens' Area**



## Children's Area





# Exterior Building Materials



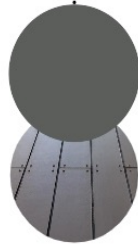
Metal Panel



Perforated Metal Sunscreen



Storefront



Painted Fiber Cement Siding

Exterior view from Portland & Dartmouth Intersection





**Community Room Entry**



**View from Portland Ave**







**Courtyard**



# Funding

State ARPA* Funds	\$0.50 million
County ARPA* Funds	\$6.85 million
Beginning Fund Balance	\$0.30 million
County General Fund**	<u>\$2.40 million</u>
<b>Total</b>	<b>\$10.05M</b>

\*American Rescue Plan Act

\*\*Will increase/decrease when final project cost is determined

## Job Site Camera

[https://share.earthcam.net/tJ90CoLmq7TzrY396Yd88JftbBdP\\_ycXQ3vYltU3l0o!/gladstone\\_library/gladstone\\_public\\_library\\_job\\_site\\_camera/view\\_1-](https://share.earthcam.net/tJ90CoLmq7TzrY396Yd88JftbBdP_ycXQ3vYltU3l0o!/gladstone_library/gladstone_public_library_job_site_camera/view_1-)

# What's Next?

## Upcoming Milestones

- Develop and submit RFP for Public Art opportunities
- Order owner furnished equipment and furnishings
- Estimated construction completion is August 2024

**Questions?**





**GLADSTONE  
CITY  
EVENT  
ANNOUNCEMENTS**



# February

## REGULAR AGENDA





# City of Gladstone Staff Report

---

Report Date: February 6, 2024  
Meeting Date: February 13, 2024  
To: City Council  
From: Cathy Brucker, Finance Consultant

## Agenda Item

Approval of the City of Gladstone Annual Financial Statements for the Fiscal Year Ended June 30, 2023.

## History/Background

The City of Gladstone is required to prepare and file annually, with the Secretary of State/Audit Division, prescribed reports related to the financial condition of the City.

Merina + Company, LLP (the City Auditors) completed the audit of the annual financial statements, then met with the City of Gladstone Audit Committee on Monday, January 29, 2024 for review and discussion. The Audit Committee then recommended approval of the Annual Financial Statements for the FYE June 30, 2023.

## Proposal

Annual filing of financial information is required by the Secretary of State/Audit Division by December 31<sup>st</sup> of each year. However, due to circumstances beyond our control, our extension request was granted for 30 days to allow thorough implementation of new GASB standards and the North Clackamas County Water Commission audit, a joint venture partner of the City. The NCCWC audit was not completed as of that date, so the City had to use an estimate for annual activity, to be adjusted in the following fiscal year. Information was provided to the Audit Division by January 31, 2024 to ensure timely compliance with State law.

## Options

No other options have been considered.

## Cost Impact

There is no cost impact related to this request.

## Recommended Staff Action

Staff recommends approval of the City of Gladstone Annual Financial Report for the Fiscal Year Ended June 30, 2023.

  
Department Head  
Signature

2-7-24  
Date

  
City Administrator  
Signature

2-7-24  
Date

January 30, 2024

To the Honorable Mayor, City Council, and Audit Committee  
City of Gladstone, Oregon

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Gladstone, Oregon for the year ended June 30, 2023. We did not audit the financial statements of the North Clackamas County Water Commission, which is a joint venture investment of the City of Gladstone, Oregon and is audited by other auditors. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 22, 2023. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Gladstone are described in Note 1 to the financial statements. As described in Note 14 to the financial statements, the City of Gladstone implemented one new accounting pronouncement issued by the Governmental Accounting Standards Board (GASB). The pronouncement was:

- GASB Statement No. 96 *Subscription-Based Information Technology Arrangements*

We noted no transactions entered into by City of Gladstone during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the City's financial statements were:

Management's estimate of the accumulated depreciation is based on historical cost or estimated historical cost if purchased or constructed and donated capital assets are recorded at estimated fair market value at the date of donation.

Management's estimate of the compensated absences payable is based on current wages.

Management's estimate of the net pension liability and post employment benefits other than pension (OPEB) liability/asset are calculated based on information that was determined by an actuary.

Management's estimate of the City's portion of the investment in joint venture in North Clackamas County Water Commission (NCCWC) is based on the draft financial statements and analysis of the historical changes, as NCCWC's Audited Annual Financial Report was not issued as of the date of this letter.

We evaluated the key factors and assumptions used to develop these estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of Capital Assets in Note 5 to the financial statements summarizes the changes in capital assets for the year ended June 30, 2023.

The disclosure of Long Term Debt Obligations in Note 8 to the financial statements summarizes the changes in long term debt for the year ended June 30, 2023.

The disclosure of the Joint Venture in Note 6 to the financial statements summarizes the joint venture known as the North Clackamas County Water Commission.

The disclosure of the City's Pension Plan in Note 9 to the financial statements describes the City's Pension Plan benefits, contributions, pension assets, liabilities, expense, deferred outflows/inflows of resources, and actuarial assumptions/projections.

The disclosure of the City's Post Employment Benefits Other than Pensions (OPEB) in Note 10 to the financial statements describes the City's OPEB Plan benefits, contributions, OPEB asset, liability, expense, deferred outflows/inflows of resources, and actuarial assumptions/projections.

The financial statement disclosures are neutral, consistent, and clear.

#### *Significant Unusual Transactions*

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. No significant unusual transactions were identified during the audit.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management corrected some of the misstatements. We also noted known and likely uncorrected misstatements of the financial statements with a total financial statement effect of \$44,580. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. In addition, none of the corrected or uncorrected misstatements detected as a result of audit procedures were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated January 30, 2024.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to City of Gladstone's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as City of Gladstone's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to the management's discussion and analysis, budgetary comparison schedules, schedule of the proportionate share of net pension liability, schedule of



contributions – pension, schedule of the proportionate share of OPEB – RHIA, schedule of contributions to OPEB – RHIA, schedule of changes in total OPEB liability and related ratios – implicit rate subsidy and schedule of contributions to OPEB – implicit rate subsidy, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the management’s discussion and analysis, schedule of the proportionate share of net pension liability, schedule of contributions – pension, schedule of the proportionate share of OPEB – RHIA, schedule of contributions to OPEB – RHIA, schedule of changes in total OPEB liability and related ratios – implicit rate subsidy and schedule of contributions to OPEB – implicit rate subsidy and do not express an opinion or provide any assurance on this information.

We were engaged to report on the budgetary comparison schedules, as listed in the table of contents under RSI, is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

We were engaged to report on the other supplementary information, as listed in the table of contents, which accompany the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section, which accompany the financial statements but is not RSI. 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.

#### Restriction on Use

This information is intended solely for the use of Honorable Mayor, City Council, and Audit Committee and management of City of Gladstone and is not intended to be, and should not be, used by anyone other than these specified parties.

If you should have any questions or comments, we would be pleased to discuss this report with you at your convenience.

Respectfully,

*Merina+Co*

Merina+Co  
Tualatin, Oregon  
*Focused on Your Wants and Understanding Your Needs*

**CITY OF GLADSTONE, OREGON**  
**FINANCIAL STATEMENTS**  
**AND SUPPLEMENTARY INFORMATION**

For the Fiscal Year Ended  
June 30, 2023

with

Independent Auditor's Report

**CITY OF GLADSTONE, OREGON**  
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## **INTRODUCTORY SECTION**



**CITY OF GLADSTONE, OREGON**  
**CITY OFFICIALS**  
**June 30, 2023**

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City Officials

Michael Milch, Mayor  
Gladstone, Oregon 97027

Term Expires

December 31, 2026

Council Members

Vanessa Huckaby, President  
Gladstone, Oregon 97027

December 31, 2026

Mindy Garlington  
Gladstone, Oregon 97027

December 31, 2024

Greg Alexander  
Gladstone, Oregon 97027

December 31, 2024

Veronica Reichle  
Gladstone, Oregon 97027

December 31, 2026

Cierra Cook  
Gladstone, Oregon 97027

December 31, 2024

Luke Roberts  
Gladstone, Oregon 97027

December 31, 2026

City Administrator

Jacque Betz  
Gladstone, Oregon 97027

Finance Consultant

Cathy Brucker  
Gladstone, Oregon 97027

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## **FINANCIAL SECTION**

## INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor, City Council, and Audit Committee  
City of Gladstone, Oregon

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Gladstone, Oregon, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise City of Gladstone, Oregon's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Gladstone, Oregon, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Gladstone, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Change in Accounting Principle***

As discussed in Note 14 to the financial statements, the City of Gladstone adopted new accounting guidance, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

#### ***Responsibilities of Management for the Financial Statements***

City of Gladstone, Oregon's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Gladstone's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit 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 of Gladstone's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Gladstone's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis and schedule of revenues, expenditures and changes in fund balance – budget and actual, as listed in the table of contents under required supplementary information, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the management's discussion and analysis, schedule of the proportionate share of net pension liability, schedule of contributions – pension, schedule of the proportionate share of OPEB – RHIA, schedule of contributions to OPEB – RHIA, schedule of changes in total OPEB liability and related ratios – implicit rate subsidy, and schedule of contributions to OPEB – implicit rate subsidy, as listed in the table of contents under required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The schedule of revenues, expenditures and changes in fund balance – budget and actual, as listed in the table of contents under required supplementary information, are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### ***Other Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise City of Gladstone, Oregon’s basic financial statements. The accompanying other supplementary information, as listed in the table of contents including the combining and budget and actual schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information, as listed in the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor’s report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

#### **Report on Other Legal and Regulatory Requirements**

##### **Other Reporting Required by Oregon Minimum Standards**

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated January 30, 2024, on our consideration of City of Gladstone, Oregon’s compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance.



For Merina+Co  
Tualatin, Oregon  
January 30, 2024



**June 30, 2023**  
**City of Gladstone**  
**Management's Discussion and Analysis**

Management staff of the City of Gladstone offers this executive summary of financial activities of the City for the fiscal year ended June 30, 2023.

**Financial Highlights**

The assets and deferred outflows of resources of the City of Gladstone exceeded the sum of its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$49,629,506 (net position). Of this amount, \$29,173,987 is the City's net investment in capital assets, \$10,081,136 is restricted for specific purposes, and \$10,374,383 (unrestricted) may be used to meet the City's obligations to creditors and to meet service expectations by its citizens. The City's total net position increased by \$3,568,410 from the prior year.

The City's governmental activities reported total net position of \$29,238,312. Of this amount, \$(3,126,399) is the unrestricted balance. Due to the long-term perspective of net position, this negative balance reflects the amount to be resolved with future resources, such as long-term debt and deferred inflows.

The City's business-type activities reported total net position of \$20,391,194. Of this amount, \$13,500,782 is unrestricted and thus available for spending at the City's discretion.

The City's governmental funds reported combined ending fund balances of \$15,200,213 a decrease of \$(1,019,236) compared to the prior year. The decrease is primarily due to increased spending in capital outlay projects in Highways and streets and the General fund, along with repayment of debt on the Public Works Facility financing.

**Overview of the Financial Statements**

The Management Discussion and Analysis (MD&A) is intended to serve as an introduction to the City of Gladstone's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. The report also contains required and other supplementary information in addition to the basic financial statements themselves.

**Government-Wide Financial Statements**

These two statements present an overview of the City's finances, in a manner similar to the private sector. Each statement presents highly condensed, entity-wide information and uses the full accrual basis of accounting.

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

of the City is best indicated by changes in cash flow and cash reserves as described in the Financial Analysis section of the City's most recent budget.

The Statement of Activities focuses on the change in net position over the last year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave). Governmental activities of the City of Gladstone report on general government, public safety, highways and streets, culture and recreation and urban renewal functions. Urban renewal is considered a component of the City of Gladstone even though it publishes separate financial statements and management discussion and analysis. Business-type activities consist of water, sewer and storm water operations.

**Fund Financial Statements.** A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Gladstone, 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 Gladstone can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental Funds.** Governmental funds 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 financial 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 City's near term financial decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and change in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Gladstone maintains five individual governmental funds. Information is presented separately in the governmental balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Road and Street Fund, Police and Communications Special Levy Fund, Fire and Emergency Services Special Levy Fund, and Urban Renewal Agency Fund. All of these funds are considered to be major funds.

**Proprietary Funds.** Proprietary funds represent three segments of operations, water, sewer, and storm water, used to account for activities that are financed and operated in a manner similar to private business enterprises. The intent is that the costs of providing these services to the general public on a continuing basis be financed primarily through user charges.

**Fiduciary Funds.** Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. The Municipal Court Fund is custodial in nature and does not involve measurement of results of

operations.

**Notes to the Basic Financial Statements.** Notes to the basic financial statements provide additional information that is essential to a full understanding of the information provided in the government-wide and fund financial statements.

**Required Supplementary Information.** Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered part of basic financial statements.

**Other Supplementary Information.** Other supplementary information contains the combining schedules for the General Fund and American Rescue Plan Act fund, along with the budgetary comparison schedule for the General Fund expenditures, American Rescue Plan Act Fund and the proprietary funds.

### Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Assets exceeded liabilities by \$49,585,076 at the close of the most recent fiscal year.

The following table reflects a Summary of Net Position for these fiscal years:

	Summary of Net Position					
	Governmental Activities		Business type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Cash and investments	\$ 15,923,207	\$ 15,989,839	\$ 10,694,652	\$ 8,596,644	\$ 26,617,859	\$ 24,586,483
Restricted cash and investments	1,748,845	1,590,450	1,266,449	1,251,266	3,015,294	2,841,716
Other assets	742,179	837,386	4,210,077	4,006,781	4,952,256	4,844,167
Capital assets	28,384,166	26,670,041	6,129,588	6,426,023	34,513,754	33,096,064
Total assets	<u>46,798,397</u>	<u>45,087,716</u>	<u>22,300,766</u>	<u>20,280,714</u>	<u>69,099,163</u>	<u>65,368,430</u>
Deferred outflows	2,495,300	3,152,161	455,765	483,550	2,951,065	3,635,711
Total assets and deferred outflow of resources	<u>\$ 49,293,697</u>	<u>\$ 48,239,877</u>	<u>\$ 22,756,531</u>	<u>\$ 20,764,264</u>	<u>\$ 72,050,228</u>	<u>\$ 69,004,141</u>
Current liabilities	\$ 1,905,900	\$ 1,836,788	\$ 655,110	\$ 804,324	\$ 2,561,010	\$ 2,641,112
Long-term liabilities	13,870,804	13,591,229	1,377,064	1,215,323	15,247,868	14,806,552
Total liabilities	<u>15,776,704</u>	<u>15,428,017</u>	<u>2,032,174</u>	<u>2,019,647</u>	<u>17,808,878</u>	<u>17,447,664</u>
Deferred inflows	4,278,681	4,942,541	333,163	552,840	4,611,844	5,495,381
Net position						
Net investment in capital assets	23,566,399	21,682,917	5,607,588	5,738,023	29,173,987	27,420,940
Restricted	8,798,312	8,162,799	1,282,824	1,264,008	10,081,136	9,426,807
Unrestricted	<u>(3,126,399)</u>	<u>(1,976,397)</u>	<u>13,500,782</u>	<u>11,189,746</u>	<u>10,374,383</u>	<u>9,213,349</u>
Total net position	<u>29,238,312</u>	<u>27,869,319</u>	<u>20,391,194</u>	<u>18,191,777</u>	<u>49,629,506</u>	<u>46,061,096</u>
Total liabilities and deferred inflows of resources and net position	<u>\$ 49,293,697</u>	<u>\$ 48,239,877</u>	<u>\$ 22,756,531</u>	<u>\$ 20,764,264</u>	<u>\$ 72,050,228</u>	<u>\$ 69,004,141</u>

A large portion of the City of Gladstone's net position reflect its 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 uses these capital assets to provide services to citizens; consequently, these assets do not have financial liquidity easily available for future spending. Although the City'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 pay these liabilities. The restricted net position is attributable to assets that are legally restricted for specific purposes, such as Urban Renewal Agency, system development charges and the street and road revenues. The remaining balance of \$(3,126,399) is unrestricted net position, and reflects the long-term perspective of resources necessary to meet long-term obligations and deferred inflows.

The following table summarizes revenues and expenses for fiscal years 2023 and 2022:

	<b>Governmental and Proprietary Activities</b>					
	Governmental Activities		Business type Activities		Totals	
	2023	2022	2023	2022	2023	2022
<b>Receipts</b>						
<b>Program Receipts</b>						
Charges for services	\$ 824,514	\$ 796,649	\$ 7,747,082	\$ 7,376,536	\$ 8,571,596	\$ 8,173,185
Grants and contributions	438,837	326,622	-	-	438,837	326,622
<b>General receipts</b>						
Property tax	6,899,043	6,695,372	-	-	6,899,043	6,695,372
Franchise fees and public service tax	2,701,282	2,765,796	-	-	2,701,282	2,765,796
Interest	863,410	136,871	-	-	863,410	136,871
Other	742,880	(603,821)	(342,783)	2,385	400,097	(601,436)
Total receipts	<u>\$ 12,469,966</u>	<u>\$ 10,117,489</u>	<u>\$ 7,404,299</u>	<u>\$ 7,378,921</u>	<u>\$ 19,874,265</u>	<u>\$ 17,496,410</u>
<b>Expenses</b>						
<b>Governmental activities</b>						
General government	\$ 3,186,459	\$ 2,653,172	\$ -	\$ -	\$ 3,186,459	\$ 2,653,172
Public safety	6,185,111	5,885,239	-	-	6,185,111	5,885,239
Highways and streets	1,000,265	980,877	-	-	1,000,265	980,877
Culture and recreation	198,715	1,078,889	-	-	198,715	1,078,889
Urban renewal	1,186,882	9,483	-	-	1,186,882	9,483
<b>Business type activities</b>						
Water	-	-	1,687,831	1,009,247	1,687,831	1,009,247
Sewer	-	-	2,467,107	2,893,491	2,467,107	2,893,491
Storm	-	-	437,915	293,085	437,915	293,085
Total expenses	<u>\$ 11,757,432</u>	<u>\$ 10,607,660</u>	<u>\$ 4,592,853</u>	<u>\$ 4,195,823</u>	<u>\$ 16,350,285</u>	<u>\$ 14,803,483</u>
Change in net position before transfers	<u>712,534</u>	<u>(490,171)</u>	<u>2,811,446</u>	<u>3,183,098</u>	<u>3,523,980</u>	<u>2,692,927</u>
Transfers	\$ 656,459	\$ 319,769	\$ (656,459)	\$ (319,769)	\$ -	\$ -
Equity income (loss) in joint venture	-	-	44,430	46,346	44,430	46,346
Changes in net position	1,368,993	(170,402)	2,199,417	2,909,675	3,568,410	2,739,273
Beginning net position	27,869,319	28,039,788	18,191,777	15,282,102	46,061,096	43,321,890
Restatement	-	(67)	-	-	-	(67)
Beginning net position-restated	<u>27,869,319</u>	<u>28,039,721</u>	<u>18,191,777</u>	<u>15,282,102</u>	<u>46,061,096</u>	<u>43,321,823</u>
Ending net position	<u>\$ 29,238,312</u>	<u>\$ 27,869,319</u>	<u>\$ 20,391,194</u>	<u>\$ 18,191,777</u>	<u>\$ 49,629,506</u>	<u>\$ 46,061,096</u>

**Governmental Activities.** Governmental activities increased the City of Gladstone's net position by \$1,368,993.

**Business-type Activities.** Business-type activities increased the City of Gladstone's net position by \$2,199,417.

**Financial Analysis of the City’s Funds**

**Governmental Funds.** The focus of the City of Gladstone’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 Gladstone’s financial requirements. In particular, unassigned fund balance may serve as useful measure of a government’s net resources available for spending at the end of the fiscal year as they have not been limited to use for a particular purpose.

At the end of the fiscal year, the City of Gladstone’s governmental funds reported combined ending fund balances of \$15,200,213.

	General Fund	Road and Street Fund	Police and Communications Special Levy Fund	Fire and Emergency Services Special Levy Fund	Urban Renewal Agency Fund	Total Governmental
Beginning Fund Balance	\$9,360,347	\$3,635,426	\$ 10,643	\$ 390,054	\$2,822,979	\$ 16,219,449
Increase (decrease) current year	(335,165)	(658,512)	27,069	(219,656)	167,028	(1,019,236)
Ending Fund Balance as of June 30, 2023	<u>\$9,025,182</u>	<u>\$2,976,914</u>	<u>\$ 37,712</u>	<u>\$ 170,398</u>	<u>\$2,990,007</u>	<u>\$15,200,213</u>

- General Fund decreased by 3.6 percent under the previous year fund balance, mainly due to the capital outlay acquisition. The majority of revenues have returned to pre-pandemic levels, except there is relatively little increase in State shared revenues over the past year. Due to the enhanced cash balance from the unspent ARPA funds and Public Works Facility financing, along with interest rate increases within the Local Government Investment Pool, interest revenues grew by 648.1 percent. Expenditures have stayed within appropriation, with ARPA grants funds mostly committed but still unspent in the amount of \$2.4 million.
- Road and Street Fund decreased 18.1 percent under the previous year, and continues to realize reduced right of way fees from telecomm collections. An updated ordinance has been adopted to ensure all funds owed are collected. Highway user taxes and vehicle registration revenues both experienced a small decrease over the previous year, also. Capital outlay increased tremendously this year, with some large paving/preservation projects completed.
- The Police and Communications Special Levy Fund experienced an increase of 254.3 percent, translating to only \$27,069 in fund balance. This fund is budgeted to expend its annual revenue, to enhance and support police services within the General Fund.
- The Fire and Emergency Services Special Levy Fund decreased by 56.3 percent from the previous year, as it is budgeted to also expend revenues in support of the intergovernmental agreement with Clackamas Fire District #1.
- The Urban Renewal Agency Fund increased by 5.9 percent from annual tax revenues. These revenues will be more than sufficient to finance the debt retirement from the Civic Buildings debt service. Funds were also utilized to demolish the former City Hall, in preparation of the site for the library facility currently under construction by Clackamas County.

**Proprietary Funds.** The City’s proprietary funds are enterprise funds and fiduciary funds. An enterprise fund is used to account for activities for which a fee is charged to external users for services. These funds provide the same type of information found in the government-wide financial statements, but in more detail. Fiduciary funds do not involve results of operations and are custodial in nature.

	Water Fund	Sewer Fund	Storm Water Fund	Total Business Type
Beginning Fund Balance	\$ 10,503,268	\$ 5,775,426	\$ 1,913,083	\$ 18,191,777
Increase (decrease) - current year	824,012	889,105	486,300	2,199,417
Ending Fund Balance as of June 30, 2023	\$ 11,327,280	\$ 6,664,531	\$ 2,399,383	\$ 20,391,194

- All business type funds had steady gains due to consistent rate increases in user fees over the past few years. Increases now approximate the cost of living index for the past two years at 4.0 percent. Storm water realized the largest impact of 25.4 percent, with Water at 7.8 percent and Sewer at 15.4 percent. These funds have allowed capital planning for much needed system improvements throughout the City infrastructure. Project improvements, especially in the Sewer and Storm Water Funds, are currently under construction for infiltration and inflow.

### **Budgetary Highlights**

The City had appropriation increases, approved through two budget resolutions, during the year ended June 30, 2023. First, the City Council approved on December 13, 2022 adjustments to the General Fund for Traffic-related State grants and two Community Center grants, also received from the State of Oregon. Subsequent budget effects included General Fund revenues adjustments, Police Overtime and Community Center capital outlay.

Then, on May 9, 2023, the Urban Renewal Agency Board approved a budget amendment to increase appropriations for the demolition of the former City Hall building, offset by Contingency. Estimates came in higher than anticipated for removal of the building, necessitating the budget resolution. Appropriations lapse as of year-end.

### **Capital Assets and Debt Administration**

The following tables compare capital assets and changes in capital assets as of June 30, 2023 and June 30, 2022:

	Capital Assets at Year End (Net of Depreciation)					
	Governmental Activities		Business Type Activities		Total Government	
	2023	2022	2023	2022	2023	2022
Land	\$ 7,001,656	\$ 6,498,106	\$ 129,414	\$ 640,964	\$ 7,131,070	\$ 7,139,070
Work in progress	777,513	277,817	773,262	473,412	1,550,775	751,229
Buildings	15,602,928	15,849,549	6,874	7,084	15,609,802	15,856,633
Vehicles & equipment	560,850	634,335	234,422	295,517	795,272	929,852
Intangible assets	25,562	52,342	3,352	12,632	28,914	64,974
Infrastructure	4,288,422	3,348,397	4,982,264	4,996,414	9,270,686	8,344,811
Leased equipment	66,969	9,495	-	-	66,969	9,495
Subscription based assets	60,266	-	-	-	60,266	-
Total	\$ 28,384,166	\$ 26,670,041	\$ 6,129,588	\$ 6,426,023	\$ 34,513,754	\$ 33,096,064



**Changes in Capital Assets**

	Governmental Activities		Business Type Activities		Total Government	
	2023	2022	2023	2022	2023	2022
Beginning balance	\$ 26,670,041	\$ 27,730,709	\$ 6,426,023	\$ 6,162,834	\$ 33,096,064	\$ 33,893,543
Additions	2,652,439	462,342	687,050	591,551	3,339,489	1,053,893
Depreciation	(709,275)	(851,749)	(322,916)	(320,382)	(1,032,191)	(1,172,131)
Deletions	(229,039)	(671,261)	(660,569)	(7,980)	(889,608)	(679,241)
Ending balance	<u>\$ 28,384,166</u>	<u>\$ 26,670,041</u>	<u>\$ 6,129,588</u>	<u>\$ 6,426,023</u>	<u>\$ 34,513,754</u>	<u>\$ 33,096,064</u>

Infrastructure improvements have increased this year due to the construction of the Public Works Facility and significant road improvements within the governmental activities. Improvements to infrastructure within the Sewer and Storm Water systems are reflected in the business type activities, and will continue to be a focus in the next fiscal year.

**Long-term Debt.** At June 30, 2023, the City had business-type bonded debt outstanding of \$522,000 compared to \$688,000 at June 30, 2022. State statutes limit the amount of general obligation debt an Oregon city may issue to 3% of total real market value of all taxable property within its boundary. The current debt limitation for the City of Gladstone is approximately \$67.1 million.

At June 30, 2023, the City had governmental activities debt outstanding of notes payable for \$9,068,955 and leases payable of \$105,093. No new debt was assumed within the 2022-23 fiscal year, other than leases and subscription based assets. More information on the debt is available in Note 8, Long Term Debt within the notes to the financial statements.

The City implemented GASB *Statement 96, Subscription-Based Information Technology Arrangements (SBITAs)*, that increases the usefulness of governments' financial statements by requiring recognition of certain assets and liabilities for SBITAs that were previously classified as annual operating expenditures or expenses. A SBITA is defined as a contract that conveys control of the right to use a vendor's IT software as specified in the contract for a period of time in an exchange or exchange like transaction. This GASB effects both the presentation of financial statements on the current financial resource measurement focus and the economic resources measurement focus.

**Economic Factors and Next Year's Budget.** The Gladstone community is part of the Portland Metropolitan area and business, employment and other factors generally do not directly affect the City's financial conditions. Gladstone has virtually no vacant land and has limited potential for significant increase in property tax revenue from "qualifying improvements" as allowed by property tax limitation commonly known as Measure 50. However, infill development is occurring, along with the start of a formalized downtown revitalization.

On November 2, 2021 the Gladstone voters approved up to \$5 million for the financing and reconstruction/remodeling of the Public Works Facility to be located on the existing property. The new Civic Center buildings are located beside this facility, creating a cohesive and attractive municipal complex for the City. Building of this project is well underway, on-time and within budget, with completion anticipated in June 2024.

The current biennium budget continues recovery from the global health crisis and resulting,

devastating economic impacts. The City was able to secure several grants, with the latest being the American Rescue Plan Agreement (ARPA) funding for \$2.7 million. To date, most of the funds have been committed for specific use. Furthermore, the City falls under the \$10 million cap of a non-entitlement unit (NEU) so will be liable for less reporting and regulation with the federal government. These funds will be fully expended within the 2023-2025 biennium.

City Council and the Management Team participated in a robust discussion and planning meeting to review the current goals and determine realignment for the current community context. Out of this goal setting retreat the following four goals were finalized, with significant strategies developed:

- Economic Development
- Infrastructure
- Communications and Engagement
- Parks

The complete report has been included in the City of Gladstone Biennial Budget for 2023-2025 detailing the emphasis on goal incorporation into the budget development.

**Requests for Information.** The City's financial statements are designed to present to City taxpayers, customers, investors and creditors with a general overview of the finances and accountability of Gladstone. If you have any questions about the report, or need additional information, please contact Cathy Brucker, Finance Consultant, at 18505 Portland Ave., Gladstone, OR 97027; (503) 479-6860; or [finance@ci.gladstone.or.us](mailto:finance@ci.gladstone.or.us).

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## **BASIC FINANCIAL STATEMENTS**

## **BASIC FINANCIAL STATEMENTS**

The basic financial statements include interrelated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements
  - Governmental Funds
  - Proprietary Funds
  - Fiduciary Funds

In addition, the notes to the basic financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

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**CITY OF GLADSTONE, OREGON**  
**STATEMENT OF NET POSITION**  
**June 30, 2023**

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Current assets:			
Cash and investments	\$ 15,829,436	\$ 10,694,652	\$ 26,524,088
Cash with county treasurer	93,771	-	93,771
Accounts receivable	435,939	762,826	1,198,765
Property tax receivable	95,466	-	95,466
Interest receivable	3,961	-	3,961
Prepaid expenses	117,156	178,168	295,324
Other current assets	-	82,234	82,234
<b>Total current assets</b>	<b>16,575,729</b>	<b>11,717,880</b>	<b>28,293,609</b>
Noncurrent assets:			
Restricted cash and investments	1,748,845	1,266,449	3,015,294
Net OPEB asset	89,657	16,375	106,032
Investment in joint venture	-	3,170,474	3,170,474
Capital assets:			
Non depreciable	7,779,169	902,676	8,681,845
Depreciable, net	20,477,762	5,226,912	25,704,674
Lease assets, net	66,969	-	66,969
Subscription based assets, net	60,266	-	60,266
<b>Total noncurrent assets</b>	<b>30,222,668</b>	<b>10,582,886</b>	<b>40,805,554</b>
<b>Total assets</b>	<b>46,798,397</b>	<b>22,300,766</b>	<b>69,099,163</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Deferred outflow related to pension	2,438,288	445,353	2,883,641
Deferred outflow related to OPEB	57,012	10,412	67,424
<b>Total deferred outflows of resources</b>	<b>2,495,300</b>	<b>455,765</b>	<b>2,951,065</b>
<b>Total assets and deferred outflows of resources</b>	<b>\$ 49,293,697</b>	<b>\$ 22,756,531</b>	<b>\$ 72,050,228</b>
<b>LIABILITIES:</b>			
Current liabilities:			
Accounts payable	\$ 400,345	\$ 354,830	\$ 755,175
Interest payable	63,413	5,168	68,581
Accrued compensated absences	393,693	100,534	494,227
Bonds payable - current maturity	907,268	173,000	1,080,268
Leases payable - current	15,697	-	15,697
Subscription based payable - current	8,889	-	8,889
Other current liabilities	116,595	21,578	138,173
<b>Total current liabilities</b>	<b>1,905,900</b>	<b>655,110</b>	<b>2,561,010</b>
Noncurrent liabilities:			
Net pension liability	5,242,745	957,586	6,200,331
OPEB liability	385,865	70,478	456,343
Noncurrent portion of bonds payable	8,161,687	349,000	8,510,687
Noncurrent portion of leases payable	52,204	-	52,204
Noncurrent portion of subscription based payable	28,303	-	28,303
<b>Total noncurrent liabilities</b>	<b>13,870,804</b>	<b>1,377,064</b>	<b>15,247,868</b>
<b>Total liabilities</b>	<b>15,776,704</b>	<b>2,032,174</b>	<b>17,808,878</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Deferred inflow related to pension	1,758,576	321,204	2,079,780
Deferred inflow related to OPEB	65,483	11,959	77,442
Deferred inflow related to grant funds	2,454,622	-	2,454,622
<b>Total deferred inflows of resources</b>	<b>4,278,681</b>	<b>333,163</b>	<b>4,611,844</b>
<b>NET POSITION:</b>			
Net investment in capital assets	23,566,399	5,607,588	29,173,987
Restricted for:			
OPEB benefits	89,657	16,375	106,032
American rescue plan act funding	2,454,622	-	2,454,622
Street operations	2,376,424	-	2,376,424
System development	887,602	1,266,449	2,154,051
Urban Renewal development	2,990,007	-	2,990,007
Unrestricted	(3,126,399)	13,500,782	10,374,383
<b>Total net position</b>	<b>29,238,312</b>	<b>20,391,194</b>	<b>49,629,506</b>
<b>Total liabilities, deferred inflows of resources and net position</b>	<b>\$ 49,293,697</b>	<b>\$ 22,756,531</b>	<b>\$ 72,050,228</b>

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

**CITY OF GLADSTONE, OREGON**  
**STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended June 30, 2023**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
Governmental activities:			
General government	\$ 2,927,141	\$ 495,658	\$ 289,753
Public safety	6,185,111	328,856	22,155
Highways and streets	1,000,265	-	-
Urban and renewal	198,715	-	-
Culture and recreation	1,186,882	-	92,969
Interest on long-term debt	259,318	-	-
Total governmental activities	<u>11,757,432</u>	<u>824,514</u>	<u>404,877</u>
Business-type activities:			
Water Fund	1,687,831	2,735,244	-
Sewer Fund	2,467,107	4,055,113	-
Storm Water Fund	437,915	956,725	-
Total business type activities	<u>4,592,853</u>	<u>7,747,082</u>	<u>-</u>
Total government	<u>\$ 16,350,285</u>	<u>\$ 8,571,596</u>	<u>\$ 404,877</u>

General revenues:  
 Taxes:  
   Property taxes  
   Public service taxes  
 Franchise fees  
 Grants and contributions not restricted to specific programs  
 Interest and investment earnings  
 Gain (loss) in joint venture  
 Miscellaneous  
 Gain (loss) on sale/transfer of capital assets  
 Transfers in (out)

    Total general revenues and transfers

        Change in net position

        Net position - beginning

        Net position - ending

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

Net Expense Revenue and Change in Net Position		
Governmental Activities	Business Type Activities	Total
\$ (2,141,730)	\$ -	\$ (2,141,730)
(5,834,100)	-	(5,834,100)
(1,000,265)	-	(1,000,265)
(198,715)	-	(198,715)
(1,093,913)	-	(1,093,913)
(259,318)	-	(259,318)
<u>(10,528,041)</u>	<u>-</u>	<u>(10,528,041)</u>
-	1,047,413	1,047,413
-	1,588,006	1,588,006
-	518,810	518,810
<u>-</u>	<u>3,154,229</u>	<u>3,154,229</u>
<u>(10,528,041)</u>	<u>3,154,229</u>	<u>(7,373,812)</u>
6,899,043	-	6,899,043
1,619,109	-	1,619,109
1,082,173	-	1,082,173
33,960	-	33,960
863,410	-	863,410
-	44,430	44,430
190,533	168,767	359,300
552,347	(511,550)	40,797
656,459	(656,459)	-
<u>11,897,034</u>	<u>(954,812)</u>	<u>10,942,222</u>
<u>1,368,993</u>	<u>2,199,417</u>	<u>3,568,410</u>
<u>27,869,319</u>	<u>18,191,777</u>	<u>46,061,096</u>
<u>\$ 29,238,312</u>	<u>\$ 20,391,194</u>	<u>\$ 49,629,506</u>

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

**FUND FINANCIAL STATEMENTS**  
**Major Governmental Funds**

**General Fund**

The General Fund accounts for the financial resources of the City which are not accounted for in any other fund. Principal sources of revenue are property taxes, franchise fees, and state shared revenues. Primary expenditures are for police protection, fire protection, maintenance of parks, operation of the library and senior center, and general administration.

**Road and Street Fund**

The Road and Street Fund accounts for revenues from state gasoline taxes apportioned from the State of Oregon.

**Police and Communications Special Levy Fund**

The Police and Communications Special Levy Fund accounts for the receipts and expenditure of taxes received from a five year local option levy. Proceeds from the levy will be used to increase police personnel.

**Fire and Emergency Services Special Levy Fund**

The Fire and Emergency Services Special Levy Fund accounts for the receipt and expenditure of taxes received from a five year local option levy. Proceeds from the levy will be used to increase fire personnel and to increase current services.

**Urban Renewal Agency Fund**

The Urban Renewal Agency Fund accounts for property tax revenue received for the rehabilitation of blighted and deteriorated areas within the City's designated urban renewal area.

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**CITY OF GLADSTONE, OREGON**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**June 30, 2023**

	General Fund	Road and Street Fund	Police and Communications Special Levy Fund
<b>ASSETS:</b>			
Cash and investments	\$ 10,323,557	\$ 2,314,564	\$ 36,997
Restricted cash and investments	1,148,355	600,490	-
Cash with county treasurer	65,027	-	9,907
Accounts receivable	130,963	64,476	-
Property taxes receivable	66,064	-	10,066
Interest receivable	2,781	-	424
Due from other governments	111,489	129,011	-
Prepaid expenses	127,156	-	-
<b>Total assets</b>	<b>\$ 11,975,392</b>	<b>\$ 3,108,541</b>	<b>\$ 57,394</b>
<b>LIABILITIES:</b>			
Accounts payable	\$ 268,529	\$ 130,760	\$ 1,056
Other current liabilities	114,284	867	1,444
<b>Total liabilities</b>	<b>382,813</b>	<b>131,627</b>	<b>2,500</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Unavailable revenues - property taxes	112,775	-	17,182
Unavailable revenues - other	2,454,622	-	-
<b>Total deferred inflows of resources</b>	<b>2,567,397</b>	<b>-</b>	<b>17,182</b>
<b>FUND BALANCES:</b>			
Non-Spendable:			
Prepays	127,156	-	-
Restricted:			
Street operations	-	2,376,424	-
System development	287,112	600,490	-
Urban renewal development	-	-	-
Committed:			
Business development and promotion	444,968	-	-
Tourism promotion and activities	311,243	-	-
Assigned:			
Capital projects	105,032	-	-
Police services	-	-	37,712
Fire and emergency services	-	-	-
Library board	17,456	-	-
Unassigned	7,732,215	-	-
<b>Total fund balance</b>	<b>9,025,182</b>	<b>2,976,914</b>	<b>37,712</b>
<b>Total liabilities, deferred inflows of resources and fund balance</b>	<b>\$ 11,975,392</b>	<b>\$ 3,108,541</b>	<b>\$ 57,394</b>

Assets not financial resources and, therefore not reported in the funds:  
 Capital assets used in governmental activities  
 Right-to-use equipment  
 Right-to-use software

Other assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds:  
 Right-to-use software prepayment  
 Deferred outflows of resources-pension  
 Net OPEB benefit resource  
 Deferred outflow of resources - OPEB

Liabilities and deferred inflows of resources, including accrued liabilities and bonds payable are not due and payable in the current period and, therefore, are not reported in funds:  
 Unavailable revenue - property taxes  
 Accrued compensated absences  
 Accrued interest payable  
 Net pension liability  
 Net OPEB liability  
 Deferred inflows of resources - pension  
 Deferred inflows of resources - OPEB  
 Long-term debt obligations  
 Lease financings  
 Subscription based financings

Net position of governmental activities

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

Fire and Emergency Services Special Levy Fund	Urban Renewal Agency Fund	Total Governmental
\$ 168,990	\$ 2,985,328	\$ 15,829,436
-	-	1,748,845
4,513	14,324	93,771
-	-	195,439
4,585	14,751	95,466
137	619	3,961
-	-	240,500
-	-	127,156
<u>\$ 178,225</u>	<u>\$ 3,015,022</u>	<u>\$ 18,334,574</u>
\$ -	\$ -	\$ 400,345
-	-	116,595
-	-	516,940
7,827	25,015	162,799
-	-	2,454,622
<u>7,827</u>	<u>25,015</u>	<u>2,617,421</u>
-	-	127,156
-	-	2,376,424
-	-	887,602
-	2,990,007	2,990,007
-	-	444,968
-	-	311,243
-	-	105,032
-	-	37,712
170,398	-	170,398
-	-	17,456
-	-	7,732,215
<u>170,398</u>	<u>2,990,007</u>	<u>15,200,213</u>
<u>\$ 178,225</u>	<u>\$ 3,015,022</u>	
		28,256,931
		66,969
		60,266
		(10,000)
		2,438,288
		89,657
		57,012
		162,799
		(393,693)
		(63,413)
		(5,242,745)
		(385,865)
		(1,758,576)
		(65,483)
		(9,068,955)
		(67,901)
		(37,192)
		<u>\$ 29,238,312</u>

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



**CITY OF GLADSTONE, OREGON**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2023**

	General Fund	Road and Street Fund	Police and Communications Special Levy Fund
<b>REVENUES:</b>			
Property taxes	\$ 4,816,117	\$ -	\$ 733,745
Public service taxes	428,361	1,190,748	-
Franchise and right of way fees	892,294	189,879	-
Grants	404,878	-	-
Charges for services	106,292	-	-
Licenses and permits	195,904	-	-
Fines and forfeitures	328,856	-	-
Special assessments	188,579	4,883	-
Contributions and donations	33,960	-	-
Interest	755,769	-	5,701
Miscellaneous	164,533	26,000	-
Total revenues	<u>8,315,543</u>	<u>1,411,510</u>	<u>739,446</u>
<b>EXPENDITURES:</b>			
Current:			
General government	2,458,439	-	-
Public safety	4,810,316	-	631,587
Highways and streets	-	810,667	-
Urban and renewal	-	-	-
Culture and recreation	1,082,249	-	-
Capital outlay	1,133,246	1,028,937	-
Debt service:			
Principal	396,509	-	-
Interest	198,766	-	-
Total expenditures	<u>10,079,525</u>	<u>1,839,604</u>	<u>631,587</u>
Revenues over (under) expenditures	(1,763,982)	(428,094)	107,859
<b>OTHER FINANCING SOURCES (USES):</b>			
Sale of capital assets	76,504	-	-
Proceeds from lease and SBITA obligation	139,276	-	-
Transfers in	1,213,037	386,523	-
Transfers out	-	(616,941)	(80,790)
Total other financing sources (uses)	<u>1,428,817</u>	<u>(230,418)</u>	<u>(80,790)</u>
Net changes in fund balances	(335,165)	(658,512)	27,069
<b>FUND BALANCES, BEGINNING</b>	<u>9,360,347</u>	<u>3,635,426</u>	<u>10,643</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 9,025,182</u>	<u>\$ 2,976,914</u>	<u>\$ 37,712</u>

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

Fire and Emergency Services Special Levy Fund	Urban Renewal Agency Fund	Total Governmental
\$ 334,216	\$ 1,065,293	\$ 6,949,371
-	-	1,619,109
-	-	1,082,173
-	-	404,878
-	-	106,292
-	-	195,904
-	-	328,856
-	-	193,462
-	-	33,960
17,665	84,275	863,410
-	-	190,533
<u>351,881</u>	<u>1,149,568</u>	<u>11,967,948</u>
-	-	2,458,439
571,537	-	6,013,440
-	-	810,667
-	198,715	198,715
-	-	1,082,249
-	-	2,162,183
-	471,789	868,298
-	66,666	265,432
<u>571,537</u>	<u>737,170</u>	<u>13,859,423</u>
(219,656)	412,398	(1,891,475)
-	-	76,504
-	-	139,276
-	-	1,599,560
-	(245,370)	(943,101)
-	(245,370)	872,239
(219,656)	167,028	(1,019,236)
<u>390,054</u>	<u>2,822,979</u>	<u>16,219,449</u>
<u>\$ 170,398</u>	<u>\$ 2,990,007</u>	<u>\$ 15,200,213</u>

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

**CITY OF GLADSTONE, OREGON**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended June 30, 2023**

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

Net change in fund balances - total governmental funds	\$ (1,019,236)
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The statement of revenues, expenditures, and changes in fund balances report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	1,704,125
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Some revenue reported in the statement of activities do not provide current financial resources in the governmental funds.	(50,328)
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The issuance of long-term debt (e.g., bonds, leases, SBITAs) provide current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of government funds. This amount is the net effect of these differences in the treatment of long-term debt.

Proceeds from lease and SBITA obligations	(139,276)
Repayment on lease and SBITA obligations	46,056
Principal repayment on long-term debt	868,298

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Accrued compensated absences	(67,321)
Accrued interest payable	6,113
Net OPEB obligations	19,905
Net pension liability	657

Change in net position of governmental activities	<u>\$ 1,368,993</u>
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*The accompanying notes are an integral part of the basic financial statements.*

**FUND FINANCIAL STATEMENTS**  
**Proprietary Funds**

Enterprise Funds

These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing the services to the general public on a continuing basis be financed primarily through user charges.

**Water Fund**

The Water Fund accounts for the City's water utility operations.

**Sewer Fund**

The Sewer Fund accounts for the City's sewer utility operations.

**Storm Water Fund**

The Storm Water Fund accounts for the City's storm water operations.

CITY OF GLADSTONE, OREGON  
 PROPRIETARY FUNDS  
 STATEMENT OF NET POSITION  
 June 30, 2023

	Business-Type Activities - Enterprise Funds			
	Water Fund	Sewer Fund	Storm Water Fund	Total
<b>ASSETS:</b>				
Current assets:				
Cash and investments	\$ 5,009,032	\$ 3,942,768	\$ 1,742,852	\$ 10,694,652
Trade accounts receivable	276,522	387,354	98,950	762,826
Prepays	178,168	-	-	178,168
Due from other agency	-	57,564	24,670	82,234
Total current assets	5,463,722	4,387,686	1,866,472	11,717,880
Noncurrent assets:				
Restricted cash	657,771	484,342	124,336	1,266,449
Net OPEB asset	5,800	7,586	2,989	16,375
Investment in joint venture	3,170,474	-	-	3,170,474
Capital assets:				
Non-depreciable	154,811	588,711	159,154	902,676
Depreciable	2,852,982	1,950,039	423,891	5,226,912
Total noncurrent assets	6,841,838	3,030,678	710,370	10,582,886
Total assets	12,305,560	7,418,364	2,576,842	22,300,766
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension	157,749	206,311	81,293	445,353
Other post employment benefits	3,687	4,824	1,901	10,412
Total deferred outflows of resources	161,436	211,135	83,194	455,765
Total assets & deferred outflows of resources	\$ 12,466,996	\$ 7,629,499	\$ 2,660,036	\$ 22,756,531
<b>LIABILITIES:</b>				
Current liabilities:				
Accounts payable	\$ 93,540	\$ 249,110	\$ 12,180	\$ 354,830
Interest payable	5,168	-	-	5,168
Accrued payroll payable	-	430	-	430
Accrued compensated absences	15,700	84,834	-	100,534
Bonds payable - current maturity	173,000	-	-	173,000
Other	21,148	-	-	21,148
Total current liabilities	308,556	334,374	12,180	655,110
Noncurrent liabilities:				
OPEB liability	24,964	32,649	12,865	70,478
Bonds payable	349,000	-	-	349,000
Net pension liability	339,187	443,605	174,794	957,586
Total noncurrent liabilities	713,151	476,254	187,659	1,377,064
Total liabilities	1,021,707	810,628	199,839	2,032,174
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension	113,774	148,799	58,631	321,204
Other post employment benefits	4,235	5,541	2,183	11,959
Total deferred inflows of resources	118,009	154,340	60,814	333,163
<b>NET POSITION:</b>				
Net investment in capital assets	2,485,793	2,538,750	583,045	5,607,588
Restricted for:				
OPEB benefits	5,800	7,586	2,989	16,375
System development	657,771	484,342	124,336	1,266,449
Unrestricted	8,177,916	3,633,853	1,689,013	13,500,782
Total net position	11,327,280	6,664,531	2,399,383	20,391,194
Total liabilities, deferred inflows & net position	\$ 12,466,996	\$ 7,629,499	\$ 2,660,036	\$ 22,756,531

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

**PROPRIETARY FUNDS  
STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN NET POSITION  
For the Fiscal Year Ended June 30, 2023**

	Business-Type Activities - Enterprise Funds			
	Water Fund	Sewer Fund	Storm Water Fund	Total
<b>OPERATING REVENUES:</b>				
Service charges	\$ 2,735,244	\$ 4,038,486	\$ 956,725	\$ 7,730,455
System development charge	-	16,627	-	16,627
Miscellaneous	1,050	101,873	65,844	168,767
Total operating revenues	<u>2,736,294</u>	<u>4,156,986</u>	<u>1,022,569</u>	<u>7,915,849</u>
<b>OPERATING EXPENSES:</b>				
Purchases	581,349	1,966,265	-	2,547,614
Salaries and fringe benefits	722,613	198,276	309,729	1,230,618
Contract charges	71,408	31,058	21,657	124,123
Maintenance and repairs	85,057	71,673	28,156	184,886
Utilities	23,749	3,399	2,713	29,861
Depreciation	144,139	146,146	26,445	316,730
Supplies	49,180	50,290	49,215	148,685
Total operating expenses	<u>1,677,495</u>	<u>2,467,107</u>	<u>437,915</u>	<u>4,582,517</u>
Operating income (loss)	1,058,799	1,689,879	584,654	3,333,332
<b>NON-OPERATING REVENUES (EXPENSES):</b>				
Interest expense	(10,336)	-	-	(10,336)
Gain (loss) on transfer of capital assets	-	(511,550)	-	(511,550)
Gain (loss) in joint venture	44,430	-	-	44,430
Total non-operating revenues (expenses)	<u>34,094</u>	<u>(511,550)</u>	<u>-</u>	<u>(477,456)</u>
Income before transfers	1,092,893	1,178,329	584,654	2,855,876
<b>TRANSFERS:</b>				
Transfers in (out)	<u>(268,881)</u>	<u>(289,224)</u>	<u>(98,354)</u>	<u>(656,459)</u>
Change in net position	824,012	889,105	486,300	2,199,417
<b>NET POSITION, BEGINNING</b>	<u>10,503,268</u>	<u>5,775,426</u>	<u>1,913,083</u>	<u>18,191,777</u>
<b>NET POSITION, ENDING</b>	<u>\$ 11,327,280</u>	<u>\$ 6,664,531</u>	<u>\$ 2,399,383</u>	<u>\$ 20,391,194</u>

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

**CITY OF GLADSTONE, OREGON**  
**PROPRIETARY FUNDS**  
**STATEMENT OF CASH FLOWS**  
**For the Fiscal Year Ended June 30, 2023**

	Business-Type Activities - Enterprise Funds			
	Water Fund	Sewer Fund	Storm Water Fund	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	\$ 2,675,034	\$ 4,099,873	\$ 991,065	\$ 7,765,972
Cash paid to employees for salaries and benefits	(447,708)	(395,243)	(210,891)	(1,053,842)
Cash paid to suppliers and others	(813,717)	(2,215,655)	(208,967)	(3,238,339)
Net cash provided by operating activities	1,413,609	1,488,975	571,207	3,473,791
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>				
Transfers in (out)	(268,881)	(289,224)	(98,354)	(656,459)
Net cash provided (used) by non-capital financing activities	(263,198)	(289,224)	(98,354)	(650,776)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Purchase of capital assets	(25,396)	(287,432)	(219,017)	(531,845)
Principal paid on capital debt	(166,000)	-	-	(166,000)
Interest paid on capital debt	(11,979)	-	-	(11,979)
Net cash used by capital and related financing activities	(203,375)	(287,432)	(219,017)	(709,824)
Net increase in cash and cash equivalents	947,036	912,319	253,836	2,113,191
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	4,719,767	3,514,791	1,613,352	9,847,910
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	\$ 5,666,803	\$ 4,427,110	\$ 1,867,188	\$ 11,961,101
<b>COMPRISED AS FOLLOWS:</b>				
Unrestricted	\$ 5,009,032	\$ 3,942,768	\$ 1,742,852	\$ 10,694,652
Restricted	657,771	484,342	124,336	1,266,449
Total cash and cash equivalents	\$ 5,666,803	\$ 4,427,110	\$ 1,867,188	\$ 11,961,101
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>				
Operating Income (loss)	\$ 1,058,799	\$ 1,689,879	\$ 584,654	\$ 3,333,332
Adjustments:				
Depreciation	144,139	146,146	26,445	316,730
Decrease (increase) in:				
Accounts receivable	(61,259)	(57,113)	(31,504)	(149,876)
Prepays	(5,357)	-	-	(5,357)
Deferred outflows related to pension	(130,392)	200,953	(42,776)	27,785
Increase (decrease) in:				
Accounts payable and accrued expenses	2,382	(92,970)	(107,226)	(197,814)
Accrued compensated absences	8,121	30,213	(774)	37,560
Deferred inflows related to pension	82,518	(316,800)	14,605	(219,677)
Pension liability	298,921	(90,907)	122,369	330,383
OPEB obligation	15,737	(20,426)	5,414	725
Net cash provided by operating activities	\$ 1,413,609	\$ 1,488,975	\$ 571,207	\$ 3,473,791
<b>NON-CASH INFORMATION:</b>				
Interfund capital asset transfer	\$ -	\$ (511,550)	-	\$ (511,550)
Increase (decrease) in joint venture	44,430	-	-	44,430

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



**FUND FINANCIAL STATEMENTS**  
**Fiduciary Funds**

These funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. Agency Funds are custodial in nature and do not involve measurement of results.

