

**GLADSTONE CITY COUNCIL MEETING
CITY HALL COUNCIL CHAMBERS
February 11, 2020 – 6:30 PM**

6:30 p.m.

CALL TO ORDER
ROLL CALL
FLAG SALUTE

AGENDA ADDITIONS OR CORRECTIONS

CONSENT AGENDA:

1. Approval of January 14, 2020 Regular Meeting Minutes
2. Approval of December Bank Balances
3. Budget Report for Period ending 12-31-2019
4. Approval of December Check Register
5. Legal Costs on Projects
6. Department Head Monthly Reports for January 2020
7. Approval of Oregon Liquor Control Commission Liquor License (OLCC) Application for new owner of Kearns Market, 18505 Webster Road.
8. Approve OLCC Temporary Sales License for Non-Profit at Senior Center
9. Approval of City Administrator Employment Contract

STATE OF THE CITIES ADDRESS: Mayor Tammy Stempel

CORRESPONDENCE

10. Thank you letter regarding sidewalks at corner of Portland Avenue and Arlington Street
11. Anonymous letter questioning qualification of an elected official

REGULAR AGENDA:

12. **ACCEPT THE 2018-2019 CITY OF GLADSTONE FISCAL AUDIT**
Consider accepting the 2018-2019 City of Gladstone Fiscal Audit
-

ADJOURN TO URBAN RENEWAL AGENCY MEETING

13. **APPROVAL OF THE FEBRUARY 12, 2019 URBAN RENEWAL AGENCY MEETING MINUTES**
14. **ACCEPT THE 2018-2109 GLADSTONE URBAN RENEWAL AGENCY FISCAL AUDIT**
Consider accepting the 2018-2019 Gladstone Urban Renewal Agency Fiscal Audit

ADJOURN

RECONVENE TO REGULAR AGENDA

15. **WILLAMETTE FALLS LOCKS FUNDING REQUEST TO REOPEN THE LOCKS**
Consider continuing financial support to repair and reopen the Willamette Falls Locks.

16. DISCUSS TROLLEY TRAIL BRIDGE DESIGN CONCEPT FROM THE FEASIBILITY STUDY

Review the Trolley Trail Bridge Feasibility Study Design Concepts and consider narrowing the selection of bridge types for the environmental/engineering phase. (The first 15 pages of the feasibility study are included in the packet, the complete Trolley Trail Bridge Feasibility Study Design Concepts may be found on the city's website at: <https://www.ci.gladstone.or.us/citycouncil/page/city-council-meeting-137>.)

17. DISCUSS CITY BANKING SERVICES – Councilor Neal Reisner

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 Monthly Activity Reports
Preliminary City Council Agenda Planning Document**

ADJOURN

Upcoming Meeting Dates:

- February 25, 2020 – City Council Work Session, 6:30 p.m. – City Hall Council Chambers
- March 10, 2020 – Regular City Council Meeting, 6:00 p.m. – City Hall Council Chambers



CONSENT AGENDA

GLADSTONE CITY COUNCIL MEETING MINUTES of January 14, 2020

Meeting was called to order at 6:30 PM.

ROLL CALL:

Mayor Tammy Stempel, Councilor Ripley, Councilor Tracy, Councilor Reisner, Councilor Todd, Councilor Mersereau

ABSENT:

Councilor Neace

STAFF:

Jim Whynot, Public Works Director; Tami Bannick, City Recorder; Chad Jacobs, City Attorney

Mayor Stempel went over the meeting agenda.

AGENDA ADDITIONS OR CORRECTIONS:

None.

PRESENTATION – Portland General Electric Decarbonization Program Updates:

Eric Underwood, Local Government Affairs Manager, gave an update on their focus area for the past two years. They are looking at the future of the environment and looking toward making a cleaner/greener future for the people who live here. One of their goals is reducing their emissions over a period of time. He introduced Elysia Treanor, Environmental Policy Manager for PGE. She gave a presentation regarding deep decarbonization (the transformation of the energy economy to transform and reduce greenhouse gas emissions to be consistent with current scientific consensus). They hired a consultant in this area to perform a study in order to inform their integrated resource planning process (long-term process). They wanted to be informed about what is best for their customers and the electricity system as a whole. The study was an economy-wide look (all sources of CO2 emissions) and it is consistent with reaching an 80% reduction in CO2 emissions by 2050. She went over the details of the study and what is involved in reaching their goals. The study said that by 2050 consumers will be saving money under these futures.