**Municipal Court Trust Fund**

The Municipal Court Trust Fund accounts for resources received and held by the City in a fiduciary capacity.

**CITY OF GLADSTONE, OREGON**  
**FIDUCIARY FUND**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**June 30, 2023**

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	Municipal Court Trust Fund
<b>ASSETS:</b>	
Cash and investments	\$ 36,661
Accounts receivable	<u>2,768</u>
Total assets	<u>39,429</u>
<b>NET POSITION:</b>	
Restricted:	
Individuals and organizations	<u>39,429</u>
Total net position held in trust	<u><u>\$ 39,429</u></u>

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

**CITY OF GLADSTONE, OREGON**  
**FIDUCIARY FUNDS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**For the Fiscal Year Ended June 30, 2023**

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	Municipal Court Trust Fund
<b>ADDITIONS:</b>	
City of Gladstone fines and fees	\$ 304,822
Clackamas County fines and fees	13,224
State of Oregon fines and fees	49,835
Bond	(10,949)
Other court fees	603
	<hr/>
Total additions	357,535
	<hr/>
<b>DEDUCTIONS:</b>	
City of Gladstone fines and fees	325,597
Clackamas County fines and fees	13,462
State of Oregon fines and fees	50,536
Other court fees	368
	<hr/>
Total deductions	389,963
	<hr/>
Change in net position	(32,428)
	<hr/>
<b>NET POSITION, BEGINNING</b>	71,857
	<hr/>
<b>NET POSITION, ENDING</b>	\$ 39,429
	<hr/>

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

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2023**

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**1. Summary of Significant Accounting Policies**

The financial statements of the City have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. GAAP statements include all relevant Governmental Accounting Standards Board (GASB) pronouncements. The more significant accounting policies of the City are described below.

**A. Description of Reporting Entity**

The City was incorporated in 1911. The City is a municipal corporation that operates under the voter-approved City of Gladstone, Oregon charter of 1984. Under the charter, the City is governed by an elected mayor and six council members who comprise the City Council.

As required by GAAP, these financial statements present the City and its component unit (Gladstone Urban Renewal Agency), an entity for which the City is considered to be financially accountable.

Gladstone Urban Renewal Agency

The Agency was formed to plan, direct, and manage certain projects within Gladstone. Pursuant to ORS 457.055, the City Council has been appointed governing body of the Agency. The Urban Renewal Agency Fund is reported as governmental fund type and is considered a blended component unit within the City's financial statements. The Gladstone Urban Renewal Agency has a June 30 year-end. Complete financial statements for the Agency may be obtained at the City of Gladstone – City Hall, 18505 Portland Avenue, Gladstone, Oregon 97027.

Based on the criteria from Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus an amendment of GASB Statement No. 14 and No. 34*, the Gladstone Seniors Foundation, a nonprofit 501(c)(3), and Gladstone Public Library Foundation, a nonprofit 501(c)(3), are considered discretely presented component units. These discretely presented component units are not considered material in relation to the City of Gladstone and accordingly, have not been included in the City's financial report.

North Clackamas County Water Commission

The City is a ten percent partner with the Sunrise Water Authority and the Oak Lodge Water District in the North Clackamas County Water Commission, a joint venture. The purpose of this joint venture is to operate, maintain, and enhance a regional water supply system with water rights from the Clackamas River and to cooperatively conduct water resource planning. The City reports its participation in the joint venture on the equity method, consistent with GAAP (see Note 6).

**B. Basic Financial Statements**

Basic financial statements are presented at both the government-wide and fund financial level. Both levels of statements categorize primary activities as either governmental or business-type. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2023**

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Government-wide statements

The statement of net position and the statement of activities display information about the City as a whole. These statements include all the financial activities of the City, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. *Program revenues* include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund financial statements

These statements display information at the individual fund level. Each fund is considered to be a separate accounting entity. Funds are classified and summarized as governmental, proprietary, and fiduciary, even though the latter are excluded from government-wide financial statements.

**C. Basis of Presentation**

The financial transactions of the City are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

GAAP sets forth minimum criteria (percentage of the assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues or expenditures/expenses of either fund category or the governmental and proprietary combined) for the determination of major funds. Non-major funds are combined in a column in the fund financial statements and detailed in supplementary information.

The City reports all governmental funds as major funds:

The *General Fund* accounts for the financial resources of the City which are not accounted for in any other fund. Principal sources of revenue are property taxes, franchise fees, American Rescue Plan Act (ARPA) grant funding and state shared revenues. Primary expenditures are for police protection, fire protection, maintenance of parks, operation of the library and senior center, and general administration. The ARPA grant funds are budgeted separately, but are reported as part of the General Fund.

The *Road and Street Fund* accounts for revenues from state gasoline taxes apportioned from the State of Oregon.

The *Urban Renewal Agency Fund* accounts for property tax revenue received for the rehabilitation of blighted and deteriorated areas within the City's designated urban renewal area.

The *Police and Communications Special Levy Fund* accounts for the receipts and expenditure of taxes received from a five-year local option levy. Proceeds from the levy are used to support the costs of additional police personnel.

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2023**

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The *Fire and Emergency Services Special Levy Fund* accounts for the receipts and expenditure of taxes received from a five-year local option levy. Proceeds from the levy are used to support the costs of additional fire personnel and equipment purchases.

The City reports each of its three proprietary funds as major funds. These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing the services to the general public on a continuing basis be financed primarily through user charges. The City reports the following proprietary funds:

- *Water Fund*
- *Sewer Fund*
- *Storm Water Fund*

Fiduciary Funds reporting focuses on net position and changes in net position. The fiduciary category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. Fiduciary funds are used to account for assets the City holds in a trustee capacity or as an agent for individuals, private organizations, other governments, and other funds. The City's only fiduciary fund is an agency fund. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations. The City reports the *Municipal Court Trust Fund* as a fiduciary fund.

**D. Measurement Focus and Basis of Accounting**

Measurement focus is a term used to describe which transactions are recorded with the various financial statements. Basis of accounting refers to when transactions are recorded regardless of the measurement focus.

The Government-Wide Financial Statements and the Proprietary Funds Financial Statements are reported using the *economic resources measurement focus* and the *full accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental Fund Financial Statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, long-term compensated absences are recorded only when payment is due.

A deferred inflow of resources arises in the Governmental Funds Balance Sheet when potential revenue does not meet both the measurable and available criteria for recognition in the current period. This

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2023**

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unavailable revenue consists primarily of uncollected property taxes and assessments not deemed available to finance operations of the current period. In the government-wide Statement of Net Position, with a full accrual basis of accounting, revenue must be recognized as soon as it is earned regardless of its availability. Thus, the deferred inflow of resources created on the Governmental Fund Balance Sheet for unavailable revenue is eliminated. Note that deferred inflow of resources may also arise outside the scope of measurement focus and basis of accounting, such as when the City receives resources before it has a legal claim to them. For instance, when grant monies are received prior to the incurrence of qualifying expenditures.

Similar to the way its revenues are recorded, governmental funds only record those expenditures that affect current financial resources. Vested compensated absences are recorded as expenditures only to the extent that they are expected to be liquidated with expendable financial resources. In the government-wide financial statements, however, with a full accrual basis of accounting, all expenditures affecting the economic resource status of the government must be recognized, thus, the expense and related accrued liability for long term portions of compensated absences must be included.

Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is necessary to explain the adjustments needed to transform the fund-based financial statements into the governmental column of the government-wide presentation. This reconciliation is part of the basic financial statements.

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 principle ongoing operations. The principal operating revenues of the City's Water, Sewer and Storm Water Funds are charges to customers for sales and services. The Water, Sewer and Storm Water Funds also recognize fees intended to recover the cost of connecting new customers to the City's utility systems as operating revenue. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and overheads, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**E. Cash and Cash Equivalents**

For purposes of the statements of cash flows, the City considers cash equivalents as all highly liquid debt instruments purchased with an original maturity of three months or less.

Investments included in cash and cash equivalents are reported at fair value. The City invests in the State of Oregon Local Government Investment Pool, which is authorized by Oregon Revised Statutes. Interest earned from pooled investments is allocated based on a fund's portion of the total investment balance. The City maintains depository insurance under Federal depository insurance funds and state and financial institution collateral pools for its cash deposits and investments, except the Local Government Investment Pool, which is exempt from statutes requiring such insurance.

**F. Investments**

Investments are stated at share value, which approximates fair value. The City holds one 24 month certificate of deposit at OnPoint Community Credit Union, for the benefit of the Gladstone Public Library. The certificate had a balance of \$17,455 as of June 30, 2023, a fixed interest rate of 0.15% and a maturity date of July 26, 2023.



**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**G. Restricted Cash and Investments**

Assets whose use is restricted to specific purposes by state statute are segregated on the balance sheet.

**H. Fund Balance**

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – non-spendable, restricted, committed, assigned and unassigned.

**Non-Spendable** – Includes amounts not immediately converted to cash, such as prepaid items.

**Restricted** – Includes amounts that are restricted by external creditors, grantors or contributors, or restricted by enabling legislation.

**Committed** – Includes amounts that have been committed by resolution of the City Council which is the City’s “highest level of decision-making authority.” Committed amounts may not be used for any other purpose unless the City Council removes the constraint by similar Council action. Commitments of fund balance must be made prior to the end of the fiscal year.

**Assigned** – Includes amounts assigned for specific purposes by Council action. In accordance with the City’s adopted fund policy, adopted by resolution, amounts may be assigned by the City Administrator.

**Unassigned** – This is the residual classification in the General Fund used for those balances not assigned to another category. Deficit balances in other governmental funds are also reported as unassigned.

**I. Use of Restricted Resources**

When both restricted and unrestricted resources are available for use, it is the City’s policy to use restricted resources first, then unrestricted resources, as they are needed. When unrestricted resources (committed, assigned and unassigned) are available for use it is the City’s policy to use committed resources first, then assigned, and then unassigned as they are needed.

**J. Receivables and Payables**

Property taxes receivable in the governmental fund types, which have been collected within sixty days following year end, are considered measurable and available and are recognized as revenues in governmental funds. All other property taxes receivable for the governmental fund types are offset by deferred inflows of resources and, accordingly, have not been recorded as revenue. Property taxes become a lien against the property as of July 1 each year and are payable in three installments on November 15, February 15 and May 15 following the lien date. All property taxes receivable are due from property owners within the City.

Activity between funds that represent lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e. the current portion of interfund loans) or “advances to/from other funds” (i.e. the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds”. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Receivables of the proprietary funds are recognized as revenue when earned, including services provided but not billed. Management believes that any uncollectible accounts included in the governmental fund

**CITY OF GLADSTONE**  
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receivable balances are not significant, and therefore no provision for uncollectible accounts has been made. No provision for uncollectible accounts has been made for receivables in proprietary funds as management believes balances are collectable.

**K. Capital Assets and Depreciation**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, street lights, etc.), are reported in the applicable governmental or business-type activities column in the government-wide financial statements and in the proprietary fund statements. Capital assets are charged to expenditures as purchased in the governmental fund statements, and capitalized in the proprietary fund statements. Capital assets are recorded at historical cost, or estimated historical cost if actual cost is unknown. Donated capital assets are recorded at their estimated fair market value at the time received.

Capital assets are defined by the City as assets with an initial, individual cost of \$5,000 or more, and having useful lives extending beyond a single reporting period. Additions or improvements and other capital outlays that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Interest incurred during the construction phase of capital assets of business-type activities is expensed. No interest costs were capitalized during the year ended June 30, 2023.

Depreciation on exhaustible assets is recorded as an allocated expense in the Statement of Activities with accumulated depreciation included in the balances reported in the Statement of Net Position and is provided on the straight-line basis over the following estimated useful lives:

- *Building and improvements - 50 years*
- *Supply and distribution systems (including utility plant infrastructure) - 50 years*
- *Machinery and equipment – 5-10 years*

**L. Lease Assets and Subscription-based Information Technology Arrangements (SBITAs)**

Lease assets are assets which the City leases for a term of more than one year. The value of leases are determined by the net present value of the leases at the City's incremental borrowing rate at the time of the lease agreement, amortized over the term of the agreement.

SBITAs are a contract that conveys control of the right to use a vendor's information technology software, alone or in combination with tangible capital assets, as specified in the contract for a period of time. As with leases, the value of the contract is determine by the net preset value at the borrowing rate at the time, amortized over the term of the agreement.

**M. Investments Accounted for by the Equity Method**

The City's investment in the North Clackamas County Water Commission is accounted for under the equity method, as prescribed by GAAP for joint ventures. Under the equity method, the investment in the joint venture is increased or decreased by the City's equity in the increase or decrease in the net position of the joint venture. Profit on operating transactions between the City and the joint venture is eliminated in the calculation of this equity interest. Non-operating transactions increase or decrease the investment in the joint venture.

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**N. Compensated Absences**

Accumulated vested vacation pay is accrued as it is earned. For governmental funds, accumulated vested vacation pay is maintained separately and represents a reconciling item between the fund-level and government-wide presentations. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits. Sick pay, which does not vest, is recorded in all funds when leave is taken.

Funds used to liquidate accrued compensated absences included the General Fund, Road and Street Fund, Police Communications Special Levy Fund, Fire and Emergency Services Special Levy Fund, Water Fund, Sewer Fund and Storm Water Fund.

**O. 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 Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the period incurred.

**P. Leases and Subscription-Based Information Technology Arrangements (SBITAs) Payable**

In the government-wide financial statements, leases and SBITAs payable are reported as liabilities in the Statement of Net Position. In the governmental fund financial statements, the present value of lease and SBITA payments are reported as other financing sources.

**Q. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to future period(s) and so will not be recognized as an outflow of resources (expenditure/expense) until then. The City has two items that qualify for reporting in this category, the deferred amounts relating to pensions and other post-employment benefits. These amounts are deferred and recognized as an outflow of resources in the period when the City's recognizes these expenses/expenditures. Deferred outflows are included in the government-wide Statement of Net Position and the proprietary funds Statement of Net Position, if applicable.

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has four items that qualify for reporting in this category. Unavailable revenue from property taxes and grant funds are reported in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period an amount becomes available. The City also reports deferred inflows of resources related to pensions and other post-employment benefits. These amounts are deferred and recognized as an inflow of resources in the period when the City's recognizes pension and other post-employment benefits income. Deferred inflows are included in the government-wide Statement of Net Position and the proprietary funds Statement of Net Position, if applicable.

**R. Pension**

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**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**R. Pension**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Oregon Public Employees Retirement System (OPERS) and additions to/deductions from OPERS's fiduciary net position have been determined on the same basis as they are reported by OPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**S. Postemployment Benefits Other than Pensions (OPEB)**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's two separate plans the Implicit Rate Subsidy and Oregon Public Employees Retirement Systems (OPERS) and additions to/deductions from Implicit Rate Subsidy and OPERS's fiduciary net position have been determined on the same basis as they are reported by Implicit Rate Subsidy and OPERS. For this purpose, Implicit Rate Subsidy and OPERS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

**T. Net Position**

In the government-wide financial statements and proprietary funds financial statements, net position is reported in three categories: net investment in capital assets; restricted net position; and unrestricted net position. Net investment in capital assets represents capital assets less accumulated depreciation, less outstanding principal of capital-related debt. Net investment in capital assets does not include the unspent proceeds of capital debt. Restricted net position represents net position restricted by parties outside of the City (such as creditors, grantors, contributors, laws, and regulations of other governments). The remaining net position is considered unrestricted.

**U. Accounting Estimates**

The preparation of financial statements in conformity with GAAP requires that management make estimates and assumptions which affect the reporting amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**2. Cash and Investments**

At June 30, 2023 investments of the City consist of the following:

	Weighted Average <u>Maturity (Years)</u>	Fair <u>Value</u>
Investments in the State Treasurer's Local Government Investment Pool	0.00	\$ 29,312,608
Certificate of deposit	1.95	<u>17,455</u>
		\$ <u>29,330,063</u>

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The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**B. Credit risk**

State statutes authorize the City to invest in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, and the State Treasurer's Oregon Local Government Investment Pool, among others. The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations, but is not regulated by other laws, organizations or regulations. The reported value of the Pool is the same as the fair value of Pool shares. Investments are regulated by the Oregon Short-Term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). The Pool is not registered with the SEC as an investment company and is unrated. The City also invests in U.S. government obligations and agency obligation and commercial paper with a Standard & Poor's rating of A or better.

**C. Concentration of credit risk**

The City does not currently have an investment policy for concentration of credit risk.

**D. Custodial credit risk – deposits**

Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned. The City does not have a deposit policy addressing custodial credit risk. The Federal Depository Insurance Corporation (FDIC) provides insurance for the City's deposits up to \$250,000 for the combined total of all deposit accounts at each financial institution. The remaining deposits are covered by the Public Funds Collateralization program (PFCP) of the State of Oregon in accordance with ORS 295. Depositories qualified under this program are required to pledge collateral against any public funds deposits in excess of deposit insurance amounts. This provides additional protection for public funds in the event of a bank failure or loss. ORS 295 sets the specific value of the collateral, as well as the types of collateral that are acceptable. ORS 295 creates a shared liability structure for participating depositories, better protecting public funds though still not guaranteeing that all funds are 100% protected. As of June 30, 2023, the book value of the City's deposits was \$209,319 and the bank balance was \$444,238. None of the City's bank balances were exposed to custodial credit risk as they were fully insured or collateralized under PFCP.

**E. Custodial credit risk – investments**

For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At June 30, 2023, the City had no investments exposed to custodial credit risk.

**F. Restricted Deposits**

Restricted cash and investments represent system development charges and transportation impact fees collected by the City which can be expended only for capital improvement projects. Also included are committed funds generated for business development and tourism promotion by business license and transient lodging tax revenue, along with park improvement fees generated by parking fees at City parks.

**3. Accounts Receivable**

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Accounts receivable represent the uncollected amounts due and payable as of June 30, 2023 from specific sources. At June 30, 2023 the uncollected amounts due were:

Transient lodging fees	\$	36,577
Franchise fees		94,385
Miscellaneous		27,364
Right of way fees		64,477
State shared revenues		213,136
Total Governmental Funds	\$	<u>435,939</u>
Water utilities	\$	276,522
Sewer utilities		387,354
WES contribution - sewer		57,564
Storm water utilities		98,950
WES contribution - storm		24,670
Total Business Type Funds	\$	<u>845,060</u>

**4. Interfund Transfers**

Transfers between funds during the year were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Governmental Funds		
General Fund	\$ 1,213,037	\$ -
Road & Street Fund	386,523	616,941
Police/Communications Fund	-	80,790
Urban Renewal Fund	-	245,370
Total Governmental Funds	<u>1,599,560</u>	<u>943,101</u>
Proprietary Funds		
Water Fund	113,292	382,173
Sewer Fund	113,292	402,516
Storm Water Fund	113,292	211,646
Total Proprietary Funds	<u>339,876</u>	<u>996,335</u>
Total All Funds	<u>\$ 1,939,436</u>	<u>\$ 1,939,436</u>

Transfers for services between funds are utilized to provide support for various city programs in accordance with budgetary authorizations. These transfers cover administrative services, provide for additional funding for reserve purposes, contribute towards the cost of capital projects, and provide for other operational resources. For the fiscal year ended June 30, 2023, all City transfers are classified under operating transfers in/out for financial reporting purposes.

**CITY OF GLADSTONE**  
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**5. Capital Assets**

Capital asset activity for the year ended June 30, 2023 is as follows:

Primary Government	Beginning Balance	Additions	Deletions	Ending Balance
<b>Capital assets, non-depreciable:</b>				
Land	\$ 6,498,106	\$ 511,550	\$ (8,000)	\$ 7,001,656
Construction in progress	277,817	558,011	(58,315)	777,513
Total capital assets, non-depreciable	6,775,923	1,069,561	(66,315)	7,779,169
<b>Capital assets, depreciable:</b>				
Intangible assets	347,400	-	(114,584)	232,816
Buildings, structures and improve	18,668,214	228,647	(570,650)	18,326,211
Equipment	1,710,777	39,123	(1,143,824)	606,076
Vehicles	3,021,887	107,622	(601,433)	2,528,076
Infrastructure	4,851,843	1,053,210	-	5,905,053
Right-to-use leased equipment	19,575	76,443	(15,102)	80,916
Right-to-use subscription software	-	77,833	-	77,833
Total capital assets, depreciable	28,619,696	1,582,878	(2,445,593)	27,756,981
Total assets	35,395,619	2,652,439	(2,511,908)	35,536,150
<b>Less accumulated depreciation for:</b>				
Intangible assets	(295,058)	(26,780)	114,584	(207,254)
Buildings, structures and improve	(2,818,665)	(347,361)	442,743	(2,723,283)
Equipment	(1,506,904)	(42,097)	1,143,824	(405,177)
Vehicles	(2,591,425)	(143,316)	566,616	(2,168,125)
Infrastructure	(1,503,446)	(113,185)	-	(1,616,631)
Right-to-use leased equipment	(10,080)	(18,969)	15,102	(13,947)
Right-to-use subscription software	-	(17,567)	-	(17,567)
Total accumulated depreciation	(8,725,578)	(709,275)	2,282,869	(7,151,984)
Net depreciable capital assets	19,894,118	873,603	(162,724)	20,604,997
<b>Net capital assets</b>	<b>\$ 26,670,041</b>	<b>\$ 1,943,164</b>	<b>\$ (229,039)</b>	<b>\$ 28,384,166</b>

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

<b>Governmental activities:</b>	
General government	\$ 313,264
Public safety	130,483
Roads and highways	169,840
Culture and recreation	95,688
Total depreciation/amortization expense	<b>\$ 709,275</b>



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<b>Business-type activities</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
<b>Capital assets, non-depreciable:</b>				
Land	\$ 640,964	\$ -	\$ (511,550)	\$ 129,414
Construction in progress	473,412	455,055	(155,205)	773,262
Total capital assets, non-depreciable	<u>1,114,376</u>	<u>455,055</u>	<u>(666,755)</u>	<u>902,676</u>
<b>Capital assets, depreciable:</b>				
Intangible assets	21,658	-	-	21,658
Buildings	106,113	-	-	106,113
Equipment	205,682	-	-	205,682
Vehicles	719,744	30,000	-	749,744
Infrastructure	11,776,487	201,995	-	11,978,482
Total capital assets, depreciable	<u>12,829,684</u>	<u>231,995</u>	<u>-</u>	<u>13,061,679</u>
Total	13,944,060	687,050	(666,755)	13,964,355
<b>Less accumulated depreciation for:</b>				
Intangible assets	(9,026)	(9,280)	-	(18,306)
Buildings	(99,029)	(210)	-	(99,239)
Equipment	(195,240)	(9,224)	6,186	(198,278)
Vehicles	(434,669)	(88,057)	-	(522,726)
Infrastructure	<u>(6,780,073)</u>	<u>(216,145)</u>	<u>-</u>	<u>(6,996,218)</u>
Total accumulated depreciation	<u>(7,518,037)</u>	<u>(322,916)</u>	<u>6,186</u>	<u>(7,834,767)</u>
Net depreciable capital assets	<u>5,311,647</u>	<u>(90,921)</u>	<u>6,186</u>	<u>5,226,912</u>
<b>Net capital assets</b>	<u>\$ 6,426,023</u>	<u>\$ 364,134</u>	<u>\$ (660,569)</u>	<u>\$ 6,129,588</u>

Depreciation expense was charged to functions/programs of the business-type activities as follows:

<b>Business-type activities:</b>	
Water	\$144,139
Sewer	152,332
Storm Water	26,445
Total depreciation expense - Business Activities	<u>\$322,916</u>

A land transfer valued at \$511,550 was made from Business Activities to the General Government, as shown in the Additions and Deletions columns in the above schedules.

## **6. Joint Venture**

The City is a member of the North Clackamas County Water Commission (NCCWC), a joint venture in which the City has a ten percent interest and the Sunrise Water Authority and the Oak Lodge Water Services Authority hold forty-eight and forty-two percent interests, respectively. The Board of Commissioners consists of seven members: the Boards of Commissioners for Sunrise Water Authority and Oak Lodge Water Services Authority select three commissioners each, and the Gladstone City Council selects one commissioner.

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As of the date of this report, the NCCWC Annual Financial Report for June 30, 2023 was not issued, so an estimate was necessary for the City’s net position. This estimate will be trued-up in the following year. The City’s net position in the joint venture as of June 30, 2023 was estimated at \$3,170,474, with an estimated net gain of \$44,430. The City had water purchases from the Commission of \$561,873 for the year ended June 30, 2023, which is an increase of \$31,554 over the previous year. The Commission has not completed a true-up for the last four years.

Separate financial statements for the North Clackamas County Water Commission can be obtained from the Commission at 14496 SE River Road, Milwaukie, Oregon 97267.

**7. Deferred Inflows of Resources**

Deferred inflows of resources related to unavailable revenue presented on the Governmental Funds Balance Sheet as of June 30, 2023 consist of the following:

	General Fund	Urban Renewal Fund	Police & Communications Special Levy Fund	Fire & Emergency Services Special Levy Fund	Total
Property Taxes	\$ 112,775	\$ 25,015	\$ 17,182	\$ 7,827	\$ 162,799
Other - Grant Funds	2,454,622	-	-	-	2,454,622
	<u>\$ 2,567,397</u>	<u>\$ 25,015</u>	<u>\$ 17,182</u>	<u>\$ 7,827</u>	<u>\$ 2,617,421</u>

**8. Long Term Debt**

**A. Changes in General Long-Term Liabilities**

During the year ended June 30, 2023, long-term liability activity was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
<b>Governmental Activities</b>					
Note payable - FF&C (2022)	\$ 4,959,682	\$ -	\$ 223,912	\$ 4,735,770	\$ 243,597
Note payable - FF&C (2018)	2,512,030	-	172,598	2,339,432	177,775
Note payable - URA (2018)	2,465,542	-	471,789	1,993,753	485,896
Total Notes	9,937,254	-	868,299	9,068,955	907,268
Compensated absences	326,371	393,693	326,371	393,693	393,693
Total Governmental Activities	<u>\$ 10,263,625</u>	<u>\$ 393,693</u>	<u>\$ 1,194,670</u>	<u>\$ 9,462,648</u>	<u>\$ 1,300,961</u>
<b>Accrued Interest</b>					
	Previous Int Pmt Date	Amt of Next Int Payment	Date through which accrued	Days to Accrue	Accrued Interest
2022 FF&C Note payable	6/1/2023	\$ 60,144	6/30/2023	29	\$ 9,690
2018 FF&C Note payable	2/1/2023	35,091	6/30/2023	149	29,048
2018 URA Note payable	2/1/2023	29,807	6/30/2023	149	24,674
		<u>\$ 125,042</u>			<u>\$ 63,411</u>

The current amount due of \$177,775 for the FF&C (2018) was remitted and received by the lender by June 30, 2023. The payment was recorded as a prepaid asset, and will be applied on July 1, 2023.

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<b>Business-type Activities</b>					
Bonds	\$ 688,000	\$ -	\$ 166,000	\$ 522,000	\$ 173,000
Compensated absences	63,096	100,534	63,096	100,534	100,534
Total Business-type Activities	<u>\$ 751,096</u>	<u>\$ 100,534</u>	<u>\$ 229,096</u>	<u>\$ 622,534</u>	<u>\$ 273,534</u>
<b>Accrued Interest</b>					
	<u>Previous Int Pmt Date</u>	<u>Amt of Next Int Payment</u>	<u>Date through which accrued</u>	<u>Days to Accrue</u>	<u>Accrued Interest</u>
2015 FF&C Obligations	1/1/2023	<u>\$ 5,168</u>	6/30/2023	180	<u>\$ 5,168</u>

**B. Direct Borrowings**

Governmental Activities

On April 21, 2022, the City directly borrowed \$5,000,000 for reconstruction/remodeling of the Public Works Facility within the Governmental Activities. The Full Faith and Credit Note is secured by the City's full faith and credit taxing power, but shall not entitle the lender to any lien on, or pledge of specific properties or revenue of the City. The borrowing carries an interest rate of 2.54 percent. Interest is payable semi-annually on June 1 and December 1 of each year, and principal is payable annually on June 1 through 2039. Payments will be funded by the General Fund at 10.0 percent, and the balance in equal internal transfers from the Road and Street, Water, Sewer and Storm Sewer Fund at 22.5 percent, respectively.

The City may prepay all or any portion of the note, with forty-five days' prior written notice, in multiples of \$5,000, without premium, on any payment date on or after June 1, 2028, including accrued interest. Payments will be applied interest first, then principal to reduce the outstanding balance. If less than the full balance is paid, the prepayments will be applied to the principal balance in inverse order of maturities, and an updated payment schedule will be supplied by the lender. The borrowing contains an event of default clause that allows the lender to increase the interest rate by 1.5 percent on the outstanding balance. However, the amounts due from the City shall not be subject to acceleration.

On July 31, 2018, the City directly borrowed, in two separate transactions, a total of \$6,800,000 for construction of a new City Hall and Police Station within the Governmental Activities. Each transaction is described separately below:

- a. \$3,000,000 – General Fund Full Faith & Credit Note Payable – secured by the City's full faith and credit and taxing power, but shall not entitle the lender to any lien on, or pledge of, specific properties or revenue of the City. The borrowing carries an interest rate of 3.00 percent. Interest is payable semi-annually on February 1 and August 1 of each year, and principal is payable annually on August 1 through 2029.
- b. \$3,800,000 – Urban Renewal Agency Note Payable – secured by the Master Borrowing Declaration for the Gladstone Urban Renewal Agency. Funds will be collected annually by the "Divide the Taxes" revenue as will be assessed through the Urban Renewal Agency. The borrowing carries an interest rate of 2.99 percent. Interest is payable semi-annually on February 1 and August 1 of each year, and principal is payable annually on August 1 through 2026.

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The City may prepay all or any portion of each note, with prepayment applied first to accrued interest and then to principal. Both of the borrowings contain an event of default clause that allows the lender to increase the interest rate by 5.00%, if not cured within five days, while the event of default continues. However, the amounts due from the City shall not be subject to acceleration.

**C. Advanced Refunding**

The City issued \$1,614,000 of general obligation bonds at interest rate 1.98%. The proceeds were used to advance refund \$1,570,000 of the Series 2005 bonds. Proceeds of \$1,596,290 were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payment on the refunded bonds. As a result, the Series 2005 of water bonds are considered defeased and the liability for those bonds has been removed from the statement of net position.

The refunding was undertaken to reduce its total debt service payments over 10 years by \$1,784,974 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$26,290 with a city contribution of \$19,156 for a net savings of \$7,134.

**D. Bonds Payable**

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital improvements. These bonds are reported in the proprietary funds if they are expected to be repaid from proprietary fund revenues. General obligation bonds are direct obligations and pledge the full faith and credit of the City.

Business-Type Activities

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During 2015-2016, the City issued \$1,614,000 in full faith and credit obligations to refund the 2005 bond for the water treatment plant and for capital improvements to the City’s water system. The bonds carry interest rate is 1.98%. Interest is payable semiannually on January 1 and July 1 of each year. Bond principal is payable annually through July 2025.

**1. Future Principal and Interest**

Future maturities of debt principal and interest at June 30, 2023, are as follows:

Fiscal Year	Governmental Activities		Business Type Activities		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 907,268	\$ 240,154	\$ 173,000	\$ 8,623	\$ 1,080,268	\$ 248,777
2025	933,317	213,808	174,000	5,188	1,107,317	218,995
2026	960,118	186,701	175,000	1,733	1,135,118	188,434
2027	984,168	158,863	-	-	984,168	158,863
2028	966,367	130,938	-	-	966,367	130,938
2029-2033	2,316,070	384,067	-	-	2,316,070	384,067
2034-2038	1,646,775	172,651	-	-	1,646,775	172,651
2039	354,872	9,014	-	-	354,872	9,014
	<u>\$ 9,068,955</u>	<u>\$ 1,496,196</u>	<u>\$ 522,000</u>	<u>\$ 15,543</u>	<u>\$ 9,590,955</u>	<u>\$ 1,511,739</u>

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**2. Leases Payable**

	Original Amount	Outstanding June 30, 2022	Additions	Decrease	Outstanding June 30, 2023
Governmental Activities					
Postage meter					
Interest at 0.29%, payment \$484 quarterly, due 2023	\$ 9,599	\$ 1,449	\$ -	\$ 1,449	\$ -
Interest at 3.36%, payment \$417 quarterly, due 2028	7,639	-	7,639	353	7,286
Copier leases:					
Interest at 0.29%, payment \$1,372 quarterly, due 2023	27,235	2,743	-	2,743	-
Interest at 0.29%, payment \$401 quarterly, due 2023	7,954	1,994	-	1,994	-
Interest at 0.29%, payment \$282 quarterly, due 2025	5,593	3,366	-	1,119	2,247
Interest at 3.68%, payment \$446 quarterly, due 2028	24,359	-	24,359	2,240	22,119
Laptop computers					
Interest at 4.059%, payment \$10,000 annually, due 2027	44,445	-	44,445	8,196	36,249
	<u>\$ 126,824</u>	<u>\$ 9,552</u>	<u>\$ 76,443</u>	<u>\$ 18,094</u>	<u>\$ 67,901</u>

Future Maturities are as follows:

Fiscal Year	Governmental Activities	
	Principal	Interest
2024	\$ 15,697	\$ 2,453
2025	16,265	1,884
2026	15,729	1,293
2027	16,341	681
2028	3,869	59
	<u>\$ 67,901</u>	<u>\$ 6,370</u>

**3. Subscription Based Information Technology Arrangements Payable**

	Balance	Increases	Decreases	Balance
Police Analytical software; interest at 3.52%, \$15,000 prepaid in full 2023, terminates 2025.	\$ -	\$ 15,000	\$ 15,000	\$ -
Body worn cameras equipment and software; interest at 3.01%, initial payment of \$25,641, annual payments of principal and interest of \$10,008, terminates 2027	-	62,833	25,641	37,192
	<u>\$ -</u>	<u>\$ 77,833</u>	<u>\$ 40,641</u>	<u>37,192</u>

	Subscriptions		
	Principal	Interest	Total
2024	\$ 8,889	\$ 1,119	\$ 10,008
2025	9,156	852	10,008
2026	9,432	576	10,008
2027	9,716	292	10,008
Total	<u>\$ 37,192</u>	<u>\$ 2,840</u>	<u>\$ 40,032</u>

## **9. Pension Plan**

### **A. Plan Description**

1. Employees of the City are provided with pensions through the Oregon Public Employees Retirement System (OPERS) a cost-sharing multiple-employer defined benefit pension plan, the Oregon Legislature has delegated authority to the Public Employees Retirement Board to administer and manage the system. All benefits of the System are established by the legislature pursuant to ORS Chapters 238 and 238A. Tier One/Tier Two Retirement Benefit plan, established by ORS Chapter 238, is closed to new members hired on or after August 29, 2003. The Pension Program, established by ORS Chapter 238A, provides benefits to members hired on or after August 29, 2003. OPERS issues a publicly available Comprehensive Annual Financial Report and Actuarial Valuation that can be obtained at <http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>.

### **B. Benefits Provided**

#### **1. Tier One/Tier Two Retirement Benefit ORS Chapter 238**

##### **Pension Benefits**

The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results. Monthly payments must be a minimum of \$200 per month or the member will receive a lump-sum payment of the actuarial equivalent of benefits to which he or she is entitled.

Under Senate Bill 1049, passed during the 2019 legislative session, the salary included in the determination of Final Average Salary will be limited for all members beginning in 2021. The limit will be equal to \$210,582 in 2022, and will be indexed with inflation in later years.

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

##### **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

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following conditions are met:

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

**Disability Benefits**

A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

**Benefit Changes After Retirement**

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

**2. OPSRP/Defined Benefit Pension Program (OPSRP DB)**

**Pension Benefits**

The Pension Program (ORS Chapter 238A) 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:

Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

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.

Under Senate Bill 1049, passed during the 2019 legislative session, the salary included in the determination of final average salary will be limited for all members beginning in 2021. The limit will be equal to \$210,582 in 2022, and will be indexed with inflation in later years.

A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the

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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 238A.210 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and \$750 plus 0.15 percent on annual benefits above \$60,000.

**OPSRP Individual Account Program (OPSRP IAP)**

**Pension Benefits**

The Individual Account Program (IAP) is a defined contribution pension plan. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member 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.



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**Recordkeeping**

OPERS contracts with VOYA Financial to maintain IAP participant records.

**C. Contributions**

**1. Employer Contributions**

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2020 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2021. Effective January 1, 2020, Senate Bill 1049 required employers to pay contributions on re-employed PERS retirees' salary as if they were an active member, excluding IAP (6 percent) contributions. Employer contributions for the year ended June 30, 2023 were \$872,093, excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2023 were 24.43 percent for Tier One/Tier Two General Service Member, 24.43 percent for Tier One/Tier Two Police and Fire, 18.38 percent for OPSRP Pension Program General Service Members, 22.74 percent for OPSRP Pension Program Police and Fire Members.

**2. Employee Contributions**

Beginning January 1, 2004, all employee contributions were placed in the OPSRP Individual Account Program (IAP), a defined contribution pension plan established by the Oregon Legislature. Prior to that date, all member contributions were credited to the Defined Benefit Pension Plan. Member contributions are set by statute at 6.0 or 7.0 percent of salary and are remitted by participating employers. The contributions are either deducted from member salaries or paid by the employers on the member behalf. The IAP member accounts represent member contributions made on or after January 1, 2004, plus earnings allocations less disbursements for refunds, death benefits, and retirements. As permitted, the City has opted to pick-up the contributions on behalf of employees; contributions were \$222,947 for the year ended June 30, 2023.

**D. Pension Assets, Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2023, the City reported a liability of \$6,200,331 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020 rolled forward to June 30, 2022. 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 entities, actuarially determined. At June 30, 2022, the City's proportion was 0.0405 percent, which was increased from its proportion of 0.0394 measured as of June 30, 2021.

For the year ended June 30, 2023, the City's recognized pension expense (income) of \$132,701. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 300,976	\$ 38,666
Changes of assumptions	972,865	8,888
Net difference between projected and actual earnings on investments	-	1,108,499
Changes in proportion	728,075	322,012
Differences between employer contributions and proportionate share of contributions	9,632	601,715
Total (prior to post-MD contributions)	<u>2,011,548</u>	<u>2,079,780</u>
Contributions subsequent to the MD	872,093	-
Total	<u>\$ 2,883,641</u>	<u>\$ 2,079,780</u>

The \$872,093 reported as deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30:</u>	
2024	\$ 41,078
2025	(204,135)
2026	(451,270)
2027	547,104
2028	(1,009)
Total	<u>\$ (68,232)</u>

**E. Actuarial Assumptions**

The employer contribution rates effective July 1, 2021, through June 30, 2023 were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

The total pension liability in the December 31, 2020 actuarial valuation was determined using the

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following actuarial assumptions:

Valuation Date	December 31, 2020
Measurement Date	June 30, 2022
Experience Study Report	2020, published July 24, 2021
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Inflation Rate	2.40 percent
Long-Term Expected Rate of Return	6.90 percent
Discount Rate	6.90 percent
Projected Salary Increases	3.40 percent overall payroll growth
Cost of Living Adjustments (COLA)	Blend of 2.00% COLA and grade COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision, blend based on service.
Mortality	<p><b>Health retirees and beneficiaries:</b> Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><b>Active Members:</b> Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><b>Disabled retirees:</b> Pub-2010 Disable Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</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 2020 Experience Study which reviewed experience for the four-year period ending on December 31, 2020.

**F. Long-term Expected Rate of Return**

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in May 2019 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based

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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.

<u>Asset Class/Strategy</u>	<u>Low Range</u>	<u>High Range</u>	<u>Target Allocation</u>
Debt Securities	15.0%	25.0%	20.0%
Public Equity	25.0%	35.0%	30.0%
Real Estate	7.5%	17.5%	12.5%
Private Equity	15.0%	27.5%	20.0%
Risk Parity	0.0%	3.5%	2.5%
Real Assets	2.5%	10.0%	7.5%
Diversifying Strategies	2.5%	10.0%	7.5%
Opportunity Portfolio	0.0%	5.0%	0.0%
Total			<u>100.0%</u>

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Return (Geometric)</u>
Global Equity	30.62%	5.85%
Private Equity	25.50%	7.71%
Core Fixed Income	23.75%	2.73%
Real Estate	12.25%	5.66%
Master Limited Partnerships	0.75%	5.71%
Infrastructure	1.50%	6.26%
Commodities	0.63%	3.10%
Hedge Fund of Funds - Multistrategy	1.25%	5.11%
Hedge Fund Equity - Hedge	0.63%	5.31%
Hedge Fund - Macro	5.62%	5.06%
US Cash	<u>-2.50%</u>	1.76%
Total	<u>100.00%</u>	

Assumed Inflation - Mean 2.40%

**G. Depletion Date Projection**

GASB 68 generally requires that a blended discount rate be used to measure the Total Pension Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 68 will often require that the actuary perform complex projections of future benefit payments and pension plan investments. GASB 68 (paragraph 67) does allow for alternative

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evaluations of projected solvency, if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation of sufficiency for PERS:

- PERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.
- GASB 68 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan’s funded position.

Based on these circumstances, it is our independent actuary’s opinion that the detailed depletion date projections outlined in GASB 68 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses.

**H. Discount Rate**

The discount rate used to measure the total pension liability was 6.90 percent for the Defined Benefit Pension Plan. 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.

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

The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate:

	<u>1% Decrease (5.90%)</u>	<u>Discount Rate (6.90%)</u>	<u>1% Increase (7.90%)</u>
City's proportionate share of the net pension liability (asset)	\$ 10,995,750	\$ 6,200,331	\$ 2,186,786

**J. Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued OPERS financial report.

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**K. Changes in Plan Provisions During the Measurement Date**

There were no changes during the measurement period that require disclosure.

**L. Changes in Plan Provisions Subsequent to Measurement Date**

There were no changes subsequent to the June 30, 2022 measurement period that require disclosure.

**10. Post Employment Benefits Other than Pensions**

The other postemployment benefits (OPEB) for the City combines two separate plans. The City provides an implicit rate subsidy for retiree health insurance premiums, and a contribution to the State of Oregon’s PERS cost-sharing multiple-employer defined health insurance benefit plan.

**A. Financial Statement Presentation**

The City’s two OPEB plans are presented in the aggregate on the Statement of Net Position. The amounts on the financial statements relate to the plans as follows:

	<u>Implicit Rate Subsidy</u>	<u>PERS RHIA Plan</u>	<u>Total OPEB on Financials</u>
Net OPEB Asset	\$ -	\$ 106,032	\$ 106,032
Deferred Outflows of Resources			
Change in Assumptions	7,024	830	7,854
Difference in Expected and Actual Experience	18,142	-	18,142
Difference in Earnings	-	-	-
Change in Proportionate Share	-	958	958
Contributions After MD	39,867	603	40,470
Net OPEB Liability	(456,343)	-	(456,343)
Deferred Inflows of Resources			
Difference in Expected and Actual Experience	(12,120)	(2,873)	(14,993)
Difference in Earnings	-	(8,086)	(8,086)
Change in Assumptions	(47,872)	(3,534)	(51,406)
Change in Proportionate Share	-	(2,957)	(2,957)
OPEB Expense/(Income)*	41,629	(15,209)	26,420

\*Included in program expenses on Statement of Activities

**B. Implicit Rate Subsidy**

**1. Plan Description**

The City’s single-employer defined benefit postemployment healthcare plan is administered by CityCounty Insurance Services (CIS). Benefit provisions are established through negotiations between the City and representatives of collective bargaining units or through resolutions passed by City Council. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

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The City’s postemployment healthcare plan administrator issues a publicly available financial report that includes financial statements and required supplementary information for CIS. This report may be obtained through their website at: <https://www.cisoregon.org/About/TrustDocs>.

**2. Benefits Provided**

The plan provides eligible retirees and their dependents under age 65 the same health care coverage at the same premium rates as offered to active employees. The retiree is responsible for the premiums. As of the valuation date of July 1, 2022, the following employees were covered by the benefit terms:

Active employees	43
Eligible retirees	4
Spouses of ineligible retirees	1
Total participants	<u>48</u>

**3. Total OPEB Liability, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

The City’s net OPEB liability of \$456,343 was measured as of June 30, 2022, and was determined by an actuarial valuation as of July 1, 2022.

For the fiscal year ended June 30, 2023, the City recognized OPEB expense from this plan of \$41,629 and the City reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 18,142	\$ 12,120
Changes of assumptions	<u>7,024</u>	<u>47,872</u>
Total (prior to post-MD contributions)	25,166	59,992
Contributions subsequent to the MD	<u>39,867</u>	<u>-</u>
Total	<u>\$ 65,033</u>	<u>\$ 59,992</u>

Deferred outflows of resources related to OPEB of \$39,867 resulting from the City’s contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2024. The amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

**Actuarial Assumptions and Other Inputs**

The net OPEB liability in the July 1, 2022 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

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Year ended June 30:	
2024	\$ (3,252)
2025	(3,252)
2026	(3,252)
2027	(2,972)
2028	(2,686)
Thereafter	<u>(19,412)</u>
Total	<u>\$ (34,826)</u>

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Inflation Rate	2.50 percent
Discount Rate	3.54 percent
Projected Salary Increases	3.50 percent overall payroll growth
Retiree Healthcare Participation	35% of eligible employees 60% of male members and 35% of female members will elect spouse coverage.
Mortality	<b>Health retirees and beneficiaries:</b> Pub-2010 General and Safety Employee and Healthy Retiree tables, sex distinct for members and dependents, with a one-year setback for male general service employees and female safety employees. <b>Healthcare cost trend rate:</b> Medical and vision: 4.25 percent per year increasing to 6.75 percent.  Dental: 4.00 percent per year

**4. Changes in the Net OPEB Liability**

	<b>Net OPEB Liability</b>
Balance as of June 30, 2022	\$ 497,138
Changes for the year:	
Service cost	33,673
Interest on total OPEB liability	11,209
Effect of changes to benefit terms	-
Effect of economic demographic gains or losses	(13,599)
Effect of assumptions changes or inputs	(48,203)
Benefit payments	<u>(23,875)</u>
Balance as of June 30, 2023	<u>\$ 456,343</u>



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**5. Sensitivity of the Net OPEB Liability**

The following presents the City’s OPEB liability, as well as what the liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.54 percent) or 1-percentage-point higher (4.54 percent) than the current discount rate. A similar sensitivity analysis is then presented for changes in the healthcare trend assumption.

Discount Rate:

	<u>1% Decrease (2.54%)</u>	<u>Current Discount Rate (3.54%)</u>	<u>1% Increase (4.54%)</u>
Net OPEB Liability	\$ 493,251	\$ 456,343	\$ 422,898

Healthcare Cost Trend:

	<u>1% Decrease</u>	<u>Current Health Care Trend Rates</u>	<u>1% Increase</u>
Net OPEB Liability	\$ 415,027	\$ 456,343	\$ 504,317

**C. PERS Retirement Health Insurance Account**

**1. Plan Description**

The City contributes to the PERS Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by PERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums for eligible retirees. 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 hired after August 29, 2003. PERS issues publicly available 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, or online at <http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>.

**2. Benefits Provided**

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 or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the RHIA established by the employer, and any monthly cost in excess of \$60 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

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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.

**3. Contributions**

PERS funding policy provides for 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. Employer contribution rates for the period were based on the December 31, 2019 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2021. The City contributed 0.05% of PERS-covered salaries for Tier One/Tier Two members to fund the normal cost portion of RHIA benefits and 0.00% of all PERS-covered salaries to amortize the unfunded actuarial accrued liability over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years. The City’s total contribution for the year ended June 30, 2023 was \$603.

**4. OPEB Assets, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

At June 30, 2023, the City reported an asset of \$106,032 for its proportionate share of the OPERS net OPEB asset. The net OPEB asset was measured as of June 30, 2022, and the net OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2020 rolled forward to June 30, 2022. The City’s proportion of the net OPEB asset was based on the City’s contributions to the RHIA program during the measurement period relative to contributions from all participating employers. At June 30, 2022, the City’s proportionate share was 0.0298%, which is an increase from its proportion of 0.0278% as of June 30, 2021.

For the year ended June 30, 2023, the City recognized OPEB income from this plan of \$15,209. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 2,873
Changes of assumptions	830	3,534
Net difference between projected and actual earnings on investments	-	8,086
Changes in proportionate share	<u>958</u>	<u>2,957</u>
Total (prior to post-MD contributions)	1,788	17,450
Contributions subsequent to the MD	<u>603</u>	<u>-</u>
Total	<u>\$ 2,391</u>	<u>\$ 17,450</u>

Deferred outflows of resources related to OPEB of \$603 resulting from the City’s contributions subsequent to the measurement date will be recognized as an increase in the net OPEB asset in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

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<u>Year ended June 30:</u>	
2024	\$ (7,240)
2025	(5,909)
2026	(5,103)
2027	2,590
2028	-
Total	<u>\$ (15,662)</u>

**5. Actuarial Methods and Assumptions**

The net OPEB asset in the December 31, 2020 actuarial valuation was determined using the actuarial methods and assumptions are the same as listed above in Note 9 – Pension Plan Actuarial Assumptions.

**6. Long-Term Expected Rate of Return**

Are the same as listed above in Note 9 – Pension Plan Long-term Expected Rate of Return.

**7. Discount Rate**

The discount rate used to measure the net OPEB liability was 6.90% for the RHIA Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA 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 RHIA Plan was applied to all periods of projected benefit payments to determine the net OPEB liability.

**8. Sensitivity of the City’s proportionate share of the net OPEB liability (asset) to changes in the discount rate**

The following presents the City’s proportionate share of the net OPEB liability (asset) calculated using the discount rate of 6.90%, as well as what the City’s proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90%) or 1-percentage-point higher (7.90%) than the current rate:

<u>Discount Rate:</u>	<u>1% Decrease (5.90%)</u>	<u>Current Discount Rate (6.90%)</u>	<u>1% Increase (7.90%)</u>
Net OPEB Asset	\$ (95,566)	\$ (106,032)	\$ (115,006)

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**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**9. OPEB Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued OPERS financial report.

**10. Changes in Plan Provisions Subsequent to Measurement Date**

There were no changes during the June 30, 2022 measurement period that require disclosure.

**11. Changes in Plan Provisions Subsequent to Measurement Date**

There were no changes subsequent to the June 30, 2022 measurement period that require disclosure.

**11. Agreements with Service Districts**

The City has agreements with certain service districts to collect and process City sewage. General terms of these agreements are as follows:

- The City will process and review all permit applications for hookup and inspection thereof; operate and maintain local collection facilities; bill and collect use charges and bill and collect connection charges.
- The City will collect and remit all connections charges to the service districts, except for a portion to reimburse administrative costs.
- The City or the service districts may terminate the agreements upon 30 to 180 days notice.

Payments of \$1,966,265 were made to the service districts during fiscal year 2023 under these agreements.

**12. Risk Management**

The City is exposed to various risks of loss related to torts; theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. Except for unemployment compensation, the City purchases commercial insurance to minimize its exposure to these risks. There has been no reduction in commercial insurance coverage from fiscal year 2022 to 2023. Workers compensation claims are insured through incurred loss retrospective policies. Settled claims have not exceeded this commercial coverage for any of the past three years.

**13. Contingency**

Management of the City believes that total amount of liability, if any, which may arise from claims and lawsuits pending against the City beyond which is covered by insurance, would not have a material effect on the City's financial condition.

**14. Accounting Pronouncements**

The City implemented GASB *Statement 96, Subscription-Based Information Technology Arrangements* (SBITAs) that increases the usefulness of governments' financial statements by requiring recognition of certain assets and liabilities for SBITAs that were previously classified as annual operating expenditures or expenses. A SBITA is defined as a contract that conveys control of the right to use a vendor's IT

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2023**

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software as specified in the contract for a period of time in an exchange or exchange like transaction. This GASB effects both the presentation of financial statements on the current financial resource measurement focus and the economic resources measurement focus.

**15. Commitments**

The City contracted with P & C Construction for a progressive design build of the Gladstone Public Works Facility. As of June 30, 2023, Phase 1- Preconstruction and Phase 2 - Design-Build were 83.0% complete, with \$81,985 left on that portion of the contract. Phase 3 – Construction will commence in July for a total contract of \$3,923,706. The project is on-time and within budget, estimated completion is June, 2024.

On June 20, 2023, check #93519 was issued to BHGAH Hotels in the amount of \$20,000, that applied to a settlement agreement for a pump station malfunction. As of this date, the check remains uncleared. After discussion with the attorneys, a stop- payment has been placed and the check reissued and sent by certified mail.

As of September 24, 2023, the City entered into a five year subscription based information technology agreement with Public Safety Technology Solution with an asset value of \$12,743.

**16. Subsequent Events**

On November 7, 2023, the voters of the City renewed both the Police and Communications and Fire and Emergency Services special levies by 82% and 87% approval, respectively. There was no increase in the current levy rates of \$0.61 and \$0.39 per \$1,000. This will ensure adequate funding for these services for the next five years.

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## **REQUIRED SUPPLEMENTARY INFORMATION**

## **REQUIRED SUPPLEMENTARY INFORMATION**

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements.

- Budgetary Comparison Schedules
  - General Fund
  - Road and Street Fund
  - Police and Communications Special Levy Fund
  - Fire and Emergency Services Special Levy Fund
  - Urban Renewal Agency Fund
  
- Schedule of the Proportionate Share of the Net Pension Liability
- Schedule of Retirement Plan Contributions
- Schedule of the Proportionate Share of the Net OPEB Asset
- Schedule of OPEB Plan Contributions - Net OPEB Asset
- Schedule of changes in total OPEB Liability and Related Ratios
- Schedule of OPEB Plan Contributions - Implicit Rate Subsidy
- Notes to the Required Supplementary Information



**CITY OF GLADSTONE, OREGON  
GENERAL FUND - BUDGETARY BASIS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2023**

	Budget for the 2021-2023 Biennium		Actual	Actual	Total	Variance with Final Budget
	Original	Final	1st Year FY 2021-22	2nd Year FY 2022-23		
<b>REVENUES:</b>						
Property taxes	\$ 9,390,726	\$ 9,390,726	\$ 4,621,694	\$ 4,816,117	\$ 9,437,811	\$ 47,085
Public service taxes	784,303	784,303	423,871	428,361	852,232	67,929
Franchise fees	1,553,000	1,553,000	831,846	892,294	1,724,140	171,140
Grants	2,672,800	389,485	272,971	117,624	390,595	1,110
Charges for services	134,500	134,500	95,353	106,292	201,645	67,145
Licenses and permits	649,500	649,500	205,612	195,904	401,516	(247,984)
Fines and forfeitures	705,000	705,000	334,116	328,856	662,972	(42,028)
Special assessments	250,000	250,000	161,568	188,579	350,147	100,147
Contributions and donations	29,000	29,000	23,651	33,960	57,611	28,611
Interest	195,000	195,000	116,622	755,769	872,391	677,391
Miscellaneous	80,000	81,813	6,555	164,533	171,088	89,275
Total revenues	16,443,829	14,162,327	7,093,859	8,028,289	15,122,148	959,821
<b>EXPENDITURES:</b>						
General government	7,327,228	4,877,913	2,061,728	2,171,185	4,232,913	645,000
Public safety	10,199,194	10,290,194	4,907,764	4,810,316	9,718,080	572,114
Cultural and recreation	2,132,343	2,415,077	965,811	1,082,249	2,048,060	367,017
Capital outlay	1,845,764	6,829,332	266,343	993,970	1,260,313	5,569,019
Debt service:						
Principal	340,168	604,398	207,889	396,509	604,398	-
Interest	150,646	290,732	91,944	198,766	290,710	22
Contingency	1,028,731	745,997	-	-	-	745,997
Total expenditures	23,024,074	26,053,643	8,501,479	9,652,995	18,154,474	7,899,169
Revenues over (under) expenditures	(6,580,245)	(11,891,316)	(1,407,620)	(1,624,706)	(3,032,326)	8,858,990
<b>OTHER FINANCING SOURCES (USES):</b>						
Sale of capital assets	30,000	30,000	21,902	76,504	98,406	68,406
Debt proceeds	-	5,000,000	5,000,000	-	5,000,000	-
Debt issuance costs	-	(51,000)	(50,077)	-	(50,077)	923
Transfers in	1,700,245	2,062,316	804,979	1,213,037	2,018,016	(44,300)
Total other financing sources (uses)	1,730,245	7,041,316	5,776,804	1,289,541	7,066,345	25,029
Net changes in fund balances	(4,850,000)	(4,850,000)	4,369,184	(335,165)	4,034,019	8,884,019
<b>FUND BALANCES, BEGINNING</b>	4,850,000	4,850,000	4,991,163	9,360,347	4,991,163	141,163
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 9,360,347	\$ 9,025,182	\$ 9,025,182	\$ 9,025,182

**CITY OF GLADSTONE, OREGON  
ROAD AND STREET FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2023**

	Budget for the 2021-2023 Biennium		Actual	Actual	Total	Variance with Final Budget
	Original	Final	1st Year FY 2021-22	2nd Year FY 2022-23		
<b>REVENUES:</b>						
Public service taxes	\$ 2,187,551	\$ 2,187,551	\$ 1,290,284	\$ 1,190,748	\$ 2,481,032	\$ 293,481
Franchise and right of way fees	576,500	576,500	219,795	189,879	409,674	(166,826)
Special assessments	20,000	20,000	-	4,883	4,883	(15,117)
Miscellaneous	60,000	60,000	25,220	26,000	51,220	(8,780)
Total revenues	2,844,051	2,844,051	1,535,299	1,411,510	2,946,809	102,758
<b>EXPENDITURES:</b>						
Personnel service	1,029,397	1,029,397	418,757	467,292	886,049	143,348
Materials and service	1,084,500	1,084,500	403,148	343,375	746,523	337,977
Capital outlay	2,844,680	2,753,709	213,789	1,028,937	1,242,726	1,510,983
Contingency	400,000	400,000	-	-	-	400,000
Total expenditures	5,358,577	5,267,606	1,035,694	1,839,604	2,875,298	2,392,308
Revenues over (under) expenditures	(2,514,526)	(2,423,555)	499,605	(428,094)	71,511	2,495,066
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	817,025	817,025	368,522	386,523	755,045	(61,980)
Transfers out	(1,202,499)	(1,293,470)	(529,433)	(616,941)	(1,146,374)	147,096
Total other financing sources (uses)	(385,474)	(476,445)	(160,911)	(230,418)	(391,329)	85,116
Net changes in fund balances	(2,900,000)	(2,900,000)	338,694	(658,512)	(319,818)	2,580,182
<b>FUND BALANCES, BEGINNING</b>	2,900,000	2,900,000	3,296,732	3,635,426	3,296,732	396,732
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 3,635,426	\$ 2,976,914	\$ 2,976,914	\$ 2,976,914

**CITY OF GLADSTONE, OREGON**  
**POLICE AND COMMUNICATIONS SPECIAL LEVY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2023**

	Budget for the 2021-2023 Biennium		Actual	Actual	Total	Variance with Final Budget
	Original	Final	1st Year FY 2021-22	2nd Year FY 2022-23		
<b>REVENUES:</b>						
Property taxes	\$ 1,432,016	\$ 1,432,016	\$ 704,123	\$ 733,745	\$ 1,437,868	\$ 5,852
Interest	2,000	2,000	1,740	5,701	7,441	5,441
Total revenues	1,434,016	1,434,016	705,863	739,446	1,445,309	11,293
<b>EXPENDITURES:</b>						
Personnel service	1,197,926	1,197,926	627,227	601,778	1,229,005	(31,079)
Materials and service	178,450	178,450	137,834	29,809	167,643	10,807
Contingency	63,798	63,798	-	-	-	63,798
Total expenditures	1,440,174	1,440,174	765,061	631,587	1,396,648	43,526
Revenues over (under) expenditures	(6,158)	(6,158)	(59,198)	107,859	48,661	54,819
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers out	(133,842)	(133,842)	(53,052)	(80,790)	(133,842)	-
Total other financing sources (uses)	(133,842)	(133,842)	(53,052)	(80,790)	(133,842)	-
Net changes in fund balances	(140,000)	(140,000)	(112,250)	27,069	(85,181)	54,819
<b>FUND BALANCES, BEGINNING</b>	140,000	140,000	122,893	10,643	122,893	(17,107)
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 10,643	\$ 37,712	\$ 37,712	\$ 37,712

**CITY OF GLADSTONE, OREGON**  
**FIRE AND EMERGENCY SERVICES SPECIAL LEVY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2023**

	Budget for the		Actual	Actual	Total	Variance with
	2021-2023 Biennium					
	Original	Final	FY 2021-22	FY 2022-23		
<b>REVENUES:</b>						
Property taxes	\$ 653,536	\$ 653,536	\$ 320,724	\$ 334,216	\$ 654,940	\$ 1,404
Interest	5,000	5,000	2,419	17,665	20,084	15,084
Total revenues	658,536	658,536	323,143	351,881	675,024	16,488
<b>EXPENDITURES:</b>						
Personnel service	413,562	413,562	142,540	-	142,540	271,022
Materials and service	72,000	72,000	14,774	571,537	586,311	(514,311) *
Capital outlay	307,000	307,000	5,377	-	5,377	301,623
Contingency	49,363	49,363	-	-	-	49,363
Total expenditures	841,925	841,925	162,691	571,537	734,228	107,697
Revenues over (under) expenditures	(183,389)	(183,389)	160,452	(219,656)	(59,204)	124,185
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers out	(71,611)	(71,611)	(25,843)	-	(25,843)	45,768
Total other financing sources (uses)	(71,611)	(71,611)	(25,843)	-	(25,843)	45,768
Net changes in fund balances	(255,000)	(255,000)	134,609	(219,656)	(85,047)	169,953
<b>FUND BALANCES, BEGINNING</b>	255,000	255,000	255,445	390,054	255,445	445
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 390,054	\$ 170,398	\$ 170,398	\$ 170,398

\* appropriations adopted at Operations level

**CITY OF GLADSTONE, OREGON  
URBAN RENEWAL AGENCY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2023**

	Budget for the 2021-2023 Biennium		Actual		Total	Variance with Final Budget
	Original	Final	1st Year FY 2021-22	2nd Year FY 2022-23		
<b>REVENUES:</b>						
Property taxes	\$ 2,104,839	\$ 2,104,839	\$ 1,010,047	\$ 1,065,293	2,075,340	\$ (29,499)
Grants	26,000	26,000	-	-	-	(26,000)
Interest	-	-	16,090	84,275	100,365	100,365
Total revenues	2,130,839	2,130,839	1,026,137	1,149,568	2,175,705	44,866
<b>EXPENDITURES:</b>						
Materials and service	199,000	239,000	9,483	198,715	208,198	30,802
Debt service:						
Principal	929,881	929,881	458,092	471,789	929,881	-
Interest	147,235	147,235	80,454	66,666	147,120	115
Contingency	2,603,909	2,563,909	-	-	-	2,563,909
Total expenditures	3,880,025	3,880,025	548,029	737,170	1,285,199	2,594,826
Revenues over (under) expenditures	(1,749,186)	(1,749,186)	478,108	412,398	890,506	2,639,692
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers out	(490,814)	(490,814)	(245,404)	(245,370)	(490,774)	40
Total other financing sources (uses)	(490,814)	(490,814)	(245,404)	(245,370)	(490,774)	40
Net changes in fund balances	(2,240,000)	(2,240,000)	232,704	167,028	399,732	2,639,732
<b>FUND BALANCES, BEGINNING</b>	2,240,000	2,240,000	2,590,275	2,822,979	2,590,275	350,275
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 2,822,979	\$ 2,990,007	\$ 2,990,007	\$ 2,990,007

**CITY OF GLADSTONE, OREGON**  
**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**For the Last Ten Fiscal Years<sup>1</sup>**

Measurement Date June 30,	(a) City's proportion of the net pension liability (asset)	(b) City's proportionate share of the net pension liability (asset)	(c) City's covered payroll	(b/c) City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2022	0.04049326%	\$ 6,200,331	\$ 4,761,545	130.22%	84.5%
2021	0.03940855%	4,715,816	4,380,604	107.65%	87.6%
2020	0.00362742%	7,916,431	4,249,906	186.27%	75.8%
2019	0.04139676%	7,160,648	4,132,382	173.28%	80.2%
2018	0.03299445%	4,998,225	3,992,008	125.21%	82.1%
2017	0.02986788%	4,026,202	3,530,528	114.04%	83.1%
2016	0.31341150%	4,705,034	3,028,865	155.34%	80.5%
2015	0.02869354%	1,647,429	3,142,527	52.42%	91.9%
2014	0.02677427%	(606,896)	3,152,443	-19.25%	103.6%
2013	0.02869354%	673,613	2,233,312	30.16%	92.0%

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

**NOTES TO SCHEDULE**

**Changes in Benefit Terms:**

The 2013 Oregon Legislature made a series of changes to PERS that lowered projected future benefit payments from the System. These changes included reductions to future Cost of Living Adjustments (COLA) made through Senate Bills 822 and 861. Senate Bill 822 also required the contribution rates scheduled to be in effect from July 2013 to June 2015 to be reduced. The Oregon Supreme Court decision in *Moro v. State of Oregon*, issued on April 30, 2015, reversed a significant portion of the reductions the 2013 Oregon Legislature made to future System Cost of Living Adjustments (COLA) through Senate Bills 822 and 861. This reversal increased the total pension liability as of June 30, 2015 compared to June 30, 2014 total pension liability.

**Changes of Assumptions:**

The PERS Board adopted assumption changes that were used to measure the June 30, 2016 total pension liability and June 30, 2018 total pension liability. For June 30, 2016, the changes included the lowering of the long-term expected rate of return to 7.50 percent and lowering of the assumed inflation to 2.50 percent. For June 30, 2018, the long-term expected rate of return was lowered to 7.20 percent. For June 30, 2021, the long-term expected rate of return was lowered to 6.90 percent, and the inflation rate was lowered from 2.5 to 2.4 percent. In addition, the healthy mortality assumption was changed to reflect an updated mortality improvement scale for all groups, and assumptions were updated for merit increases, unused sick leave, and vacation pay were updated.

**CITY OF GLADSTONE, OREGON**  
**SCHEDULE OF CONTRIBUTIONS - PENSION**  
**For the Last Ten Fiscal Years<sup>1</sup>**

Year Ended June 30,	(a) Statutorily required contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution deficiency (excess)	(c) City's covered payroll	(b/c) Contributions as a percent of covered payroll
2023	\$ 872,093	\$ 872,093	\$ -	\$ 4,010,402	21.75%
2022	992,558	992,558	-	4,761,545	20.85%
2021	844,458	844,458	-	4,380,604	19.28%
2020	780,267	780,267	-	4,249,906	18.36%
2019	524,556	524,556	-	4,132,382	12.69%
2018	542,067	542,067	-	3,992,008	13.58%
2017	354,011	354,011	-	3,530,528	10.03%
2016	305,104	305,104	-	3,028,865	10.07%
2015	733,439	733,439	-	3,142,527	23.34%
2014	764,158	764,158	-	3,152,443	24.24%

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

**NOTES TO SCHEDULE**

Actuarial Assumptions and Methods Used to Set the Actuarially Determined Contributions

	December 31, 2019	December 31, 2017	December 31, 2015	December 31, 2013	December 31, 2011
Actuarial valuation	July 2021 - June 2023	July 2019 - June 2021	July 2017 - June 2019	July 2015 - June 2017	July 2013 - June 2015
Effective	Entry Age Normal				Projected Unit Credit
Actuarial cost method	Level percentage of payroll				
Amortization method	Market Value				
Asset valuation method	20 years				N/A
Remaining amortization periods	Actuarial assumptions:				
Inflation rate	2.40 percent	2.50 percent		2.75 percent	
Projected salary increases	3.40 percent	3.50 percent			
Investment rate of return	6.90 percent	7.20 percent	7.50 percent	7.75 percent	8.00 percent

**CITY OF GLADSTONE, OREGON**  
**SCHEDULE OF THE PROPORTIONATE SHARE OF OPEB - RHIA**  
**For the Last Ten Fiscal Years<sup>1</sup>**

Measurement Date June 30,	(a) City's proportion of the net OPEB liability (asset)	(b) City's proportionate share of the net OPEB liability (asset)	(c) Covered payroll	(b/c) City's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
2022	0.02984025%	\$ (106,032)	\$ 4,761,545	-2.23%	194.6%
2021	0.02789945%	(95,807)	\$ 4,380,604	-2.19%	183.9%
2020	0.02979869%	(60,718)	4,249,906	-1.43%	150.1%
2019	0.03233891%	(62,490)	4,132,382	-1.51%	144.4%
2018	0.03390207%	(37,844)	3,992,008	-0.95%	124.0%
2017	0.03037003%	(12,675)	3,530,528	-0.36%	108.9%
2016	0.02767864%	7,516	3,028,865	0.25%	94.15%

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

<sup>1</sup>This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

**NOTES TO SCHEDULE**

Changes of Assumptions:

The PERS Board adopted assumption changes that were used to measure the June 30, 2021 total OPEB liability. The changes include the lowering of the long-term expected rate of return from 7.20 to 6.90 percent and the inflation rate from 2.5 to 2.4 percent. In addition, the healthy healthcare participation and cost trend rates, and healthy mortality assumptions were changed to reflect an updated trends and mortality improvement scale for all groups.



**CITY OF GLADSTONE, OREGON**  
**SCHEDULE OF CONTRIBUTIONS TO OPEB - RHIA**  
**For the Last Ten Fiscal Years<sup>1</sup>**

Year Ended June 30,	(a) Contractually determined contribution	(b) Contributions in relation to the actuarially required contribution	(a-b) Contribution deficiency (excess)	(c) Covered payroll	(b/c) Contributions as a percent of covered payroll
2023	\$ 603	\$ 603	\$ -	\$ 4,010,402	0.02%
2022	735	735	-	4,761,545	0.02%
2021	746	746	-	4,380,604	0.02%
2020	2,128	2,128	-	4,249,906	0.05%
2019	16,028	16,028	-	4,132,382	0.35%
2018	16,415	16,415	-	3,992,008	0.34%

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

<sup>1</sup>This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

**NOTES TO SCHEDULE**

Actuarial Assumptions and Methods Used to Set the Actuarially Determined Contributions

Actuarial valuation:	December 31, 2019	December 31, 2017	December 31, 2015	December 31, 2013	December 31, 2011
Effective:	July 2021 - June 2023	July 2019 - June 2021	July 2017 - June 2019	July 2015 - June 2017	December 31, 2011
Actuarial cost method:	Entry Age Normal				Projected Unit Credit
Amortization method:	Level percentage of payroll, closed				
Amortization period:	10 years				
Asset valuation method:	Market value				
Remaining amortization periods:	10 years	20 years		N/A	
Actuarial assumptions					
Inflation rate	2.40 percent	2.50 percent		2.75 percent	
Projected salary increases	3.40 percent	3.50 percent		3.75 percent	
Investment rate of return	6.90 percent	7.20 percent	7.50 percent	7.75 percent	8.00 percent
Healthcare cost trend rates	None. Statute stipulates \$60 monthly payment for healthcare insurance				

**CITY OF GLADSTONE, OREGON**  
**SCHEDULE OF CHANGES IN OPEB LIABILITY AND RELATED RATIOS - IMPLICIT RATE SUBSIDY**  
**For the Last Ten Fiscal Years<sup>1</sup>**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total OPEB Liability</b>						
Service Interest	\$ 33,673	\$ 32,709	\$ 28,330	\$ 25,425	\$ 37,095	\$ 37,095
Interest	11,209	11,028	16,034	16,899	20,130	18,962
Changes of benefit terms	-	-	-	-	-	-
Differences between economic/demographic gains or losses	(13,599)	-	27,862	-	-	-
Changes of assumptions	(48,203)	1,605	(2,207)	10,725	-	-
Benefit payment	(23,875)	(28,844)	(38,010)	(206,544)	(23,363)	(22,017)
<b>Net change in total OPEB liability</b>	<u>(40,795)</u>	<u>16,498</u>	<u>32,009</u>	<u>(153,495)</u>	<u>33,862</u>	<u>34,040</u>
<b>Total OPEB liability - beginning</b>	<u>497,138</u>	<u>480,640</u>	<u>448,631</u>	<u>602,126</u>	<u>568,264</u>	<u>534,224</u>
<b>Total OPEB liability - ending</b>	<u>\$ 456,343</u>	<u>\$ 497,138</u>	<u>\$ 480,640</u>	<u>\$ 448,631</u>	<u>\$ 602,126</u>	<u>\$ 568,264</u>
Covered-employee payroll	\$ 4,010,402	\$ 4,761,545	\$ 4,380,604	\$ 4,249,906	\$ 4,132,382	\$ 3,992,008
Total OPEB liability as a percentage of covered-employee payroll	11.38%	10.44%	10.97%	10.56%	14.57%	14.24%

The amounts presented for each fiscal year were actuarial determined at July 1 and rolled forward to the measurement date.

<sup>1</sup>This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

**CITY OF GLADSTONE, OREGON**  
**SCHEDULE OF CONTRIBUTIONS TO OPEB - IMPLICIT RATE SUBSIDY**  
**For the Last Ten Fiscal Years<sup>1</sup>**

Year Ended June 30,	(a) Actuarially determined contribution	(b) Contributions in relation to the actuarially required contribution	(a-b) Contribution deficiency (excess)	(c) Covered payroll	(b/c) Contributions as a percent of covered payroll
2023	\$ 39,867	\$ 39,867	\$ -	\$ 4,010,402	0.99%
2022	23,875	23,875	-	4,761,545	0.50%
2021	8,259	8,259	-	4,380,604	0.19%
2020	38,710	38,710	-	4,249,906	0.66%
2019	23,363	23,363	-	4,132,382	1.71%
2018	22,017	22,017	-	3,992,008	3.44%
2017	23,634	23,634	-	3,530,528	0.67%

The amounts presented for each fiscal year were actuarial determined at July 1 and rolled forward to the measurement date.

<sup>1</sup>This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

**NOTES TO SCHEDULE**

Actuarial Assumptions and Methods Used to Set the Actuarially Determined Contributions

Actuarial valuation:	July 1, 2020	July 1, 2018	July 1, 2016
Effective:	June 30, 2020 and 2021	June 30, 2018 and 2019	June 30, 2016 and 2017
Actuarial cost method:	Entry Age Normal		
Amortization method:	Level percentage of payroll, closed		
Amortization period:	5.8 years	6.8 years	7.7 years
Asset valuation method:	Market value		
Remaining amortization periods:	20 years		
Actuarial assumptions:			
Inflation rate	2.50 percent		
Projected salary increases	3.50 percent		

**CITY OF GLADSTONE**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**June 30, 2023**

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**1. Stewardship, Compliance, and Accountability**

**A. Budgetary Information**

On or before June 30 of each year, the City enacts a resolution approving the budget, appropriating the expenditures, and levying the property taxes. Prior to enacting this resolution, the proposed budget is presented to a budget committee consisting of members of the City Council and a like number of interested citizens. The budget committee presents the budget to the City Council for budget hearings prior to enactment of the resolution. The City budgets all funds, except the Fiduciary Funds, as required by Oregon Local Budget Law. The basis of budgeting for all major funds is the same as GAAP.

The resolution authorizing appropriations for each fund sets the legal level of control by which expenditures cannot legally exceed appropriations. Total expenditures by department as established by the resolution are the legal level of control for the General Fund. Expenditure categories of division operations, operating transfers, and contingency are the legal level of control for all other funds. The detail budget document, however, is required to contain more specific information for the above mentioned expenditure categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget, with some exceptions. A supplemental budget requires hearings before the public, publications in newspapers, and adoption by the City Council. Management may modify original and supplemental budgets by the use of appropriation transfers between the legal levels of control within a fund. Such transfers require approval by the City Council. The City had appropriation transfers, approved through supplemental or budget transfer resolutions, during the year ended June 30, 2023.

The City Council approved on December 13, 2022 adjustments to the General Fund for Traffic-related State grants and two Community Center grants, also received from the State of Oregon. Subsequent budget effects included General Fund revenues adjustments, Police Overtime and Community Center capital outlay.

On May 9, 2023, the Urban Renewal Agency Board approved a budget amendment to increase appropriations for the demolition of the former City Hall building. Estimates came in higher than anticipated for removal of the building, necessitating the budget resolution. Appropriations lapse as of year-end.

Expenditures exceeded appropriation levels in the year ended June 30, 2023 in the following departments:

• General Fund	Library Department	\$ 2,209
• Police Levy Fund	Operations	\$20,272

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## **OTHER SUPPLEMENTARY INFORMATION**

## **OTHER SUPPLEMENTARY INFORMATION**

Other supplementary information includes financial schedules not required by the GASB, nor a basic financial statements, but are presented for purposes of additional analysis.

These financial schedules include the following:

- Combining Balance Sheet - General Fund
- Combining Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) and Change in Fund Balance - General Fund

**CITY OF GLADSTONE, OREGON**  
**COMBINING BALANCE SHEET - GENERAL FUND**  
**June 30, 2023**

	General Fund - Budgetary Basis	American Rescue Plan Reserve Fund - Budgetary Basis	Total General Fund - GAAP Basis
<b>ASSETS:</b>			
Cash and investments	\$ 7,903,466	\$ 2,420,091	\$ 10,323,557
Restricted cash and investments	1,148,355	-	1,148,355
Cash with county treasurer	65,027	-	65,027
Accounts receivable	130,963	-	130,963
Property taxes receivable	66,064	-	66,064
Interest Receivable	2,781	-	2,781
Due from other governments	111,489	-	111,489
Prepaid Expenses	127,156	-	127,156
	<u>\$ 9,555,301</u>	<u>\$ 2,420,091</u>	<u>\$ 11,975,392</u>
<b>LIABILITIES:</b>			
Accounts payable	\$ 268,529	\$ -	\$ 268,529
Other current liabilities	114,284	-	114,284
	<u>382,813</u>	<u>-</u>	<u>382,813</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Unavailable revenues - property taxes	112,775	-	112,775
Unavailable revenues - other	34,531	2,420,091	2,454,622
	<u>147,306</u>	<u>2,420,091</u>	<u>2,567,397</u>
<b>FUND BALANCES:</b>			
Non-Spendable:			
Prepays	127,156	-	127,156
Restricted:			
System development	287,112	-	287,112
Committed:			
Business Development and Promotion	444,968	-	444,968
Tourism Promotion and Activities	311,243	-	311,243
Assigned:			
Capital projects	105,032	-	105,032
Library board	17,456	-	17,456
Unassigned	7,732,215	-	7,732,215
	<u>9,025,182</u>	<u>-</u>	<u>9,025,182</u>
Total fund balance	<u>\$ 9,555,301</u>	<u>\$ 2,420,091</u>	<u>\$ 11,975,392</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 9,555,301</u>	<u>\$ 2,420,091</u>	<u>\$ 11,975,392</u>



**CITY OF GLADSTONE, OREGON**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - GENERAL FUND**  
**For the Fiscal Year Ended June 30, 2023**

	General Fund - Budgetary Basis	American Rescue Plan Reserve Fund - Budgetary Basis	Total General Fund - GAAP Basis
<b>REVENUES:</b>			
Property taxes	\$ 4,816,117	\$ -	\$ 4,816,117
Public service taxes	428,361	-	428,361
Franchise and right of way fees	892,294	-	892,294
Grants	117,624	287,254	404,878
Charges for services	106,292	-	106,292
Licenses and permits	195,904	-	195,904
Fines and forfeitures	328,856	-	328,856
Special assessments	188,579	-	188,579
Contributions and donations	33,960	-	33,960
Interest	755,769	-	755,769
Miscellaneous	164,533	-	164,533
	<u>8,028,289</u>	<u>287,254</u>	<u>8,315,543</u>
<b>EXPENDITURES:</b>			
Current:			
General government	2,171,185	287,254	2,458,439
Public safety	4,810,316	-	4,810,316
Culture and recreation	1,082,249	-	1,082,249
Capital outlay	993,970	-	993,970
Debt service:			
Principal	396,509	-	396,509
Interest	198,766	-	198,766
	<u>9,652,995</u>	<u>287,254</u>	<u>9,940,249</u>
Revenues over (under) expenditures	(1,624,706)	-	(1,624,706)
<b>OTHER FINANCING SOURCES (USES):</b>			
Sale of capital assets	76,504	-	76,504
Transfers in	1,213,037	-	1,213,037
	<u>1,289,541</u>	<u>-</u>	<u>1,289,541</u>
Net changes in fund balances	(335,165)	-	(335,165)
<b>FUND BALANCES, BEGINNING</b>	<u>9,360,347</u>	<u>-</u>	<u>9,360,347</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 9,025,182</u>	<u>\$ -</u>	<u>\$ 9,025,182</u>

## **BUDGETARY COMPARISON SCHEDULES**

Pursuant to the provisions of Oregon Revised Statute, an individual schedule of revenues, expenditures, and changes in fund balances - budget and actual be displayed for each fund where legally adopted budgets are required.

These Budgetary Comparison schedules include the following:

- General Fund Schedule of Expenditures
- American Rescue Plan Reserve Fund

**CITY OF GLADSTONE, OREGON  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2023**

	Budget for the		Actual 1st Year FY 2021-22	Actual 2nd Year FY 2022-23	Total	Variance with Final Budget
	2021-2023 Biennium					
	Original	Final				
General Administration:						
Personnel services	\$ 1,855,261	\$ 1,686,754	\$ 655,062	\$ 706,287	\$ 1,361,349	\$ 325,405
Materials and services	4,165,445	1,884,637	849,418	884,052	1,733,470	151,167
Subtotal	6,020,706	3,571,391	1,504,480	1,590,339	3,094,819	476,572
Information Technology:						
Personnel services	330,494	330,494	165,635	169,450	335,085	(4,591)
Materials and services	329,801	329,801	146,319	152,742	299,061	30,740
Capital outlay	96,635	96,635	4,377	25,275	29,652	66,983
Subtotal	756,930	756,930	316,331	347,467	663,798	93,132
Facilities:						
Personnel services	190,227	190,227	56,837	58,270	115,107	75,120
Materials and services	456,000	456,000	188,457	200,384	388,841	67,159
Capital outlay	340,000	5,289,000	96,049	471,284	567,333	4,721,667
Subtotal	986,227	5,935,227	341,343	729,938	1,071,281	4,863,946
Municipal Court:						
Personnel services	482,695	482,695	236,549	246,591	483,140	(445)
Materials and services	268,740	268,740	113,306	117,287	230,593	38,147
Subtotal	751,435	751,435	349,855	363,878	713,733	37,702
Police:						
Personnel services	5,194,527	5,285,527	2,592,188	2,376,474	4,968,662	316,865
Materials and services	837,378	837,378	272,926	473,791	746,717	90,661
Capital outlay	172,500	172,500	61,861	99,664	161,525	10,975
Subtotal	6,204,405	6,295,405	2,926,975	2,949,929	5,876,904	418,501
Fire:						
Personnel services	2,609,204	2,609,204	1,106,912	-	1,106,912	1,502,292
Materials and services	806,650	806,650	585,883	1,596,173	2,182,056	(1,375,406)
Capital outlay	350,000	350,000	48,906	254,279	303,185	46,815
Subtotal	3,765,854	3,765,854	1,741,701	1,850,452	3,592,153	173,701
Parks:						
Personnel services	794,767	794,767	267,947	276,935	544,882	249,885
Materials and services	381,900	381,900	185,913	157,001	342,914	38,986
Capital outlay	886,629	846,197	55,150	89,605	144,755	701,442
Subtotal	2,063,296	2,022,864	509,010	523,541	1,032,551	990,313
Recreation:						
Personnel services	66,000	66,000	645	5,179	5,824	60,176
Materials and services	10,200	10,200	2,598	3,522	6,120	4,080
Subtotal	76,200	76,200	3,243	8,701	11,944	64,256
Community Center:						
Personnel services	363,036	645,770	279,146	379,247	658,393	(12,623)
Materials and services	98,260	98,260	23,224	46,314	69,538	28,722
Capital outlay	-	75,000	-	53,863	53,863	21,137
Subtotal	461,296	819,030	302,370	479,424	781,794	37,236
Library:						
Materials and services	418,180	418,180	206,338	214,051	420,389	(2,209)
Subtotal	418,180	418,180	206,338	214,051	420,389	(2,209)
Total expenditures	\$ 21,504,529	\$ 24,412,516	\$ 8,201,646	\$ 9,057,720	\$ 17,259,366	\$ 7,153,150

**CITY OF GLADSTONE, OREGON  
 AMERICAN RESCUE PLAN RESERVE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 For the Fiscal Year Ended June 30, 2023**

	Budget for the 2021-2023 Biennium		Actual	Actual	Total	Variance with Final Budget
	Original	Final	1st Year FY 2021-22	2nd Year FY 2022-23		
<b>REVENUES:</b>						
Grants	\$ -	\$ 2,737,344	\$ 30,000	287,254	317,254	\$ 2,420,090
Total revenues	-	2,737,344	30,000	287,254	317,254	2,420,090
<b>EXPENDITURES:</b>						
Personnel service	-	-	-	185,551	185,551	(185,551) *
Materials and service	-	1,527,344	30,000	101,703	131,703	1,395,641
Total expenditures	-	1,527,344	30,000	287,254	317,254	1,210,090
Revenues over (under) expenditures	-	1,210,000	-	-	-	1,210,000
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers out	-	(1,210,000)	-	-	-	1,210,000
Total other financing sources (uses)	-	(1,210,000)	-	-	-	1,210,000
Net changes in fund balances	-	-	-	-	-	-
<b>FUND BALANCES, BEGINNING</b>	-	-	-	-	-	-
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

\* appropriations adopted at Operations level

**BUDGETARY COMPARISON SCHEDULES**  
**Enterprise Funds**

Pursuant to the provisions of Oregon Revised Statute, an individual schedule of revenues, expenditures, and changes in fund balances - budget and actual be displayed for each fund where legally adopted budgets are required.

Enterprise Budgetary Comparison schedules include the following:

- Water Fund
- Sewer Fund
- Storm Water Fund

**CITY OF GLADSTONE, OREGON  
WATER FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2023**

	Budget for the 2021-2023 Biennium		Actual 1st Year FY 2021-22	Actual 2nd Year FY 2022-23	Total	Variance with Final Budget
	Original	Final				
<b>REVENUES:</b>						
Service charges	\$ 5,200,000	\$ 5,200,000	\$ 2,587,612	\$ 2,735,244	\$ 5,322,856	\$ 122,856
Connection and installation fees	10,000	10,000	548	-	548	(9,452)
System development charges	50,000	50,000	-	-	-	(50,000)
Miscellaneous	-	-	-	1,050	1,050	1,050
<b>Total revenues</b>	<b>5,260,000</b>	<b>5,260,000</b>	<b>2,588,160</b>	<b>2,736,294</b>	<b>5,324,454</b>	<b>64,454</b>
<b>EXPENDITURES:</b>						
Personnel service	1,115,039	1,115,039	313,846	447,708	761,554	353,485
Materials and service	2,014,000	2,014,000	809,989	810,743	1,620,732	393,268
Capital outlay	4,940,006	4,849,035	78,228	25,398	103,626	4,745,409
Debt service:						
Principal	331,000	331,000	165,000	166,000	331,000	-
Interest	27,235	27,235	13,622	10,336	23,958	3,277
Contingency	400,000	400,000	-	-	-	400,000
<b>Total expenditures</b>	<b>8,827,280</b>	<b>8,736,309</b>	<b>1,380,685</b>	<b>1,460,185</b>	<b>2,840,870</b>	<b>5,895,439</b>
Revenues over (under) expenditures	(3,567,280)	(3,476,309)	1,207,475	1,276,109	2,483,584	5,959,893
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	278,405	278,405	117,663	113,292	230,955	(47,450)
Transfers out	(579,125)	(670,096)	(272,094)	(382,173)	(654,267)	15,829
<b>Total other financing sources (uses)</b>	<b>(300,720)</b>	<b>(391,691)</b>	<b>(154,431)</b>	<b>(268,881)</b>	<b>(423,312)</b>	<b>(31,621)</b>
Net changes in fund balances	(3,868,000)	(3,868,000)	1,053,044	1,007,228	2,060,272	5,928,272
<b>FUND BALANCE, BEGINNING- BUDGETARY BASIS</b>	<b>3,868,000</b>	<b>3,868,000</b>	<b>4,019,873</b>	<b>5,072,917</b>	<b>4,019,873</b>	<b>151,873</b>
<b>FUND BALANCES, ENDING - BUDGETARY BASIS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,072,917</b>	<b>\$ 6,080,145</b>	<b>\$ 6,080,145</b>	<b>\$ 6,080,145</b>
					Revenues	Expenditures/ Expenses
Total revenue and expenditures above					\$ 2,736,294	\$ 1,460,185
Operating transfers in/out					113,292	382,173
Expenditures capitalized					-	(25,398)
Compensated absences					-	8,121
Debt service principal payments					-	(166,000)
Depreciation expense					-	144,139
Net pension activity					-	250,268
Net OPEB asset					-	(4,982)
Net OPEB obligation					-	21,498
Equity in net income/loss of joint venture					44,430	-
<b>Total revenues and expenses - generally accepted accounting principles</b>					<b>\$ 2,894,016</b>	<b>2,070,004</b>
Change in net position						<b>\$ 824,012</b>

**CITY OF GLADSTONE, OREGON  
SEWER FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2023**

	Budget for the 2021-2023 Biennium		Actual 1st Year	Actual 2nd Year	Total	Variance with Final Budget
	Original	Final	FY 2021-22	FY 2022-23		
<b>REVENUES:</b>						
Service charge	\$ 7,835,000	\$ 7,835,000	\$ 3,857,313	\$ 4,038,486	\$ 7,895,799	\$ 60,799
Connection and installation fees	10,000	10,000	-	-	-	(10,000)
System development charge	20,000	20,000	6,093	16,627	22,720	2,720
Miscellaneous	4,000	4,000	2,385	101,873	104,258	100,258
Total revenues	7,869,000	7,869,000	3,865,791	4,156,986	8,022,777	153,777
<b>EXPENDITURES:</b>						
Personnel service	822,122	822,122	375,324	395,365	770,689	51,433
Materials and service	4,205,029	4,205,029	1,985,444	2,102,685	4,088,129	116,900
Capital outlay	4,411,696	5,530,725	318,405	307,431	625,836	4,904,889
Contingency	400,000	400,000	-	-	-	400,000
Total expenditures	9,838,847	10,957,876	2,679,173	2,805,481	5,484,654	5,473,222
Revenues over (under) expenditures	(1,969,847)	(3,088,876)	1,186,618	1,351,505	2,538,123	5,626,999
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	278,405	1,488,405	117,663	113,292	230,955	(1,257,450)
Transfers out	(628,558)	(719,529)	(287,130)	(402,516)	(689,646)	29,883
Total other financing sources (uses)	(350,153)	768,876	(169,467)	(289,224)	(458,691)	(1,227,567)
Net changes in fund balances	(2,320,000)	(2,320,000)	1,017,151	1,062,281	2,079,432	4,399,432
<b>FUND BALANCE, BEGINNING- BUDGETARY BASIS</b>	2,320,000	2,320,000	2,460,024	3,477,175	2,460,024	140,024
<b>FUND BALANCES, ENDING - BUDGETARY BASIS</b>	\$ -	\$ -	\$ 3,477,175	\$ 4,539,456	\$ 4,539,456	\$ 4,539,456
					Revenues	Expenditures/ Expenses
Total revenue and expenditures above					\$ 4,156,986	\$ 2,805,481
Operating transfers in/out					113,292	402,516
Expenditures capitalized					-	(287,431)
Compensated absences					-	30,091
Depreciation expense					-	146,146
Gain/loss on transfer of capital assets					-	511,550
Net pension activity					-	(210,526)
Net OPEB asset					-	3,273
Net OPEB obligation					-	(19,927)
Total revenues and expenses - generally accepted accounting principles					\$ 4,270,278	3,381,173
Change in net position						\$ 889,105

**CITY OF GLADSTONE, OREGON  
 STORM WATER FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 For the Fiscal Year Ended June 30, 2023**

	Budget for the		Actual		Total	Variance with Final Budget
	2021-2023 Biennium		1st Year	2nd Year		
	Original	Final	FY 2021-22	FY 2022-23		
<b>REVENUES:</b>						
Service charge	\$ 1,898,000	\$ 1,898,000	\$ 924,970	\$ 956,725	\$ 1,881,695	\$ (16,305)
System development charge	11,000	11,000	-	-	-	(11,000)
Miscellaneous	-	-	-	65,844	65,844	65,844
Total revenues	1,909,000	1,909,000	924,970	1,022,569	1,947,539	38,539
<b>EXPENDITURES:</b>						
Personnel service	567,711	567,711	246,373	210,891	457,264	110,447
Materials and service	206,000	206,000	130,328	101,685	232,013	(26,013) *
Capital outlay	2,009,471	1,918,500	186,938	219,073	406,011	1,512,489
Contingency	200,000	200,000	-	-	-	200,000
Total expenditures	2,983,182	2,892,211	563,639	531,649	1,095,288	1,796,923
Revenues over (under) expenditures	(1,074,182)	(983,211)	361,331	490,920	852,251	1,835,462
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	278,405	278,405	117,663	113,292	230,955	(47,450)
Transfers out	(244,223)	(335,194)	(113,534)	(211,646)	(325,180)	10,014
Total other financing sources (uses)	34,182	(56,789)	4,129	(98,354)	(94,225)	(37,436)
Net changes in fund balances	(1,040,000)	(1,040,000)	365,460	392,566	758,026	1,798,026
<b>FUND BALANCE, BEGINNING- BUDGETARY BASIS</b>	1,040,000	1,040,000	1,220,604	1,586,064	1,220,604	180,604
<b>FUND BALANCES, ENDING - BUDGETARY BASIS</b>	\$ -	\$ -	\$ 1,586,064	\$ 1,978,630	\$ 1,978,630	\$ 1,978,630

	Revenues	Expenditures/ Expenses
Total revenue and expenditures above	\$ 1,022,569	\$ 531,649
Operating transfers in/out	113,292	211,646
Expenditures capitalized	-	(219,017)
Compensated absences	-	(774)
Depreciation expense	-	26,445
Net pension liability	-	93,616
Net OPEB Asset	-	(1,924)
Net OPEB liability	-	7,920
Total revenues and expenses - generally accepted accounting principles	\$ 1,135,861	649,561
Change in net position		\$ 486,300

\* appropriations adopted at Operations level



**AUDIT COMMENTS AND DISCLOSURES**

**INDEPENDENT AUDITOR'S REPORT  
ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH OREGON STATE REGULATION**

The Honorable Mayor, City Council, and Audit Committee  
City of Gladstone, Oregon

We have audited the basic financial statements of City of Gladstone, Oregon, as of and for the year ended June 30, 2023 and have issued our report thereon dated January 30, 2024. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the provisions of the *Minimum Standards of Audits of Oregon Municipal Corporations*, prescribed by the Secretary of State.

**Compliance**

As part of obtaining reasonable assurance about whether City of Gladstone, Oregon's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, including the provisions of Oregon Revised Statutes (ORS) as specified in the Oregon Administrative Rules 162-010-0000 through 162-010-0330 of the *Minimum Standards for Audits of Oregon Municipal Corporations*, as set forth below, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we consider necessary to address the required comments and disclosures which included, but were not limited to, the following:

- Deposits of public funds with financial institutions (ORS Chapter 295).
- Indebtedness limitations, restrictions, and repayments.
- Budgets legally required (ORS Chapter 294).
- Insurance and fidelity 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 (ORS Chapters 279A, 279B, and 279C).
- Accountability for collecting or receiving money by elected officials. The City does not have any elected officials collecting or receiving money.

In connection with our testing, 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 grant agreements, including the provisions of Oregon Revised Statutes as specified in the Oregon Administrative Rules 162-010-0000 through 162-010-0330 of the *Minimum Standards for Audits of Oregon Municipal Corporations* except as follows.

Expenditures in the following funds exceeded appropriations for the year ended June 30, 2023:

<u>Fund</u>	<u>Budget Category</u>	<u>Amount</u>
General	Library	\$ 2,209
Police & Communications Levy	Operations	\$ 20,272

### **Report On Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered City of Gladstone, Oregon's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Gladstone, Oregon's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Gladstone, Oregon's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Minimum Standards of Audits of Oregon Municipal Corporations*, prescribed by the Secretary of State, in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



For Merina+Co  
Tualatin, Oregon  
January 30, 2024



**GLADSTONE  
URBAN  
RENEWAL  
AGENCY**





**GLADSTONE CITY COUNCIL/URBAN RENEWAL AGENCY MEETING MINUTES OF JUNE 13, 2023**

Meeting was called to order at approximately 7:22 P.M.

**ROLL CALL:**

Mayor Michael Milch, Councilor Alexander, Councilor Garlington, Councilor Huckaby, Councilor Reichle, Councilor Roberts, Councilor Cook

**ABSENT:**

None.

**STAFF:**

Jacque Betz, City Administrator; Cathy Brucker, Finance Consultant; David Doughman, City Attorney; Tami Bannick, City Recorder

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Mayor Milch called the meeting to order.

**REGULAR AGENDA:**

**17. APPROVAL OF MAY 9, 2023 URBAN RENEWAL AGENCY MEETING MINUTES:**

*Councilor Reichle made a motion to approve the May 9, 2023 meeting minutes. Motion was seconded by Councilor Huckaby. Ms. Bannick took a roll call vote: Councilor Reichle – yes. Councilor Alexander – yes. Councilor Huckaby – yes. Councilor Cook – yes. Councilor Roberts – yes. Councilor Garlington – yes. Mayor Milch – yes. Motion passed with a unanimous vote.*

**18. PUBLIC HEARING – RESOLUTION UR-72 – ADOPTING THE 2023–2025 GLADSTONE URBAN RENEWAL AGENCY BIENNIUM BUDGET AND DECLARATION OF TAX INCREMENT FOR THE 2023 -2025 TAX YEARS:**

Ms. Brucker said this is the adoption of the biennium Urban Renewal Agency budget and declaration of tax increment for the 2023-2025 tax years. State law requires that the Urban Renewal Board adopt a budget prior to the end of the fiscal year, which ends June 30<sup>th</sup>, 2023. This is the budget that came from the Budget Committee and the tax rate. The overall budget is \$5,227,996 for the biennium. The tax increment remains unchanged as far as the calculation that is applied against the Urban Renewal amount. They are requesting the maximum amount of revenue that may be raised by dividing the taxes method under Section 1c, Article XI of the Oregon Constitution. There are zero dollars being requested that would be raised through the imposition of a special levy. Staff is recommending adoption of Resolution UR-72.

Mayor Milch said that there was opportunity for community participation regarding this during the Budget Committee meetings and also in tonight's meeting.

*Councilor Roberts made a motion to open the public hearing. Motion was seconded by Councilor Alexander. Ms. Bannick took a roll call vote: Councilor Cook – yes. Councilor Reichle – yes. Councilor Alexander – yes. Councilor Huckaby – yes. Councilor Garlington – yes. Councilor Roberts – yes. Mayor Milch – yes. Motion passed with a unanimous vote.*

Mayor Milch opened the public hearing.

**PUBLIC COMMENT:**

None.



*Councilor Reichle made a motion to close the public hearing. Motion was seconded by Councilor Alexander. Ms. Bannick took a roll call vote: Councilor Roberts – yes. Councilor Garlington – yes. Councilor Huckaby – yes. Councilor Alexander – yes. Councilor Reichle – yes. Councilor Cook – yes. Mayor Milch – yes. Motion passed with a unanimous vote.*

Mayor Milch closed the public hearing.

*Councilor Alexander made a motion to adopt Resolution UR-72, adopting the 2023-2025 biennium budget in the sum of \$5,227,997. Motion was seconded by Councilor Huckaby. Ms. Bannick took a roll call vote: Councilor Alexander – yes. Councilor Huckaby – yes. Councilor Garlington – yes. Councilor Roberts – yes. Councilor Cook – yes. Councilor Reichle – yes. Mayor Milch – yes. Motion passed with a unanimous vote.*

*Councilor Roberts made a motion to adopt UR-72, declaring the tax increments remain unchanged for both tax years 2023-24 and 2024-25. The Urban Renewal Agency of the Gladstone Urban Renewal District hereby resolves to request the maximum amount of revenue that may be raised by dividing the taxes under Section 1c, Article XI of the Oregon Constitution and \$0.00 as the amount to be raised through the imposition of a special levy. Motion was seconded by Councilor Reichle. Ms. Bannick took a roll call vote: Councilor Garlington – yes. Councilor Roberts – yes. Councilor Cook – yes. Councilor Reichle – yes. Councilor Alexander – yes. Councilor Huckaby – yes. Mayor Milch – yes. Motion passed with a unanimous vote.*

**ADJOURN:**

(There was no motion or vote taken to adjourn the meeting.)

Mayor Milch adjourned the meeting at approximately 7:33 P.M.

Approved by the Mayor this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

ATTEST:

\_\_\_\_\_  
Michael Milch, Mayor

\_\_\_\_\_  
Tami Bannick, City Recorder



# Gladstone Urban Renewal Agency Staff Report

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Report Date: February 6, 2024  
Meeting Date: February 13, 2024  
To: City Council  
From: Cathy Brucker, Finance Consultant

## Agenda Item

Approval of the Gladstone Urban Renewal Agency Annual Financial Statements for the Fiscal Year Ended June 30, 2023.

## History/Background

The Gladstone Urban Renewal Agency is required to prepare and file annually, with the Secretary of State/Audit Division, prescribed reports related to the financial condition of the City.

Merina + Company, LLP (the City Auditors) completed the audit of the annual financial statements, then met with the City of Gladstone Audit Committee on Monday, January 29, 2024 for review and discussion. The Audit Committee then recommended approval of the Annual Financial Statements for the FYE June 30, 2023.

## Proposal

Annual filing of financial information is required by the Secretary of State/Audit Division by December 31<sup>st</sup> of each year. However, due to circumstances beyond our control, our extension request was granted for 30 days to allow coordination with the City of Gladstone statements. The report was filed with the Audit Division by January 31, 2024 to ensure timely compliance with State law.

## Options

No other options have been considered.

## Cost Impact

There is no cost impact related to this request.

## Recommended Staff Action

Staff recommends approval of the Gladstone Urban Renewal Agency Annual Financial Report for the Fiscal Year Ended June 30, 2023.

Department Head  
Signature

Date

City Administrator  
Signature

Date

 2-7-24

 2-7-24

January 30, 2024

To the Agency Officials and Audit Committee  
Gladstone Urban Renewal Agency  
Gladstone, Oregon

We have audited the financial statements of the governmental activities and the major fund of the Gladstone Urban Renewal Agency, a component unit of the City of Gladstone, Oregon for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 22, 2023. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Gladstone Urban Renewal Agency are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023.

We noted no transactions entered into by the Gladstone Urban Renewal Agency during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no significant estimates affecting the Agency.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of Long Term Debt in Note 6 to the financial statements summarizes the changes in debt for the year ended June 30, 2023.

The financial statement disclosures are neutral, consistent, and clear.

### *Significant Unusual Transactions*

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. No significant unusual transactions were identified during the audit.

### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. No misstatements were noted during the audit.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Circumstances that Affect the Form and Content of the Auditor's Report*

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. No circumstances exist that would affect the form and content of our auditor's report.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated January 30, 2024.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Gladstone Urban Renewal Agency's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Gladstone Urban Renewal Agency's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to the management's discussion and analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the management's discussion and analysis, and do not express an opinion or provide any assurance on this information.

We were not engaged to report on the introductory section, which accompany the financial statements but is not RSI. 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.

### Restriction on Use

This information is intended solely for the use of the Agency Officials, Audit Committee, and management of the Gladstone Urban Renewal Agency and is not intended to be, and should not be, used by anyone other than these specified parties.

If you should have any questions or comments, we would be pleased to discuss this report with you at your convenience.

Respectfully,



Merina+Co  
Tualatin, Oregon  
*Focused on Your Wants and Understanding Your Needs*

**GLADSTONE URBAN RENEWAL AGENCY**  
**(A COMPONENT UNIT OF THE CITY OF GLADSTONE, OREGON)**

FINANCIAL STATEMENTS

For the Fiscal Year Ended  
June 30, 2023

with

Independent Auditor's Report



7624 SW MOHAWK STREET • TUALATIN, OR 97062  
PHONE: (503) 723-0300 • FAX: (503) 723-9946 • WWW.MERINA.COM

**GLADSTONE URBAN RENEWAL AGENCY  
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## **INTRODUCTORY SECTION**

**GLADSTONE URBAN RENEWAL AGENCY  
LIST OF PRINCIPAL OFFICIALS  
June 30, 2023**

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Officials

Term Expires

Michael Milch  
Gladstone, Oregon 97027

December 31, 2026

Vanessa Huckaby, President  
Gladstone, Oregon 97027

December 31, 2026

Mindy Garlington  
Gladstone, Oregon 97027

December 31, 2024

Greg Alexander  
Gladstone, Oregon 97027

December 31, 2024

Veronica Reichle  
Gladstone, Oregon 97027

December 31, 2026

Cierra Cook  
Gladstone, Oregon 97027

December 31, 2024

Luke Roberts  
Gladstone, Oregon 97027

December 31, 2026

Administrator

Jacque Betz  
Gladstone, Oregon 97027

Finance Consultant

Cathy Brucker  
Gladstone, Oregon 97027

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## **FINANCIAL SECTION**

## INDEPENDENT AUDITOR'S REPORT

The Agency Officials  
Gladstone Urban Renewal Agency  
Gladstone, Oregon

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities and the major fund of the Gladstone Urban Renewal Agency, a component unit of the City of Gladstone, Oregon, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Gladstone Urban Renewal Agency's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Gladstone Urban Renewal Agency, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Gladstone Urban Renewal Agency, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Gladstone Urban Renewal Agency's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Gladstone Urban Renewal Agency's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit 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 Gladstone Urban Renewal Agency's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Gladstone Urban Renewal Agency's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the management's discussion and analysis in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Report on Other Legal and Regulatory Requirements**

**Other Reporting Required by Oregon Minimum Standards**

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated January 30, 2024, on our consideration of the Gladstone Urban Renewal Agency's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance.



For Merina+Co  
Tualatin, Oregon  
January 30, 2024



**June 30, 2023**  
**Gladstone Urban Renewal Agency**  
**Management's Discussion and Analysis**

Management staff of the Gladstone Urban Renewal Agency offers this executive summary of the financial activities of the Gladstone Urban Renewal Agency for the fiscal year ended June 30, 2023.

**Financial Highlights**

The assets of the Gladstone Urban Renewal Agency exceeded its liabilities at the close of the most recent fiscal year by \$1,021,269 (net position). This amount partially represents the Agency's portion of the Notes Payable debt on the Gladstone Civic Center, completed in April, 2020. The ending net position from the previous year of \$390,145 has increased by \$631,124 over the past year. The Gladstone Civic Center was recorded as a physical asset of the City of Gladstone Governmental Activities, so did not increase assets within the Agency.

As of the close of the current fiscal year, the Gladstone Urban Renewal Agency's governmental fund reported a total ending fund balance of \$2,990,007. The difference between the \$631,124 increase in unrestricted net position and the ending fund balance of \$2,990,007 is comprised of uncollected/unavailable property taxes and notes payable.

**REPORT LAYOUT**

This Management Discussion and Analysis (MD&A) is intended to serve as an introduction to the Gladstone Urban Renewal Agency's basic financial statements. The basic financial statements are comprised of three components: 1) entity-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. The report also contains other supplementary data in addition to the basic financial statements themselves.

**Government-Wide Financial Statements**

These two statements present an overview of the Agency's finances, in a manner similar to the private sector. Each statement presents highly condensed, entity-wide information and uses the full accrual basis of accounting.

The statement of net position presents information on the Agency's total assets and liabilities, with the resulting difference between the two presented as net position. Over time, increases or decreases to net position may serve as a useful indicator of whether the Agency's financial position is improving or deteriorating.

The statement of activities focuses on the change in net position from the prior year. The costs of the Agency's programs are presented and show to what extent governmental activities are subsidized by taxes and other general revenues.

**Fund Financial Statements**

Following the government-wide statements is a section containing fund financial statements. The Agency's General Fund is presented in its own column. A "Budgetary Comparison Statement" is included as part of the basic financial statements.

**Notes to Basic Financial Statements**

The notes provide additional information that is essential to a full understanding of the financial data provided in the entity-wide and fund financial statements. Completing the document is a report by the independent certified public accountant, as required by statute.

**AGENCY AS A WHOLE**

**Entity-wide Financial Statements**

**Statement of net position at June 30, 2023.** As noted earlier, net position may serve over time as a useful indicator of the Agency's financial position. Assets exceeded liabilities by \$1,021,269 at the close of the most recent fiscal year.

By far the largest portion of the Agency's assets is cash and investments which have financial liquidity easily available for future spending. With the April 2020 completion of the Gladstone Civic Center construction, cash and investments are increasing in the 2022-23 year as illustrated below.

The following table reflects a summary of net position for fiscal years 2022-23 and 2021-22.

	<b>Summary Statement of Net Position as of June 30,</b>		
	<u>2023</u>	<u>2022</u>	<u>Total Change</u>
Cash and investments	\$ 2,985,328	\$ 2,819,559	\$ 165,769
Due from other governments	14,324	2,372	11,952
Property tax receivable	14,751	33,452	(18,701)
Interest receivable	619	304	315
Total Assets	<u>3,015,022</u>	<u>2,855,687</u>	<u>159,335</u>
Notes payable	<u>1,993,753</u>	<u>2,465,542</u>	<u>471,789</u>
Total Liabilities	<u>1,993,753</u>	<u>2,465,542</u>	<u>471,789</u>
Net position:			
Restricted	<u>\$ 1,021,269</u>	<u>\$ 390,145</u>	<u>\$ 631,124</u>

The following table reflects a Statement of Activities for fiscal years 2022-23 and 2021-22.

<b>Summary Statement of Activities</b>			
<b>For the Fiscal Years Ended June 30,</b>			
	<u>2023</u>	<u>2022</u>	<u>Total Change</u>
<b>REVENUES</b>			
General Revenues			
Property tax	\$ 1,057,600	\$ 1,015,631	\$ 41,969
Interest	<u>84,275</u>	<u>16,090</u>	<u>68,185</u>
Total receipts	1,141,875	1,031,721	110,154
<b>EXPENSES</b>			
Division operations	<u>510,751</u>	<u>335,341</u>	<u>175,410</u>
Total expenses	510,751	335,341	175,410
Increase in net position	<u>631,124</u>	<u>696,380</u>	<u>(65,256)</u>
Beginning net position	<u>390,145</u>	<u>(306,235)</u>	<u>696,380</u>
Ending net position	<u>\$ 1,021,269</u>	<u>\$ 390,145</u>	<u>\$ 631,124</u>

**Governmental Activities.** Governmental activities increased the Gladstone Urban Renewal Agency’s net position by \$631,124 with the collection of property taxes and payment of debt funds to the City. Payment was also made for the demolition of the former City Hall building, enabling the construction of a new library facility in cooperation with Clackamas County.

**Financial Analysis of the Agency’s funds**

**Governmental Fund.** The focus of the Gladstone Urban Renewal Agency’s governmental fund is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Agency’s financial requirements. In particular, unrestricted net position may serve as useful measure of a government’s net resources available for spending at the end of the fiscal year. The \$2,990,007 ending fund balance is fully available for Urban Renewal Development and retirement of annual debt service.

**Budgetary Highlights.** The Agency’s General Fund original legal appropriations totaled \$3,880,025, with a final budget of \$3,920,025. On May 9, 2023, the Urban Renewal Agency approved a budget amendment to increase appropriations for the demolition of the former City Hall building. Estimates came in higher than anticipated for removal of the building, necessitating the budget resolution. Appropriations lapse at year-end.

**Capital Assets.** The Gladstone Urban Renewal Agency has no capital assets. Upon completion of street improvements or building construction, the assets are transferred to the City of Gladstone.

**Long-term Debt.** At the end of the fiscal year, the Gladstone Urban Renewal Agency had an ending balance of \$1,993,753 in notes payable outstanding for the construction of the Civic Center facility, completed in 2020. Further information on this issue may be found in Note 6 - Long Term Debt in the Notes to the Financial Statements.

In response to 1997 state legislation, the Gladstone City Council, acting as officials of the Gladstone Urban Renewal Agency, at its April 1998 meeting, authorized \$23,000,000 in maximum indebtedness (adjusted for future inflation) for projects that could be financed over the next 30 years. As of June 30, 2023 the adjusted maximum indebtedness was \$23,589,427 with a remaining amount of \$2,072,641.

**Economic Factors and Next Year's Budget.** The future finances of the Agency will largely be expended on the future debt service of the Civic Center Project, retiring as of the 2026-27 fiscal year. With completion of the project, further analysis and needs of the Agency are under evaluation. With that in mind, the City has contracted with urban renewal specialists to review the feasibility of expansion, and/or reconfiguration of the district boundaries.

**Requests for Information.** Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to City staff at 18505 Portland Avenue, Gladstone, 97027 or call 503.479.6860.

## **BASIC FINANCIAL STATEMENTS**

**GLADSTONE URBAN RENEWAL AGENCY**  
**STATEMENT OF NET POSITION**  
**June 30, 2023**

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	<u>Governmental Activities</u>
<b>ASSETS:</b>	
Cash and cash equivalents	\$ 2,985,328
Cash with County Treasurer	14,324
Property taxes receivable	14,751
Interest receivable	<u>619</u>
Total assets	<u>3,015,022</u>
<b>LIABILITIES:</b>	
Notes payable - current maturity	485,896
Noncurrent portion of notes payable	<u>1,507,857</u>
Total liabilities	<u>1,993,753</u>
<b>NET POSITION:</b>	
Restricted:	
Urban Renewal Development	<u><u>\$ 1,021,269</u></u>

The accompanying notes are an integral part of these financial statements

**GLADSTONE URBAN RENEWAL AGENCY**  
**STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended June 30, 2023**

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	<u>Expenses</u>	<u>Net Revenue (Expenses) and Changes in Net Position</u>
<b>EXPENSES:</b>		
Governmental activities:		
Community development	\$ 444,085	\$ (444,085)
Interest	66,666	(66,666)
		<u>(510,751)</u>
Total program expenses		
<b>GENERAL REVENUES:</b>		
Property taxes		1,057,600
Interest		84,275
		<u>1,141,875</u>
Total general revenues		
Change in net position		631,124
<b>NET POSITION, BEGINNING</b>		<u>390,145</u>
<b>NET POSITION, ENDING</b>		<u><u>\$ 1,021,269</u></u>

The accompanying notes are an integral part of these financial statements

**GLADSTONE URBAN RENEWAL AGENCY**  
**BALANCE SHEET - GOVERNMENTAL FUND**  
**June 30, 2023**

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**ASSETS:**

Cash and cash equivalents	\$ 2,985,328
Cash with County Treasurer	14,324
Property taxes receivable	14,751
Interest receivable	<u>619</u>
Total assets	<u><u>\$ 3,015,022</u></u>

**DEFERRED INFLOWS OF RESOURCES:**

Unavailable revenue - property taxes	<u>25,015</u>
Total deferred inflows of resources	<u>25,015</u>

**FUND BALANCE:**

Restricted	<u>2,990,007</u>
Total fund balance	<u>2,990,007</u>
Total liabilities, deferred inflows of resources and fund balance	<u><u>\$ 3,015,022</u></u>

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balance	\$ 2,990,007
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the fund	25,015
Accrued liabilities and notes payable are not due and payable in the current period and, therefore, are not reported in the fund	<u>(1,993,753)</u>
Net position of governmental activities	<u><u>\$ 1,021,269</u></u>



**GLADSTONE URBAN RENEWAL AGENCY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - GOVERNMENTAL FUND**  
**For the Fiscal Year Ended June 30, 2023**

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**REVENUES:**

Property taxes	\$ 1,065,293
Interest on investments	84,275
	<hr/>
Total revenues	1,149,568
	<hr/>

**EXPENDITURES:**

Materials and services	198,715
Contributions - City of Gladstone	245,370
Debt service:	
Principal	471,789
Interest	66,666
	<hr/>
Total expenditures	982,540
	<hr/>

Net change in fund balance	167,028
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<b>FUND BALANCE, BEGINNING</b>	<hr/> 2,822,979
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<b>FUND BALANCE, ENDING</b>	<hr/> <hr/> \$ 2,990,007
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**GLADSTONE URBAN RENEWAL AGENCY**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUND**  
**TO THE STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended June 30, 2023**

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

Net change in fund balance - total governmental fund	\$	167,028
Some revenue reported in the statement of activities do not provide current financial resources in the government fund		(7,693)
Repayment of long term debt - principal payments		<u>471,789</u>
Changes in net position of governmental activities	\$	<u><u>631,124</u></u>

**CITY OF GLADSTONE, OREGON**  
**URBAN RENEWAL AGENCY FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2023**

	Budget for the		Actual	Actual	Total	Variance with Final Budget
	2021-2023 Biennium					
	Original	Final	FY 2021-22	FY 2022-23		
<b>REVENUES:</b>						
Property taxes	\$ 2,104,839	\$ 2,104,839	\$ 1,010,047	\$ 1,065,293	2,075,340	\$ (29,499)
Grants	26,000	26,000	-	-	-	(26,000)
Interest	-	-	16,090	84,275	100,365	100,365
Total revenues	2,130,839	2,130,839	1,026,137	1,149,568	2,175,705	44,866
<b>EXPENDITURES:</b>						
Materials and service	199,000	239,000	9,483	198,715	208,198	30,802
Debt service:						
Principal	929,881	929,881	458,092	471,789	929,881	-
Interest	147,235	147,235	80,454	66,666	147,120	115
Contingency	2,603,909	2,563,909	-	-	-	2,563,909
Total expenditures	3,880,025	3,880,025	548,029	737,170	1,285,199	2,594,826
Revenues over (under) expenditures	(1,749,186)	(1,749,186)	478,108	412,398	890,506	2,639,692
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers to the City of Gladstone	(490,814)	(490,814)	(245,404)	(245,370)	(490,774)	40
Total other financing sources (uses)	(490,814)	(490,814)	(245,404)	(245,370)	(490,774)	40
Net changes in fund balances	(2,240,000)	(2,240,000)	232,704	167,028	399,732	2,639,732
<b>FUND BALANCES, BEGINNING</b>	2,240,000	2,240,000	2,590,275	2,822,979	5,413,254	3,173,254
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 2,822,979	\$ 2,990,007	\$ 5,812,986	\$ 5,812,986

The accompanying notes are an integral part of these financial statements  
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**GLADSTONE URBAN RENEWAL AGENCY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2023**

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**(1) Description of the Agency and Summary of Significant Accounting Policies**

The financial statements of the Agency have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). GAAP statements include all relevant Governmental Accounting Standards Board (GASB) pronouncements.

**A. Description of Reporting Entity**

The Gladstone Urban Renewal Agency (the Agency) (a component unit of the City of Gladstone) was organized October 11, 1988 under the provisions of Oregon Revised Statutes, Chapter 457, to provide rehabilitation of blighted and deteriorated areas within the Agency's designated urban renewal area. The fiscal year ended June 30, 1998 was the first year property taxes were levied by the Agency. As provided by ORS 457, the City Council of the City of Gladstone is designated as the governing body of the Gladstone Urban Renewal Agency. Principle funding sources are property tax revenues and interest earnings. Fiscal and accounting functions are handled by personnel of the City of Gladstone.

The Agency is a legally separate entity governed by the City of Gladstone. The Agency Officials are not financially accountable for any other governmental entity. Financial accountability is determined in accordance with criteria set forth in GAAP, primarily on the basis of authority to appoint voting majority of an organization's governing body, ability to impose its will on that organization, the potential for that organization to provide specific benefits or impose specific financial burdens and that organization's fiscal dependency. The Agency is a blended component unit of the City of Gladstone and, as such is included in the financial statements of the City of Gladstone for the year ended June 30, 2023.

The Agency has no component units.

**B. Basic Financial Statements**

The Agency's financial operations are presented at both the agency-wide and fund financial levels. All activities of the Agency are categorized as governmental.

Agency-wide financial statements

The statement of net position and the statement of activities display information about the Agency as a whole.

The statement of activities presents a comparison between direct expenses and program revenues for the Agency's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The Agency reports no indirect expenses. The Agency reports no program revenues. Taxes and other items not properly included among program revenues are reported as general revenues.

Fund financial statements

These statements display information at the individual fund level. The fund is considered to be a separate accounting entity. Funds are classified and summarized as governmental, proprietary, and fiduciary. Currently the Agency has only one fund of the governmental fund type.

**GLADSTONE URBAN RENEWAL AGENCY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2023**

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**C. Basis of Presentation**

The financial transactions of the Agency are recorded in the General Fund. The fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, deferred inflows of resources, fund balance, revenues and expenditures.

The GASB 34 model sets forth minimum criteria (percentage of the assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues or expenditures of either fund category) for the determination of major funds. For purposes of presentation, the Agency's fund is presented as a major fund.

*General Fund* - The General Fund is used to record expenditures related to capital improvements projects. Major sources of revenue are specific taxes that are legally restricted to expenditures for specific purposes.

**D. Measurement Focus and Basis of Accounting**

Measurement focus is a term used to describe which transactions are recorded with the various financial statements. Basis of accounting refers to when transactions are recorded regardless of the measurement focus.

The Agency-wide financial statements are reported using the *economic resources measurement focus* and the *full accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Agency considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the agency-wide statements, a reconciliation is necessary to explain the adjustments needed to transform the fund based financial statements into the agency-wide presentation. These reconciliations are part of the basic financial statements.

**E. Cash and Investments**

The Agency considers cash equivalents as all highly liquid investments with an original maturity of three months or less. Investments included in cash and cash equivalents are reported at fair value.

**GLADSTONE URBAN RENEWAL AGENCY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2023**

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**F. Receivables and Property Tax Calendar**

Uncollected property taxes receivable, which have been collected within sixty days following year-end are considered measurable and available and are recognized as revenue. The remaining balance is recorded as a deferred inflow of resources because it is not deemed available to finance operations of the current period. Property taxes are levied in July of each fiscal year. Property taxes attach as an enforceable lien on property as of July 1, and are payable in three installments on November 15, February 15, and May 15. All property taxes are billed and collected by Clackamas County and remitted to the Agency. Uncollected taxes, including delinquent amounts, are considered substantially collectible or recoverable through liens, and accordingly no allowance for uncollected taxes has been established. All property taxes receivable are due from property owners within the Agency's boundaries.

**G. Long Term Obligations**

In the government-wide financial statement, long-term debt and other long long-term obligations are reported as liabilities in the Statement of Net Position.

**H. Deferred Inflows of Resources**

In addition to liabilities, the statements will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of fund balance that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The Agency only has one type of item that qualifies for reporting in this category, which arises only under the modified accrual basis of accounting. Accordingly, the item "unavailable revenue," is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**I. Fund Balance**

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Agency is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – non-spendable, restricted, committed, assigned and unassigned. Currently, the Agency reports only one classification of fund balance – unassigned. This is the residual classification used for those balances not assigned to another category.

**J. Use of Restricted Resources**

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

**GLADSTONE URBAN RENEWAL AGENCY  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 June 30, 2023**

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**K. Use of Estimates**

In preparing the Agency’s financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**(2) Stewardship, Compliance, and Accountability**

**A. Budgetary Information**

On or before June 30 of each year, the Agency enacts a resolution adopting the budget, appropriating the expenditures, and levying the property taxes. Prior to enacting this resolution, the proposed budget is presented to a budget committee consisting of members of the Agency Board of Directors and a like number of interested citizens. The budget committee presents the budget to the Agency Board of Directors for budget hearings prior to enactment of the resolution. The Agency budgets all funds as required by Oregon Local Budget Law.

The resolution authorizing appropriations for the Agency’s fund sets the legal level of control by which expenditures cannot legally exceed appropriations. Expenditure categories of personal services, materials and services, capital outlay, debt service transfers, and contingency are the legal level of control for all other funds. The detail budget document, however, is required to contain more specific information for the above mentioned expenditure categories. Unexpected additional resources 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 adoption by the Agency Board. Management may modify original and supplemental budgets by the use of appropriation transfers between the legal levels of control within a fund. Such transfers require approval by the Agency Board. Management may not amend the budget without seeking the approval of the Board.

On May 9, 2023, the Urban Renewal Agency Board approved a budget amendment to increase appropriations for the demolition of the former City Hall building, offset by Contingency. Estimates came in higher than anticipated for removal of the building, necessitating the budget resolution. Appropriations lapse as of year-end.

**(3) Cash and Cash Equivalents**

At June 30, 2023 investments included in cash and cash equivalents of the Gladstone Urban Renewal Agency consist of the following:

	<u>Weighted Average Maturity (Years)</u>	<u>Fair Value</u>
Investments in the State Treasurer’s Local Government Investment Pool	0.00	\$2,951,569

**GLADSTONE URBAN RENEWAL AGENCY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2023**

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**A. Interest rate risk**

The Agency does not have a formal investment policy that limits investments maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**B. Credit risk**

State statutes authorize the Gladstone Urban Renewal Agency to invest in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, and the State Treasurer's Oregon Local Government Investment Pool, among others. The Agency has no investment policy that would further limit its investment choices.

**C. Concentration of credit risk**

The Gladstone Urban Renewal Agency does not currently have an investment policy for concentration of credit risk.

The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations, but is not regulated by other laws, organizations or regulations. The reported value of the Pool is the same as the fair value of Pool shares. Investments are regulated by the Oregon Short-Term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). The Pool is not registered with the SEC as an investment company and is not rated.

**D. Custodial credit risk – deposits**

Custodial credit risk is the risk that in the event of a bank failure, the Agency's deposits may not be returned. The Agency does not have a deposit policy for custodial credit risk. The Federal Depository Insurance Corporation (FDIC) provides insurance for the Agency's deposits up to \$250,000 for the combined total of all deposit accounts at each financial institution. The remaining deposits are covered by the Public Funds Collateralization program (PFCP) of the State of Oregon in accordance with ORS 295. Depositories qualified under this program are required to pledge collateral against any public funds deposits in excess of deposit insurance amounts. This provides additional protection for public funds in the event of a bank failure or loss. ORS 295 sets the specific value of the collateral, as well as the types of collateral that are acceptable. ORS 295 creates a shared liability structure for participating depositories, better protecting public funds though still not guaranteeing that all funds are 100% protected. As of June 30, 2023, the book value of the Agency's deposits was \$33,759 and bank balance was \$33,946. None of the Agency's bank balances were exposed to custodial credit risk as they were fully insured.



**GLADSTONE URBAN RENEWAL AGENCY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
June 30, 2023**

**(4) Property Taxes**

Property tax transactions for the year ended June 30, 2023, were as follows:

Tax Year	Taxes	2022-2023		Adjustments and Discounts	Taxes
	Receivable July 1, 2022	Levy	Collections		Receivable June 30, 2023
2022-2023	\$ -	\$ 1,101,769	\$ (1,054,728)	\$ (30,862)	\$ 16,179
2021-2022	20,874	-	(12,699)	(1,689)	6,486
2020-2021	7,669	-	(3,805)	(654)	3,210
2019-2020	4,224	-	(2,817)	(178)	1,229
2018-2019	1,018	-	(495)	(111)	412
2017-2018	387	-	(90)	(22)	275
Prior Years	1,652	-	(158)	(210)	1,284
	<u>\$ 35,824</u>	<u>\$ 1,101,769</u>	<u>\$ (1,074,792)</u>	<u>\$ (33,726)</u>	<u>\$ 29,075</u>

Property taxes receivable includes cash with County Treasurer.

**(5) Risk Management**

The Agency is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. Except for unemployment compensation, the Agency purchases commercial insurance to minimize its exposure to these risks. There has been no reduction in commercial insurance coverage from fiscal year 2022 to 2023. Settled claims have not exceeded this commercial coverage for any of the past three years.

**(6) Long Term Debt**

**A. Changes in General Long-Term Liabilities**

During the year ended June 30, 2023 long-term liabilities activity was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<b>Governmental Activities</b>					
Note payable - URA	\$ 2,465,542	\$ -	\$ 471,789	\$ 1,993,753	\$ 485,896

**B. Direct Borrowings**

On July 31, 2018, the City and Agency directly borrowed, in two separate transactions, a total of \$6,800,000 for construction of a new City Hall and Police Station within the Governmental Activities. Because of the co-mingled relationship of these borrowings, information on each transaction is described below:

- a. \$3,000,000 – General Fund Full Faith & Credit Note Payable – secured by the City’s full faith and credit and taxing power, but shall not entitle the lender to any

**GLADSTONE URBAN RENEWAL AGENCY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2023**

lien on, or pledge of, specific properties or revenue of the City. The borrowing carries an interest rate of 3.00%. Interest is payable semi-annually on February 1 and August 1 of each year, and principal is payable annually on August 1 through 2029.

- b. \$3,800,000 – Urban Renewal Agency Note Payable – secured by the Master Borrowing Declaration for the Gladstone Urban Renewal Agency. Funds will be collected annually by the “Divide the Taxes” revenue as will be assessed through the Urban Renewal Agency. The borrowing carries an interest rate of 2.99%. Interest is payable semi-annually on February 1 and August 1 of each year, and principal is payable annually on August 1 through 2026.

The City/Agency may prepay all or any portion of each note, with prepayment applied first to accrued interest and then to principal. Both of the borrowings contain an event of default clause that allows the lender to increase the interest rate by 5.00%, if not cured within five days, while the event of default continues. However, the amounts due from the City/Agency shall not be subject to acceleration.

Annual debt service requirements to maturity for the Urban Renewal Agency direct borrowing is as follows:

<u>Fiscal</u> <u>Year</u>	<u>Series 2018 Note Payable</u> <u>Urban Renewal Agency</u>	
	<u>Principal</u>	<u>Interest</u>
2024	\$ 485,896	\$ 52,349
2025	500,424	37,603
2026	515,387	22,417
2027	492,046	7,357
	<u>\$ 1,993,753</u>	<u>\$ 119,726</u>

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**AUDIT COMMENTS AND DISCLOSURES**

**INDEPENDENT AUDITOR'S REPORT  
ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH OREGON STATE REGULATION**

The Agency Officials  
Gladstone Urban Renewal Agency  
Gladstone, Oregon

We have audited the basic financial statements of the Gladstone Urban Renewal Agency, a component unit of the City of Gladstone, Oregon, as of and for the year ended June 30, 2023 and have issued our report thereon dated January 30, 2024. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the provisions of the *Minimum Standards of Audits of Oregon Municipal Corporations*, prescribed by the Secretary of State.

**Compliance**

As part of obtaining reasonable assurance about whether the Gladstone Urban Renewal Agency's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, including the provisions of Oregon Revised Statutes (ORS) as specified in the Oregon Administrative Rules 162-010-0000 through 162-010-0330 of the *Minimum Standards for Audits of Oregon Municipal Corporations*, as set forth below, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we consider necessary to address the required comments and disclosures which included, but were not limited to, the following:

- Deposits of public funds with financial institutions (ORS Chapter 295).
- Indebtedness limitations, restrictions, and repayments.
- Budgets legally required (ORS Chapter 294).
- Insurance and fidelity bonds in force or required by law.
- Programs funded from outside sources.
- Highway revenues used for public highways, roads, and streets. The Gladstone Urban Renewal Agency does not receive highway funds.
- Authorized investment of surplus funds. (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, and 279C).
- Accountability for collecting or receiving money by elected officials. The Gladstone Urban Renewal Agency does not have any elected officials collecting or receiving money.

In connection with our testing, nothing came to our attention that caused us to believe the Gladstone Urban Renewal Agency was not in substantial compliance with certain provisions of laws, regulations, contracts, and grant

agreements, including the provisions of Oregon Revised Statutes as specified in the Oregon Administrative Rules 162-010-0000 through 162-010-0330 of the *Minimum Standards for Audits of Oregon Municipal Corporations*.

### **Report On Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Gladstone Urban Renewal Agency's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Gladstone Urban Renewal Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Gladstone Urban Renewal Agency's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Minimum Standards of Audits of Oregon Municipal Corporations*, prescribed by the Secretary of State, in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



For Merina+Co  
Tualatin, Oregon  
January 30, 2024

# February

## REGULAR AGENDA









## City of Gladstone Staff Report

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Report Date : February 6, 2024  
Meeting Date : February 13, 2024  
To : City Council  
From : Darren Caniparoli, Public Works Director

### AGENDA ITEM

Consider awarding a public improvement contract to Braun Construction & Design, LLC in the amount of \$1,679,418.75 to complete Phase 1 & 2 of the Gladstone Infiltration & Inflow Project Reduction Program.

### History/Background

The City of Gladstone has a longstanding history of Oregon Department Environmental Quality (DEQ) violations pertaining to raw sewage overflowing into the Clackamas River. This is the result of stormwater Infiltration and Inflow (I&I) into the city's sewer collection system.

DEQ has worked with the City of Gladstone to allow us time to correct these deficiencies. In spring of 2019 City Council authorized staff to enter into Mutual Agreement and Order (No. WQ/M-NWR-2019-038) with the State of Oregon to settle DEQ violations. The city has worked diligently to meet obligations with DEQ, though the city's prior Request for Proposal (RFP) in mid-2023 did not garner any response. The city requested an extension to the final deadline from DEQ after the failed RFP process, with the extension granted and a successful second RFP the construction phase is the final step in satisfying the MAO.

The City of Gladstone received American Rescue Plan Act funds which the city decided to dedicate \$1.2 million towards infrastructure improvements. Additionally the city entered into an IGA with Water Environment Services (WES) to participate in the Regional I/I Reimbursement Program which provides up to 33% reimbursement of all cost associated with reducing I/I for the East and West Basins which are included in this project. Utilizing multiple funding sources will allow the city to repair sources of I/I both public and private ultimately bringing the City of Gladstone into compliance with DEQ and substantially reducing the risk of sewer overflows into our precious waterways.

### COST IMPACT

The conclusion of the city's second RFP process garnered eight proposals, the lowest bid received was from Braun Construction & Design, LLC. Inc. whom submitted a bid for \$1,343,535.00. A project of this size will have unknowns, city staff recommends adding a 25% contingency (\$335,883.75) for a total contract amount not to exceed \$1,679,418.75. Funding will be allocated from multiple sources, \$1.2 million from the American Rescue Plan Act which will be exhausted first, any remaining cost will be allocated from the Sanitary Sewer and Stormwater funds based on a 70/30% split. City funds spent will be eligible for reimbursement up to 33% with the Regional I/I Reimbursement Program, the city's overall reimbursement is estimated at \$726,000.00.

Proposal

Staff proposes City Council approve the award of the bid as stated in the contract. Exhibit A, is the bid results from the RFP process, Exhibit B is the proposed contract and general conditions between the City of Gladstone and Braun Construction & Design, LLC.

Options

- **Option 1:** Approve the award of bid and public improvement contract between the City of Gladstone and Braun Construction & Design, LLC. for a total contract amount not to exceed \$1,679,418.75 which includes a 25% contingency for the Infiltration & Inflow Project, Phases 1 & 2.
- **Option 2:** Do not approve the award of bid and public improvement contract with Braun Construction & Design, LLC for the Infiltration & Inflow Project, Phases 1 & 2.

Recommended Staff Action:

Staff recommends approving the award of bid and public improvement contract to Braun Construction & Design, LLC. for the Infiltration & Inflow Project, Phases 1 & 2 by making the following motion:

***"I move to approve a public improvement contract to Braun Construction & Design, LLC in the amount not to exceed of \$1,679,418.75 to complete Phase 1 & 2 of the Gladstone Infiltration & Inflow Project Reduction Program.***

 2/7/24  
 Department Head Signature      Date

 2-7-24  
 City Administrator Signature      Date



## City of Gladstone

### Infiltration & Inflow Project 1 & 2 – Bid Tabulation

BIDDER	BID AMOUNT
Braun Construction	\$1,343,535.00
Lawson Corp.	\$1,349,000.00
Landis & Landis	\$1,425,370.00
SLE, Inc.	\$1,438,545.00
Canby Excavating	\$1,630,526.00
Moore Excavation	\$1,905,735.00
Pacific Excavation	\$ 2,024,000.00
Emery & Sons	\$ 2,193,917.00



## City of Gladstone PUBLIC IMPROVEMENT CONTRACT

This Public Improvement Contract (the "Contract"), is made by and between the City of Gladstone, a political subdivision of the State of Oregon, hereinafter called "City," and Contractor Name (No DBA/ABN), hereinafter called the "Contractor" (collectively the "Parties"), shall become effective on the date this Contract has been signed by all the Parties and all City approvals have been obtained, whichever is later.

### Project Name: Infiltration & Inflow Phase 1 & 2

#### 1. Contract Price, Contract Documents and Work.

The Contractor, in consideration of the sum not to exceed **\$1,679,418.75** (the "Contract Price") which includes a 25% contingency (\$335,883.75), to be paid to

#### **Braun Construction & Design, LLC.**

the Contractor by City in the manner and at the time hereinafter provided, and subject to the terms and conditions provided for in the Instructions to Bidders and other Contract Documents (as defined in the City of Gladstone General Conditions for Public Improvement Contracts ("City General Conditions") and the City of Gladstone Supplemental General Conditions for Public Improvement Contracts ("City Supplemental General Conditions") referenced within the Instructions to Bidders), all of which are incorporated herein by reference, hereby agrees to perform all Work described and reasonably inferred from the Contract Documents. The Contract Price is the amount contemplated by the Total Bid, as indicated in the accepted Bid.

Also, the following documents are incorporated by reference in this Contract and made a part hereof:

- Information for Bidders
- Proposer's Bid Form
- First Tier Subcontractor Disclosure
- Bid Bond
- Five Year Applicable and Consecutive Experience Record
- Noncollusion Affidavit
- Employee Drug Testing Program Certification Form
- Public Improvement Contract Form
- City of Gladstone General Conditions for Public Improvement Contracts ("City General Conditions")
- City of Gladstone Supplemental General Conditions for Public Improvement Contracts ("City Supplemental General Conditions")
- Construction Performance Bond
- Construction Payment Bond
- City of Gladstone Statutorily Required Provisions for Labor & Services for Public Improvements and Public Works Subject to ORS 279C.800 to 279C.870
- Prevailing Wage Rates
- Technical Specifications
- Supplemental Technical Provisions
- Plans, Specifications and Drawings
- Detailed Scope of Work
- [Addenda]

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## 2. Representatives.

Contractor has named **Jeanie Braun** as its' Authorized Representative to act on its behalf.

The City designates **Darren Caniparoli, Public Works Director**, Gladstone Public Works, as its Authorized Representative in the administration of this Contract. The above- named individual shall be the initial point of contact for matters related to Contract performance, payment, authorization, and to carry out the responsibilities of the City.

## 3. Key Persons.

The Contractor's personnel identified below shall be considered Key Persons and shall not be replaced during the project without the written permission of City, which shall not be unreasonably withheld. If the Contractor intends to substitute personnel, a request must be given to City at least 30 days prior to the intended time of substitution. When replacements have been approved by City, the Contractor shall provide a transition period of at least 10 working days during which the original and replacement personnel shall be working on the project concurrently. Once a replacement for any of these staff members is authorized, further replacement shall not occur without the written permission of City. The Contractor's project staff shall consist of the following personnel:

**Project Executive:** **Jeanie Braun** shall be the Contractor's project executive, and will provide oversight and guidance throughout the project term.

**Project Manager :** **Andrew Braun** shall be the Contractor's project manager and will participate in all meetings throughout the project term.

**Job Superintendent:** **XXXXXXXXXXXX** shall be the Contractor's on-site job superintendent throughout the project term.

## 4. Contract Dates.

**COMMENCEMENT DATE:** Shall occur following Issuance of Notice to Proceed ("NTP") but not prior to **February 14, 2024**

**FINAL COMPLETION DATE:** Shall occur no later than **October 18, 2024**

Time is of the essence for this Contract. It is imperative that the Work in this Contract reach Substantial Completion and Final Completion by the above specified dates.

Contractor and City acknowledge that City will suffer financial loss if the Work is not completed within the times specified in this Section 4, plus any extensions that City permits in accordance with the General Conditions. The Parties also acknowledge the delays, expense and difficulties involved in proving the precise, actual loss suffered by City if the Work is not completed on time. Accordingly, instead of requiring any such proof, the Parties agree that as liquidated damages for delay, but not as a penalty, Contractor will pay City, or City may withhold from any sums due Contractor, **\$400.00** for each day that expires after the time specified in this Section 4 for Substantial Completion until the Work is substantially complete. After Substantial Completion, if Contractor neglects, refuses, or fails to complete the remaining Work within the Contract Time or any extensions thereof permitted by City, Contractor will pay City, or City may withhold from any sums due Contractor, **\$400.00** for each day that expires after the time specified in this Section 4 for Final Completion until the Work is completed and ready for final payment.

## 5. Insurance Certificates.

In accordance with Section G.3.5 of the General Conditions, Contractor shall furnish proof of the required insurance naming City of Gladstone as an additional insured. Insurance certificates may be returned with the signed Contract or may be emailed to [PWoffice@ci.gladstone.or.us](mailto:PWoffice@ci.gladstone.or.us)

## 6. Tax Compliance.

Contractor must, throughout the duration of this Contract and any extensions, comply with all tax laws of this state and all applicable tax laws of any political subdivision of this state. Any violation of this section shall constitute a material breach of this Contract. Further, any violation of Contractor's warranty in this Contract that Contractor has complied with

the tax laws of this state and the applicable tax laws of any political subdivision of this state also shall constitute a material breach of this Contract. Any violation shall entitle City to terminate this Contract, to pursue and recover any and all damages that arise from the breach and the termination of this Contract, and to pursue any or all of the remedies available under this Contract, at law, or in equity, including but not limited to: (A) Termination of this Contract, in whole or in part; (B) Exercise of the right of setoff, and withholding of amounts otherwise due and owing to Contractor, in an amount equal to City's setoff right, without penalty; and (C) Initiation of an action or proceeding for damages, specific performance, declaratory or injunctive relief. City shall be entitled to recover any and all damages suffered as the result of Contractor's breach of this Contract, including but not limited to direct, indirect, incidental and consequential damages, costs of cure, and costs incurred in securing replacement performance. These remedies are cumulative to the extent the remedies are not inconsistent, and City may pursue any remedy or remedies singly, collectively, successively, or in any order whatsoever.

The Contractor represents and warrants that, for a period of no fewer than six calendar years preceding the effective date of this Contract, has faithfully complied with: (A) All tax laws of this state, including but not limited to ORS 305.620 and ORS chapters 316, 317, and 318; (B) Any tax provisions imposed by a political subdivision of this state that applied to Contractor, to Contractor's property, operations, receipts, or income, or to Contractor's performance of or compensation for any work performed by Contractor; (C) Any tax provisions imposed by a political subdivision of this state that applied to Contractor, or to goods, services, or property, whether tangible or intangible, provided by Contractor; and (D) Any rules, regulations, charter provisions, or ordinances that implemented or enforced any of the foregoing tax laws or provisions.

#### **7. Confidential Information.**

Contractor acknowledges that it and its employees or agents may, in the course of performing their responsibilities under this Contract, be exposed to or acquire information that is confidential to the City. Any and all information of any form obtained by Contractor or its employees or agents in the performance of this Contract shall be deemed confidential information of the City ("Confidential Information"). Contractor agrees to hold Confidential Information in strict confidence, using at least the same degree of care that Contractor uses in maintaining the confidentiality of its own confidential information, and not to copy, reproduce, sell, assign, license, market, transfer or otherwise dispose of, give, or disclose Confidential Information to third parties or use Confidential Information for any purpose unless specifically authorized in writing under this Contract.

#### **8. Counterparts.**

This Contract may be executed in several counterparts, all of which when taken together shall constitute an agreement binding on all Parties, notwithstanding that all Parties are not signatories to the same counterpart. Each copy of the Contract so executed shall constitute an original.

#### **9. Integration.**

All provisions of state law required to be part of this Contract, whether listed in the General or Supplemental Conditions or otherwise, are hereby integrated and adopted herein. Contractor acknowledges the obligations thereunder and that failure to comply with such terms is a material breach of this Contract.

The Contract Documents constitute the entire agreement between the parties. There are no other understandings, agreements or representations, oral or written, not specified herein regarding this Contract.

Contractor, by the signature below of its authorized representative, hereby acknowledges that it has read this Contract, understands it, and agrees to be bound by its terms and conditions.

**In witness whereof**, City of Gladstone executes this Contract and the Contractor does execute the same as of the day and year first above written.

[Type here]

**Contractor DATA:**

Contractor Name: **Braun Construction & Design, LLC.**

Contractor CCB #: 167432

Expiration Date: 12/5/2025

Metro License #: 9051 Exp: 11/1/2024

Entity Type: Limited Liability Company (LLC)

Insurance Documents Received:

Expiration:

W-9 Received:

*Payment information will be reported to the IRS under the name and taxpayer ID# provided by the Contractor. Information must be provided prior to contract approval. Information not matching IRS records could subject Contractor to 28 percent backup withholding.*

Contractor Name (No DBA/ABN)

City of Gladstone

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Jacque Betz, City Administrator

**XXXXXXX**

Name / Title Printed



# CITY OF GLADSTONE GENERAL CONDITIONS FOR PUBLIC IMPROVEMENT CONTRACTS

INSTRUCTIONS: The attached **City of Gladstone General Conditions for Public Improvement Contracts ("City General Conditions")** apply to all designated Public Improvement contracts. Changes to the City General Conditions (including any additions, deletions or substitutions) should only be made by attaching Public Improvement Supplemental General Conditions. The text of these City General Conditions should not otherwise be altered.

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- A.2 SCOPE OF WORK
- A.3 INTERPRETATION OF CONTRACT DOCUMENTS
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**CITY OF GLADSTONE GENERAL CONDITIONS FOR PUBLIC IMPROVEMENT CONTRACTS  
("City General Conditions")**

**SECTION A  
GENERAL PROVISIONS**

**A.1 DEFINITION OF TERMS**

In the Contract Documents the following terms shall be as defined below:

**APPLICABLE LAWS**, means all federal, state and local laws, codes, rules, regulations and ordinances, as amended applicable to the Work, to the Contract, or to the parties individually.

**ARCHITECT/ENGINEER**, means the Person appointed by the City to make drawings and specifications and, to provide contract administration of the Work contemplated by the Contract to the extent provided herein or by supplemental instruction of City (under which City may delegate responsibilities to the Architect/Engineer), in accordance with ORS Chapter 671 (Architects) or ORS Chapter 672 (Engineers) and administrative rules adopted thereunder.

**AVOIDABLE DELAYS**, mean any delays other than Unavoidable Delays, and include delays that otherwise would be considered Unavoidable Delays but that: (a) Could have been avoided by the exercise of care, prudence, foresight, and diligence on the part of the Contractor or its Subcontractors; (b) Affect only a portion of the Work and do not necessarily prevent or delay the prosecution of other parts of the Work nor the completion of the whole Work within the Contract Time; (c) Do not impact activities on the accepted critical path schedule; and (d) Are associated with the reasonable interference of other contractors employed by the City that do not necessarily prevent the completion of the whole Work within the Contract Time.

**BIDDER**, means a bidder in connection with Instructions to Bidders or a proposer in connection with a Request for Proposals, or Solicitation Document. May also be referenced as "Offeror," "Quoter" or "Proposer" based on the type of Solicitation Document.

**CHANGE ORDER**, means a written order which, when fully executed by the Parties to the Contract, constitutes a change to the Contract Documents. Change Orders shall be issued in accordance with the changes provisions in Section D and, if applicable, establish a Contract Price or Contract Time adjustment. A Change Order shall not be effective until executed by both parties.

**CITY**, means City of Gladstone or any component unit thereof. However, nothing in these City General Conditions is intended to abrogate the separate design professional responsibilities of Architects under ORS Chapter 671 or of Engineers under ORS Chapter 672.

**CLAIM**, means a demand by Contractor pursuant to Section D.3 for review of the denial of Contractor's initial request for an adjustment of Contract terms, payment of money, extension of Contract Time or other relief, submitted in accordance with the requirements and within the time limits established for review of Claims in these City General Conditions.

**CONTRACT**, means the written agreement between the City and the Contractor comprised of the Contract Documents which describe the Work to be done and the obligations between the parties.

**CONTRACT DOCUMENTS**, means the Contract, City General Conditions, Supplemental General Conditions if any, Plans, Specifications, the accepted Offer, Solicitation Document and addenda thereto, Instructions to Offerors, and Supplemental Instructions to Offerors.

**CONTRACT PERIOD**, as set forth in the Contract Documents, means the total period of time beginning with the full execution of a Contract and, if applicable, the issuance of a Notice to Proceed and concluding upon Final Completion.

**CONTRACT PRICE**, means the total price reflected in the Contract.

**CONTRACT TIME**, means any incremental period of time allowed under the Contract to complete any portion of the Work as reflected in the Project schedule.

**CONTRACTOR**, means the Person awarded the Contract for the Work contemplated.

**DAYS**, are calendar days, including weekdays, weekends and holidays, unless otherwise specified.

**DEFECTIVE WORK**, means Work that is not completed in accordance with the Specifications or the requirements of the Contract.

**DIRECT COSTS**, means, unless otherwise provided in the Contract Documents: the cost of materials, including sales tax and the cost of delivery; cost of labor which shall only include the applicable prevailing wage and fringe benefit (if applicable, and if paid to or on behalf of the employee) rate plus a maximum of a twelve percent (12%) markup on the prevailing wage (but not the fringe benefit) to cover Contractor's labor burden including but not limited to social security, Medicare, unemployment insurance, workers' compensation insurance, sick leave pay; substantiated Project cost increases for specific insurance (including, without limitation, Builder's Risk Insurance and Builder's Risk Installation Floater) or bond premiums; rental cost of equipment, and machinery required for execution of the Work; and the additional costs of field personnel directly attributable to the Work; travel expense reimbursement only if specifically authorized and only to the extent allowable under the City Contractor Travel Reimbursement Policy, hereby incorporated by reference.

**FINAL COMPLETION**, means the final completion of all requirements under the Contract, including Contract Closeout as described in Section K but excluding Warranty Work as described in Section I.2, and the final payment and release of all retainage, if any.

**FORCE MAJEURE**, means an act, event or occurrence caused by fire, riot, war, acts of God, terrorism, nature, sovereign, or public enemy, strikes, freight embargoes or any

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other act, event or occurrence that is beyond the control of the party to the Contract who is asserting Force Majeure.

**NOTICE TO PROCEED**, means the official written notice from the City stating that the Contractor is to proceed with the Work defined in the Contract Documents.

**OFFER**, means a bid in connection with Instructions to Bidders or a proposal in connection with a Request for Proposals, or Solicitation Document to do the work stated in the Solicitation Document at the price quoted. May also be referenced as "Bid," "Quote," or "Proposal" based on the type of Solicitation Document.

**OVERHEAD**, means those items which may be included in the Contractor's markup (general and administrative expense and profit) and that shall not be charged as Direct Cost of the Work, including without limitation such Overhead expenses as wages or salary of personnel above the level of foreman (i.e., superintendents and project managers), labor rates and fringe benefits above the applicable prevailing wage and fringe benefit (if applicable, and if paid to or on behalf of the employee), Contractor's labor burden for fringe benefit if paid to the employee, expenses of Contractor's offices and supplies at the Project Site (e.g. job trailer) and at Contractor's principal place of business and including expenses of personnel staffing the Project Site office and Contractor's principal place of business, and Commercial General Liability Insurance and Automobile Liability Insurance.

**OWNER**, means the City of Gladstone or any component unit thereof. Owner may elect, by written notice to Contractor, to delegate certain duties to more than one agent, including without limitation, to an Architect/Engineer. However, nothing in these City General Conditions is intended to abrogate the separate design professional responsibilities of Architects under ORS Chapter 671 or of Engineers under ORS Chapter 672.

**PERSON**, means a natural person or entity doing business as a sole proprietorship, a partnership, a joint venture, a corporation, a limited liability company or partnership, a nonprofit, a trust, or any other entity possessing the legal capacity to contract.

**PLANS**, means the drawings which show the location, type, dimensions, and details of the Work to be done under the Contract.

**PRODUCT DATA**, means illustrations, standard schedules, performance charts, instructions, brochures, diagrams and other information furnished by the Contractor to illustrate materials or equipment for some portion of the Work.

**PROJECT**, means the total undertaking to be accomplished for City by architects/engineers, contractors, and other others, including planning, study, design, construction, testing, commissioning, start-up, of which the Work to be performed under the Contract Documents is a part.

**PROJECT SITE**, means the specific real property on which the Work is to be performed, including designated contiguous staging areas, that is identified in the Plans, Specifications and Drawings.

**PUNCH LIST**, means the list of Work yet to be completed or deficiencies which need to be corrected in order to achieve Final Completion of the Contract.

**RECORD DOCUMENT**, means the as-built Plans, Specifications, testing and inspection records, product data, samples, manufacturer and distributor/supplier warranties evidencing transfer of ownership to City, operational and maintenance manuals, shop drawings, correspondence, certificate(s) of occupancy, and other documents listed in Subsection B.9.1 of these City General Conditions, recording all Services performed.

**SAMPLES**, means physical examples which illustrate materials, equipment or workmanship and establish standards by which the Work will be judged.

**SHOP DRAWINGS**, means drawings, diagrams, schedules and other data specially prepared for the Work by the Contractor or a Subcontractor (including any sub-subcontractor), manufacturer, supplier, or distributor to illustrate some portion of the Work.

**SOLICITATION DOCUMENT**, means an Invitation to Bid, Request for Proposals, Request for Quotes, or other written document issued by City that outlines the required Specifications necessary to submit an Offer.

**SPECIFICATION**, means any description of the physical or functional characteristics of the Work, or of the nature of a supply, service or construction item included in the Solicitation Document. Specifications may include a description of any requirement for inspecting, testing or preparing a supply, service or construction item for delivery and the quantities or qualities of materials to be furnished under the Contract. Specifications generally will state the results or products to be obtained and may, on occasion, describe the method and manner of doing the Work to be performed. Specifications may be incorporated by reference and/or may be attached to the Contract.

**SUBCONTRACTOR**, means a Person having a direct contract with the Contractor, or another Subcontractor of any tier, to perform one or more items of the Work.

**SUBSTANTIAL COMPLETION**, means the date when the City accepts in writing the construction, alteration or repair constituting the Work or any designated portion thereof as having reached that state of completion when it may be used or occupied for its intended purpose. Substantial Completion of facilities with operating systems occurs only after thirty (30) continuous Days of successful, trouble-free operation of the operating systems as provided in Section K.3.2.

**SUBSTITUTIONS**, means items that in function, performance, reliability, quality, and general configuration are the same or better than the product(s) specified. Substitutions also means the performance of the Work by a labor force other than what is submitted in the Offer.

**SUPPLEMENTAL GENERAL CONDITIONS**, means those conditions that remove from, add to, or modify these City General Conditions. Public Improvement Supplemental General Conditions may be included in the Solicitation Document or may be a separate attachment to the Contract.

**UNAVOIDABLE DELAYS**, mean delays other than Avoidable Delays that are: (a) to the extent caused by any actions of the City, or any other employee or agent of the City, or by a separate contractor employed by the City; (b) to the extent caused by any Project Site conditions which differ materially from the conditions that would normally be expected to exist and inherent to the construction activities defined in the Contract Documents; or (c) to the extent caused by Force Majeure acts, or events or occurrences.

**WORK**, means the furnishing of all materials, equipment, labor, transportation, services, incidentals, those permits and regulatory approvals not provided by the City necessary to successfully complete any individual item or the entire Contract and the carrying out of duties and obligations imposed by the Contract Documents for the

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Project.

#### **A.2 SCOPE OF WORK**

The Work contemplated under the Contract includes all labor, materials, transportation, equipment and services for, and incidental to, the completion of all work in connection with the Project described in the Contract Documents. The Contractor shall perform all Work necessary so that the Project can be legally occupied and fully used for the intended use as set forth in the Contract Documents.

#### **A.3 INTERPRETATION OF CONTRACT DOCUMENTS**

A.3.1 Unless otherwise specifically defined in the Contract Documents, words which have well-known technical meanings or construction industry meanings are used in the Contract Documents in accordance with such recognized meanings. Contract Documents are intended to be complementary. Whatever is called for in one, is interpreted to be called for in all. However, in the event of conflicts or discrepancies among the Contract Documents, interpretations will be based on the following descending order of precedence:

- (a) The Contract and any amendments thereto, including Change Orders, with those of later date having precedence over those of an earlier date;
- (b) The Supplemental General Conditions;
- (c) City General Conditions;
- (d) Plans and Specifications;
- (e) The Solicitation Document, and any addenda thereto.

A.3.2 In the case of an inconsistency between Plans and Specifications or within either document not clarified by addendum, the better quality or greater quantity of Work shall be provided in accordance with the City's interpretation in writing as determined in City's sole discretion.

A.3.3 If the Contractor finds discrepancies in, or omissions from the Contract Documents, or if the Contractor is in doubt as to their meaning, the Contractor shall at once notify the City. Matters concerning and interpretation of requirements of the Contract Documents will be decided by the City in the City's sole discretion, who may delegate that duty in some instances to the Architect/Engineer. Responses to Contractor's requests for interpretation of Contract Documents will be made in writing by City (or the Architect/Engineer) within any time limits agreed upon or otherwise with reasonable promptness. Contractor shall not proceed without direction in writing from the City (or Architect/Engineer).

A.3.4 References to standard specifications, manuals, codes of any technical society, organization or association, to the laws or regulations of any governmental authority, whether such reference be specific or by implication, shall mean the latest standard specification, manual, code, laws or regulations in effect in the jurisdiction where the Project Site is located on the first published date of the Solicitation Document, except as may be otherwise specifically stated.

#### **A.4 EXAMINATION OF PLANS, SPECIFICATIONS, AND PROJECT SITE**

A.4.1 It is understood that the Contractor, before submitting an Offer, has made a careful examination of the Contract Documents; has become fully informed as to the quality and quantity of materials and the character of the Work required; and has made a careful examination of the location and conditions of the Work and the sources of supply for materials. The City will in no case be responsible for any loss or for any unanticipated costs that may be suffered by the Contractor as a result of the Contractor's failure to acquire full information in advance in regard to all conditions pertaining to the Work. No oral agreement or conversation with any officer, agent, or personnel of the City, or with the Architect/Engineer either before or after the execution of the Contract, shall affect or modify any of the terms or obligations herein contained. Contractor shall at all times be responsible for all utility locates regardless of the ownership of such utility infrastructure or service.

A.4.2 Should the Plans or Specifications fail to particularly describe the materials, kind of goods, or details of construction of any aspect of the Work, Contractor shall have the duty to make inquiry of the City and Architect/Engineer as to what is required prior to performance of the Work. Absent Specifications to the contrary, the materials or processes that would normally be used to produce first quality finished Work shall be considered a part of the Contract requirements.

A.4.3 Any design errors or omissions noted by the Contractor shall be reported promptly to the City, including without limitation, any nonconformity with Applicable Laws.

A.4.4 If the Contractor believes that adjustments to cost or Contract Time are involved because of clarifications or instructions issued by the City (or Architect/Engineer) in response to the Contractor's notices or requests for information, the Contractor must submit a written request to the City, setting forth the nature and specific extent of the request, including all time and cost impacts against the Contract as soon as possible, but no later than thirty (30) Days after receipt by Contractor of the clarifications or instructions issued. If the City denies Contractor's request for additional compensation, additional Contract Time, or other relief that Contractor believes results from the clarifications or instructions, the Contractor may proceed to file a Claim under Section D.3, Claims Review Process. If the Contractor fails to perform the obligations of Sections A.4.1 to A.4.3, the Contractor shall pay such costs and damages to the City as would have been avoided if the Contractor had performed such obligations.

A.4.5 If the Contractor believes that adjustments to cost or Contract Time are involved because of an Unavoidable Delay caused by differing Project Site conditions, the Contractor shall notify the City immediately of differing Project Site conditions before the area has been disturbed. The City will investigate the area and make a determination as to whether or not the conditions differ materially from either the conditions stated in the Contract Documents or those which could reasonably be expected in execution of this particular Contract. If Contractor and the City agrees that a differing Project Site condition exists, any adjustment to compensation or Contract Time will be determined based on the process set forth in Section D.2.2 for adjustments to or deletions from Work. If the City disagrees that a differing Project Site condition exists and denies Contractor's request for additional compensation or Contract Time, Contractor may proceed to file a Claim under Section D.3, Claims Review Process.

#### **A.5 INDEPENDENT CONTRACTOR STATUS**

The service or services to be performed under the Contract are those of an independent contractor as defined in ORS 670.600. Contractor represents and warrants that it is not an officer, employee or agent of the City as those terms are used in ORS 30.265.

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#### **A.6 RETIREMENT SYSTEM STATUS AND TAXES**

Contractor represents and warrants that it is not a contributing member of the Public Employees' Retirement System and will be responsible for any federal or state taxes applicable to payment received under the Contract. Contractor will not be eligible for any benefits from these Contract payments of federal Social Security, employment insurance, workers' compensation or the Public Employees' Retirement System, except as a self-employed individual. Unless the Contractor is subject to backup withholding, City will not withhold from such payments any amount(s) to cover Contractor's federal or state tax obligations.

#### **A.7 GOVERNMENT EMPLOYMENT STATUS**

A.7.1 If this payment is to be charged against federal funds, Contractor represents and warrants that it is not currently employed by the Federal Government. This does not preclude the Contractor from holding another contract with the Federal Government.

### **SECTION B ADMINISTRATION OF THE CONTRACT**

#### **B.1 CITY'S ADMINISTRATION OF THE CONTRACT**

B.1.1 The City shall administer the Contract as described in the Contract Documents throughout the term of the Contract, including the one- year period for correction of Work. The City will act as provided in the Contract Documents, unless modified in writing in accordance with other provisions of the Contract. In performing these tasks, the City may rely on the Architect/Engineer or other agents to perform some or all of these tasks.

B.1.2 The City may visit the Project Site at intervals appropriate to the stage of the Contractor's operations (1) to become generally familiar with and to keep the City informed about the progress and quality of the portion of the Work completed, (2) to endeavor to guard the City against defects and deficiencies in the Work, and (3) to determine in general if Work is being performed in a manner indicating that the Work, when fully completed, will be in accordance with the Contract Documents. The City will not make exhaustive or continuous on-Project Site inspections to check the quality or quantity of the Work. Unless otherwise required in a Change Order, the City will neither have control over or charge of, nor be responsible for the construction means, methods, techniques, sequences or procedures, or for the safety precautions and programs in connection with the Work.

B.1.3 Except as otherwise provided in the Contract Documents or when direct communications have been specifically authorized, the City and Contractor shall communicate with each other within a reasonable time frame about matters arising out of or relating to the Contract. Communications by and with the Architect/Engineer's consultants shall be through the Architect/Engineer. Communications by and with Subcontractors and material suppliers shall be through the Contractor. Communications by and with separate contractors shall be through the City.

B.1.4 Based upon the Architect/Engineer's evaluations of the Contractor's Application for Payment, or unless otherwise stipulated by the City, the Architect/Engineer will review and certify the amounts due the Contractor and will issue Certificates for Payment in such amounts.

#### **B.2 CONTRACTOR'S MEANS AND METHODS; MITIGATION OF IMPACTS**

B.2.1 The Contractor shall supervise and direct the Work, using the Contractor's best skill and attention. The Contractor shall be solely responsible for and have control over construction means, methods, techniques, sequences and procedures and for coordinating all portions of the Work under the Contract, unless the Contract Documents give other specific instructions concerning these matters. If the Contract Documents give specific instructions concerning construction means, methods, techniques, sequences or procedures, the Contractor shall evaluate the Project Site safety thereof and, except as stated below, shall be fully and solely responsible for the Project Site safety of such means, methods, techniques, sequences or procedures.

B.2.2 The Contractor is responsible to protect and maintain the Work during the course of construction and to mitigate any adverse impacts to the Project, including those caused by authorized changes, which may affect cost, schedule, or quality.

B.2.3 The Contractor is responsible for the actions of all its personnel, laborers, suppliers, agents, and Subcontractors on the Project. The Contractor shall enforce strict discipline and good order among Contractor's employees and other persons carrying out the Work. The Contractor shall not permit employment of persons who are unfit or unskilled for the tasks assigned to them.

#### **B.3 MATERIALS AND WORKMANSHIP**

B.3.1 The intent of the Contract Documents is to provide for the construction and completion of every detail of the Work described. All Work shall be performed in a professional manner and, unless the means or methods of performing a task are specified elsewhere in the Contract Documents, Contractor shall employ methods that are generally accepted and used by the industry, in accordance with industry standards.

B.3.2 The Contractor is responsible to perform the Work as required by the Contract Documents. Defective Work shall be corrected at the Contractor's sole expense and within a reasonable timeframe.

B.3.3 Work done and materials furnished may be subject to inspection and/or observation and testing by the City to determine if they conform to the Contract Documents. Inspection of the Work by the City does not relieve the Contractor of responsibility for the Work in accordance with the Contract Documents.

B.3.4 Contractor shall furnish adequate facilities, as required, for the City to have safe access to the Work including without limitation walkways, railings, ladders, tunnels, and platforms.  
Producers, suppliers, and fabricators shall also provide proper facilities and access to their facilities.

B.3.5 The Contractor shall furnish Samples of materials for testing by the City and include the cost of the Samples in the Contract Price.

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#### **B.4 PERMITS**

Contractor shall obtain and pay for all necessary permits, licenses and fees, except for those specifically excluded in the Supplemental General Conditions, as required for the project. Contractor shall be responsible for all violations of the law. Contractor shall give all requisite notices to public authorities.

#### **B.5 COMPLIANCE WITH GOVERNMENT REGULATIONS**

- B.5.1 Contractor shall comply with Applicable Laws, as amended pertaining to the Work and the Contract. Failure to comply with such requirements shall constitute a breach of Contract and shall be grounds for Contract termination. Without limiting the generality of the foregoing, Contractor expressly agrees to comply with the following, as applicable and as may be amended from time to time:
- (i) Title VI and VII of Civil Rights Act of 1964, as amended; (ii) Section 503 and 504 of the Rehabilitation Act of 1973, as amended; (iii) the Health Insurance Portability and Accountability Act of 1996; (iv) the Americans with Disabilities Act of 1990, as amended; (v) ORS Chapter 659A; as amended; (vi) all regulations and administrative rules established pursuant to any applicable laws; and (vii) all other applicable requirements of federal, state, county or other local government entity statutes, rules and regulations.
- B.5.2 Contractor shall comply with all applicable requirements of federal and state civil rights and rehabilitation statutes, rules and regulations, and
- (a) Contractor shall not discriminate against Disadvantaged, Minority, Women or Emerging Small Business enterprises, as those terms are defined in ORS 200.005, or a business enterprise that is owned or controlled by or that employs a disabled veteran, as that term is defined in ORS 408.225, in the awarding of subcontracts.
  - (b) Contractor shall maintain, in current and valid form, all licenses and certificates required by Applicable Laws or the Contract when performing the Work.
- B.5.3 Contractor shall certify that it shall not accept a bid from Subcontractors to perform Work unless such Subcontractors are registered with the Construction Contractors Board in accordance with ORS 701.021 at the time they submit their bids to the Contractor.
- B.5.4 Contractor shall certify that each landscape contracting business, as defined in ORS 671.520(2), performing Work under the Contract holds a valid landscape construction professional license issued pursuant to ORS 671.560.
- B.5.5 The following notice is applicable to Contractors who perform excavation Work. ATTENTION: Oregon law requires you to follow rules adopted by the Oregon Utility Notification Center. Those rules are set forth in OAR 952-001-0010 through OAR 952-001-0090. You may obtain copies of the rules by calling the center at (877) 668-4001.
- B.5.6 Failure to comply with any or all of the requirements of B.5.1 through B.5.5 shall be a material breach of Contract and constitute grounds for Contract termination. Damages or costs resulting from such noncompliance shall be the responsibility of Contractor.

#### **B.6 SUPERINTENDENCE**

Contractor shall keep on the Project Site, during the progress of the Work, a competent superintendent and any necessary assistants who shall be satisfactory to the City and who shall represent the Contractor on the Project Site. Directions given to the superintendent by the City shall be confirmed in writing to the Contractor.

#### **B.7 INSPECTION**

- B.7.1 City shall have access to the Work at all times.
- B.7.2 Inspection of the Work will be made by the City at its discretion. The City will have authority to reject Work that does not conform to the Contract Documents in the City's sole discretion. Any Work found to be not in conformance with the Contract Documents, in the discretion of the City, shall be removed and replaced at the Contractor's expense.
- B.7.3 Contractor shall make or obtain at the appropriate time all tests, inspections and approvals of portions of the Work required by the Contract Documents or by Applicable Laws or orders of public authorities having jurisdiction. Unless otherwise provided, the Contractor shall make arrangements for such tests, inspections and approvals with an independent testing laboratory or entity acceptable to the City, or with the appropriate public authority, and shall bear all related costs of tests, inspections and approvals. Tests or inspections conducted pursuant to the Contract Documents shall be made promptly to avoid unreasonable delay in the Work. The Contractor shall give the City timely notice of when and where tests and inspections are to be made so that the City may be present for such procedures. Required certificates of testing, inspection or approval shall, unless otherwise required by the Contract Documents, be secured by the Contractor and promptly delivered to the City.
- B.7.4 As required by the Contract Documents, Work done or material used without required inspection or testing and/or without providing timely notice to the City may be ordered removed at the Contractor's expense.
- B.7.5 If directed to do so by City or other permitting authority any time before the Work is accepted, the Contractor shall uncover portions of the completed Work for inspection. After inspection, the Contractor shall restore such portions of Work to the standard required by the Contract. If the Work uncovered is unacceptable or was done without required testing or inspection or sufficient notice to the City, the uncovering and restoration shall be done at the Contractor's expense. If the Work uncovered is acceptable and was done with sufficient notice to the City, the uncovering and restoration will be paid for pursuant to a Change Order.
- B.7.6 If any testing or inspection reveals failure of the portions of the Work to comply with requirements established by the Contract Documents, all costs made necessary by such failure, including those of repeated procedures and compensation for the City's and Architect/Engineer's services and expenses, shall be at the Contractor's expense.
- B.7.7 In City's sole discretion, it may authorize other interested parties to inspect the Work affecting their interests or property. Their right to inspect shall not make them a party to the Contract and shall not interfere with the rights of the parties of the Contract. Instructions or orders of such parties shall be transmitted to the Contractor, through the City.



**B.11 SUBCONTRACTS AND ASSIGNMENT**

- B.11.1 Contractor shall require each Subcontractor, to the extent of the Work to be performed by the Subcontractor, to be bound by the terms and conditions of these General Conditions and Supplemental General Conditions, and to assume toward the Contractor all of the obligations and responsibilities which the Contractor assumes toward the City thereunder, unless (1) the same are clearly inapplicable to the subcontract at issue because of legal requirements or industry practices, or (2) specific exceptions are requested by Contractor and approved in writing by City. Where appropriate, Contractor shall require each Subcontractor to enter into similar agreements with sub- subcontractors at any level.
- B.11.2 At City's request, Contractor shall submit to City prior to their execution either Contractor's form of subcontract, or the subcontract to be executed with any particular Subcontractor. If City disapproves such form, Contractor shall not execute the form until the matters disapproved are resolved to City's satisfaction. City's review, comment upon or approval of any such form shall not relieve Contractor of its obligations under this Agreement or be deemed a waiver of such obligations of Contractor.
- B.11.3 Contractor shall not assign, sell, or transfer its rights, or delegate its responsibilities under the Contract, in whole or in part, without the prior written approval of the City. No such written approval shall relieve Contractor of any obligations of the Contract, and any transferee shall be considered the agent of the Contractor and bound to perform in accordance with the Contract Documents. Contractor shall remain liable as between the original parties to the Contract as if no assignment had occurred.

**B.13 CITY'S RIGHT TO DO WORK**

City reserves the right to perform other or additional work at or near the Project Site with other agents than those of the Contractor. If such work takes place within or next to the Project Site, Contractor shall coordinate work with the other contractors or agents, cooperate with all other contractors or forces, carry out the Work in a way that will minimize interference and delay for all agents involved, place and dispose of materials being used so as not to interfere with the operations of another, and join the Work with the work of the others in an acceptable manner and perform it in proper sequence to that of the others. The City will resolve any disagreements that may arise between or among Contractor and the other contractors over the method or order of doing all work (including the Work). In case of unavoidable interference, the City will establish work priority (including the Work) in the City's sole discretion.

**B.14 OTHER CONTRACTS**

In all cases and at any time, the City has the right to execute other contracts related to or unrelated to the Work of the Contract. The Contractor of the Contract shall fully cooperate with any and all other contractors without additional cost to the City in the manner described in Section B.13.

**B.17 ALLOWANCES**

- B.17.1 The Contractor shall include in the Contract Price all allowances stated in the Contract Documents. Items covered by allowances shall be supplied for such amounts and by such persons or entities as the City may direct.
- B.17.2 Unless otherwise provided in the Contract Documents:
  - (a) when finally reconciled, allowances shall cover the cost of the Contractor's materials and equipment delivered at the Project Site and all required taxes, less applicable trade discounts;
  - (b) Contractor's costs for unloading and handling at the Project Site, labor, installation costs, Overhead, profit and other expenses contemplated for stated allowance amounts shall be included in the Contract Price but not in the allowances;
  - (c) Whenever costs are more than or less than allowances, the Contract Price shall be adjusted accordingly by Change Order. The amount of the Change Order shall reflect (i) the difference between actual costs and the allowances under Section B.17.2(a) and (ii) changes in Contractor's costs under Section B.17.2(b);
  - (d) Unless City requests otherwise, Contractor shall provide to City a proposed fixed price for any allowance work prior to its performance.



**B.18 SUBMITTALS, SHOP DRAWINGS, PRODUCT DATA AND SAMPLES**

- B.18.1 The Contractor shall prepare and keep current, for the Architect's/Engineer's approval (or for the approval of City if approval authority has not been delegated to the Architect/Engineer), a schedule and list of submittals which is coordinated with the Contractor's construction schedule and allows the Architect/Engineer reasonable time to review submittals. City reserves the right to finally approve the schedule and list of submittals. Submittals include, without limitation, Shop Drawings, Product Data, and Samples.
- B.18.2 Shop Drawings, Product Data, Samples and similar submittals are not Contract Documents. The purpose of their submittal is to demonstrate for those portions of the Work for which submittals are required by the Contract Documents the way by which the Contractor proposes to conform to the information given and the design concept expressed in the Contract Documents. Review of submittals by the Architect/Engineer is not conducted for the purpose of determining the accuracy and completeness of other details such as dimensions and quantities, or for substantiating instructions for installation or performance of equipment or systems, or for approval of safety precautions or, unless otherwise specifically stated by the Architect/Engineer, of any construction means, methods, techniques, sequences or procedures, all of which remain the responsibility of the Contractor as required by the Contract Documents. The Architect/Engineer's review of the Contractor's submittals shall not relieve the Contractor of its obligations under the Contract Documents. The Architect/Engineer's approval of a specific item shall not indicate approval of an assembly of which the item is a component. Informational submittals upon which the Architect/Engineer is not expected to take responsive action may be so identified in the Contract Documents. Submittals which are not required by the Contract Documents may be returned by the Architect/Engineer without action.
- B.18.3 The Contractor shall review for compliance with the Contract Documents, approve and submit to the Architect/Engineer Shop Drawings, Product Data, Samples and similar submittals required by the Contract Documents with reasonable promptness and in such sequence as to cause no delay in the Work or in the activities of the City or of separate contractors. Submittals which are not marked as reviewed for compliance with the Contract Documents and approved by the Contractor may be returned by the Architect/Engineer without action.
- B.18.4 By approving and submitting Shop Drawings, Product Data, Samples and similar submittals, the Contractor represents that the Contractor has determined and verified materials, field measurements and field construction criteria related thereto, or will do so, and has checked and coordinated the information contained within such submittals with the requirements of the Work and of the Contract Documents. The Contractor shall perform no portion of the Work for which the Contract Documents require submittal and review of Shop Drawings, Product Data, Samples or similar submittals until the respective submittal has been approved by the Architect/Engineer.
- B.18.5 The Work shall be in accordance with approved submittals except that the Contractor shall not be relieved of responsibility for deviations from requirements of the Contract Documents by the Architect/Engineer's review or approval of Shop Drawings, Product Data, Samples or similar submittals unless the Contractor has specifically informed the Architect/Engineer in writing of such deviation at the time of submittal and (i) the Architect/Engineer has given written approval to the specific deviation as a minor change in the Work, or (ii) a Change Order has been executed by City authorizing the deviation. The Contractor shall not be relieved of responsibility for errors or omissions in Shop Drawings, Product Data, Samples or similar submittals by the Architect/Engineer's review or approval thereof.
- B.18.6 In the event that City elects not to have the obligations and duties described under this Section B.18 performed by the Architect/Engineer, or in the event no Architect/Engineer is employed by City on the Project, all obligations and duties assigned to the Architect/Engineer hereunder shall be performed by the City.

**B.19 SUBSTITUTIONS**

The Contractor may make Substitutions only with the written consent of the City, after evaluation by the City and only in accordance with a Change Order. Substitutions shall be subject to the requirements of the Solicitation Document. By making requests for Substitutions, the Contractor represents that the Contractor has personally investigated the proposed substitute product; represents that the Contractor will provide the same warranty for the Substitution that the Contractor would for the product originally specified unless approved otherwise; certifies that the cost data presented is complete and includes all related costs under the Contract including redesign costs, and waives all claims for additional costs related to the Substitution which subsequently become apparent; and will coordinate the installation of the accepted Substitution, making such changes as may be required for the Work to be completed in all respects.

**B.20 USE OF PLANS AND SPECIFICATIONS**

Plans, Specifications and related Contract Documents furnished to Contractor by City or City's Architect/Engineer shall be used solely for the performance of the Work under the Contract. Contractor and its Subcontractors and suppliers are authorized to use and reproduce applicable portions of such documents appropriate to the execution of the Work, but shall not claim any ownership or other interest in them beyond the scope of the Contract, and no such interest shall attach. Unless otherwise indicated, all common law, statutory and other reserved rights, in addition to copyrights, are retained by City.

**SECTION C  
WAGES AND LABOR**

**C.1 PREVAILING WAGE RATES ON PUBLIC WORKS**

Contractor shall comply fully with the provisions of ORS 279C.800 through 279C.870. Pursuant to ORS 279C.830(1)(d), Contractor shall pay workers at not less than the specified minimum hourly rate of wage, and shall include that requirement in all subcontracts. If the Work is subject to both the state prevailing wage rate law and the federal Davis- Bacon Act, Contractor shall pay the higher of the applicable state or federal prevailing rate of wage. Contractor shall provide written notice to all workers of the number of hours per day and days per week such workers may be required to work.

**C.2 PAYROLL CERTIFICATION AND FEE REQUIREMENTS**

- C.2.1 In accordance with ORS 279C.845, the Contractor and every Subcontractor shall submit written certified statements to the City on the form prescribed by the Commissioner of the Bureau of Labor and Industries ("BOLI"), certifying the hourly rate of wage paid each worker which the Contractor or the Subcontractor has employed on the Project and further certifying that no worker employed on the Project has been paid less than the prevailing rate of wage or less than the minimum hourly rate of wage specified in the Contract, which certificate and statement shall be verified by the oath of the Contractor or the Subcontractor that the Contractor or Subcontractor has read the certified statement, that the Contractor or Subcontractor knows the contents of the certified statement, and, that to the Contractor's or Subcontractor's best knowledge and belief, the certified statement is true. The certified statements shall set out accurately and completely the payroll records for the prior week, including the name and address of each worker, the worker's correct classification, rate of pay, daily and weekly number of hours worked, deductions made, and actual wages paid. Certified statements for each week during which the Contractor or Subcontractor has employed a worker on the Project shall be submitted once a month, by the fifth (5<sup>th</sup>) business day of the following month. The Contractor and Subcontractors shall preserve the certified statements for a period of ten (10) years from the date of completion of the Contract.
- C.2.2 Pursuant to ORS 279C.845(7), the City shall retain 25 percent of any amount earned by the Contractor on the Project until the Contractor has filed the certified statements required by section C.2.1. The City shall pay to the Contractor the amount retained under this subsection within 14 days after the Contractor files the required certified statements, regardless of whether a Subcontractor has failed to file certified statements.
- C.2.3 Pursuant to ORS 279C.845(8), the Contractor shall retain 25 percent of any amount earned by a first-tier Subcontractor on this Project until the first-tier Subcontractor has filed with the City the certified statements required by C.2.1. Before paying any amount retained under this subsection, the Contractor shall verify that the first-tier Subcontractor has filed the certified statement. Within 14 days after the first-tier Subcontractor files the required certified statement the Contractor shall pay the first-tier Subcontractor any amount retained under this subsection.
- C.2.4 In accordance with statutory requirements and administrative rules promulgated by the Commissioner of the Bureau of Labor and Industries, the fee required by ORS 279C.825(1) will be paid by City to the Commissioner.

**C.3 PROMPT PAYMENT AND CONTRACT CONDITIONS**

- C.3.1 As a condition to City's performance hereunder, the Contractor shall:
  - C.3.1.1 Make payment promptly, as due, to all persons supplying to Contractor labor or materials for the prosecution of the Work provided for in the Contract.
  - C.3.1.2 Pay all contributions or amounts due the State Industrial Accident Fund or successor program from such Contractor or Subcontractor incurred in the performance of the Contract.
  - C.3.1.3 Not permit any lien or claim to be filed or prosecuted against the City on account of any labor or material furnished. Contractor will not assign any claims that Contractor has against City, or assign any sums due by City, to Subcontractors, suppliers, or manufacturers, and will not make any agreement or act in any way to give Subcontractors a claim or standing to make a claim against the City.
  - C.3.1.4 Pay to the Department of Revenue all sums withheld from employees pursuant to ORS 316.167.
- C.3.2 As a condition to City's performance hereunder, if Contractor fails, neglects or refuses to make prompt payment of any claim for labor or services furnished to the Contractor or a Subcontractor by any person in connection with the Project as such claim becomes due, the proper officer(s) representing the City may pay the claim and charge the amount of the payment against funds due or to become due the Contractor under the Contract. Payment of claims in this manner shall not relieve the Contractor or the Contractor's surety from obligation with respect to any unpaid claims.
- C.3.3 Contractor shall include in each subcontract for property or services entered into by the Contractor and a first-tier subcontractor, including a material supplier, for the purpose of performing a construction contract, a payment clause that obligates the Contractor to pay the first-tier Subcontractor for satisfactory performance under its subcontract within ten (10) Days out of such amounts as are paid to the Contractor by the City under such contract.
- C.3.4 All employers, including Contractor, that employ subject workers who work under the Contract in the State of Oregon shall comply with ORS 656.017 and provide the required Workers' Compensation coverage, unless such employers are exempt under ORS 656.126. Contractor shall ensure that each of its Subcontractors complies with these requirements.

**C.4 PAYMENT FOR MEDICAL CARE**

As a condition to City's performance hereunder, Contractor shall promptly, as due, make payment to any person, co-partnership, association or corporation furnishing medical, surgical, and hospital care or other needed care and attention, incident to sickness or injury, to the employees of the Contractor, of all sums of which the Contractor agrees to pay for the services and all moneys and sums that the Contractor collected or deducted from the wages of employees under any law, contract or agreement for the purpose of providing or paying for the services.

**C.5 HOURS OF LABOR**

As a condition to City's performance hereunder, no person shall be employed to perform Work under the Contract for more than ten (10) hours in any one day or forty (40) hours in any one week, except in cases of necessity, emergency or where public policy absolutely requires it. In such instances, Contractor shall pay the employee at least time and a half pay:

- (a) For all overtime in excess of eight (8) hours a day or forty (40) hours in any one week when the work week is five consecutive Days, Monday through Friday; or

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- (b) For all overtime in excess of ten (10) hours a day or forty (40) hours in any one week when the work week is four consecutive Days, Monday through Friday; and
- (c) For all Work performed on Saturday and on any legal holiday specified in ORS 279C.540.

This Section C.5 will not apply to Contractor's Work under the Contract to the extent Contractor is currently a party to a collective bargaining agreement with any labor organization.

This Section C.5 shall not excuse Contractor from completion of the Work within the time required under the Contract.

**SECTION D  
CHANGES IN THE WORK**

**D.1 CHANGES IN WORK**

D.1.1 The terms of the Contract shall not be waived, altered, modified, supplemented or amended in any manner whatsoever, without prior written agreement and then only after any necessary approvals have been obtained. A Change Order is required to modify the Contract, which shall not be effective until its execution by the parties to the Contract and all approvals required by public contracting laws have been obtained.

D.1.2 It is mutually agreed that changes in Plans, quantities, or details of construction may be necessary or desirable during the course of construction. Within the general scope of the Contract, the City may at any time, without notice to the sureties and without impairing the Contract, require changes it deems necessary or desirable within the scope of this Project and consistent with this Section D.1. All changes to the Work shall be documented and Change Orders shall be executed under the conditions of the Contract Documents. Such changes may include, but are not limited to:

- (a) Modification of specifications and design.
- (b) Increases or decreases in quantities.
- (c) Increases or decreases to the amount of Work.
- (d) Addition or elimination of any Work item.
- (e) Change in the duration of the Project.
- (f) Acceleration or delay in performance of Work.
- (g) Deductive changes.

Deductive changes are those that reduce the scope of the Work, and shall be made by mutual agreement whenever feasible. In cases of suspension or partial termination under Section J, City reserves the right to unilaterally impose a deductive change and to self-perform such Work, for which the provisions of Section B.13 (City's Right to Do Work) shall then apply. Adjustments in compensation shall be made under Section D.1.3, in which costs for deductive changes shall be based upon a Direct Costs adjustment together with the related percentage markup specified for profit, Overhead and other indirect costs, unless otherwise agreed to by City.

D.1.3 The City and Contractor agree that adjustments to or deletions from the Work shall be administered and compensated according to the following:

- (a) Unit Pricing: Unit pricing may be utilized at the City's option when unit prices or solicitation alternates were provided that established the cost for adjustments to Work, and a binding obligation exists under the Contract on the parties covering the terms and conditions of the adjustment to Work.
- (b) Fixed Fee: If the City elects not to utilize unit pricing, or in the event that unit pricing is not available or appropriate, fixed pricing may be used for adjustments to or deletions from the Work. In fixed pricing, the basis of payments or total price shall be agreed upon in writing between the parties to the Contract, and shall be established before the Work is done whenever feasible. Notwithstanding the foregoing, the mark-ups set forth in Section D.1.3(c) shall be utilized in establishing fixed pricing, and such mark-ups shall not be exceeded. Cost and price data relating to adjustments to or deletions from the Work shall be supplied by Contractor to City upon request, but City shall be under no obligation to make such requests.
- (c) Time and Material: In the event that unit pricing and fixed pricing are not utilized, then adjustments to or deletions from the Work shall be performed on a cost reimbursement basis for Direct Costs. Such Work shall be compensated on the basis of the actual, reasonable and allowable cost of labor, equipment, and material furnished on the Work performed. The Contractor or Subcontractor who performs the Work shall be allowed to add up to ten percent (10%) markup to the Direct Costs as full compensation for profit, Overhead and other indirect costs for Work performed with the Contractor's or Subcontractor's own agents

Each ascending tier Subcontractor or the Contractor that did not perform the Work, will be allowed to add up to five percent (5%) supplemental markup on the Direct Costs of the Work (but not the above allowable markups) covered by a Change Order. No additional markup shall be permitted for any third tier or greater descending Subcontractor.

Example: \$20,000 of Direct Costs Work performed by a 2<sup>nd</sup> Tier Subcontractor

	Markup	Allowed Total Fee Plus Markup
General Contractor	5%	\$1,000.00
1 <sup>st</sup> Tier Sub Contractor	5%	\$1,000.00
2 <sup>nd</sup> Tier Sub Contractor	10%	\$22,000.00

- (d) Payments made to the Contractor shall be complete compensation for Overhead, profit, and all costs that were incurred by the Contractor or by other agents furnished by the Contractor, including Subcontractors, for adjustments to or deletions from the Work pursuant to a Change Order. City may establish a maximum cost for additional Work under this Section D.1.3, which shall not be exceeded for reimbursement without additional written authorization from City in the form of a Change Order. Contractor shall not be required to complete such additional Work without additional authorization.

D.1.4 Any necessary adjustment of Contract Time that may be required as a result of adjustments to or deletions from the Work must be agreed upon by the parties

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before the start of the revised Work unless City authorizes Contractor to start the revised Work before agreement on Contract Time adjustment.

Contractor shall submit any request for additional compensation (and additional Contract Time if Contractor was authorized to start Work before an adjustment of Contract Time was approved) as soon as possible but no later than thirty (30) Days after receipt of City's request for additional Work. If Contractor's request for additional compensation or adjustment of Contract Time is not made within the thirty (30) Day time limit, Contractor's requests pertaining to that additional Work shall be barred. The thirty (30) Day time limit for making requests shall not be extended for any reason, including without limitation Contractor's claimed inability to determine the amount of additional compensation or adjustment of Contract Time, unless an extension is granted in writing by City. If the City denies Contractor's request for additional compensation or adjustment of Contract Time, Contractor may proceed to file a Claim under Section D.3, Claims Review Process. No other reimbursement, compensation, or payment will be made, except as provided in Section D.1.5 for impact claims.

- D.1.5 If any adjustment to Work under Section D.1.3 causes an increase or decrease in the Contractor's cost of, or the Contract Time required for the performance of any other part of the Work under the Contract, Contractor shall submit a written request to the City, setting forth the nature and specific extent of the request, including all time and cost impacts against the Contract as soon as possible, but no later than thirty (30) Days after receipt of City's request for adjustments to or deletions from the Work by Contractor.

The thirty (30) Day time limit applies to claims of Subcontractors, suppliers, or manufacturers who may be affected by City's request for adjustments to or deletions from the Work and who request additional compensation or an extension of Contract Time to perform; Contractor has responsibility for contacting its Subcontractors, suppliers, or manufacturers within the thirty (30) Day time limit, and including their requests with Contractor's requests. If the request involves Work to be completed by Subcontractors, or materials to be furnished by suppliers or manufacturers, such requests shall be submitted to the Contractor in writing with full analysis and justification for the adjustments to compensation and Contract Time requested. The Contractor shall analyze and evaluate the merits of the requests submitted by Subcontractors, suppliers, and manufacturers to Contractor prior to including those requests and Contractor's analysis and evaluation of those requests with Contractor's requests for adjustments to compensation or Contract Time that Contractor submits to the City. Failure of Subcontractors, suppliers, manufacturers or others to submit their requests to Contractor for inclusion with Contractor's requests submitted to City within the time period and by the means described in this section shall constitute a waiver of these Subcontractor claims. The City will not consider direct requests or claims from Subcontractors, suppliers, manufacturers or others not a party to the Contract. The consideration of such requests and claims under this section does not give any Person, not a party to the Contract the right to bring a claim against City, whether in this claims process, in litigation, or in any dispute resolution process.

If the City denies the Contractor's request for adjustment to compensation or Contract Time, the Contractor may proceed to file a Claim under Section D.3, Claims Review Process.

- D.1.6 No request or Claim by the Contractor for additional costs or an adjustment of Contract Time shall be allowed if made after receipt of final payment application under the Contract. Final payment application must be made by Contractor within the time required under Section E.6.4.
- D.1.7 It is understood that changes in the Work are inherent in construction of this type. The number of changes, the scope of those changes, and the effect they have on the progress of the original Work cannot be defined at this time. The Contractor agrees that it will work in good faith with City to undertake changes, when agreed upon by execution of a Change Order. Each change will be evaluated for extension of Contract Time and increase or decrease in compensation based on its own merit.

## **D.2 DELAYS**

- D.2.1 Contractor shall not be entitled to additional compensation or additional Contract Time for Avoidable Delays.

- D.2.2 In the event of Unavoidable Delays, Contractor may be entitled to the following:

- (a) Contractor may be entitled to additional compensation or additional Contract Time, or both, for Unavoidable Delays described in Section D.2.1.2 (a) and (b).
- (b) Contractor may be entitled to additional Contract Time for Unavoidable Delays described in Section D.2.1.2(c) and (d).

In the event of any requests for additional compensation or additional Contract Time, or both, as applicable, arising under this Section D.2.2 for Unavoidable Delays, other than requests for additional compensation or additional Contract Time for differing Project Site conditions for which a review process is established under Section A.4.5, Contractor shall submit a written notification of the delay to the City within two (2) Days of the occurrence of the cause of the delay. This written notification shall state the cause of the potential delay, the Project components impacted by the delay, and the anticipated additional Contract Time extension or the additional compensation, or both, as applicable, resulting from the delay. Within seven (7) Days after the cause of the delay has been mitigated, or in no case more than thirty (30) Days after the initial written notification, the Contractor shall submit to the City, a complete and detailed request for additional compensation or additional Contract Time, or both, as applicable, resulting from the delay. If the City denies Contractor's request for additional compensation or adjustment of Contract Time, the Contractor may proceed to file a Claim under Section D.3, Claims Review Process.

If Contractor does not timely submit the notices required under this Section D.2, Contractor's Claim shall be barred.

### **D.3 CLAIMS REVIEW PROCESS**

- D.3.1 All Contractor Claims shall be referred to the City for review. Contractor's Claims, including Claims for adjustments to compensation or Contract Time, shall be submitted in writing by Contractor to the City within five (5) Days after a denial of Contractor's initial request for an adjustment of Contract terms, payment of money, extension of Contract Time or other relief, provided that such initial request has been submitted in accordance with the requirements and within the time limits established in these City General Conditions. Within thirty (30) Days after the initial Claim, City shall receive from Contractor a complete and detailed description of the Claim (the "Detailed Notice") that includes all information required by Section D.3.2. Unless the Claim is made in accordance with these time requirements, it shall be barred.
- D.3.2 The Detailed Notice of the Claim shall be submitted in writing by Contractor and shall include all information, records and documentation necessary for the City to properly and completely evaluate the claim, including, but not limited to a detailed, factual statement of the basis of the Claim, pertinent dates, Contract provisions which support or allow the Claim, reference to or copies of any documents which support the Claim, the dollar value of the Claim, and the Contract Time adjustment requested for the Claim. If the Claim involves Work to be completed by Subcontractors, the Contractor will analyze and evaluate the merits of the Subcontractor claim prior to forwarding it and that analysis and evaluation to the City. The City will not consider direct claims from Subcontractors, suppliers, manufacturers, or others not a party to the Contract. Contractor agrees that it will make no agreement, covenant, or assignment, nor will it commit any other act that will permit or assist any Subcontractor, supplier, manufacturer, or other to directly or indirectly make a claim against City.
- D.3.3 The City, through the Architect/Engineer (or other employee or agent assigned by the City) will review all Claims and take one or more of the following preliminary actions within ten (10) Days of receipt of the Detailed Notice of a Claim: (1) request additional supporting information from the Contractor; (2) inform the Contractor and City in writing of the time required for adequate review and response; (3) reject the Claim in whole or in part and identify the reasons for rejection; (4) recommend approval of all or part of the Claim; (5) arrange a meeting with the Contractor for formal review of the Claim; or (6) propose an alternate resolution.
- D.3.4 Once the Engineer or Project Manager determines the City is in receipt of a properly submitted claim, the Engineer or Project Manager may arrange a meeting, as agreed by the parties, with the Contractor in order to present the claim for formal review and discussion. A person authorized by the Contractor to execute Change Orders on behalf of the Contractor must be present and attend all claim meetings.
- D.3.5 The City's decision, through the Architect/Engineer (or other employee or agent assigned by the City), shall be final and binding on the Contractor unless appealed by written notice to the City within fifteen (15) Days of receipt of the decision. The Contractor must present written documentation supporting the Claim within fifteen (15) Days of the notice of appeal. After receiving the appeal documentation, the City, through the appropriate department director, shall review the materials and render a decision within thirty (30) Days after receiving the appeal documents.
- D.3.6 If, at any step in the claim decision or review process, the Contractor fails to promptly submit requested information or documentation that the City deems necessary to analyze the claim, the Contractor is deemed to have waived its right to further review, and the Claim will not be considered properly filed and preserved.
- D.3.7 Both parties agree to exercise their best efforts in good faith to resolve all disputes within sixty (60) Days of the issuance of the appeal in Section D. 3.4 above. If the parties are unable to resolve their issues through mediation or otherwise, either party may seek redress through all available remedies in equity or in law.
- D.3.8 Unless otherwise directed by City, Contractor shall proceed with the Work while any Claim, or mediation or litigation arising from a Claim, is pending. Regardless of the review period or the final decision of the City, the Contractor shall continue to diligently pursue the Work as identified in the Contract Documents. In no case is the Contractor justified or allowed to cease or delay Work, in whole or in part, without a written stop work order from the City.

## **SECTION E PAYMENTS**

### **E.1 SCHEDULE OF VALUES**

The Contractor shall submit, by or before the pre-construction conference (as described in Section H.1.3), a schedule of values ("Schedule of Values") for the Contract Work. This schedule shall provide a breakdown of values for the Contract Work and will be the basis for progress payments. The breakdown shall demonstrate reasonable, identifiable, and measurable components of the Work. Unless objected to by the City, this schedule shall be used as the basis for reviewing Contractor's applications for payment. If objected to by City, Contractor shall revise the schedule of values and resubmit the same for approval of City.

### **E.2 APPLICATIONS FOR PAYMENT**

E.2.1 City shall make progress payments on the Contract monthly as Work progresses, in accordance with the requirements of this Section E.2 and ORS 279C.570. Applications for payment shall be based upon estimates of Work completed and the Schedule of Values. As a condition precedent to City's obligation to pay, all applications for payment shall be approved by the City. A progress payment shall not be considered acceptance or approval of any Work or waiver of any defects therein. City shall pay to Contractor interest in accordance with ORS 279C.570 for overdue invoices, not including retainage, due the Contractor. Overdue invoices will be those that have not been paid within the earlier of:

- (a) Thirty (30) days after receipt of the invoice; or
- (b) Fifteen (15) days after the payment is approved by the City.

Notwithstanding the foregoing, in instances when an application for payment is filled out incorrectly, or when there is any defect or impropriety in any submitted application or when there is a good faith dispute, City shall so notify the Contractor within fifteen (15) Days stating the reason or reasons the application for payment is defective or improper or the reasons for the dispute. A defective or improper application for payment, if corrected by the Contractor within seven (7) Days of being notified by the City, shall not cause a payment to be made later than specified in this section unless interest is also paid. Payment of interest will be postponed when payment on the principal is delayed because of disagreement between the City and the Contractor.

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City reserves the right, instead of requiring the Contractor to correct or resubmit a defective or improper application for payment, to reject the defective or improper portion of the application for payment and pay the remainder of the application for such amounts which are correct and proper.

City, upon written notice to the Contractor, may elect to make payments to the Contractor only by means of Electronic Funds Transfers ("EFT") through Automated Clearing House ("ACH") payments. If City makes this election, the Contractor shall arrange for receipt of the EFT/ACH payments.

E.2.2 Contractor shall submit to the City an application for each payment and, if required, receipts or other vouchers showing payments for materials and labor including payments to Subcontractors. Contractor shall include in its application for payment a schedule of the percentages of the various parts of the Work completed, based on the Schedule of Values which shall aggregate to the payment application total, and shall include, on the face of each copy thereof, a certificate in substantially the following form:

"I, the undersigned, hereby certify that the above bill is true and correct, and the payment therefore, has not been received.

Signed: \_\_\_\_\_ Dated: \_\_"

E.2.3 Generally, applications for payment will be accepted only for materials that have been installed. Under special conditions, applications for payment for stored materials will be accepted at City's sole discretion. Such a payment, if made, will be subject to the following conditions:

- (a) The request for stored material shall be submitted at least thirty (30) Days in advance of the application for payment on which it appears. Applications for payment shall be entertained for major equipment, components or expenditures only.
- (b) The Contractor shall submit applications for payment showing the quantity and cost of the material stored.
- (c) The material shall be stored in a bonded warehouse and City shall be granted the right to access the material for the purpose of removal or inspection at any time during the Contract Period.
- (d) The Contractor shall name the City as co-insured on the insurance policy covering the full value of the property while in the care and custody of the Contractor until it is installed. A certificate noting this coverage shall be issued to the City.
- (e) Payments shall be made for materials and equipment only. The submitted amount in the application for payment shall be reduced by the cost of transportation from the storage site to the Project Site and for the cost of an inspector to verify delivery and condition of the goods at the storage site. The cost of storage and inspection shall be borne solely by the Contractor.
- (f) Within sixty (60) Days of the application for payment, the Contractor shall submit evidence of payment covering the material and/or equipment stored and of payment for the storage site.
- (g) Payment for stored materials and/or equipment shall in no way indicate acceptance of the materials and/or equipment or waive any rights under the Contract for the rejection of the Work or materials and/or equipment not in conformance with the Contract Documents.
- (h) All required documentation shall be submitted with the respective application for payment.

E.2.4 The City reserves the right to withhold all or part of a payment, or may nullify in whole or part any payment previously made, to such extent as may be necessary in the City's opinion to protect the City from loss because of:

- (a) Work that is defective and not remedied, or that has been demonstrated or identified as failing to conform with Applicable Laws or the Contract Documents;
- (b) third party claims filed or evidence reasonably indicating that such claims will likely be filed unless security acceptable to the City is provided by the Contractor;
- (c) failure of the Contractor to make payments properly to Subcontractors or for labor, materials or equipment (in which case City may issue checks made payable jointly to Contractor and such unpaid persons under this provision, or directly to Subcontractors and suppliers at any level under Section C.3.2);
- (d) reasonable evidence that the Work cannot be completed for the unpaid balance of the Contract Price;
- (e) damage to the Work, City or City's agent;
- (f) reasonable evidence that the Work will not be completed within the Contract Time required by the Contract, and that the unpaid balance would not be adequate to cover actual or liquidated damages for the anticipated delay;
- (g) failure to carry out the Work in accordance with the Contract Documents; or
- (h) assessment of liquidated damages, when withholding is made for offset purposes.

E.2.5 Subject to the provisions of the Contract Documents, the amount of each progress payment shall be computed as follows:

- (a) Take that portion of the Contract Price properly allocable to completed Work as determined by multiplying the percentage completion of each portion of the Work by the share of the total Contract Price allocated to that portion of the Work in the Schedule of Values, less retainage as provided in Section E.5. Pending final determination of cost to the City of changes in the Work, no amounts for changes in the Work can be included in applications for payment until the Contract Price has been adjusted by a Change Order;



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- (b) Add that portion of the Contract Price properly allocable to materials and equipment delivered and suitably stored at the Project Site for subsequent incorporation in the completed construction (or, if approved in advance by the City pursuant to Section E.2.3, suitably stored off the Project Site at a location agreed upon in writing), less retainage as provided in Section E.5; Subtract the aggregate of previous payments made by the City; and
- (c) Subtract any amounts for which the City has withheld or nullified payment as provided in the Contract Documents.

- E.2.6 Contractor's applications for payment shall not include requests for payment for portions of the Work for which the Contractor does not intend to pay to a Subcontractor or materials supplier.
- E.2.7 The Contractor warrants to City that title to all Work covered by an application for payment will pass to the City no later than the time of payment. The Contractor further warrants that upon submittal of an application for payment all Work for which payments are received from the City shall be free and clear of liens, claims, security interests or encumbrances in favor of the Contractor, Subcontractors, material suppliers, or other persons or entities making a claim by reason of having provided financing, labor, materials and equipment relating to the Work.
- E.2.8 If Contractor disputes any determination by City with regard to any application for payment, Contractor nevertheless shall continue to expeditiously perform the Work. No payment made hereunder shall be or be construed to be final acceptance or approval of that portion of the Work to which such partial payment relates or shall relieve Contractor of any of its obligations hereunder.

### **E.3 PAYROLL CERTIFICATION REQUIREMENT**

City's receipt of payroll certification pursuant to Section C.2 of the Contract shall be a condition precedent to City's obligation to pay any progress payments or final payment otherwise due.

### **E.4 DUAL PAYMENT SOURCES**

Contractor shall not be compensated for Work performed under the Contract from any state agency other than the agency that is a party to the Contract.

### **E.5 RETAINAGE**

E.5.1 Retainage shall be withheld and released in accordance with the requirements set forth in Local Contract Review Board Rules or the applicable City standard.

E.5.1.1 City may reserve as retainage from any progress payment in an amount not to exceed five percent of the payment. As Work progresses, City may reduce the amount of retainage on or may eliminate retainage on any remaining monthly Contract payments after fifty (50) percent of the Work under the Contract is completed if, in the City's discretion, such Work is progressing satisfactorily. Elimination or reduction of retainage shall be allowed only upon written application by the Contractor, which application shall include written approval of Contractor's surety; except that when the Work is ninety-seven and a half percent (97.5%) completed in City's estimation, the City may, at its discretion and without application by the Contractor, reduce the retained amount to hundred (100) percent of the value of the Work remaining to be done. Upon receipt of written application by the Contractor, City shall respond in writing within a reasonable time.

E.5.1.2 Contractor may request in writing:

- (a) to be paid amounts which would otherwise have been retained from progress payments where Contractor has deposited acceptable bonds and securities of equal value with City or in a custodial account or other mutually agreed account satisfactory to City, with an approved bank or trust company to be held in lieu of the cash retainage for the benefit of City;
- (b) for construction projects over \$1,000,000, that retainage be deposited in an interest bearing account, established through the City Treasurer for county agencies, in a bank, savings bank, trust company or savings association for the benefit of City, with earnings from such account accruing to the Contractor; or
- (c) that the City allow Contractor to deposit a surety bond for the benefit of City, in a form acceptable to City, in lieu of all or a portion of funds retained, or to be retained. Such bond and any proceeds therefrom shall be made subject to all claims in the manner and priority as set forth for retainage.

When the City has accepted the Contractor's election of option (a) or (b), City may recover from Contractor any additional costs incurred through such election by reducing Contractor's final payment. Where the City has agreed to Contractor's request for option (c), Contractor shall accept like bonds from Subcontractors and suppliers on the Project from which Contractor has required retainages.

E.5.1.3 The retainage held by City shall be included in and paid to the Contractor as part of the final payment of the Contract Price. The City shall pay to Contractor interest at the rate of two thirds of one percent per month on the final payment due Contractor, interest to commence forty-five (45) Days after the date which City receives Contractor's final approved application for payment and Work under the Contract has been completed and accepted and to run until the date when final payment is tendered to Contractor. The Contractor shall notify City in writing when the Contractor considers the Work complete and deliver to City its final application for payment and City shall, within fifteen (15) Days after receiving the written notice and the application for payment, either accept the Work or notify the Contractor of Work yet to be performed on the Contract. If City does not within the time allowed notify the Contractor of Work yet to be performed to fulfill contractual obligations, the interest provided by this subsection shall commence to run forty-five (45) Days after the end of the fifteen (15) Day period.

E.5.1.4 City will reduce the amount of the retainage if the Contractor notifies the City that the Contractor has deposited in an escrow account with a bank or trust company, in a manner authorized by the City, bonds and securities of equal value of a kind approved by the City and such bonds and securities have in fact been deposited.

E.5.1.5 Contractor agrees that if Contractor elects to reserve a retainage from any progress payment due to any Subcontractor or supplier, such retainage shall not exceed five percent of the payment, and such retainage withheld from Subcontractors and suppliers shall be subject to the same terms and conditions stated in Subsection E.5 as apply to City's retainage from any progress payment due to Contractor.

### **E.6 FINAL PAYMENT**

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- E.6.1 Upon completion of all the Work under the Contract, the Contractor shall notify the City, in writing, that Contractor has completed Contractor's obligations under the Contract and shall prepare its application requesting final payment. The amount of final payment will be the difference between the total amount due the Contractor pursuant to the Contract Documents and the sum of all payments previously made. Upon receipt of such notice and application for payment, the City will inspect the Work, and, if acceptable, submit to Contractor a recommendation as to acceptance of the completed Work and the final estimate of the amount due the Contractor. If the Work is not acceptable, City will notify Contractor within fifteen (15) Days of Contractor's request for final payment. Upon approval of this final application for payment by the City and compliance by the Contractor with provisions in Section K, and Contractor's satisfaction of other provisions of the Contract Documents as may be applicable, the City shall pay to the Contractor all monies due under the provisions of these Contract Documents.
- E.6.2 Neither final payment nor any remaining retained percentage shall become due until the Contractor submits to the City (1) a certificate evidencing that insurance required by the Contract Documents to remain in force after final payment is currently in effect and will not be canceled or allowed to expire until at least thirty (30) Days' prior written notice has been given to the City, (2) a written statement that the Contractor knows of no substantial reason that the insurance will not be renewable to cover the period required by the Contract Documents, (3) consent of surety, if any, to final payment and (4), if required by the City, other data establishing payment or satisfaction of obligations, such as receipts, releases and waivers of liens, claims, security interests or encumbrances arising out of the Contract, to the extent and in such form as may be designated by the City. If a Subcontractor refuses to furnish a release or waiver required by the City, the Contractor may furnish a bond satisfactory to the City to indemnify the City against such lien. If such lien remains unsatisfied after payments are made, the Contractor shall refund to the City all money that the City may be compelled to pay in discharging such lien.
- E.6.3 Acceptance of final payment by the Contractor, a Subcontractor or material supplier shall constitute a waiver of claims by that payee except those previously made in writing and identified by that payee as unsettled at the time of final application for payment.
- E.6.4 Contractor agrees to submit its final payment application within ninety (90) Days after Substantial Completion, unless written extension is granted by City. Contractor shall not delay final payment application for any reason, including without limitation nonpayment of Subcontractors, suppliers, manufacturers or others not a party to the Contract, or lack of resolution of a dispute with City or any other person of matters arising out of or relating to the Contract. If Contractor fails to submit its final payment application within ninety (90) Days after Substantial Completion, and Contractor has not obtained written extension by City, all requests or Claims for additional costs or an extension of Contract Time shall be barred.

## SECTION F PROJECT SITE CONDITIONS

### **F.1 USE OF PREMISES**

Contractor shall confine equipment, storage of materials and operation of Work to the limits indicated by Contract Documents, Applicable Laws, permits or directions of the City. Contractor shall follow the City's instructions regarding use of premises, if any.

### **F.2 PROTECTION OF WORKERS, PROPERTY AND THE PUBLIC**

- F.2.1 Contractor shall maintain continuous and adequate protection of all of the Work from damage and shall protect the City, workers and property from injury or loss arising in connection with the Contract. Contractor shall remedy acceptably to the City any damage, injury, or loss, except such as may be directly due to errors in the Contract Documents or caused by authorized representatives or personnel of the City. Contractor shall adequately protect adjacent property as provided by law and the Contract Documents.
- F.2.2 Contractor shall take all necessary precautions for the safety of all personnel on the Project Site or otherwise engaged in the undertaking of the Work and shall comply with the Contract Documents, best practices and all applicable provisions of federal, state and municipal safety laws and building codes to prevent accidents or injury to persons on, about or adjacent to the premises where the Work is being performed. Contractor shall erect and properly maintain at all times, as required by the conditions and progress of the Work, all necessary safeguards for protection of workers and the public against any hazards created by construction. Contractor shall designate a responsible employee or associate on the Project Site, whose duty shall be the prevention of accidents. The name and position of the person designated shall be reported to the City. The City has no responsibility for Project Site safety. Project Site safety shall be the responsibility of the Contractor.
- F.2.3 Contractor shall not enter upon private property without first obtaining permission from the property owner, or its duly authorized representative. Contractor shall be responsible for the preservation of all public and private property along and adjacent to the Work contemplated under the Contract and shall use every precaution necessary to prevent damage thereto. In the event the Contractor damages any property, the Contractor shall at once notify the property owner and make, or arrange to make, full restitution. Contractor shall, immediately and in writing, report to the City, all pertinent facts relating to such property damage and the ultimate disposition of the claim for damage.
- F.2.4 Contractor shall be responsible for protection of adjacent work areas including impacts brought about by activities, equipment, labor, utilities, vehicles and materials on the Project Site.
- F.2.5 Contractor shall at all times direct its activities in such a manner as to minimize adverse effects on the environment. Handling of all materials shall be conducted so no release will occur that may pollute or become hazardous.
- F.2.6 In an emergency affecting the safety of life or limb or of the Work or of adjoining property, the Contractor, without special instruction or authorization from the City, shall act reasonably to prevent threatened loss or injury, and shall so act, without appeal, if instructed by the City. Any compensation claimed by the Contractor on account of emergency work shall be determined in accordance with section D.
- F.2.7 Contractor shall comply with all City safety rules and regulations, if applicable. Prior to commencement of any Work, Contractor and Subcontractors shall be required to complete a City Contractor Safety Orientation and submit all City required safety plans.
- F.2.8 Contractor shall demonstrate that an employee drug testing program is in place.

### **F.3 CUTTING AND PATCHING**



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- F.3.1 If applicable, Contractor shall be responsible for coordinating all cutting, fitting, or patching of the Work to make its several parts come together properly and fit to receive or be received by work of other contractors or Subcontractors shown upon, or reasonably implied by, the Contract Documents.
- F.3.2 If applicable, Contractor shall be responsible for restoring all cut, fitted, or patched surfaces to an original condition; provided, however, that if a different condition is specified in the Contract Documents, then Contractor shall be responsible for restoring such surfaces to the condition specified in the Contract Documents.

#### **F.4 CLEANING UP**

From time to time as may be prudent or ordered by the City and, in any event, immediately after completion of the Work, the Contractor shall, at its own expense, clean up and remove all refuse and unused materials of any kind resulting from the Work. If Contractor fails to do so within twenty-four (24) hours after notification by the City the work may be done by others and the cost charged to the Contractor and deducted from payment due the Contractor.

#### **F.5 ENVIRONMENTAL CONTAMINATION**

- F.5.1 Contractor shall be held responsible for and shall indemnify, defend (with counsel of City's choice), and hold harmless City from and against any costs, expenses, damages, claims, and causes of action, or any of them, resulting from all spills, releases, discharges, leaks and disposal of environmental pollution, including storage, transportation, and handling during the performance of the Work or Contractor's obligations under the Contract which occur as a result of, or are contributed by, the negligence or actions of Contractor or its personnel, agents, or Subcontractors or any failure to perform in accordance with the Contract Documents (except to the extent otherwise void under ORS 30.140). Nothing in this section F.5.1 shall limit Contractor's responsibility for obtaining insurance coverages required under Section G.3 of the Contract, and Contractor shall take no action that would void or impair such coverages.
- F.5.1.1 Contractor agrees to promptly dispose of such spills, releases, discharge or leaks to the satisfaction of City and regulatory agencies having jurisdiction in a manner that complies with Applicable Laws. Cleanup shall be at no cost to the City and shall be performed by properly qualified and, if applicable, licensed personnel.
- F.5.1.2 Unless otherwise approved in the Solicitation Document, Contractor shall obtain the City's written consent prior to bringing onto the Project Site any (i) environmental pollutants or (ii) hazardous substances or materials, as the same or reasonably similar terms are used in any Applicable Laws. In any event, Contractor shall provide prior written notice to City when hazardous materials are brought on to the Project Site. The Contractor, at all times, shall:
- (a) properly handle, use and dispose of all environmental pollutants and hazardous substances or materials on the Project Site, in accordance with all Applicable Laws;
  - (b) be responsible for any and all spills, releases, discharges, or leaks of (or from) environmental pollutants or hazardous substances or materials which Contractor has brought onto the Project Site; and
  - (c) promptly clean up and remediate, without cost to the City, such spills, releases, discharges, or leaks to the City's satisfaction and in compliance with all Applicable Laws.
- F.5.2 Contractor shall report all reportable quantity releases, as such releases are defined in Applicable Laws. Upon discovery, regardless of quantity, Contractor must verbally report all releases to the City in a prompt manner. A written follow-up report shall be submitted to City within 48 hours of the telephonic report. Such written report shall contain, as a minimum:
- (a) Description of items released (identity, quantity, manifest numbers, and any and all other documentation required by law).
  - (b) Whether amount of items released is EPA/DEQ reportable, and, if so, when reported.
  - (c) Exact time and location of release, including a description of the area involved.
  - (d) Containment procedures initiated.
  - (e) Summary of communications about the release between Contractor and State, local or federal officials other than City. Any communication to the press will be done by City and Contractor will defer to City.
  - (f) Description of cleanup procedures employed or to be employed at the Project Site, including disposal location of spill residue.
  - (g) Personal injuries, if any, resulting from, or aggravated by, the release.

#### **F.6 ENVIRONMENTAL CLEAN-UP**

- F.6.1 Unless disposition of environmental pollution is specifically a part of the Contract, or was caused by the Contractor (reference F.5 Environmental Contamination), Contractor shall immediately notify City of any hazardous substance(s) which Contractor discovers or encounters during performance of the Work required by the Contract. "Hazardous substance(s)" means any hazardous, toxic and radioactive materials and those substances defined as "hazardous substances," "hazardous materials," "hazardous wastes," "toxic substances," or other similar designations in any federal, state, or local law, regulation, or ordinance, including without limitation asbestos, polychlorinated biphenyl ("PCB"), or petroleum, and any substances, materials or wastes regulated by 40 CFR, Part 261 and defined as hazardous in 40 CFR S 261.3. In addition to notifying City of any hazardous substance(s) discovered or encountered, Contractor shall immediately cease working in any particular area of the Project where a hazardous substance(s) has been discovered or encountered if continued work in such area would present a risk or danger to the health or wellbeing of Contractor's or any Subcontractor's work force, property or the environment.
- F.6.2 Upon being notified by Contractor of the presence of hazardous substance(s) on the Project Site, not brought on to the Project Site by Contractor, City shall arrange for the proper disposition of such hazardous substance(s).

**SECTION G**  
**INDEMNITY, BONDING, AND INSURANCE**

**G.1 RESPONSIBILITY FOR DAMAGES / INDEMNITY**

- G.1.1 Contractor shall be responsible for all damage to property, injury to persons, and loss, expense, inconvenience, and delay that may be caused by, or result from, the carrying out of the Work to be done under the Contract, or from any act, omission or neglect of the Contractor, its Subcontractors, employees, guests, visitors, invitees and agents.
- G.1.2 To the fullest extent permitted by law, Contractor shall indemnify, defend (with counsel approved by City) and hold harmless the City and its elected officials, officers, directors, agents, and employees (collectively "Indemnitees") from and against all liabilities, damages, losses, claims, expenses, demands and actions of any nature whatsoever which arise out of, result from or are related to:
- (a) any damage, injury, loss, expense, inconvenience or delay described in this Section G.1; (b) any accident or occurrence which happens or is alleged to have happened in or about the Project Site or any place where the Work is being performed, or in the vicinity of either, at any time prior to the time the Work is fully completed in all respects; (c) any failure of the Contractor to observe or perform any duty or obligation under the Contract Documents which is to be observed or performed by the Contractor, or any breach of any agreement, representation or warranty of the Contractor contained in the Contract Documents or in any subcontract; (d) the negligent acts or omissions of the Contractor, a Subcontractor or anyone directly or indirectly employed by them or any one of them or anyone for whose acts they may be liable, regardless of whether or not such claim, damage, loss or expense is caused in part by a party indemnified hereunder (except to the extent otherwise void under ORS 30.140); and (e) any lien filed upon the Project or bond claim in connection with the Work. Such obligation shall not be construed to negate, abridge, or reduce other rights or obligations of indemnity which would otherwise exist as to a party or person described in this Section G.1.2.
- G.1.3 In claims against any person or entity indemnified under Section G.1.2 by an employee of the Contractor, a Subcontractor, anyone directly or indirectly employed by them or anyone for whose acts they may be liable, the indemnification obligation under Section G.1.2 shall not be limited on amount or type of damages, compensation or benefits payable by or for the Contractor or a Subcontractor under workers' compensation acts, disability benefit acts or other employee benefit acts.

**G.2 PERFORMANCE AND PAYMENT SECURITY; PUBLIC WORKS BOND**

- G.2.1 When the Contract price is \$50,000 or more, the Contractor shall furnish and maintain in effect at all times during the Contract Period a performance bond in a sum equal to the Contract Price and a separate payment bond also in a sum equal to the Contract Price. Contractor shall furnish such bonds even if the Contract Price is less than the above thresholds if otherwise required by the Contract Documents.
- G.2.2 Bond forms furnished by the City and notarized by Contractor's surety company authorized to do business in Oregon are the only acceptable forms of performance and payment security, unless otherwise specified in the Contract Documents.
- G.2.3 Before execution of the Contract, the Contractor shall file with the Construction Contractors Board, and maintain in full force and effect, the separate public works bond required by Oregon Revised Statutes, Chapter 279C.830 and 279C.836, unless otherwise exempt under those provisions. The Contractor shall also include in every subcontract a provision requiring the Subcontractor to have a public works bond filed with the Construction Contractors Board before starting work, unless otherwise exempt, and shall verify that the Subcontractor has filed a public works bond before permitting any Subcontractor to start Work.

### G.3 INSURANCE

- G.3.1 Primary Coverage: Insurance carried by Contractor under the Contract shall be the primary coverage. The coverages indicated are minimums unless otherwise specified in the Contract Documents.
- G.3.2 Workers' Compensation: All employers, including Contractor, that employ subject workers who work under the Contract in the State of Oregon shall comply with ORS 656.017 and provide the required Workers' Compensation coverage, unless such employers are exempt under ORS 656.126. This shall include Employer's Liability Insurance with coverage limits of not less than the minimum amount required by statute for each accident. Contractors who perform the Work without the assistance or labor of any employee need not obtain such coverage if the Contractor certifies so in writing. Contractor shall ensure that each of its Subcontractors complies with these requirements. The Contractor shall require proof of such Workers' Compensation coverage by receiving and keeping on file a certificate of insurance from each Subcontractor or anyone else directly employed by either the Contractor or its Subcontractors.
- G.3.3 Builder's Risk Insurance:
- G.3.3.1 Builder's Risk: During the term of the Contract, for new construction the Contractor shall obtain and keep in effect Builder's Risk insurance on an all risk forms, including earthquake and flood, for an amount equal to the full amount of the Contract, plus any changes in values due to modifications, Change Orders and loss of materials added. Such Builder's Risk shall include, in addition to earthquake and flood, theft, vandalism, mischief, collapse, transit, debris removal, and architect's fees "soft costs" associated with delay of Project due to insured peril. Any deductible shall not exceed \$50,000 for each loss, except the earthquake and flood deductible which shall not exceed 2 percent of each loss or \$50,000, whichever is greater. The deductible shall be paid by Contractor. The policy will include as loss payees City, the Contractor and its Subcontractors as their interests may appear.
- G.3.3.2 Builder's Risk Installation Floater: For work other than new construction, Contractor shall obtain and keep in effect during the term of the Contract, a Builder's Risk Installation Floater for coverage of the Contractor's labor, materials and equipment to be used for completion of the Work performed under the Contract. The minimum amount of coverage to be carried shall be equal to the full amount of the Contract. The policy will include as loss payees City, the Contractor and its Subcontractors as their interests may appear. City may waive this requirement at its sole and absolute discretion.
- G.3.3.3 Such insurance shall be maintained until City has occupied the facility.
- G.3.3.4 A loss insured under the Builder's Risk insurance shall be adjusted by the City and made payable to the City as loss payee. The Contractor shall pay Subcontractors their just shares of insurance proceeds received by the Contractor, and by appropriate agreements, written where legally required for validity, shall require Subcontractors to make payments to their Sub-subcontractors in similar manner. The City shall have power to adjust and settle a loss with insurers.
- G.3.4 General Liability Insurance:
- G.3.4.1 Commercial General Liability: Upon execution of a Contract, Contractor shall obtain, and keep in effect at Contractor's expense for the term of the Contract, Commercial General Liability Insurance ("CGL") covering bodily injury and property damage in the amount of not less than \$2,000,000 per claim and \$2,000,000 per occurrence in a form satisfactory to City. This insurance shall include personal injury liability, products and completed operations, and contractual liability coverage for the indemnities provided under the Contract (to the extent contractual liability coverage for the indemnity is available in the marketplace), and shall be issued on an occurrence basis written on ISO Form GC 00 01 (12 04 or later) or an equivalent form approved in advance by City. The CGL shall provide separation of insured language. The policy or policies obtained by Contractor for purposes of fulfilling the requirements of this section shall be primary insurance with respect to the City. Any insurance or self-insurance maintained by the City shall be excess and shall not contribute to it.
- G.3.4.2 Automobile Liability: Contractor shall obtain, at Contractor's expense, and keep in effect during the term of the Contract, Automobile Liability Insurance covering owned, and/or hired vehicles, as applicable. The coverage may be written in combination with the Commercial General Liability Insurance. Contractor shall provide proof of insurance of not less than \$2,000,000 per claim and \$2,000,000 per occurrence. Contractor and its Subcontractors shall be responsible for ensuring that all non-owned vehicles maintain adequate Automobile Liability insurance while on Project Site.
- G.3.4.3 City may adjust the insurance amounts required in Section G.3.4.1 and G.3.4.2 based upon institution specific risk assessments through the issuance of Supplemental General Conditions and a Contract.
- G.3.4.4 To the extent that the Contract Documents require the Contractor to provide professional design services, design-build, or certifications related to systems, materials, or equipment, the Contractor shall (1) purchase and maintain professional liability/errors-and-omissions insurance with limits of not less than \$2,000,000 for each claim and \$2,000,000 general annual aggregate and (2) cause those Subcontractors (of any tier) who are providing professional design services including any design- build services to procure and maintain professional liability/errors-and-omissions insurance with limits of not less than \$2,000,000 for each claim and \$2,000,000 general annual aggregate. This policy shall be for the protection of the City, its elected officials, officers, agents and employees against liability for damages because of personal injury, bodily injury, death, or damage to property, including loss of use thereof, and damages because of negligent acts, errors and omissions in any way related to the Contract. The City, at its option, may require a complete copy of the above policy.
- G.3.4.5 "Tail" Coverage: If any of the required liability insurance is arranged on a "claims made" basis, "tail" coverage will be required at the completion of the Contract for a duration of 36 months or the maximum time period available in the marketplace if less than 36 months. Contractor shall furnish certification of "tail" coverage as described or continuous "claims made" liability coverage for 36 months following Final Completion. Continuous "claims made" coverage will be acceptable in lieu of "tail" coverage, provided its retroactive date is on or before the effective date of the Contract. City's receipt of the policy endorsement evidencing such coverage shall be a condition precedent to City's obligation to make final payment and to City's final acceptance of Work or services and related warranty (if any).
- G.3.4.6 Umbrella Liability (if required by City through issuance of Supplemental General Conditions): Contractor shall obtain, at Contractor's expense, and keep in effect during the term of the Contract, Umbrella liability Insurance over and above the general liability, automobile liability and workers' compensation coverage if required by City in specified limits at time of requirement.
- G.3.4.7 Pollution Liability may be required by City through issuance of Supplemental General Conditions.
- G.3.5 Additional Insured: The general liability insurance coverage, automobile liability, umbrella, and pollution liability if required, shall include the City as additional

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insureds but only with respect to the Contractor's activities to be performed under the Contract. The additional-insured endorsement for CGL insurance must be written on ISO Form CG 20 10 (10 01) and CG 20 37 (10 01), or their equivalent, but shall not use either of the following forms: CG 20 10 (10 93) or CG 20 10 (03 94). Proof of insurance must include a copy of the endorsement showing "City of Gladstone, its elected officials, agents, officers, and employees" as scheduled insureds.

If Contractor cannot obtain an insurer to name the City as additional insureds, Contractor shall obtain at Contractor's expense, and keep in effect during the term of the Contract, City's and Contractors Protective Liability Insurance, naming the City as additional insureds with not less than a \$2,000,000 limit per occurrence. This policy must be kept in effect for 36 months following Final Completion. As evidence of coverage, Contractor shall furnish the actual policy to City prior to execution of the Contract.

- G.3.6 Notice of Cancellation or Change: If the Contractor receives a non-renewal or cancellation notice from an insurance carrier affording coverage required herein, or receives notice that coverage no longer complies with the insurance requirements herein, Contractor agrees to notify the City within five (5) business days with a copy of the non-renewal or cancellation notice, or written specifics as to which coverage is no longer in compliance. When notified by City, the Contractor agrees to stop Work pursuant to the Contract at Contractor's expense, unless all required insurance remain in effect. Any failure to comply with the reporting provisions of this insurance, except for the potential exhaustion of aggregate limits, shall not affect the coverages provided to the City and its institutions, divisions, officers, and employees.

City shall have the right, but not the obligation, of prohibiting Contractor from entering the Project Site until a new certificate(s) of insurance is provided to City evidencing the replacement coverage. The Contractor agrees that City reserves the right to withhold payment to Contractor until evidence of reinstated or replacement coverage is provided to City.

- G.3.7 Certificate(s) of Insurance/Insurance Carrier Qualification: As evidence of the insurance coverage required by the Contract, the Contractor shall furnish certificate(s) of insurance to the City prior to execution of the Contract. The certificate(s) will specify all of the parties who are additional insureds or loss payees for the Contract. A renewal certificate shall be sent to City at least 10 days prior to coverage expiration. Insurance coverage required under the Contract shall be obtained from insurance companies or entities acceptable to the City and that are eligible to provide such insurance under Oregon law. Eligible insurers include admitted insurers that have been issued a certificate of authority from the Oregon Department of Consumer and Business Services authorizing them to conduct an insurance business and issue policies of insurance in the state of Oregon, and certain non-admitted surplus lines insurers that satisfy the requirements of applicable Oregon law and which are subject to approval by the City. The Contractor shall be financially responsible for all deductibles, self-insured retentions and/or self-insurance included hereunder. Any deductible, self-insured retention and/or self-insurance in excess of \$50,000 shall be subject to approval by the City in writing and shall be a condition precedent to the effectiveness of any Contract.

## SECTION H SCHEDULE OF WORK

### **H.1 CONTRACT PERIOD**

- H.1.1 Time is of the essence. The Contractor shall at all times carry on the Work diligently, without delay and punctually fulfill all requirements herein.
- H.1.2 Notice to Proceed. Unless otherwise directed in the Contract Documents, Contractor shall commence Work on the Project Site within fifteen (15) Days of the Notice to Proceed. Notwithstanding the Notice to Proceed, Contractor shall not be authorized to proceed with the Work until all initial Contract requirements, including the Contract, performance bond and payment bond, and certificates of insurance, have been fully executed and submitted in a form acceptable to City.
- H.1.3 Unless otherwise not required in the Construction Documents, Contractor shall participate in a pre-construction conference with the City's representative and designated design team. The purpose of this pre-construction conference is to review the Contractor's proposed Schedule of Values and to review any other Project logistics to be coordinated between the parties. Unless specifically extended by a Change Order, all Work shall be complete by the date contained in the Contract Documents. The City shall have the right to accelerate the completion date of the Work, which may require the use of overtime. Such accelerated Work schedule shall be an acceleration in performance of Work under Section D.1.2(f) and shall be subject to the provisions of Section D.1.
- H.1.4 The City shall not waive any rights under the Contract by permitting the Contractor to continue or complete in whole or in part the Work after the date described in Section H.1.2 above.

### **H.2 SCHEDULE**

- H.2.1 Contractor shall provide, by or before the pre-construction conference, the initial as-planned schedule for review and acceptance by the City. The submitted schedule must illustrate Work by Project components, labor trades, and long lead items broken down by building and/or floor where applicable. If City shall so elect, Contractor shall provide the schedule in CPM format showing the graphical network of planned activities, including i) a reasonably detailed list of all activities required to complete the Work; ii) the time and duration that each activity will take to completion; and iii) the dependencies between the activities. Schedules lacking adequate detail, or unreasonably detailed, will be rejected. The schedule shall include the following: Notice to Proceed or the date the Work commences, if no Notice to Proceed is issued by City, Substantial Completion, and Final Completion. Schedules shall be updated monthly, unless otherwise required by the Contract Documents, and submitted with the monthly application for payment. Acceptance of the Schedule by the City does not constitute agreement by the City as to the Contractor's sequencing, means, methods, or durations. Any positive difference between the Contractor's scheduled completion and the Contract completion date is float owned by the City. City reserves the right to negotiate the float if it is deemed to be in City's best interest to do so. In no case shall the Contractor make a claim for delays if the Work is completed within the Contract Time but after Contractor's scheduled completion.
- H.2.2 All Work shall be completed between the hours of 7:00 a.m. and 7:00 p.m. unless otherwise specified in the Contract Documents.

### **H.3 PARTIAL OCCUPANCY OR USE**

The City may occupy or use any completed or partially completed portion of the Work at any stage, provided such occupancy or use is consented to by public authorities having jurisdiction over the Work. Such partial occupancy or use may commence whether or not the portion is substantially complete, provided the City and Contractor have reasonably accepted in writing the responsibilities assigned to each of them. Approval by the Contractor to partial occupancy or use shall not

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be unreasonably withheld. Immediately prior to such partial occupancy or use, the City and Contractor shall jointly inspect the area to be occupied or portion of the Work to be used in order to determine and record the condition of the Work. Partial occupancy or use of a portion or portions of the Work shall not constitute acceptance of Work not complying with the requirements of the Contract Documents.

## SECTION I CORRECTION OF WORK

### **I.1 CORRECTION OF WORK BEFORE FINAL PAYMENT**

The Contractor warrants to the City that materials and equipment furnished under the Contract will be of good quality and new unless otherwise required or permitted by the Contract Documents, that the Work will be free from defects, and that the Work will conform to the requirements of the Contract Documents. Work failing to conform to these requirements shall be deemed defective. Contractor shall promptly remove from the premises and replace all defective materials and equipment as determined by the City, whether incorporated in the Work or not. Removal and replacement shall be without loss or expense to the City, and Contractor shall bear the cost of repairing all Work destroyed or damaged by such removal or replacement. Contractor shall be allowed a period of no longer than thirty (30) Days after Substantial Completion for completion of defective (Punch List) work. At the end of the thirty-day period, or earlier if requested by the Contractor, City shall arrange for inspection of the Work by the Architect/Engineer. Should the work not be complete, and all corrections made, the costs for all subsequent reinspections shall be borne by the Contractor. If Contractor fails to complete the Punch List work within the thirty (30) Day period, City may perform such work and Contractor shall reimburse City all costs of the same within ten (10) Days after demand without affecting Contractor's obligations.

### **I.2 WARRANTY WORK**

- I.2.1 The Warranty Period will begin when Contractor has completed the Punch List work, all improvements are accepted by the City, and the final certificate of payment has been issued.
- I.2.2 Contractor shall provide a Warranty Security valued at 10% of the Contract Price, however the minimum Warranty Security shall be \$5,000. The Security shall be in a form acceptable to the City Attorney.
- I.2.3 The Warranty Period shall be for a minimum of one year.
- I.2.4 Neither the final certificate of payment nor any provision of the Contract Documents shall relieve the Contractor from responsibility for Defective Work. Contractor shall correct all defects that appear in the Work within the Warranty Period. The City shall give Contractor notice of defects with reasonable promptness. Contractor shall perform such warranty work within a reasonable time after City's demand and at Contractor's sole expense. Latent defects shall be remedied by the Contractor at any time they become apparent. If Contractor fails to complete the warranty work within such period as City determines reasonable, City may perform such work and Contractor shall reimburse City all costs of the same within ten (10) Days after demand, without affecting Contractor's obligations. In the event of warranty work consisting of emergency repairs, Contractor shall perform the warranty Work by correcting defects within twenty-four (24) hours of notification by City, unless otherwise specified in the Contract Documents. Should Contractor fail to respond within the specified response time, the City may, at its option, complete the necessary repairs using another contractor or its agents. If City completes the repairs using City's agent, Contractor shall pay City at the rate of one and one-half (1½) times the standard hourly rate of City's agent, plus related overhead and any direct non-salary costs. If City completes the repairs using another contractor, Contractor shall pay City the amount of City's direct costs billed by the other contractor for the work, plus the direct salary costs and related overhead and direct non-salary expenses of City's agents who are required to monitor that contractor's work. Work performed by City using City's own agents or those of another contractor shall not affect the Contractor's contractual duties under these provisions, including warranty provisions.
- I.2.5 Nothing in this Section I.2 provision shall negate guarantees or warranties for periods longer than one year including without limitation, such guarantees or warranties required by other sections of the Contract Documents for specific installations, materials, processes, equipment or fixtures.
- I.2.6 In addition to Contractor's warranty, manufacturer's warranties shall pass to the City and shall not take effect until such portion of the Work covered by the applicable warranty has been accepted in writing by the City.
- I.2.7 Nothing contained in this Section I.2 shall be construed to establish or limit a period of limitation with respect to other obligations which the Contractor might have under the Contract Documents. Establishment of the period for correction of Work as described in this Section I.2 relates only to the specific contractual obligation of the Contractor to correct the Work, and has no relationship to the time within which the obligation to comply with the Contract Documents may be sought to be enforced, nor to the time within which proceedings may be commenced to establish the Contractor's liability with respect to the Contractor's obligations other than specifically to correct the Work.
- I.2.8 If the City prefers to accept Work which is not in accordance with the requirements of the Contract Documents, the City may do so in its sole discretion instead of requiring its removal and correction, in which case the Contract Price will be reduced in an amount the City determines to be appropriate and equitable. The City is entitled to receive this amount whether or not final payment has been made. Prior to final payment, the City may offset the amount from any payment it owes to the Contractor.
- I.2.9 The Warranty Security does not expire and may only be released after a final inspection has been completed by the City and the minimum warranty period has elapsed. At the time of final warranty inspection, any items not completed or maintained to City standards will be included in a punch list provided to Contractor. These items shall be addressed prior to the release of the Warranty Security. The City may require an extension of the Warranty Period for more than the minimum one year if the improvements show signs of failure or defects in workmanship during inspection and work is necessary and completed to correct these deficiencies. The one-year Warranty Period shall be extended with respect to those portions of Work performed after final certificate of payment has been issued by the period of time between final certificate of payment and the actual performance of the Work, and shall be extended by corrective Work performed by the Contractor pursuant to this Section, as to the Work corrected. Once the Warranty Period has passed, and there are no failures or defects in workmanship found by City inspection, the Warranty Period will end, and the Warranty Security will be released. Contractor shall remove from the Project Site portions of the Work which are not in accordance with the requirements of the Contract Documents and are neither corrected by Contractor nor accepted by the City.

## SECTION J SUSPENSION AND/OR TERMINATION OF THE WORK

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### **J.1 CITY'S RIGHT TO SUSPEND THE WORK**

J.1.1 The City has the authority to suspend portions or all of the Work due to the following causes:

- (a) Failure of the Contractor to correct unsafe conditions;
- (b) Failure of the Contractor to carry out any provision of the Contract;
- (c) Failure of the Contractor to carry out orders;
- (d) Conditions, in the opinion of the City, which are unsuitable for performing the Work;
- (e) Time required to investigate differing Project Site conditions; or
- (f) Any reason considered to be in the public interest.

J.1.2 The City shall notify Contractor and the Contractor's Surety in writing of the effective date and time of the suspension, and City shall notify Contractor and Contractor's surety in writing to resume Work.

### **J.2 CONTRACTOR'S RESPONSIBILITIES**

J.2.1 During the period of the suspension, Contractor is responsible to continue maintenance at the Project just as if the Work were in progress. This includes, but is not limited to, protection of completed Work, maintenance of access, protection of stored materials, temporary facilities, and clean-up.

J.2.2 When the Work is recommenced after the suspension, the Contractor shall replace or renew any Work damaged during the suspension, remove any materials or facilities used as part of temporary maintenance, and complete the Work in every respect as though its prosecution had been continuous and without suspension.

### **J.3 COMPENSATION FOR SUSPENSION**

Depending on the reason for suspension of the Work, the Contractor or the City may be due compensation by the other party. If the suspension was required due to acts or omissions of Contractor, the City may assess the Contractor actual costs of the suspension in terms of administration, remedial work by the City's agents or another contractor to correct the problem associated with the suspension, rent of temporary facilities, and other actual costs related to the suspension, and any liquidated damages arising from the delay. If the suspension was caused by acts or omissions of the City, the Contractor may be due compensation which shall be defined using Section D, Changes in Work. If the suspension was required through no fault of the Contractor or the City, neither party shall owe the other for the impact.

### **J.4 CITY'S RIGHT TO TERMINATE CONTRACT**

J.4.1 The City may, without prejudice to any other right or remedy, and after giving Contractor seven (7) Days' written notice and an opportunity to cure, terminate the Contract in whole or in part under the following conditions:

- (a) If Contractor should, voluntarily or involuntarily, seek protection under the United States Bankruptcy Code and Contractor as debtor-in-possession or the Trustee for the estate fails to assume the Contract within a reasonable time;
- (b) If Contractor should make a general assignment for the benefit of Contractor's creditors;
- (c) If a receiver should be appointed on account of Contractor's insolvency;
- (d) If Contractor should repeatedly refuse or fail to supply an adequate number of skilled workers or proper materials to carry on the Work as required by the Contract Documents, or otherwise fail to perform the Work in a timely manner;
- (e) If Contractor should repeatedly fail to make prompt payment to Subcontractors or for material or labor, or should disregard laws, ordinances or the instructions of the City;
- (f) If Contractor is otherwise in breach of any part of the Contract; or
- (g) If Contractor is in violation of Applicable Laws, either in the conduct of its business or in its performance of the Work.

J.4.2 At any time that any of the above occurs, City may exercise all rights and remedies available to City at law or in equity, and, in addition, City may take possession of the premises and of all materials and appliances and finish the Work by whatever method it may deem expedient. In such case, the Contractor shall not be entitled to receive further payment until the Work is completed. If the City's cost of finishing the Work exceeds the unpaid balance of the Contract Price, Contractor shall pay the difference to the City.

### **J.5 TERMINATION FOR CONVENIENCE, NONAPPROPRIATION OF FUNDS, OR FORCE MAJEURE**

J.5.1 City may terminate the Contract in whole or in part whenever City determines: (a) that termination of the Contract is in the best interest of City or the public; (b) that the City failed to receive funding, appropriations, allocations or other expenditure authority as contemplated by City's budget and City determines, in its sole determination, and its assessment and ranking of the policy objectives explicit or implicit in City's budget, City may determine it is necessary to and may terminate the Contract; or (c) in the event of Force Majeure.

J.5.2 The City shall provide the Contractor with seven (7) Days prior written notice of a termination for City's or for public convenience. After such notice, the Contractor



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shall provide the City with immediate and peaceful possession of the premises and materials located on and off the premises for which the Contractor received progress payment under Section E. Compensation for Work terminated by the City under this provision will be according to Section E. In no circumstance shall Contractor be entitled to lost profits for Work not performed due to termination. If the Contract is terminated for public convenience, neither the Contractor nor its Surety shall be relieved of liability for damages or losses suffered by the City as a result of defective, unacceptable or unauthorized Work completed or performed.

#### **J.6 ACTION UPON TERMINATION**

- J.6.1 Upon receiving a notice of termination, and except as directed otherwise by the City, Contractor shall immediately cease placing further subcontracts or orders for materials, services, or facilities. In addition, Contractor shall terminate all subcontracts or orders to the extent they relate to the Work terminated and, with the prior written approval of the City, settle all outstanding liabilities and termination settlement proposals arising from the termination of subcontracts and orders.
- J.6.2 As directed by the City, Contractor shall, upon termination, transfer title and deliver to the City all Record Documents, information, and other property that, if the Contract had been completed, would have been required to be furnished to the City.
- J.6.3 Upon City's notice of termination pursuant to either Section J.4 or J.5, if City shall so elect, Contractor shall assign to the City such subcontracts and orders as City shall specify. In the event City elects to take assignment of any such subcontract or order, Contractor shall take such action and shall execute such documents as City shall reasonably require for the effectiveness of such assignment and Contractor shall ensure that no contractual arrangement between it and its subcontractors or suppliers of any tier or sub-tier shall prevent such assignment.

### **SECTION K CONTRACT CLOSE OUT**

#### **K.1 RECORD DOCUMENTS**

As a condition of final payment (refer also to section E.6), Contractor shall comply with the following: Contractor shall provide Record Documents for the entire Project to City. Record Documents shall depict the Project as constructed and shall reflect each and every change, modification, and deletion made during the construction. Record Documents are part of the Work and shall be provided prior to the City's issuance of final payment. Record Documents include all modifications to the Contract Documents unless otherwise directed.

#### **K.2 OPERATION AND MAINTENANCE MANUALS**

As part of the Work, Contractor shall submit two completed operation and maintenance manuals ("O & M Manuals") for review by the City prior to submission of any pay request for more than 75% of the Work. City's receipt of the O & M Manuals shall be a condition precedent to any payment thereafter due. The O & M Manuals shall contain a complete set of all submittals, all product data as required by the specifications, training information, telephone list and contact information for all consultants, manufacturers, installer and suppliers, manufacturer's printed data, record and shop drawings, schematic diagrams of systems, appropriate equipment indices, warranties and bonds. The City shall review and return one O & M Manual for any modifications or adjustments required. Prior to submission of its final pay request, Contractor shall deliver two (2) complete and approved sets of O & M Manuals in paper form and one (1) complete and approved set in electronic form to the City and City's receipt of the O & M Manuals shall be a condition precedent to City's obligation to make final payment.

#### **K.3 COMPLETION NOTICES**

- K.3.1 Contractor shall provide City written notice of both Substantial and Final Completion. The certificate of Substantial Completion shall state the date of Substantial Completion, the responsibilities of the City and Contractor for security, maintenance, heat, utilities, damage to the Work and insurance, and the time within which the Contractor shall finish all items on the Punch List accompanying the Certificate. Both completion notices must be signed and notarized by the Contractor and signed by the Architect/Engineer (if applicable) and City to be valid. The City shall provide the final signature on the notices. The notices shall take effect on the date they are signed by the City.
- K.3.2 Substantial Completion of a facility with operating systems (e.g., mechanical, electrical, HVAC) shall be that degree of completion that has provided a minimum of thirty (30) continuous Days of successful, trouble-free operation, which period shall begin after all performance and acceptance testing has been successfully demonstrated to the City. All equipment contained in the Work, plus all other components necessary to enable the City to operate the facility in the manner that was intended, shall be complete on the Substantial Completion date. The Contractor may request that a Punch List be prepared by the City with submission of the request for the Substantial Completion notice.

#### **K.4 TRAINING**

As part of the Work, and prior to submission of the final application for payment, the Contractor shall schedule with the City training sessions for all equipment and systems as required by the Contract Documents. Contractor shall schedule training sessions at least two weeks in advance of the date of training to allow City to provide its personnel with adequate notice. If assignments arise because of termination under Section J.4, then such assignments shall not relieve Contractor of liability hereunder. The O & M Manual shall be used as a basis for training. In addition to any off-Project Site training required by the Contract Documents, training shall include a formal session conducted at the Project Site after the equipment and/or system is completely installed and operational in its normal operating environment.

#### **K.5 EXTRA MATERIALS**

As part of the Work, Contractor shall provide spare parts, extra maintenance materials, and other materials or products in the quantities specified in the Contract Documents prior to final payment. Delivery point for extra materials shall be designated by the City.

#### **K.6 ENVIRONMENTAL CLEAN-UP**

As part of the Final Completion notice, or as a separate written notice submitted with or before the notice of Final Completion, the Contractor shall notify the City that all environmental and pollution clean-up, remediation and closure have been completed in accordance with all Applicable Laws and pursuant to the authority of all agencies having jurisdiction, and Contractor shall provide City with any and all documentation related to the same, including but not limited to directives, orders, letters, certificates

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and permits related to or arising from such environmental pollution. The notice shall reaffirm the indemnification given under Section F.5.1 above. Contractor's completion of its obligations under this Section K.6 and City's receipt of documents evidencing such completion shall be a condition precedent to City's obligation to make final payment.

#### **K.7 CERTIFICATE OF OCCUPANCY**

City's receipt of an unconditioned certificate of occupancy from the appropriate state and/or local building officials shall be a condition precedent to City's obligation to make final payment, except to the extent failure to obtain an unconditional certificate of occupancy is due to the fault or neglect of City.

#### **K.8 OTHER CONTRACTOR RESPONSIBILITIES**

The Contractor shall be responsible for returning to the City all property of City issued to Contractor during construction such as keys, security passes, Project Site admittance badges, and all other pertinent items.

Upon notice from City, Contractor shall be responsible for notifying the appropriate utility companies to transfer utility charges from the Contractor to the City. The utility transfer date shall not be before Substantial Completion and may not be until Final Completion, if the City does not take beneficial use of the facility and the Contractor's agents continue with the Work.

The City's property is drug free and weapons free areas and the use of tobacco products is only allowed in designated areas. Contractor shall be required to ensure that its employees, Subcontractors and agents shall comply with these requirements.

#### **K.9 SURVIVAL**

All warranty and indemnification provisions of the Contract, and all of Contractor's other obligations under the Contract that are not fully performed by the time of Final Completion or termination, shall survive Final Completion or any termination of the Contract.

### **SECTION L GENERAL PROVISIONS**

#### **L.1 NO THIRD PARTY BENEFICIARIES**

City and Contractor are the only parties to the Contract and are the only parties entitled to enforce its terms. Nothing in the Contract gives, is intended to give, or shall be construed to give or provide any benefit or right, whether directly, indirectly, or otherwise, to third persons unless such third persons are individually identified by name herein and expressly described as intended beneficiaries of the terms of the Contract.

#### **L.2 SEVERABILITY**

If any provision of the Contract is declared by a court to be unenforceable, illegal, or in conflict with any law, the validity of the remaining terms and provisions shall not be affected and the rights and obligations of the parties shall be construed and enforced as if the Contract did not contain the particular provision held to be invalid.

#### **L.3 ACCESS TO RECORDS**

L.3.1 Contractor shall keep, at all times on the Project Site, one record copy of the complete Contract Documents, including the Plans, Specifications, addenda, and Change Orders (if any) in good order and marked currently to record field changes and selections made during construction, and one record copy of Shop Drawings, Product Data, Samples and similar submittals, and shall at all times give the City access thereto.

L.3.2 Contractor shall retain and the City and its duly authorized representatives shall have access, for a period not less than ten (10) years, to all Record Documents, financial and accounting records, and other books, documents, papers and records of Contractor which are pertinent to the Contract, including records pertaining to Overhead and indirect costs, for the purpose of making audit, examination, excerpts and transcripts. If for any reason, any part of the Work or the Contract shall be subject to litigation, Contractor shall retain all such records until all litigation is resolved and Contractor shall continue to provide City and/or its agents with full access to such records until such time as all litigation is complete and all periods for appeal have expired and full and final satisfaction of any judgment, order or decree is recorded and City receives a record copy of documentation from Contractor.

#### **L.4 WAIVER**

Failure of the City to enforce any provision of the Contract shall not constitute a waiver or relinquishment by the City of the right to such performance in the future nor of the right to enforce any other provision of the Contract.

#### **L.5 SUCCESSORS IN INTEREST**

The provisions of the Contract shall be binding upon and shall accrue to the benefit of the parties to the Contract and their respective permitted successors and assigns.

#### **L.6 GOVERNING LAW**

The contract shall be governed by and construed in accordance with the laws of the State of Oregon without giving effect to the conflict of law provisions thereof.

#### **L.7 APPLICABLE LAW**

Contractor hereto agrees to comply in all ways with applicable local, state and federal ordinances, statutes, laws and regulations.

#### **L.8 NON-EXCLUSIVE RIGHTS AND REMEDIES**



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Except as otherwise expressly provided herein, the rights and remedies expressly afforded under the provisions of the Contract shall not be deemed exclusive, and shall be in addition to and cumulative with any and all rights and remedies otherwise available at law or in equity. The exercise by either Party of any one or more of such remedies shall not preclude the exercise by it, at the same or different times, or any other remedies for the same default or breach, or for any other default or breach, by the other Party.

**L. 9 INTERPRETATION**

The titles of the section of the Contract are inserted for convenience of reference only and shall be disregarded in construing or interpreting any of its provisions.

**L.10 LITIGATION**

Any Claim between City and Contractor that arises from or relates to the Contract and that is not resolved through the Claims Review Process in Section D.3 shall be brought and conducted solely and exclusively within the Circuit Court of the County of Clackamas for the State of Oregon' provided, however, if a Claim must be brought in a federal forum, then it shall be brought and conducted solely and exclusively within the United States District Court for the District of Oregon. In no event shall this section be construed as a waiver by the City of any form of defense or immunity, whether sovereign immunity, governmental immunity, immunity based on the Eleventh Amendment to the Constitution of the United States or otherwise, from any claim or from the jurisdiction of any court. CONTRACTOR, BY EXECUTION OF THIS CONTRACT, HEREBY CONSENTS TO THE PERSONAL JURISDICTION OF THE COURTS REFERENCED IN THIS SECTION.

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## CITY OF GLADSTONE SUPPLEMENTAL GENERAL CONDITIONS FOR PUBLIC IMPROVEMENT CONTRACTS ("City Supplemental General Conditions")

All number references in the City Supplemental General Conditions shall be understood to refer to the subsection in the General Conditions bearing like numbers, and shall represent modifications and/or additions to the specified section.

### SECTION A GENERAL PROVISIONS

#### Section A3.1 shall be modified as follows:

A3.1 Unless otherwise specifically defined in the Contract Documents, words which have well-known technical meanings or construction industry meanings are used in the Contract Documents in accordance with such recognized meanings. Contract Documents are intended to be complementary. Whatever is called for in one, is interpreted to be called for in all. However, in the event of conflicts or discrepancies among the Contract Documents, interpretations will be based on the following descending order of precedence:

- (a) The Contract and any amendments thereto, including Change Orders, with those of later date having precedence over those of an earlier date;
- (b) The City Supplemental General Conditions;
- (c) City General Conditions;
- (d) Plans and Specifications;
- (e) Supplemental Technical Provisions;
- (f) Technical Specifications;
- (g) The Invitation to Bid, and any addenda thereto.

### SECTION D CHANGES IN THE WORK

#### Section D.2 shall be modified as follows:

D.2.1 Contractor shall not be entitled to additional compensation or additional Contract Time for Avoidable Delays.

D.2.1.1 Avoidable delays include delays which could have been avoided by the exercise of care, prudence, foresight, and diligence on the part of the Contractor or its Subcontractors, including, but not limited to, the following:

- (a) Delays which may in themselves be unavoidable but which affect only a portion of the Work and do not necessarily prevent or delay the prosecution of other parts of the Work nor the completion of the whole Work within the Contract time.
- (b) Delays which do not impact activities on the accepted critical path schedule.
- (c) Time associated with the reasonable interference of other contractors employed by the Owner which do not necessarily prevent the completion of the whole Work within the Contract time.

D.2.1.2 Unavoidable delays include those which result from causes beyond the control of the Contractor and which could not have been avoided by the exercise of care, prudence, foresight, and diligence on the part of the Contractor or its Subcontractors. Delays caused by Force Majeure, war, public enemy, freight embargoes, and strikes which occur despite the Contractor's reasonable efforts to avoid them, shall be considered as unavoidable.

- (a) If the Contractor believes that adjustments to cost or Contract Time are involved because of an Unavoidable Delay caused by differing Project Site Conditions, a review process is established under Section A.4.5.
- (b) Claims by the Contractor based on adverse weather conditions must be substantiated by documentation that weather conditions were abnormal for the specific time period claimed, could not have been anticipated by the Contractor, and adversely impacted the Project. A rain, windstorm, high water, or other natural phenomenon for the specific locality of the Work, which might reasonably have been anticipated from the previous ten (10) years historical records of the general locality of the Work, shall not be construed as abnormal. It is hereby agreed that rainfall greater than the following cannot be reasonably anticipated:
  - i. Daily rainfall equal to, or greater than, 0.75 inch during a month when the monthly rainfall exceeds the normal monthly average by twenty-five percent (25%) or more.
  - ii. Daily rainfall equal to, or greater than, 1.00 inch at any time.
  - iii. The National Weather Service National Oceanic and Atmospheric Administration (NOAA) rain gauge at the Portland International Airport, Portland, Oregon, shall be considered the official agency of record for weather information.

D.2.2 In the event of Unavoidable Delays, Contractor may be entitled to the following:

- (a) Contractor may be entitled to additional compensation or additional Contract Time, or both, for Unavoidable Delays described in Section D.2.1.2 (a).
- (b) Contractor may be entitled to additional Contract Time for Unavoidable Delays described in Section D.2.1.2 (b).

In the event of any requests for additional compensation or additional Contract Time, or both, as applicable, arising under this Section D.2.2 for Unavoidable Delays, other than requests for additional compensation or additional Contract Time for differing Project Site conditions for which a review process is established under Section A.4.5, Contractor shall submit a written notification of the delay to the City within two (2) Days of the occurrence of the cause of the delay. This written notification shall state the cause of the potential delay, the Project components impacted by the delay, and the anticipated additional Contract Time extension or the additional compensation, or both, as applicable, resulting from the delay. Within seven (7) Days after the cause of the delay has been mitigated, or in no case more than thirty (30) Days after the initial written notification, the Contractor shall submit to the City, a complete and detailed request for additional compensation or additional Contract Time, or both, as applicable, resulting from the delay. If the City denies Contractor's request for additional compensation or adjustment of Contract Time, the Contractor may proceed to file a Claim under Section D.3, Claims Review Process.

If Contractor does not timely submit the notices required under this Section D.2.2, Contractor's Claim shall be barred.





# City of Gladstone Staff Report

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Report Date: February 6, 2024  
Meeting Date: February 13, 2024  
To: Gladstone City Council  
From: Jacque M. Betz, City Administrator

## AGENDA ITEM

Gladstone Town Center Stakeholder Advisory Committee; Appointment of Committee Members

## HISTORY/BACKGROUND

At the January 9, 2024 City Council meeting the Council accepted a grant from the Department of Land Conservation and Development (DLCD) to enact parking reform and establish a Town Center (also considered a “climate-friendly area”), which is a geographic area within the city that provides opportunities for residents to access services with reduced dependence on single-occupancy vehicles. This is in accordance with Oregon Administrative Rule (OAR) 660-012-0420-0450. As part of this work staff was provided direction to convene a stakeholders committee to review information and provide recommendations on milestones.

Per Resolution No. 1227, a resolution which adopted Gladstone City Council rules, Section R allows for the creation of an ad hoc committee (a public body created by Council for a particular purpose, issue, or need). City staff can make recommendations to the Mayor who will then appoint the chosen individuals with the consent of the Council by a majority vote at a Council meeting.

The following individuals have expressed an interest in being on the Gladstone Town Center Stakeholder Advisory Committee (SAC).

- Dr. Bob Everett, DMD
- Liz Banta, Cookie Pot and The Brew
- Bryce Colson, Bound to Happen
- Kaleb Eisele, Gladstone Park- Seventh Day Adventist Church
- Lisa Eirene, Gladstone resident
- Glen Hamburg, Metro
- Kelly Reid, Oregon Department of Land Conservation and Development (DLCD)
- City Councilor (to be determined at this Council meeting)
- Planning Commissioner (to be determined at the February 20, 2024 PC meeting)

The SAC members will be provided materials one week in advance of each meeting. They will be asked to review the materials and be prepared to discuss and ask questions at each of the SAC meetings.

We will strive for a general consensus of the SAC on a recommendation for the Town Center boundary, citywide parking reform and updates to the City’s Development Code, Comprehensive

Plan and Zoning Map. The SAC recommendation will go to the Planning Commission who will hold a public hearing and make a further recommendation to the City Council.

At this point, we anticipate four (4) meetings of the SAC with the following approximate dates:

March 2024: Town Center Project Kickoff and Framework

June 2024: CFEC Parking Reform Feedback (Council to conduct work session in April and provide feedback in May)

September 2024: Town Center Analysis (Review, discuss and provide feedback on up to 3 options for Town Center designation and associated policies)

February 2025: Review, discussion and feedback of proposed Development Code, Zoning Map and Comprehensive Plan changes based on preferred Town Center.

### OPTIONS

The City Council may opt to remove names from the list; or add other names to the list.

### COST IMPACT

The Gladstone Town Center project is funded through the DLCD Grant accepted by City Council in January of 2024.

### STAFF RECOMMENDATION

Staff recommends the Council support the Mayor in appointing the above-mentioned members to an ad hoc committee to provide feedback on the Gladstone Town Center project.

*Heather M Austin*

\_\_\_\_\_  
Department Head  
Signature

02/06/24

Date

*Jacqueline M. Betz* 2-7-24  
\_\_\_\_\_  
City Administrator  
Signature

Date



# City of Gladstone Staff Report

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Report Date: February 6, 2024  
Meeting Date: February 13, 2024  
To: Gladstone City Council  
From: Jacque M. Betz, City Administrator  
Darren Caniparoli, Public Works Director

## AGENDA ITEM

Consider accepting the Gladstone Parks and Recreation Board's recommendation to utilize the Gladstone allocation of Metro Local Share funding for the following projects (in order of priority):

- Restrooms and a picnic shelter at the Gladstone Nature Park
- Gap funding for the Gladstone Nature Park Paved Loop Trail Project
- Two-three picnic shelters at Meldrum Bar Park
- ADA access to restrooms and picnic tables in parks

## History/Background

In September 2023, Gladstone Mayor Milch, Councilor Alexander, Public Works Director Caniparoli, and City Administrator Betz provided a tour of Gladstone to Metro Chief Operating Officer Marissa Madrigal and Metro Parks and Nature Director Jon Blasher. This tour was a follow-up to the Metro-mixer we attended in August 2023, as a commitment to work together on possible funding for Gladstone's opportunities with our parks system and economic development endeavors. It was an excellent opportunity to show them the incredible work we are doing and for them to learn more about the community.

As part of that tour, we learned that In November 2019, voters approved Metro's 2019 Bond Measure to fund natural areas and water quality protection and to connect people to nature. Gladstone is allocated \$850,000 from the local project program, and it is on a reimbursable basis.

Metro staff attended the November 13, 2023, Parks and Recreation Board meeting to provide criteria for the Gladstone allocation so that the Board could have a discussion on prioritizing the use of funds. This topic was also discussed at the December 2023 and January 2024 meeting. (A copy of the Metro Local Share Handbook and a sample application for funding is included in your packet)

## Proposal

At the January 8, 2024 meeting the Parks and Recreation Board recommended the funds be spent on the following:

- Restrooms and a picnic shelter at the Gladstone Nature Park
- Gap funding for the Gladstone Nature Park Paved Loop Trail Project
- Two-three picnic shelters at Meldrum Bar Park
- ADA access to restrooms and picnic tables in parks



Metro has a heavy emphasis on community engagement with each project and staff had Metro review the Gladstone Nature Park Site Plan to determine whether this component has been met or whether we will need to conduct further analysis. They believe the site plan is a great foundation however, because the demographics collected do not include racial categories the City will be required to address how historically marginalized communities would be engaged and informed in future phases of the projects and/or site activation programming. This requirement will also need to be met with any project in Meldrum Bar Park.

**Options**

- The City Council could choose different projects to spend the funds on
- The City Council could choose from the projects proposed but change the priorities

**Cost Impact**

Cost estimates for the restroom facilities and picnic shelter for the Gladstone Nature Park is \$350,000-\$450,000. A shelter is approximately \$100,000.

Access to the local share funds is on a reimbursable basis and the Parks budget does not have sufficient funds to cover costs to complete all the projects at once. Metro will front the cost of 30% of expenses. The funds need to be expended by 2029, and the City will include expenditures and grant revenue for these projects in the 2025-27, 2027-2029 budgets.

**Recommended Staff Action**

Staff recommends that the Council accept the Parks and Recreation Board's recommendation and provide direction to apply for funds for restrooms and a picnic shelter at the Gladstone Nature Park first before advancing on the other projects.

  
\_\_\_\_\_  
Department Head  
Signature

2/7/24  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
City Administrator  
Signature

2-7-24  
\_\_\_\_\_  
Date



Metro 2019 Bond Measure to  
Protect and Connect Nature and People  
\_\_\_\_ **Local Share Handbook** \_\_\_\_

March 2021

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# 2019 PARKS AND NATURE LOCAL SHARE HANDBOOK

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# PART 1: BOND INTENT AND PRINCIPLES

## 1 INTRODUCTION

Over the past quarter century, under the leadership of the Metro Council and in collaboration with dozens of partners, the people of the greater Portland metropolitan area have protected, restored and developed a remarkable system of parks and natural areas, with plans to ultimately link them by what is, even today, an extensive trail network. This deliberate and thoughtful effort sets us apart from other metropolitan regions and contributes significantly to our quality of life, matched in few other places.

The success of this collaborative effort is due in no small part to the work of local jurisdictions in placing land in public ownership, connecting communities with their natural environment and providing for the wellbeing of adults and children through outdoor recreation.

Building on this legacy, on November 5, 2019, voters across greater Portland approved Metro's 2019 Bond Measure to Protect and Connect People to Nature (the "bond measure"), authorizing Metro to issue general obligation bonds in the amount of \$475 million ("bond funds") to fund natural area and water quality protection and to connect people to nature. The bond measure is comprised of six funded programs:

1. Protect and restore land, \$155 million
2. Support local projects (local share), \$92 million
3. Nature in Neighborhoods capital grants, \$40 million
4. Take care of Metro parks, \$98 million
5. Create trails for walking and biking, \$40 million
6. Advance large-scale community visions, \$50 million

## 2 PURPOSE OF THIS HANDBOOK

This local share program handbook defines the general process Metro intends to use to distribute \$92 million dollars of bond funds to the cities, counties and other park providers enumerated in the bond measure for land acquisition and eligible capital projects. The local share program builds upon the success of the 1995 and 2006 bond measures, which distributed \$25 million and \$44 million respectively to local park providers for land acquisition, water quality and habitat restoration, trail connections, community parks and capital improvements that provide environmental education and connect people with nature.

This local share program handbook describes key overall bond measure and local share program criteria. This handbook is not intended to create or constitute any legally binding obligations, but rather it is intended to describe desired outcomes and provide general guidance to eligible park providers across the region on how to access their local share allocation. It also provides guidance for local share implementation, addressing how bond funds may be administered to ensure delivery of the outcomes described in the bond measure.

### 3 2019 BOND EMPHASIS ON EQUITY

Metro works to improve the quality of life for greater Portland's 1.5 million residents. Here in the Pacific Northwest, quality of life is often described in terms of access to, and enjoyment of, the abundant natural beauty that defines our part of the planet and the fish and wildlife that grace our lands and waters. Previous bond measures provided the means to acquire today's network of natural areas, restore habitat and ecological functions to these sites and open them for public enjoyment where appropriate. This bond measure builds upon past accomplishments with an aim to further protect land, water and habitat while supporting and encouraging human connection to nature. This bond does so with a greater emphasis on making access and investments more equitable.

Like most of the nation, the Portland region's communities are becoming more diverse. It is projected that by the year 2045, communities of color will be the majority. In recent years, a growing recognition of the inequities in our public systems has prompted Metro to step forward to address racial equity.

Racism is a deeply rooted system that continues to perpetuate inequities for Black, Indigenous, and other people of color across every facet of life and, therefore, they experience worse outcomes in every indicator of social well-being. Although these inequities are faced by other historically marginalized groups—people with low incomes, seniors and people with disabilities, people with limited English proficiency, immigrants and refugees, and people who have experienced or are experiencing housing instability—the pervasiveness and systemic nature of racism disproportionately impacts communities of color. It is because of this that Metro has identified racial equity as the measure to ensure that all people who live, work and recreate in the greater Portland area have opportunities to share in and help define a thriving, livable and prosperous region. By addressing the barriers experienced by communities of color, we will effectively also identify solutions and remove barriers for other under-resourced communities.

If we make full use of the opportunities afforded by this bond to break down these barriers, it will make outsized impacts and do far more to meet the complex needs in our region. When park and natural area projects are selected, built, and maintained in a way that seeks to lift up and give power to voices that have been historically marginalized, decisions are ultimately made that benefit everyone. When everyone can enjoy parks and natural areas, they become essential elements of vibrant communities.

Metro embraces its responsibility to help remove the barriers of institutional racism that keep our region from achieving its fullest potential. In 2016, the Metro Council identified racial equity as the lens through which it seeks to identify and remove institutional barriers and increase equitable outcomes for Black and Indigenous communities and other communities of color in greater Portland (See Metro's Strategic Plan to Advance Racial Equity, Diversity and Inclusion in Section 13-Additional Resources)

Therefore, in developing the 2019 bond measure, Metro reached out to a broader set of stakeholders than it had for previous measures and focused on elevating the voices of historically marginalized communities, including members of the urban Indigenous community and leaders from culturally specific organizations, while tapping the deep knowledge of conservation practitioners and park providers throughout the region.

This expanded group of stakeholders helped shape the structure, content and criteria of the 2019 bond



measure. As a result, this parks and nature bond measure is different from those passed in 1995 and 2006. Like past measures, this one focuses on protecting wildlife habitat and water quality, making park improvements and connecting people to nature close to home. In contrast, this bond measure prioritizes serving people of color, Indigenous people, people with low incomes, people with varying abilities and other historically marginalized groups that have not benefited equitably from past investments. It requires that all programs funded by this bond are shaped through meaningful stakeholder engagement, are developed using a racial equity lens and work to make the region more resilient to climate change.

#### **4 2019 BOND MEASURE PRINCIPLES**

Based on community and partner engagement and input from stakeholders, the voter-approved bond measure included the following guiding principles in Exhibit A of the bond measure (See Section 13-Additional Resources). Local park providers must apply these principles when selecting projects for local share funding:

**Serve communities through inclusive engagement, transparency and accountability.**

Continue to build trust and relationships through engagement of the region’s diverse communities in the identification, planning and implementation of all Metro bond-funded projects. Develop tools to evaluate and report on impacts, and adjust course as needed.

**Advance racial equity through bond investments.**

Set aspirational goals for workforce diversity and use of minority-owned and diverse contractors identified through Oregon Certification Office for Business Inclusion and Diversity (COBID) and work to reduce barriers to achieving these goals. Demonstrate accountability by tracking outcomes and reporting impacts.

**Protect clean water for people, fish and wildlife.**

Increase the emphasis on water quality as well as quantity in regional land acquisition priorities, including but not limited to protecting headwaters and preventing flooding in urban areas.

**Protect and restore culturally significant native plant communities.**

Prioritize protection and restoration of culturally significant native plants in partnership with greater Portland’s Indigenous community in regional land acquisition and management plans.

**Protect, connect and improve habitat for native fish and wildlife.**

Focus on habitat protection for native fish species, such as salmon, trout, steelhead and lamprey, in regional land acquisition and management plans. Restore and enhance habitat for wildlife prioritized in state, federal and regional conservation plans and/or identified as priorities through community engagement. Consider additional opportunities for natural resource protection on working lands consistent with Metro’s commitment to protect the agricultural economy and working lands in the greater Portland region.

**Take care of what we have.**

Maintain, update and reinvest in regional and local destinations, particularly those with high visitation and use by communities of color or places/projects identified by communities of color.

**Make parks and natural areas more accessible and inclusive.**

Increase access for those experiencing disabilities through investments using universal design principles and projects that comply with the Americans with Disabilities Act. Work with communities of color, greater Portland's Indigenous community and other historically marginalized groups to identify opportunities for culturally responsive public improvements.

**Connect more people to the land and rivers of our region.**

Provide people with new or improved access to local rivers and streams, natural areas and places for multi-generational activities, healing spaces and community gatherings. Leverage other public and private investments in affordable housing and transportation.

**Invest in trails for biking and walking.**

Focus on closing gaps and completing ready-to-build projects that fulfill the Regional Trails Plan, particularly those identified as priorities by communities of color. Consider proximity to affordable housing and transit and connections to regional or local parks.

**Support community-led parks and nature projects.**

Require greater community engagement and racial equity strategies for local, community-led projects funded by the bond. Prioritize projects identified and created by communities of color and other historically marginalized groups. Hold partners accountable for tracking outcomes and reporting impacts.

**Make communities more resilient to climate change.**

Reduce impacts of climate change through conservation and park development. Emphasize flood control, water quality and availability, urban forest canopy, habitat connectivity, food security and community access to water.

## PART 2: LOCAL SHARE CRITERIA AND ELIGIBLE INVESTMENTS

### 5 LOCAL SHARE PROGRAM CRITERIA

Every program funded by this bond, including investments made through the local share program, must be shaped through meaningful community engagement and advance racial equity. Park providers should start by considering how they do or will apply community engagement and racial equity criteria and how outcomes from applying these criteria will inform project identification, selection and implementation. Demonstrating successful integration of these criteria will be a key component of project approval and overall success of the program.

#### 5.1 COMMUNITY ENGAGEMENT AND RACIAL EQUITY

Each park provider must select and propose a portfolio of projects for local share funding with the aim of advancing racial equity in our region. All local share program investments must satisfy all six community engagement and racial equity criteria outlined in the bond legislation (See Bond Measure Exhibit A in Section 13-Additional Resources). Program Criteria 1, 2 and 4 below should influence selection and design of projects. Program Criteria 3, 5 and 6 below must guide development of each park provider's portfolio of local share-funded work.

The six criteria are:

**Program Criteria 1:** Meaningfully engage with communities of color, Indigenous communities, people with low incomes and other historically marginalized communities in planning, development and selection of projects (addressed in Section 5.1.1).

**Program Criteria 2:** Prioritize projects and needs identified by communities of color, Indigenous communities, low-income and other historically marginalized groups (addressed in Section 5.1.1).

**Program Criteria 3:** Demonstrate accountability for tracking outcomes and reporting impacts, particularly as they relate to communities of color, Indigenous communities, people with low incomes and other historically marginalized communities (addressed in Section 12).

**Program Criteria 4:** Improve the accessibility and inclusiveness of developed parks (addressed in Section 7.2.2).

**Program Criteria 5:** Include strategies to prevent or mitigate displacement and/or gentrification resulting from bond investments (addressed in Section 5.1.2).

**Program Criteria 6:** Set aspirational goals for workforce diversity and use of COBID contractors and work to reduce barriers to achieving these goals; demonstrate accountability by tracking outcomes and reporting impacts (addressed in Section 5.1.2).

Meaningful engagement is an important first step in addressing racial equity. A thoughtful, inclusive approach to community engagement lifts up and gives power to voices that have been historically silenced. Because the needs and desires of historically marginalized groups have been overlooked for so long, it makes sense that extra care be given to addressing historic inadequacies in stakeholder engagement that influences investment decisions.

With its focus on improvements to parks and natural areas, this bond also strives to advance racial equity by making public spaces safe and welcoming for historically marginalized communities. By doing so, park providers make these spaces safe for all park visitors.

### 5.1.1 MEANINGFUL ENGAGEMENT (PROGRAM CRITERIA 1 & 2)

Most public agencies fulfill some level of stakeholder engagement when planning publicly funded projects. Of Oregon's nineteen statewide land use planning goals, Goal One calls for "the opportunity for citizens to be involved in all phases of the planning process." *Meaningful engagement* requires that we go beyond minimums. The International Association for Public Participation, a professional organization that promotes high standards for the practice of public engagement, sets out principles for public participation as follows:

1. Those affected by a decision have a right to be involved in the decision-making process.
2. The public's contribution will influence the decision.
3. Decisions last longer when the needs and interests of all participants are recognized and communicated, including those of decision makers.
4. Those potentially affected by, or interested in, the outcome are sought after and invited to participate.
5. Participants should help design how they participate.
6. Participants are provided the information in a form they need to participate in a meaningful way.
7. Participants are informed of how their input affected the decision.

Meaningful engagement means those who hold power and authority over outcomes share that power and decision making with members of the community who are most impacted by those outcomes. It means ideas and desires are genuinely sought from those interested in a project or whose lives could be affected by, improved or negatively impacted by it. It means communication is designed to take place at the convenience of members of the community. It requires developing creative tools and new approaches that draw people into dialog and working to make the process of designing public projects relevant for regular folks. It means the contributions of those who participate in shaping and evaluating public projects are honored and put into practice where feasible. In the ideal, it means engagement is led by, and decision-making power is ceded to, the community affected by the decision.

The interests of historically marginalized groups, in particular Black and Indigenous communities and other communities of color, have been largely absent from public project deliberations and members of these groups have had limited opportunity to influence outcomes. There are a number of contributing factors. Due to historic well-documented societal actions and government policies that contributed to or sanctioned oppression, erasure, exploitation and genocide, members of historically marginalized communities have been systematically excluded from roles of influence. Oregon has a particularly troubling history of racist policies and actions. Today, these communities may be understandably distrustful, intimidated or reticent to speak out to government representatives or others in power. Traditional public engagement activities have not been structured to engage these groups. They have required people to participate at times, in processes and under circumstances that pose challenges for groups that already lack access to these opportunities. Yet plans benefit from ideas and scrutiny from the widest possible swath of the community. When specific groups or demographic sectors are excluded,

intentionally or not, resulting public projects likely will not serve the needs of those groups or sectors and may lack the color and creativity that would come from broader contributions.

The aim of this bond is to address that historic wrong through deliberate efforts to engage representatives from these groups in a thoughtful and empathetic way, on their terms. By so doing, Metro and partners will open opportunities for people from across the region, from all backgrounds and walks of life, to help shape the features of their communities, to help all members of the community connect with nature close to home, and to make parks and natural areas more welcoming and accessible.

It is anticipated that, if this effort is successful, Black and Indigenous communities, other communities of color, people with low incomes and other historically marginalized communities will have decision-making influence, see how they have directly impacted project outcomes and feel parks were built for them. Black, Indigenous, immigrant and other communities of color will find space for cultural needs and practices. They will see their identities and values reflected in park site selection, design, interpretation and care over time.

#### **LOCAL SHARE ENGAGEMENT EXPECTATIONS**

Metro will hold park providers accountable for meaningfully engaging communities of color and other historically marginalized communities and for reporting to Metro how this engagement determined local share priorities, implementation strategies and project impacts. Metro will work with each park provider to consider current efforts and, where needed, identify opportunities to expand and enhance engagement to meet bond requirements.

As park providers consider their engagement with historically marginalized communities, it should be noted that federally-and state-recognized Indian Tribes are sovereign nations and engagement between each city and county and the federally- and state-recognized Tribes with treaty rights to lands and waters within the metro area constitutes government-to-government engagement, as distinguished from interactions with other stakeholders and community groups. There are also community-based organizations representing urban Indigenous communities. Engagement with these community-based organizations, while important and valuable, does not constitute or take the place of formal discussions with the Tribes. Metro is building more formalized relationships with each of the recognized Tribes with historic ties to this region and will share information and insights with park providers as these relationships develop.

As park providers consider how best to meet the needs and desires of historically marginalized communities, the 2019-2023 Oregon Statewide Comprehensive Outdoor Recreation Plan (SCORP) (See Section 13-Additional Resources) may prove a useful beginning technical resource. The only recent region-wide survey on the topic of outdoor recreation that used statistically valid sample sizes for different racial, ethnic, age and income groups, it identified relative popularity of and demand for various outdoor recreation activities and opportunities among these groups.

See Sections 10.2, 11.1 and 12 below for more specific direction on how to meet engagement requirements and track outcomes (Program Criteria 3).

### 5.1.2 ECONOMIC EQUITY (PROGRAM CRITERIA 6)

The bond creates an opportunity to promote shared economic prosperity throughout the region by ensuring the participation of underrepresented workers and contractors on capital projects. It is Metro's goal to work with partner agencies to advance concrete strategies to support female and people of color workers and contractors on bond-funded capital projects. These goals are in alignment with Metro's [Strategic Plan to Advance Racial Equity, Diversity and Inclusion](#) and the Metro Council-adopted [Construction Career Pathways Regional Framework](#).

This bond measure also requires that bond funds be used to advance racial equity by establishing aspirational goals for equity in contracting and contractor workforce diversity. Metro recognizes that each park provider will be starting from a different place and wants to ensure that goals push the boundaries of current processes but are still achievable.

Diversifying the construction industry is a key strategy for addressing the region's shortage of skilled workers in the construction workforce. If left unaddressed, this shortage will drive up construction costs for decades to come. This bond invests in our collective ability to address these shortages and expand access to well-paying construction jobs for all residents, including women and people of color. Through these efforts, we can strengthen our regional economy and avoid higher construction costs for public projects over time. Metro will work with park providers to incorporate strategies to advance contracting equity and contractor and subcontractor workforce diversity into intergovernmental agreements ("IGAs") as described below.

#### LOCAL SHARE CONTRACTING EXPECTATIONS

Local partners that have existing policies that align with the Construction Career Pathways Regional Framework and established utilization goals for contractors certified by Oregon's Certification Office for Business Inclusion and Diversity (COBID) should apply those policies and goals to bond-funded projects. Policies that align with the Construction Career Pathways Regional Framework are those that identify a level of project cost for which diversity goals will be applied, in which workforce diversity will be tracked, respectful workplace training will be provided and workforce agreements will be put into practice. Policies that promote the utilization of COBID certified firms are those that establish aspirational goals and tracking systems for the utilization of people of color- and women-owned firms as well as other firms that qualify under the state COBID program.

For park providers that do not have existing policies, Metro will work with partners to rightsize the Construction Career Pathways Regional Framework and equity-in-contracting strategies to accommodate their organization's individual capacity while also advancing equity goals. Through joint discussions between Metro and park provider staff, Metro will develop thresholds based on total project cost and other factors to guide which components of the Construction Career Pathways Regional Framework must be implemented, including workforce diversity tracking, application of workforce diversity goals, respectful workplaces training and utilization of workforce agreements. Goals will be established prior to development of IGAs and documented in each park provider's IGA.

Metro recognizes that this is a new approach for some local governments in the region. The goal is to create a pathway for agencies to build the capacity and infrastructure to advance workforce and equity-in-contracting strategies. In order to support agencies in implementing the agreed-upon strategies, Metro expects to provide technical assistance which may include support in collecting and tracking workforce equity data, procurement strategies that advance workforce diversity and implementation of

respectful workplace training (See Section 11). Metro will also work with park providers to identify utilization goals for certified contractors.

Tracking workforce diversity is a key component of implementing workforce and contracting equity strategies. Metro will work with park providers to identify specific tracking tools and agreements on data sharing and reporting requirements (See Section 12).

The COBID system offers what is currently the best option available for identifying and attracting businesses owned by minorities, women and service-disabled veterans. Park providers should set aspirational goals, some of which could be assistance to contractors versus utilization targets. Park providers should seek contractors through this system while also documenting efforts to help reduce contractors' barriers to certification and support success of certified firms. Because of the constraints of the current system, this may require effort and creativity. For example, park providers might identify specific COBID-eligible firms and assist them in gaining certification or engage with minority-focused chambers of commerce or circulate notification of upcoming projects to community-based organizations that support historically marginalized communities. It is helpful for procurement managers across the region to share resources and approaches. Metro anticipates holding roundtables where park providers and procurement staff can share ideas, techniques and lessons learned.

## **5.2 SUPPORTING RESILIENT COMMUNITIES (PROGRAM CRITERIA 5)**

New parks add so much to neighborhoods and communities. Trees, flowers, pathways and areas to socialize and exercise connect people to nature and boost the livability of neighborhoods. But that can come at the price of equity. When parks and trails are built or improved in historically marginalized areas, ostensibly to serve the local residents, the surrounding neighborhood may see higher housing prices and rent increases. The term "green gentrification" is used to describe this process of housing price increases and influxes of new, wealthier and often white residents in low-income communities of color. Research indicates the threat is real in many cities and can lead to displacement of longtime residents and businesses.

Generally, this is not an issue that parks departments and districts can solve alone. To avoid displacement from gentrification, communities need to identify strategies and implement policies, ideally well in advance of the addition of new amenities such as parks. Local governments have the authority and are best equipped to address this issue holistically through a mixture of policies that keep housing affordable and support better paying jobs, implemented in conjunction with plans for new or improved parks. Ideally, public agencies should work with community-based organizations to identify anti-displacement strategies for areas surrounding parks, trails and natural areas in advance of improvements.

### **LOCAL SHARE COMMUNITY RESILIENCY EXPECTATIONS**

How do you improve access to parks and natural areas but not contribute to this shift in property values and land uses that has potential to detrimentally affect a community?

A few recommendations:

- Projects should reflect the scale, context and needs of the surrounding community. Park improvements should serve the needs of the existing community while maintaining or enhancing



its culture and character. This is just one more compelling reason to plan parks in consultation with residents and culturally-focused community-based organizations. Equitably engage community in selecting park, nature and trail projects. Encourage participation of those who may be impacted by parks and nature investments. Prioritize the voices of those who have been traditionally underrepresented.

- Community engagement with local residents and community-based organizations can help raise the local governments' understanding of challenges residents face and the opportunities for solutions. Assist in the growth of partnerships that can create alliances, identify mutual goals and values, identify financial support, and build relationships with community ambassadors.
- Designing parks and developing displacement-avoidance strategies should go hand in hand and involve collaboration between park, employment and housing organizations.
- Combine the creation and preservation of affordable housing with initiatives to create better paying jobs for local residents. Partner with workforce development agencies and programs to develop job skills within the community around investment areas. Protect locally-owned small businesses through direct contracting with COBID certified businesses.
- Integrate displacement avoidance into policies, laws and funding measures as was done with this bond. Anti-displacement housing- and land-use policies include: inclusionary zoning, density bonuses, developer impact fees, rent control. Support programs that make it easier for low-income homeowners and renters to stay in place: anti-eviction protections, renter education workshops, and property tax freezes or down-payment assistance for low-income homeowners.
- Share successes and failures with colleagues across the region to learn collectively which practices are most effective.

Park providers should be prepared to describe measures their community is taking to prevent gentrification and displacement, particularly as it relates to bond-funded, capital projects. Metro is developing additional anti-displacement direction for all six bond programs and will share results when available.

## **6 ELIGIBLE LOCAL SHARE INVESTMENTS**

The bond measure identified the following five types of capital investments as eligible for local share funding.

### **6.1 NATURAL AREA OR PARK LAND ACQUISITION**

Land acquisition includes the purchase (fee title or easements) of regionally or locally-determined significant natural areas, wildlife habitat, trail corridors, neighborhood or community parks, and out-of-pocket capital costs associated with property acquisition. "Stabilization" of newly acquired lands may also be a permissible capital expense and consists of the initial actions exercised after the purchase of a property, typically completed within five years, required to put the property into the condition for which it was purchased. Stabilization activities are often the first steps toward meaningful fish and wildlife habitat enhancement and may include preventing further degradation of natural resource values, vegetation management, tree and shrub planting, replacement, installation or removal of structures such as culverts, gates or fences, protecting property security



and minimizing health and safety risks. Each park provider must determine which acquisition and stabilization-related expenses constitute capital costs based on its financial policies and in compliance with state laws. Land banking, defined as acquiring property for a future use, is also permissible. Notwithstanding the forgoing, all properties purchased with bond funds must be maintained for their intended natural area, wildlife habitat, water quality, trail or recreation purpose.

Agreements for local park providers to acquire any interest in land must be negotiated with willing sellers only and local park providers may not exercise their powers of eminent domain in the implementation of this bond measure. Metro has some limited technical assistance capacity available to assist local park providers with real estate transactions (see Section 11.3). For all land acquisitions, park providers must perform a commercially reasonable level of due diligence, as determined by Metro (including, but not limited to, title reviews and environmental assessments) to confirm there are no material restrictions or issues that would impede the park provider's use of the land in accordance with the intent of the bond and applicable bond criteria. In addition, park providers must obtain an appraisal for each land acquisition to ensure bond funds are being used to acquire property at fair market value.

As referenced above, land acquisition costs that may be paid for with bond funds include the purchase price and all capital costs related to pre-purchase due diligence including appraisals, purchase of options, earnest money for purchase and sale agreements, environmental assessments, and other third-party reports. Metro intends to provide local partners with purchase funds prior to closing, while other due diligence costs will be on a reimbursement basis. The details of funding will be addressed in each provider's IGA.

The bond measure provides for property and trail acquisition funds through two other bond programs, and local park providers should be aware of how these interrelate with local share funding.

- Within the Protect and Restore Land program (formerly referred to in the 2006 bond as "regional share") there are several land acquisition target areas, including the urban target area, that overlap with the jurisdictions of local park providers. Metro encourages partnership through the acquisition and management of properties in local park providers' jurisdictions, and park providers should consider coordinating their proposed land acquisition projects with Metro's land acquisition staff to leverage expertise and funds in the most meaningful way. Local park providers should note that funds from the Protect and Restore Land program are intended to be used to purchase and restore regionally significant fish and wildlife habitat and not to backfill local priorities that are not funded through local share such as pocket or neighborhood parks.
- As outlined in Section 6.4 below, the Create Trails for Walking and Biking program includes approximately \$10 million for acquisition of property for trail easements to fill gaps in regional trail corridors. In past years, this has been funded through the "regional share" program of the bond. As in previous years, Metro intends to continue to negotiate purchase agreements to acquire trail corridors on behalf of local partners and convey these property rights to local park providers at closing. This arrangement will be documented through separate IGAs.

## **6.2 FISH AND WILDLIFE HABITAT RESTORATION, HABITAT CONNECTIVITY ENHANCEMENTS**

Habitat restoration or enhancement can greatly increase the value of existing or newly protected land in providing connectivity, fish and wildlife habitat, water quality and human enjoyment. This is equally or especially true in the more urbanized portions of our region where natural habitat is scarcer, land is more expensive, the human footprint is larger and many more barriers to connectivity exist than in more rural areas. Often, if done thoughtfully, improvements can be incorporated into public access projects, creating important co-benefits. In some cases, restoration may be the only option to bring nature to neighborhoods that are truly nature deficient.

During creation of the bond measure, stakeholders identified several priorities for habitats and species of concern, including: a focus on water quality and quantity; headwaters, wetlands and floodplains; prairie, savanna and oak; habitat for salmon, steelhead, trout and lamprey and species prioritized by the Indigenous community as well as those identified in federal, state and regional prioritizations.

Many of the same types of actions that improve fish and wildlife habitat and increase scenic beauty are also key to improving our region's resilience to a changing climate for nature and people. Restoring and reconnecting headwaters, wetlands and floodplains improves absorption of rainwater, reduces flooding, lowers water temperature and enhances late-season flow, benefiting fish and water users alike. Increased shade cools water and reduces the urban heat island effect. Better connected habitat not only supports healthier fish, wildlife and native plant populations, but allows nature to better adapt to a changing climate without expensive human intervention.

Habitat enhancement work can also be a path to providing economic and stewardship opportunities to Black, Indigenous and other people of color and other historically marginalized communities. Ensuring such benefits do in fact accrue is a focus of this bond measure and requires thoughtful crafting and execution of requests for proposals and bids and similar work that turn restoration ideas into reality. In some cases, investment in restoration and enhancement can provide more economic benefits to historically marginalized communities than land protection due to existing inequities in land ownership.

Bond investments are however, limited to capital projects. While many restoration efforts, such as stabilization, dam removal, floodplain levee de-construction, replacement of culverts with bridges; and placement of large wood in streams could be considered "capital" under a local park provider's capital policy, other efforts, including ongoing maintenance and general operations would not be considered capital and therefore cannot be paid for with bond funds. Each local park provider receiving bond funds must comply with its own capital accounting policies and confer with local finance staff to determine whether proposed project-related costs are capital and thus eligible for funding.

## **6.3 MAINTAINING OR DEVELOPING PUBLIC ACCESS FACILITIES AT PUBLIC PARKS AND NATURAL AREAS**

Well designed and constructed public access facilities make parks more welcoming, safer and more enjoyable. They should enhance visitors' connection to nature. These facilities can vary considerably and should be designed with consideration for anticipated future volume of visitation and the intended park or natural area experience. Facilities at less developed sites might include trailheads, natural soft surface trails and benches at key locations. Sites that receive large numbers of visitors might benefit from restrooms, parking at the trailhead and some hard trail surfaces. On sites that include water features such as wetlands, creeks or lakes, extra effort should be made to provide visitors with safe, meaningful and enjoyable access. Depending on the site and the fragility of the natural feature, this might mean

providing overlooks, boardwalks and viewpoints or wading areas and paddle launches. Parks and natural areas provide sites for community and family gatherings. This use can be supported with facilities such as picnic shelters. Community gardens provide a different kind of access. They facilitate hands-on engagement with nature, open opportunity for social interaction and education and support climate resilience by expanding access to fresh food and serving as stepping stone pollinator habitat. While this bond measure can fund a variety of access facilities, the stated purpose of the bond measure is to protect nature and provide people access to nature. As such, bond funds may not be used to fund sports facilities, including but not limited to basketball courts and swimming pools.

#### **6.4 DESIGN AND CONSTRUCTION OF LOCAL OR REGIONAL TRAILS**

The bond measure includes a \$40 million program to “create trails for walking and biking.” It will invest in regional trails, with up to \$10 million allocated for willing-seller easements and property acquisitions to be led by Metro, as referenced in Section 6.1. The program also includes a competitive grant program which will award funds to local agencies for regional trail planning, design and construction.

Local share funds can also be applied to trail projects but with greater flexibility. Trail program funds are limited to projects already identified on Metro’s regional trails system plan map. These “regional” trails typically connect multiple cities, are wide, paved, and are designed with bicycles in mind. Similarly, local share funds can be used for regional trails (e.g. a segment of a waterfront greenway that forms part of a longer trail connecting other communities), however they can also be used to fund trails that are not regional in scale. These include local in-park trails or any trails that offer people a way to experience nature close to home. Examples include a new bridge over a creek in a local natural area or a new mountain bike trail network within a local park. Trailhead amenities are also eligible for local share funding. Local share-funded trails do not have restrictions on length, width, surface material or user type (such as bicyclists or pedestrians) as long as they are consistent with ADA guidance.

Park providers who invest local share funds in construction of trails, trail segments and trailhead amenities are responsible for ongoing management of these facilities including costs associated with maintaining and renewing or replacing them. New wayfinding signage along regional trails must follow the [Intertwine Regional Trails Signage Guidelines](#).

#### **6.5 ENHANCED OR NEW LEARNING/ENVIRONMENTAL EDUCATIONAL FACILITIES**

Offering visitors information and insights about the natural and cultural history of a site helps deepen their experience and sense of connection. Information about nature can be shared with visitors in a variety of ways. *Interpretation* is a communication process that supports development of emotional and intellectual connections between the interests of the audience and the meanings of the site and its features and history. It involves translating technical language into terms and ideas that people who don’t have technical knowledge can readily understand and it provides opportunity for the audience to form their own intellectual and emotional connections with the place and its features. It can take place anywhere and tends to make use of signs, videos, kiosks, art and presentations. *Environmental or nature education* is more of a curriculum-based structured program offered in a specific setting to students over a longer period of time. Often its goals and specific learning objectives are tied to a state’s learning standards. Environmental education facilities may include classrooms, labs, presentation settings and designated outdoor sites equipped for learning specific objectives such as outdoor learning laboratories and outdoor museums.

Both interpretive and environmental education facilities qualify for local share investment. The

investments must be capital. If a proposed facility will be shared for other uses such as meeting space or outdoor equipment rentals, local share should fund the percentage of the facility budget focused on nature education and connection. Kiosks, displays and interpretive signs must be designed using ADA access standards, with attention to cultural perspectives and for a variety of learning styles and sensory capabilities. Signs should be accessible to people of different ages and heights and to people in wheelchairs.

## 7 LOCAL SHARE PROJECT-SPECIFIC CRITERIA

In addition to satisfying required community engagement and racial equity program criteria described above, each project proposed for local share funding must meet at least one of the climate resiliency criteria below as well as at least one of the additional project-specific criteria below. These criteria intertwine and park providers are encouraged to identify projects that meet multiple criteria.

### 7.1 CLIMATE RESILIENCY CRITERIA

#### 7.1.1 REDUCE IMPACTS OF CLIMATE CHANGE THROUGH CONSERVATION AND PARK DEVELOPMENT.

We are witnessing effects of climate change in more extreme wildfires and weather events that threaten our biological and human communities. In response to guidance from climate scientists and climate modeling for the Pacific Northwest, we must anticipate hotter, drier and longer summers, winter rains that come in fewer but stronger storms, a reduced snowpack and, in general, more volatile weather.

While Metro and partners work to systematically reduce our collective impact on the earth's climate, we need to take steps to adapt to the anticipated changes we will face in our own communities in the intervening years. *Climate resilience* is the capability to anticipate, prepare for, respond to, and recover from significant threats with minimum damage to social well-being, the economy, and the environment. Climate scientists are in overwhelming agreement that the fundamental approach to increasing landscape-scale resilience in our natural ecosystems is having a connected network of well-managed natural areas that enable systems and species to self-adapt to climate change.

This bond measure identifies a variety of avenues for parks and natural areas to help buffer the effects of climate change, helping protect both our ecological systems and our built environment. Many actions supporting climate resilience provide multiple benefits that help meet other regional objectives also identified in this bond. Land protection provides opportunities to improve and connect habitat, and provide access for people. Native plantings in parks provide habitat while also saving water by reducing need for supplemental summer irrigation. Protection of wetlands and riparian areas also can help connect people to the waterways of the region and serve as low-impact flood storage. Trails used for human transportation, if located and designed well, may also serve as wildlife corridors allowing species to migrate as needed. Pollinator gardens and bird-friendly plantings provide "stepping stone" habitat for these flying species while providing wildlife viewing and educational opportunities for park visitors. Community gardens provide gardeners an intimate connection to living

organisms while contributing to food security. Thus, holistic designs can result in multiple benefits within the same project.

Every project funded by the bond must satisfy at least one of the following climate resilience criteria (See Bond Measure Exhibit A in Section 13–Additional Resources):

- Protect, connect and restore habitat to support strong populations of native plants, fish and wildlife that can adapt to changing climate.
- Protect and restore floodplains, headwaters, streams and wetlands to increase their capacity to handle stormwater to protect vulnerable communities from flooding.
- Increase tree canopy in developed areas to reduce heat island effects.
- Use low-impact development practices and green infrastructure in project design and development.
- Invest in segments of the regional trail system to expand active transportation opportunities for commuting, recreation and other travel. Consider local trails that also serve this purpose.

Metro is developing climate resilience direction for other programs funded by this bond. More information will be shared with park providers as it becomes available. If desired, Metro will provide more specific direction and guidance on methods to meet climate resiliency criteria on a case-by-case basis and encourages park providers to explore options that serve the unique needs of their communities.

## **7.2 ADDITIONAL PROJECT-SPECIFIC CRITERIA**

### **7.2.1 IMPROVE CRITICAL CAPITAL INFRASTRUCTURE TO ENSURE THAT PARKS ARE SAFE AND WELCOMING.**

During development of the bond measure, stakeholders stated their desire that the region take care of what we have before building new park improvements. Park providers should consider this feedback when selecting capital projects. Taking care of what we already have can be interpreted as investments in capital upgrades, or replacement of existing infrastructure to increase durability, efficiency and effectiveness. Metro recommends park providers prioritize replacement of dysfunctional infrastructure that poses a threat to visitor safety. This might mean addressing water access facilities, road or trail surfaces, staircases, railings, accessibility updates, etc. Lighting and strategically-located visibility can also help visitors feel safe. Improvements should be low impact and enhance, but not harm, water quality, wildlife and fish habitat and should not reduce the ability of park users to connect with nature.

### **7.2.2 IMPROVE ACCESSIBILITY AND INCLUSIVENESS OF DEVELOPED PARKS. (PROGRAM CRITERIA 4)**

While a well-built and well-maintained park can help convey a sense of safety to visitors, it is important that park managers consider other, perhaps less immediately tangible features of a park that may

influence visitors' sense of safety. These may include the choice of who is honored in the park's name and how the site is interpreted. Consultation with Black and Indigenous communities and other communities of color during park planning will help identify and address some of these culturally-specific concerns that influence visitor's sense of safety. Any signage, interpretation, access points, art and other improvements should reflect the values and needs of the community, including historically marginalized groups, so that members of the community feel the park was built for their use and they are welcome.

Cultural access and inclusiveness can be achieved by providing a variety of outdoor experiences and settings, as identified through consultation with historically marginalized communities, where all visitors have choices for how they use park facilities and connect to nature. Efforts should be made to eliminate travel challenges and financial costs as barriers to experiencing nature. Projects should ensure that people of color, Indigenous people, people with disabilities and other marginalized communities feel that parks and their amenities are shaped by and for them.

Developed parks should be accessible to people of all abilities and inclusive to people of all backgrounds, cultures and means. At a minimum, capital projects funded by local share must meet applicable federal Americans with Disabilities Act ("ADA") standards and state accessibility standards (see Oregon Structural Specialty Code). It is quite common that projects designed to meet these minimum standards miss the mark in execution. For this reason, Metro recommends extra care and scrutiny at all stages of a project, from scoping through project close-out. Reliance on the promise of well-intentioned designers, contractors, and permitting agencies for whom achieving ADA compliance is not a first priority has resulted in many inaccessible experiences for people experiencing disabilities. Ongoing care and stewardship of capital projects so that they continue meeting or exceeding accessibility standards is an important element of maintaining an accessible environment.

Metro also recommends that parks and natural areas designed for public enjoyment meet the federal [Guidelines for Outdoor Developed Areas](#). Applying this detailed design guidance, mandatory for federal land agencies and projects that receive federal funding, is considered best practice for local jurisdictions and others. In the years to come, it is anticipated that these guidelines will become requirements for Metro and local jurisdictions as well.

In addition, community members living with a disability have asked Metro to provide better information about the accessibility of its sites. This includes information the agency provides online to help visitors plan their experience, as well as information available onsite upon arrival. Providing information that empowers individuals to make their own determination of what is accessible for themselves is the key. Models, examples and resources exist. Access Recreation, a local community-based project, has developed [Guidelines for Providing Trail Information for People with Disabilities](#) and has demonstrated their application through the [Access Trails Project](#).

Various resources exist to support implementation of accessible parks, trails and natural areas projects. Metro can provide resources, initial scoping assistance and high-level project consultation on a project-by-project basis.

### **7.2.3 PROVIDE CULTURALLY RESPONSIVE PUBLIC IMPROVEMENTS AS IDENTIFIED BY GREATER PORTLAND'S INDIGENOUS COMMUNITY AND/OR COMMUNITIES OF COLOR.**

New or upgraded capital projects must be planned and developed with knowledge and sensitivity, in consultation with historically marginalized communities. Cultural representation in developed parks and natural areas should be shaped by representative members of the cultural community in focus.



Interpretive features and information about the improvements should be presented in the languages of the people of that culture and community members should see themselves accurately reflected in the stories told through park design and interpretation. Projects should support park use preferences expressed by Black, Indigenous and communities of color so that cultural practices can be observed and shared in a variety of safe and welcoming settings. Park providers are encouraged to explore opportunities to collaborate with federally- and state-recognized Tribes with historic ties to the region as well as local Indigenous communities to identify land for protection that can support native culturally significant plants and animals.

#### **7.2.4 IMPROVE THE VISITOR EXPERIENCE BY INVESTING IN NEW OR EXISTING PARK AMENITIES.**

Park amenities are the elements of park construction that accommodate visitor activities and enrich the visitor experience. They may include, but are not limited to, benches, picnic tables, shelters, educational or interpretive displays, bike racks, lighting, restrooms, trails, trailheads, boat docs, boardwalks and playgrounds. To qualify for local share funding, new or upgraded amenities must help connect people to nature. They must meet universal design principles. They should be low-impact and enhance, not harm, water quality, fish and wildlife habitat or the ability of park users to connect with nature. Amenities should be identified and designed in consultation with stakeholders, specifically communities of color and people with disabilities. The intent is to create a variety of nature experiences close to home where communities, especially historically marginalized communities, are able to safely and confidently connect with nature in their desired way and they should support pursuit of mental, spiritual and physical health and cultural healing.

#### **7.2.5 IMPROVE ACCESS TO NATURE FOR LOCAL COMMUNITIES IDENTIFIED AS “NATURE-DEFICIENT.”**

Metro is developing greater definition of nature deficiency and direction on addressing it for all six bond programs and will share the results of that work when it becomes available.

#### **7.2.6 IMPROVE THE EFFICIENCY AND EFFECTIVENESS OF OPERATIONS AND MAINTENANCE OF DEVELOPED PARKS.**

Taking care of what we already have starts with design and choosing materials, surfaces, placement and other features for durability and efficiency of maintenance. Local share capital projects should be thoughtfully designed to lower resource use and contribute financial savings over each project’s lifespan. This honors the investments made by our community. Toward this end, Metro recommends that local partner maintenance and operations staff are consulted during project selection, design and development processes. Efficient and effective operations and maintenance not only ensure cost savings but also contribute to better working conditions for park staff and increased worker satisfaction. Note that costs for operations and maintenance on their own are not considered “capital costs” and therefore not eligible for bond funding.

#### **7.2.7 PROVIDE NEW OR EXPANDED ACCESS TO NATURE, PARTICULARLY IN PROXIMITY TO NEIGHBORHOODS, CENTERS, CORRIDORS OR TRANSIT.**

Connecting people to nature is a primary goal of the bond measure and park providers should consider

this as an element of projects funded by the local share program. To address nature deficiency in historically marginalized communities, opportunities for discovery and ease of access are key elements. People should be able to experience nature close to home, accessed through a variety of modes of transportation. To the extent possible, parks and natural areas should be located in areas where they are most needed and where they will enhance community life. This will require coordination and collaborative partnerships with urban planners and community representatives to create a more holistic approach to removing barriers to access.

**7.2.8 IMPROVE ACCESS TO WATER WITH SCENIC AND/OR RECREATIONAL OPPORTUNITIES.**

Water is not only a primary human need but also a significant element of many cultural and spiritual practices. During development of the bond, stakeholders, in particular members of the metro-area Indigenous community, expressed a desire to experience a closer connection to water. Park providers should consider investing local share funds in new or upgraded capital infrastructure that honors the broader community’s stated desire. This opens opportunities to consult with historically marginalized communities on ways to recognize water’s cultural and spiritual significance and healing powers. Creating stronger connections to water also offers opportunities for communities to bolster appreciation of the importance of keeping water clean and abundant and the importance of water to wildlife while also addressing community safety.

**7.2.9 ACQUIRE LAND THAT COULD PROVIDE FUTURE ACCESS TO NATURE FOR PEOPLE, SCENIC VIEWS, AND COMMUNITY GATHERING SPACES.**

Land acquisition is an excellent use of local share funds. Park providers should give thought to protecting special places like river and stream banks, headwaters, floodplains, wetlands, oak and prairie habitat, forests, and culturally significant sites as they consider climate resilience and connecting people to nature. Authentic engagement with community to identify priorities will be critical, especially in areas with populations of historically marginalized people who lack parks or natural areas in proximity to their neighborhoods or that can be easily accessed by transit. Land purchased for trail routes and resource protections, such as riparian zones, can also serve as wildlife corridors, greatly expanding habitat and supporting wildlife movement in a changing climate. Partnership or collaboration with Indigenous communities and Tribal governments is encouraged and can lead to protection of key sensitive or culturally significant sites and plant communities.

**7.2.10 PROTECT AND IMPROVE WATER QUALITY AND QUANTITY, WITH AN EMPHASIS ON HEADWATERS, WETLANDS, FLOODPLAINS, RIPARIAN AREAS.**

Park providers should consider using local share funds to purchase and restore land that protects headwaters, river and stream riparian areas, water bodies, wetlands and confluences. This can help keep these critical features of a healthy watershed ecologically intact and functioning in order to provide habitat, ecological services and climate resilience such as recharging groundwater and flood control. This also opens opportunities to connect people with nature via the waters of their communities—a desire expressed by stakeholders when developing this bond measure.



## PART 3: RESPONSIBILITIES, PROJECT PROPOSALS AND FUNDING

### 8 RESPONSIBILITIES OF METRO AND PARK PROVIDERS

The local share program is guided by regional goals and oversight by Metro and implemented by local park providers. Metro and the city, county and district park providers must work together to ensure that bond-driven actions and investments advance desired regional outcomes that honor the commitments made to the region’s voters.

#### 8.1 METRO

The Metro Council provides policy direction for the local share program through approval of an IGA template and monitoring of program implementation and outcomes, with input from the Community Oversight Committee described in Section 8.2 below.

The Metro Chief Operating Officer (“COO”) will direct Metro’s Parks and Nature staff to administer the local share program and work in partnership with local park provider staff to identify, screen, and support alignment of projects for local share funding. Metro staff will process and approve requests for release of local share allocations to local providers and will provide technical support, to be further described in an IGA.

#### 8.2 COMMUNITY OVERSIGHT COMMITTEE

An independent [community advisory committee](#), initially appointed by the Metro Council in March of 2021, will help assure the implementation of all six bond programs over the duration of the bond in accordance with promises made to voters. Among other responsibilities, this community oversight committee will provide an independent, outside review of implementation of the local share program, including efforts to meet the meaningful stakeholder engagement, racial equity and climate resiliency criteria and outcomes described in the bond. Their role will be to review the previous year’s accomplishments and make recommendations for programmatic improvements rather than to weigh in on approval of park providers’ projects.

#### 8.3 PARK PROVIDERS

The local share program provides funding to the 27 cities, counties and park districts identified in the bond measure as park providers. To be eligible to receive Metro bond measure funds, park providers must:

- A. Identify qualifying projects that meet local share program criteria, that have been prioritized and shaped through meaningful stakeholder engagement and include a strategy for advancing racial equity.
- B. Integrate features into local share projects that help make the recipient’s community or area of the region more resilient to effects of climate change;
- C. Design projects to meet at least one of the local share project-specific criteria; and
- D. Comply with all terms of an IGA with Metro obligating the local park provider to, among other things, provide funding reports, project updates, contract utilization figures and generally

comply with the bond measure, this local share handbook and applicable law.

Park providers are responsible for stakeholder engagement, project management, leveraging additional funds and for ownership, operations, management and liability responsibilities for completed projects.

## **9 DISTRIBUTION OF FUNDS**

### **9.1 ALLOCATION OF LOCAL SHARE FUNDS**

Allocation of local share funds was defined in the bond measure based on population within each provider's boundary. The population numbers were generated in December 2018 by the Metro Research Center using data from the American Community Survey along with methodology they developed for estimating population for custom, non-census geographies.

The local share allocation uses a two-step formula. The first step allocates the total local share amount to the three metro-area counties based on assessed value. Clackamas =21.85%; Multnomah = 42.76%; Washington = 35.39%. The second step allocates the amounts within the counties to park providers based on population using the latest population estimates from Portland State University as well as analysis for overlapping jurisdictions such as park districts. The formula also sets a base allocation (\$200k) for cities in the bottom quartile in population.

These funds are available to each of the identified park providers for projects deemed by Metro to meet the local share criteria. Program funds will be committed and disbursed on a project-by-project basis following execution of IGAs. Distribution of bond funds will be conditioned on a park providers' ongoing demonstration of progress as presented through regular staff-to-staff conferences, quarterly updates and an annual financial report and progress summary as stipulated in each IGA (see Section 10).

Funds from the bond measure should not be used to replace local funding. There is not a requirement that recipients demonstrate an explicit percentage match, however park providers must provide information on how the local share bond funds were leveraged to obtain non-bond funds or a rationale for why leveraging additional funding was not possible. Recipients must demonstrate a good faith effort to draw in additional sources of funding.

The bond funds are available to each park provider for 10 years from the date an IGA is signed. Metro Council at its discretion may allow one additional two-year extension.

### **9.2 ELIGIBLE CAPITAL COSTS**

The local share program is funded using tax-exempt general obligation bond proceeds. As such, the bond funds may only be used to pay for expenditures that constitute qualified capital costs, consistent with the Oregon Constitution and federal tax law. Capital costs are costs that are considered capital under generally accepted accounting principles (GAAP) and may include the costs of capital construction, capital improvements and land acquisition. Capital costs do not include costs of routine maintenance, supplies or general operating expenses. Each park provider must, based on its own financial and accounting policies, ensure that bond funds received are only used to pay for capital costs

### **9.3 10% CAP ON STAFF, OVERHEAD, AND INDIRECT PROJECT COSTS**

Local share bond funds may not be used to pay for staff, overhead, and indirect project costs that exceed 10% of the cost of any project. A comprehensive list of costs subject to the 10% cap is being compiled by

Metro and will be provided to each local park provider. The 10% cap will be applied on a project-by-project basis and each park provider will be responsible for tracking and accounting for its costs to ensure compliance with the 10% cap.

#### **9.4 BUDGETING**

Each park provider will be required to submit a project budget with each project proposal. The project budget submitted must outline the total project cost summarized by major spending category and must include whether each line is a direct project cost or an administrative capital cost. The park provider should prepare project scopes and budgets with care, applying conservative estimates. A percentage of project budget must be set aside as contingency to cover unforeseen expenses. The amount of contingency should be based on each park provider's standard project management practices. It is anticipated that project budgets will be best estimates and construction costs will likely fluctuate over the life of each IGA. If projects are completed under budget, park providers may apply the savings to other local share projects. If projects are completed over budget, Metro does not have additional funds to cover added expenses or project budget overages, so the park providers will be required to cover the overage. Alternatively, it would be permissible for a park provider to apply remaining local share allocation (i.e., unused funds from other projects not yet underway) to the overage, which would lower available funds for subsequent projects. Otherwise, budget overages are the responsibility of the park provider.

### **10 PROJECT PROPOSAL AND APPROVAL**

#### **10.1 STEPS FROM PROJECT SUBMITTAL TO APPROVAL**

- A. Initial contact by park provider with Metro staff;
- B. Meeting(s) between park provider and Metro staff to consider potential projects.
- C. Metro staff and park provider visit project sites as appropriate and explore project options.
- D. Park provider fulfills any unmet requirements to meet bond criteria, as determined in consultation with Metro staff.
- E. Park provider fine tunes proposed projects in collaboration with Metro staff.
- F. Park provider and Metro staff reach preliminary agreement on a single proposed project or portfolio of proposed projects.
- G. Metro works with park provider to establish equity in contracting goals.
- H. Park provider completes and sends submittal package (see Section 10.2).
- I. Metro staff reviews and approves submittal package or requires adjustments;
- J. Metro staff works with park provider to establish aspirational goals in support of Construction Career Pathways Regional Framework.
- K. Park provider seeks and receives approval for single proposed projects or project portfolio from park provider's governing body at a public meeting. The setting is at the discretion of each park provider but should be based on its standard process for approval of investments in park projects.

- L. Metro and each park provider negotiate an IGA identifying an approved list of local share projects stipulating the conditions under which bond funds will be released.
- M. Park provider’s governing body and Metro approve IGA.

## 10.2 PROJECT SUBMITTAL PACKAGE

Prior to execution of the local share IGA, a park provider must submit a completed package that describes how their project or portfolio of projects meets bond criteria. The submittal package must include the following components:

- A. Description of each project, its intent and its benefit to the community.
- B. Each project location, site or facility attributes, where appropriate.
- C. Stabilization plan for land acquisitions, as appropriate.
- D. Each project scope of work and timeline.
- E. Each project budget including contingency, funding breakdown between local share funds and any other funding sources acquired.
- F. Each project’s budget narrative, describing the budget, explaining how local share funding is being used and how it is leveraging other sources. If not leveraging, explain why.
- G. Description of how the projects were selected and prioritized through meaningful community engagement, specifically with historically marginalized communities. If engagement plan was developed, include.
- H. Description of how continued engagement will influence project planning, implementation and impacts.
- I. Description of how each project will meet equity in contracting criteria including, where appropriate, park provider’s current policies on racial equity in contracting and workforce diversity. Include agency-wide or project-specific aspirational goals for contracting with COBID-certified firms. Describe efforts made to reduce barriers. Identify any existing expectations for supporting construction career pathways (Metro will work directly with each park provider to confirm goals).
- J. Description of how each project will meet local share criteria in the bond measure and further described in this handbook
- K. Description of how park provider will track, measure and evaluate project’s success at meeting bond criteria (Metro will provide guidance; see Section 12).

Metro will provide a submittal package form, including self-assessments and templates for use by park providers. If provider is prepared to proceed with some projects but does not have all projects identified initially, the IGA will be amended at a later date to include additional approved projects, which will be approved in the same manner set forth in this handbook.

### 10.3 RELEASE OF FUNDS

Once a project or group of projects gains Metro staff approval and a local share IGA is executed by the parties, bond funds will be released to the park provider on a project-by-project basis in accordance with the terms of the IGA.

Metro anticipates release of funds may be done in stages upon completion of benchmarks as set forth below. Each IGA will fully address funding benchmarks and reporting requirements which are currently expected to reflect those set forth below.

- In the case of real property acquisition, release of funds may be made at the time of expenditure, directly to the seller through an escrow account. Out-of-pocket eligible capital costs will be reimbursed.
- Metro may, at its discretion, advance a portion of the projected budget (“Initial Advance”) for each approved project that is ready to commence. Park providers must provide proof of utilization of the Initial Advance before requesting additional reimbursement payments from the local share program. Costs eligible for reimbursement must have been incurred after Metro Council’s approval of the first bond sale on March 19, 2020.
- After using the Initial Advance, park providers will seek reimbursement for additional costs incurred in arrears. In order to seek reimbursement from Metro, park providers will be required to submit an invoice and an itemized statement of expenses for each project. Invoices will be paid on a net 30 basis. Park providers may seek reimbursement as frequently as once per quarter. At a minimum, park providers must submit a reimbursement request at least once annually for costs incurred through June 30. Those annual reimbursement requests must be received prior to July 15 each year for Metro to account for all funds it is obligated to pay in that fiscal year. Park providers who cannot meet this deadline must provide their best estimate by July 15 and follow up with a report of actual expenses as soon as possible thereafter.
- Each park provider must submit an annual progress report on July 15 each year which details the progress, successes and challenges of each approved project and the ways it has met the principles and goals outlined above and in their IGA. Metro local share staff will provide guidance on what should be included in progress reports, consult with park provider throughout the year and will make site visits as appropriate.
- Final payment will be released at the close of each project following receipt and formal acceptance of project close-out report by Metro staff. Metro staff and elected officials will be provided opportunity to attend opening ceremonies for completed facilities and the park provider will acknowledge Metro’s contribution to the completed projects through appropriate signage at project site.
- When 12 years have elapsed from the execution of an IGA, the Metro Council will reallocate unspent and unobligated funds from this local share program area to another bond program area(s), up to any maximum program funding amounts (See Bond Measure Exhibit C in Section 13–Additional Resources).

## **11 TECHNICAL ASSISTANCE**

### **11.1 STAKEHOLDER ENGAGEMENT**

Metro will share resources and consult with park providers on methods and techniques for meaningful engagement, specifically those methods Metro has found effective in engaging with Black and Indigenous communities and communities of color. Metro anticipates convening partners across the region periodically to share experiences and successes and collectively improve practices.

### **11.2 EQUITY IN CONTRACTING**

Metro will consult with park providers to establish aspirational goals for equity in contracting, workforce diversity and support for construction career pathways. This will be done for approved projects in advance of development of IGAs. Metro will be available for ongoing support as projects progress.

### **11.3 LAND ACQUISITION**

Metro's land acquisition experts value opportunities for partnering and will make themselves available as feasible to consult with park providers on acquisition efforts. Metro may provide technical assistance regarding real estate negotiation and related due diligence services for any approved project using local share funds that involves real property acquisition. Metro and the local park provider must agree to terms for this assistance in a separate land acquisition services IGA and services will be subject to the availability of Metro staff and resources.

### **11.4 LAND STABILIZATION AND HABITAT ENHANCEMENT**

In development of the regional natural areas system, Metro staff have accumulated considerable experience in land stabilization and habitat enhancement. They appreciate opportunities to consider park providers' proposed projects and consult on approaches and techniques. They offer this assistance on a limited basis, subject to the availability of Metro staff and resources.

### **11.5 DEMOGRAPHIC AND PARK USAGE GEOSPACIAL DATA**

Metro staff can provide guidance on collecting park and trail usage data. Metro will assist with data support as feasible and provide guidance, subject to the availability of Metro staff and resources. (See links to the Oregon Parkland Map application and Intertwine annual trail count program in Section 13-Additional Resources.)

## **12 MONITORING AND DATA TRACKING**

### **12.1 TRACKING OUTCOMES**

Metro is defining expectations and developing processes for tracking outcomes for all six bond programs and will share the results of that work when it becomes available.

### **12.2 REPORTING IMPACTS**

Metro is defining expectations and developing processes for reporting impacts for all six bond programs and will share the results of that work when it becomes available.

## 13 ADDITIONAL RESOURCES

Below you will find a [list of additional resources](#) park providers may wish to consult as they identify and prioritize projects and otherwise meet the bond measure criteria. Metro will add to this list as additional resources become available.

[Bond measure Exhibit A \(Metro’s 2019 Bond Measure to Protect and Connect Nature and People\)](#)

Bond measure Exhibit C (Support Local Projects: “Local Share” Guidelines) - included in link above

[Strategic Plan to Advance Racial Equity, Diversity and Inclusion](#)

[2019 Parks and Nature Bond Measure Engagement Summary](#)

[IAPP Public Participation Spectrum](#)

[Spectrum of Community Engagement to Ownership](#)

[Oregon Statewide Comprehensive Outdoor Recreation Plan \(SCORP\)](#)

[The Oregon Parkland Map application](#)

[Intertwine annual trail count program](#)

[Construction Careers Pathways Regional Framework](#)

## 14 AMENDMENTS TO HANDBOOK

This handbook may be revised by Metro as the local share program is further developed and refined. This handbook is not a contract and is not binding upon Metro or any park provider. The terms of this handbook are provided for informational purposes and intended to provide general guidance about the implementation of the local share program, however neither Metro nor any park provider will be obligated in any manner until an IGA has been executed and delivered. This handbook may not serve as the basis of any claim, including any claim of contract, reliance, estoppel or breach of good faith.





June 2022

## Metro 2019 Parks and Nature Bond Local Share Project Submittal Questions

*The Metro 2019 Parks and Nature Bond requires eligible park providers demonstrate how the projects they propose for local share funding satisfy bond and local share program criteria. These criteria, which include meaningful community engagement, racial equity and climate resiliency, are integral to project identification, selection and implementation. Park providers are asked to respond to the following questions to demonstrate how their projects satisfy required criteria.*

### **What information is being sought?**

This list of questions is designed to solicit information needed for Metro staff and leadership to confirm your project's suitability for local share funding and its satisfaction of bond requirements. It also collects information on how you currently plan to assess project success and track outcomes. When you have your project or set of projects identified and are ready to submit your proposal, please fill out the online submittal form for each project with as much information as you are able to provide.

### **When do I provide the answers?**

Answering the following questions, using the online local share ZoomGrants form is an essential step in the process of proposing each project for local share funding. Metro recommends park providers hold an initial discussion with Metro staff, prior to completing and submitting the online form, to confirm their proposed project falls within the requirements for bond funding. Once the form has been completed and submitted, Metro staff will acknowledge receipt and provide next steps and a timeline for proposal assessment and project approval. Subsequent conversations will enable you and Metro staff to take any additional steps needed to proceed to an intergovernmental agreement.

### **How do I provide the answers?**

A link will be provided to you the first week of June 2021 to a submittal form through the online grant management service "ZoomGrants." Park providers must use this online form to submit proposals. On the following pages, you can preview the questions. If you want to get started before receiving the link, your answers can be pasted into the ZoomGrants form. Once you receive the link and open a ZoomGrants account, follow the instructions within the online form to respond to questions, upload supporting documents and submit your proposal. Metro staff are happy to work with you in responding to questions and ZoomGrants includes a help feature and a support link.

Additional resources can be found on the [local share page](#) of the Metro web site.

### **Questions?**

**Antonia Machado, Local Share Program Manager**

**(415) 272-5547**

**[antonia.machado@oregonmetro.gov](mailto:antonia.machado@oregonmetro.gov)**



### **Important notes for working in ZoomGrants**

- Each answer has a character limit, which includes spaces. For example, 4,000 characters is approximately one page.
- Answers are saved automatically when you move to another text box.
- Please remove all text formatting before cutting and pasting into ZoomGrants (e.g. bullets, hyphens).
- An applicant may add partners, a fiscal sponsor, or colleagues as collaborators on ZoomGrants. Only the applicant may submit the application.
- For additional detailed questions, use the Help button at the top of the ZoomGrants page, access their ZoomGrants University tutorials at [help.zoomgrants.com](http://help.zoomgrants.com) or contact the Help Desk at [Questions@ZoomGrants.com](mailto:Questions@ZoomGrants.com).

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**Agency (city, county or district)**

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**Project name**

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**Primary contact person**

**email**

**phone**

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**Amount requested**

**Location and general description**

1. Project Summary (one paragraph, 255 characters)  
In a nutshell, what is your project intended to accomplish? (1-2 sentences. This is how Metro will describe it to others.)
2. General description (up to one page, 4000 characters)  
Tell us more. Describe the project, including its purpose and the issues it addresses. Is this a new project, does it complete an existing project or does it improve an existing facility?
3. Provide project address and/or map coordinates.
4. Location description (up to one page, 4,000 characters)  
Briefly describe the project site or facility attributes and current ownership.
5. Is this a land acquisition?       Yes     No
6. If project is a land acquisition (up to one page, 4,000 characters):
  - a) What is the status of negotiations to acquire the property (e.g. general interest only, letter of intent/term sheet in process, already under contract to purchase, etc.)
  - b) Describe the one- to five-year stabilization plan for the property.
7. Capital Project Timeline - What is the anticipated date this project could be ready to commence? If/when Local Share funds are approved.
8. Capital Project Plans and Designs – For capital projects that are not acquisitions, upload project plan/ design materials.

## **Bond purpose**

***The purpose of the bond is to acquire, protect and connect fish and wildlife habitat, protect clean water and connect people to nature close to home.***

9. How does your proposed project meet the purpose of the bond? (up to one page, 4000 characters)

## **Local share investment categories**

(See Section 6 of Handbook)

10. In which bond-eligible local share capital investment category(ies) does this project fit?

- Natural area or park land acquisition
- Fish and wildlife habitat restoration and/or habitat connectivity
- Maintaining or developing public access facilities at public parks and natural areas
- Design and construction of local or regional trails
- Enhanced or new learning/environmental educational facilities

11. Describe how this project addresses the category(ies) you checked (up to one page, 4,000 characters).

## **Local share criteria**

(See Section 7.2 of Handbook)

***All projects funded through the local share program must meet at least one of the local share program criteria listed below.***

12. Which local share criteria does your project satisfy?

- Improves critical capital infrastructure to ensure that parks are safe and welcoming.
- Improves accessibility and inclusiveness of developed parks.
- Provides culturally responsive public improvements as identified by greater Portland's Indigenous community and/or communities of color.
- Improves the visitor experience by investing in new or existing park amenities.
- Improves access to nature for local communities identified as "nature-deficient."
- Improves the efficiency and effectiveness of operations and maintenance of developed parks.
- Provides new or expanded access to nature, particularly in proximity to neighborhood centers, corridors or transit.
- Improves access to water with scenic and/or recreational opportunities.

- Acquires land that could provide future access to nature for people, scenic views, and community gathering spaces.
  - Protects and improves water quality and quantity, with an emphasis on headwaters, wetlands, floodplains, riparian areas.
13. Describe how the project will satisfy the selected local share criteria (up to one page, 4,000 characters).

### **Climate Resilience**

(See Section 7.1 of the Handbook and climate resilience criteria guidance document on the Local Share website)

***Every project funded by the bond must satisfy at least one of the following climate resilience criteria.***

14. Please select which criteria your project satisfies.
- Protect, connect and restore habitat to support strong populations of native plants, fish and wildlife that can adapt to a changing climate.
  - Protect and restore floodplains, headwaters, streams and wetlands to increase their capacity to handle stormwater to protect vulnerable communities from flooding.
  - Increase tree canopy in developed areas to reduce heat island effects.
  - Use low-impact development practices and green infrastructure in project design and development.
  - Invest in segments of the regional trail system to expand active transportation opportunities for commuting, recreation and other travel.
15. Provide a brief narrative describing how this project will satisfy the selected criteria, who will benefit and how it will make your community more resilient to the effects of climate change (up to one page, 4,000 characters).

### **Meaningful community engagement and racial equity**

(See Sections 5.1 and 5.2 of the Handbook)

***Every project funded by the bond must satisfy community engagement and racial equity criteria.***

16. and 17. Provide a narrative of the process through which this project was selected and prioritized. Include the following (up to two pages, 8,000 characters):
- a) When did planning and engagement take place? Is more engagement planned?
  - b) Who is likely to use or benefit from this park, trail or natural area? Describe the demographics and location of the community for which this project is planned.

- c) What engagement strategies and methods did you use to connect with the community, particularly those who have been underrepresented in past public engagement processes? Describe their effectiveness and any lessons learned.
  - d) Describe the format of the community engagement, the activities, questions posed etc.
  - e) Report on who participated (number of community members who participated, participation of historically marginalized communities and relevant demographics).
  - f) Summarize the feedback received. How did feedback from communities of color and other historically marginalized community members directly impact the project?
  - g) Was this community engagement process different from processes you've used for similar projects? If you used partnerships (culturally specific, community-based, faith-based, etc.) please describe them.
  - h) Did you report project outcomes back to the communities involved?
  - i) How did you evaluate the engagement methods and activities? Did you solicit feedback from participants, staff or partners? What did you learn and how do you plan to incorporate this into future engagement?
18. If an engagement plan was developed for this project, please attach.

### **Equity in contracting and workforce diversity**

(See section 5.1.2 of the Handbook and *Contract and Workforce Equity* memo)

19. ***Bond-funded projects must seek to achieve aspirational goals for workforce diversity and use of COBID contractors; work to reduce barriers to achieving these goals; and demonstrate accountability by tracking outcomes and reporting impacts.***

Please provide brief narratives that answer the following two questions:

20. **Contractor Equity:** Describe your agency's current policies or practices to support expansion of equity in contracting. How will you implement these policies on this project or your set of projects? If your agency doesn't have policies in place, what strategies will you employ to build relationships with, attract and hire COBID certified contractors? (up to one page, 4,000 characters)

21. **Workforce Equity Goals:** What policies does your agency currently follow to support diversifying the construction industry workforce and how will you apply these policies to your project? (up to one page, 4,000 characters)
22. **Workforce Equity Tiers:** If you are a park provider with a local share allocation of \$400,000 or more, please identify the category that applies to the estimated capital construction cost of your project.

- Tier 1. \$200,000 - \$2,000,000
- Workforce diversity tracking using certified payroll.
- Tier 2. \$2,000,000 - \$4,999,999
- Workforce diversity tracking using certified payroll
  - Prime and subcontractor work toward diversity goals
  - Include anti-harassment/culture change programming
- Tier 3. \$5,000,000
- Workforce diversity tracking using certified payroll
  - Prime and subcontractor work toward diversity goals
  - Anti-harassment/culture change programming
  - Consider regional workforce agreement

23. **Workforce Equity Tiers:** Please describe how your agency will implement the workforce equity elements associated with the tier you checked.

***Metro staff will work with you directly to right size contract and workforce equity goals for your project/set of projects.***

24. **Avoiding gentrification and displacement**  
(See section 5.2 of the Handbook)

***Projects funded by the bond must employ strategies to prevent or mitigate displacement or gentrification that result from bond investments.***

25. **Demographics:** What are the demographics (e.g. proportion of low income, people of color, and/or communities with limited English proficiency) of the population in the immediate vicinity of your project (up to one page, 4,000 characters)?

26. **Anti-Displacement Strategies:** What anti-displacement strategies does your agency employ/will you consider to mitigate any negative impacts of your project on these at-risk communities (up to one page, 4,000 characters)

**Technical assistance** (See section 11 of the Handbook)

27. What technical support do you anticipate you might need to successfully meet bond requirements (up to one page, 4,000 characters)?

**Scope, timeline and budget**

(See section 9 in Handbook)

**Budget**

28. Please complete the budget table below.

Budget category	Local Share Funds Requested	Leveraged funds
Construction (directly related to physical construction)		
Soft costs (design, technical studies, Staffing		
Materials and supplies		
Contingency		
Land costs (if applicable)		

29. Provide a budget narrative. Include how the budget was estimated, and whether it is high, medium or low confidence. Include how local share funding is leveraging other sources and if not, why. (up to one page, 4,000 characters)

30. If you have prepared a full project budget, please attach.

**Scope of work**

(See section 9 in Handbook)

31. Please complete the scope of work table below.

Schedule	Specific tasks	Responsible party

**Tracking outcomes**

***Metro is developing a structure and guidance for tracking outcomes and reporting impact across the six bond-funded programs. It is hoped this will help Metro and our partners identify and assess both local and regional impact of our work. More direction will be provided to local share partners in fall 2021.***

32. In the meantime, please provide the following in a narrative (up to two pages, 8,000 characters):
- a) How do you plan to track, measure and evaluate this project’s success overall?
  - b) How you plan to track, measure and evaluate this project’s success at meeting selected local share criteria?
  - c) How you will evaluate whether the project satisfies the meaningful engagement requirements of the bond? How will you report this to your community?
  - d) How you will evaluate whether the project is supporting your community’s climate resiliency?
  - e) How do you plan to evaluate success in COBID contract utilization and workforce diversity?

33. Please fill in the chart below to indicate how you will measure outcomes.

Goals	Outcomes	Data collection method







# City of Gladstone Staff Report

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Report Date: February 6, 2024  
Meeting Date: February 13, 2024  
To: Gladstone City Council  
From: Jacque M. Betz, City Administrator  
Darren Caniparoli, Public Works Director

## AGENDA ITEM

Consider supporting the Friends of Gladstone Nature Park's (FOGNAP) application to construct an all-inclusive bird viewing blind through the Metro Nature in Neighborhoods Grant.

### Proposal

Staff met with representatives from the Friends of Gladstone Nature Park to review their initiative to construct an all-inclusive bird-blind at the Gladstone Nature Park through the Metro Nature in Neighborhoods Grant. The bird viewing blind would be near the east overlook of the Nature Park that will adjoin the new ADA paved loop trail, once completed. If awarded the funds FOGNAP will have two years to complete the project. Included in the packet is a copy of the proposal (Exhibit A). An illustration is also included however, it is for reference only to show what a bird blind is.

This project is aligned with the Gladstone Nature Park Site Plan and advances two key City Council Goals.

1. Communications and Engagement: Enhancing Diversity, Equity, Inclusion, and Accessibility by removing barriers to better serve the community.
2. Parks: Research Funding Opportunities to complete projects in the master plan.

The deadline to file a *letter of intent* was January 25, 2024, which was prior to the next Gladstone Parks and Recreation Board Meeting and Gladstone City Council meeting. City Administrator Betz authorized FOGNAP to submit the *letter of intent* with the caveat this would be presented to the Parks and Recreation Board and the City Council in February.

### Options

- The City could choose not to support the application.
- The City could choose to support the application with modifications

### Cost Impact

FOGNAP requested \$79,500 in the application. There is no money match required however, we anticipate city staff will need to be involved in the project.

Recommended Staff Action

The Gladstone Nature Park is city-owned property and requires permission from the governing body to commit to site improvements. The City is also currently in the process of receiving a grant from the Oregon Parks and Recreation Department to complete the Gladstone Nature Park Paved Loop Pathway Project. Therefore, staff recommends that if the City Council supports FOGNAP's application, that the paved loop pathway be constructed first, then followed by the bird blind.

Dan Cingh 2/7/24  
Department Head  
Signature Date

Jacque M. Botz 2-7-24  
City Administrator  
Signature Date



## Friends of Gladstone Nature Park Metro Grant Proposal All-Inclusive Bird Viewing Blind

### SUMMARY

An All-Inclusive Bird Viewing Blind near the new ADA loop trail will enable all visitors to experience the park's 86 bird species. It will blend with existing habitat, include features for the blind and visually-impaired, and contain bird-friendly native plants identified by indigenous names and uses.

### PROGRAM NARRATIVE

This proposal is for an All-Inclusive Bird Viewing Blind in the Gladstone Nature Park that would enable people with all abilities and cultures to enjoy a birding experience in the park. The All-Inclusive Bird Viewing Blind will help them learn about the park's wide variety of bird species. The blind will blend with existing habitat and include features for blind and visually-impaired visitors and those with varying abilities. FOGNAP will install bird-friendly native plants near the blind that are identified by indigenous names and uses.

Portland Audubon members have identified 86 species of birds in the Nature Park. The Park's Oak Woodland and Savannah habitat contains many native species that attract birds, rabbits, squirrels, coyotes, raccoons, skunks, mice, tree frogs, and newts. Birders can use the soft trails, but those with mobility issues are reluctant to leave the paved path near the meadow in order to experience areas more populated by birds and other animals.

The All-Inclusive Bird Viewing Blind will have a clearly-marked, paved trail leading to a shelter. The shelter will contain comfortable seating and areas to observe birds and wildlife without disturbing them. Signage in multiple languages and formats will help visitors identify birds and native plants. The Blind will facilitate individuals and small groups and blend in with the trees and surrounding fauna.

This project was motivated by two recent major improvements to the Nature Park. The City of Gladstone has installed a modern crosswalk on Webster Road (near the entrance to the park) that allows improved pedestrian traffic to the park. The city is constructing a new, paved, ADA accessible loop trail (in development with Oregon State Park funding) that allows visitors with mobility issues expanded access to the more thickly-wooded prime birding areas of the park. The All-Inclusive Bird Viewing Blind will be a quiet shelter attached to the loop trail with seating where visitors can rest and watch for birds.

The park is directly accessible to Somerset Lodge, a senior living community; Tukwilla Springs, a supportive housing facility with over 50 percent Native American residents; and Exceed



Enterprises with clients who have diverse abilities. The Webster Ridge Apartments adjacent to the park have ground floor units that are ADA compatible.

Two local schools are within walking distance of the Nature Park. All of Gladstone's schools access the park frequently.

The master plan for the park, developed by the city in 2020, addresses but does not name a bird blind:

*The two overlooks offer more secluded spots for small gatherings or lookouts for birds watching for raptors flying overhead or other birds moving through the trees. The overlooks also contain low walls to allow seating in addition to the park benches that are fully ADA-compliant (with backrests and arms). The western overlook and its connecting path are wood chipped surfaced. The eastern overlook along the loop path is paved for universal access. ("Overlooks," Page 7)*

Signage in multiple languages and formats will be included to facilitate access for non-native speakers, and those with differing abilities. Bird-friendly plants will be labeled with Native American names and descriptions of how the plants are used in local native cultures. FOGNAP is interested in adding features that support blind or vision-impaired visitors to fully use the park. Braille text could be embedded in all signage for that community.

As more visitors discover the Nature Park, we are committed to providing all-access to the park's habitat. People often visit the park with strollers, walkers and wheelchairs but are limited to the one paved trail on the north side. A bird enthusiast from the nearby senior community does birding at the Nature Park in a powered wheelchair but is limited to the paved trail. Exceed Enterprise clients stroll the paved path on nice days, but are not able to use the chipped trails because of stability issues. Residents with ADA compatible apartments on the first floor of the adjacent apartment complex would also appreciate additional accessibility in the park.

The All-Inclusive Bird Viewing Blind will benefit citizens with many abilities to enjoy the variety of birds and animals in our unique and wonderful Nature Park. It will be a feature that is likely to attract birders and nature enthusiasts from the wider community.









**PRELIMINARY  
CITY COUNCIL  
AGENDA  
PLANNING  
DOCUMENT**



<b>February 27, 2024 City Council Work Session 5:30 PM</b>		
	Unilateral Flushing Program	PWD Caniparoli
	Educational Session on System Development Charges	PWD Caniparoli/CA Betz
<b>March 12, 2024 Regular City Council Meeting 6:30 PM</b>		
	<ul style="list-style-type: none"> <li>• Financials</li> <li>• Legal costs on projects</li> <li>• Minutes from previous Council meetings</li> <li>• Department Head Monthly Reports (February 2024)</li> </ul>	
	Introduction of new police officers, school resource officer	PC Schmerber
<b>Report</b>	Clackamas Fire District	
<b>Presentation</b>	Clackamas Community College Bond Proposal for November 2024	
<b>Public Hearing</b>	Consider approval of an ordinance amending Chapter 17.78 Home Occupations	CR Bannick/PC Austin/EA Kratz
	Consider awarding a contract for the Evergreen Stormline Replacement Project	PWD Caniparoli
	Consider awarding a contract to complete the Oak Lodge Water Services infrastructure projects per the IGA	PWD Caniparoli
	Adopt an ordinance to amend Gladstone Municipal Code and creating the Gladstone Youth Advisory Council	CA Betz
	Consider creating an ad-hoc committee to act as a Tree Board	PWD Caniparoli
	Consider approving a resolution establishing immunity from certain personal injury or property damage claims described in HB 2865 (Parks Immunity)	CA Jacobs/CA Betz
	Consider approving a resolution to update the Gladstone Natural Hazard Mitigation Plan	CA Betz/PWD Caniparoli/PC Schmerber

<b>March 26, 2024 City Council Work Session 5:30 pm</b>		
	Gladstone Urban Renewal District Preliminary Analysis of Possible Substantial Amendment (begin discussion on old library property)	CA Betz/ EC Jory/Consultants
	Gladstone Police Department Wellness Program	PC Schmerber/Officer Gilliam/Chaplain Smith
	Discussion on Temporary Signs Per GMC 17.52.100	CA Betz/PC Schmerber
<b>April 9, 2024 City Council Regular Meeting 6:30 PM</b>		
	<ul style="list-style-type: none"> <li>• Financials</li> <li>• Legal costs on projects</li> <li>• Minutes from previous Council meetings</li> <li>• Department Head Monthly Reports (March 2024)</li> </ul>	
<b>Report</b>	Clackamas Fire District	
	Consider approving the contract to complete paving projects (includes Webster Road between Cason Rd to the city limits.	PWD Caniparoli
	Consider approval of a resolution observing Arbor Day (April 27, 2024 Gladstone Nature Park)	PWD Caniparoli/CA Betz
	Consider awarding a contract to complete the Unilateral Flushing Program	PWD Caniparoli
	Consider approval of an ordinance to amend Gladstone Municipal Code Chapter 2.12 City Administrator Duties, 3.16 Fire Department Fire Trust Fund, 2.32, 2.24 Public Library	CR Bannick/CR Brucker
<b>April 23, 2024 City Council Work Session 5:30 PM</b>		
<b>Joint meeting with Planning Commission</b>	Climate Friendly & Equitable Communities Related to Oregon Administrative Rule (OAR) 66-012-0012 Parking Reform	PC Austin/CA Betz

Gladstone City Council Preliminary Agendas

<b>May 14, 2024</b>		
<b>City Council Regular Meeting</b>		
<b>6:30 pm</b>		
	<ul style="list-style-type: none"> <li>• Financials</li> <li>• Legal costs on projects</li> <li>• Minutes from previous Council meetings</li> <li>• Department Head Monthly Reports (April 2024)</li> </ul>	
<b>Report</b>	Clackamas Fire District	
	Policy guidance on the Climate Friendly & Equitable Communities related to Oregon Administrative Rule (OAR) 66-012-0012	PC Austin/CA Betz
	Appoint members to the Gladstone Youth Council	City Council
	Consider approving a contract for a new fiscal Auditor	FC Brucker
<b>May 28, 2024</b>		
<b>City Council Work Session</b>		
<b>5:30 pm</b>		
<b>June 11, 2024</b>		
<b>City Council Regular Meeting</b>		
<b>6:30 pm</b>		
	<ul style="list-style-type: none"> <li>• Financials</li> <li>• Legal costs on projects</li> <li>• Minutes from previous Council meetings</li> <li>• Department Head Monthly Reports (May 2024)</li> </ul>	
<b>Report</b>	Clackamas Fire District	

Gladstone City Council Preliminary Agendas

<b>June 25, 2024</b>		
<b>City Council Work Session</b>		
<b>5:30 PM</b>		
<b>July 9, 2024</b>		
<b>City Council Regular Meeting</b>		
<b>6:30 PM</b>		
	<ul style="list-style-type: none"> <li>• Financials</li> <li>• Legal costs on projects</li> <li>• Minutes from previous Council meetings</li> <li>• Department Head Monthly Reports (June 2024)</li> </ul>	
<b>Report</b>	Clackamas Fire District	
<b>July 23, 2024</b>		
<b>City Council Work Session</b>		
<b>5:30 PM</b>		
	Advisory Tree Board discussion on proposed Tree Ordinance	PWD Caniparoli/CA Betz
<b>August 13, 2024</b>		
<b>Regular City Council Meeting</b>		
<b>6:30 PM</b>		
	<ul style="list-style-type: none"> <li>• Financials</li> <li>• Legal costs on projects</li> <li>• Minutes from previous Council meetings</li> <li>• Department Head Monthly Reports (July 2024)</li> </ul>	

<b>August 27, 2024 City Council Work Session 5:30 PM</b>		
<b>September 10, 2024 Regular City Council Meeting 6:30 PM</b>		
	<ul style="list-style-type: none"> <li>Financials</li> <li>Legal costs on projects</li> <li>Minutes from previous Council meetings</li> <li>Department Head Monthly Reports (August 2024)</li> </ul>	
	Consider approving an ordinance to rezone the Gladstone Nature Park property and the Meldrum Bar Park parcel to Open Space (The City needs to get legal descriptions of both properties)	PC Austin
<b>September 24, 2024 City Council Work Session 5:30 PM</b>		
<b>October 8, 2024 City Council Regular Meeting 6:30 PM</b>		
	<ul style="list-style-type: none"> <li>Financials</li> <li>Legal costs on projects</li> <li>Minutes from previous Council meetings</li> <li>Department Head Monthly Reports (September 2024)</li> </ul>	
<b>Public Hearing</b>	Consider approval of Climate Friendly & Equitable Communities Policy on parking reform	

Gladstone City Council Preliminary Agendas

	Consider approval of an ordinance to approve a Tree Ordinance in the Gladstone Municipal Code	PC Austin/CA Betz
<b>October 22, 2024 City Council Work Session 5:30 PM</b>		
<b>November 12, 2024 City Council Regular Meeting 6:30 PM</b>		
	<ul style="list-style-type: none"> <li>• Financials</li> <li>• Legal costs on projects</li> <li>• Minutes from previous Council meetings</li> <li>• Department Head Monthly Reports (October 2024)</li> </ul>	
	Consider approval of the Capital Improvement Plan (CIP)	PWD Caniparoli/CA Betz
<b>November 26, 2024 City Council Work Session 5:30 PM</b>		
<b>December 10, 2024 City Council Regular Meeting 6:30 PM</b>		
	<ul style="list-style-type: none"> <li>• Financials</li> <li>• Legal costs on projects</li> <li>• Minutes from previous Council meetings</li> <li>• Department Head Monthly Reports (November 2024)</li> </ul>	
	Jacque out of office	



Gladstone City Council Preliminary Agendas

<b>December 24, 2024 City Council Work Session 5:30 PM</b>		
	Break for Holidays	
To Be Set		
	Acceptance of Oregon Parks and Recreation Committee Grant for the paved loop trail at the Gladstone Nature Park	CA Betz/PWD Caniparoli
	Use of ARPA Funds	
	Consider approval of a contract with Clackamas County for Behavior Health Mobile Crisis position in the Gladstone Police Department	PC Schmerber