There was discussion regarding electric cars.

There was discussion regarding the power grid.

She said that Boardman is the only coal-fired power plant in Oregon. They are in the process of retiring that plant/seizing operations of coal – it will probably operate until the end of this year. What they will do with that asset after that is still an open question.

CONSENT AGENDA:

1. Approval of December 10, 2019 Regular Meeting Minutes
2. Approval of November Bank Balances
3. Budget Report for Period ending 11-30-19
4. Approval of November Check Register
5. Legal Costs on Projects
6. Department Head Monthly Reports for December 2019
7. Resolution 1171 – Designating On-Point Credit Union as a Designated Depository of the City and authorizing certain City officials to withdraw funds

Councilor Tracy made a motion to approve the Consent Agenda. Motion was seconded by Councilor Todd. Motion passed unanimously.

CORRESPONDENCE:

None.

Mayor Stempel said that she wants people to understand that if you are going to supply them with correspondence it needs to go to Ms. Bannick the Monday or Tuesday before the meeting so that it can be included in the packets and they have time to review it.

Mayor Stempel went over the procedures for the meeting/audience participation. She said a few words about the role of the City Council. She feels it is important for everyone to understand their limitations: they represent the citizens of Gladstone and not their own personal agendas and beliefs. There have been many times when a decision being made doesn't align with what they would like personally, but after hearing the citizens' desires they have sometimes gone a different direction. That doesn't mean that their beliefs have changed; just that they listened and acted accordingly. There are laws and rules they have to use as the basis of their decisions. They do not have the luxury of randomly making decisions, but instead have to be consistent and take the path that is defensible. They appreciate everyone's time in participating in this process. Her goal is to keep the meeting respectful and engaging and she hopes everyone will help her do that.

REGULAR AGENDA

8. RESOLUTION 1172 – A RESOLUTION ADOPTING A REVISED MASTER FEE SCHEDULE AND REPEALING RESOLUTION 1169:

Mr. Whynot explained that staff is asking Council to approve Resolution 1172, adopting a new Master Fee Schedule. They are updating the pass-through for Sanitary Sewer Treatment in the Water Environmental Services (WES) area (approximately 2/3 of the City). WES revised their rate increase from 5% to 3.3% - so the new pass-through rate will now be \$24.95 versus \$25.36. This will be effective January 1st of this year.

Councilor Mersereau said he believes this is the first reduction they have ever seen. Councilor Reisner asked about the right-of-way fees being included in the bills. Mr. Whynot said they are working through it right now. They are going to put a statement in there stating that "the 5% right-of-way fee is included in the charges above". Councilor Reisner feels the bills should be similar to PGE's where there is a line for every charge. Mr. Whynot will look into this.

Councilor Todd made a motion to approve Resolution 1172, adopting a revised Master Fee Schedule to include an update to Water Environmental Services utility reduction from \$25.36 per EDU to \$24.95. Motion was seconded by Councilor Mersereau. Motion passed unanimously.

9. OREGON DEPARTMENT OF LAND CONSERVATION AND DEVELOPMENT GRANT:

Mr. Whynot said they are asking for authorization for the City Administrator to sign a grant from the Oregon Department of Land Conservation and Development for the amount of \$26,160 – this is to assist the City with housing needs analysis and code amendments. Mayor Stempel said they were a part of the County's housing needs assessment – this is taking that one step further so they can fine tune what our needs are and developing the codes that support that. This is a partial amount that was asked for so they changed the scope to cover the costs and they will go in for another grant in the next cycle to finish it off.

Councilor Reisner made a motion to authorize the City Administrator to sign the City of Gladstone grant TA-21-183. Motion was seconded by Councilor Tracy. Motion passed unanimously.

10. CITY COUNCIL LIAISON APPOINTMENTS:

Mayor Stempel said she heard from everyone who is on the committees/boards/commissions as well as the Council and she is comfortable with how everything is currently. The only change she wants to make is adding Councilor Reisner on with Police & Fire. She said the liaisons are supposed to be active and come back to the Council and let them know what's going on. Everyone agreed with the Mayor's decision.

BUSINESS CARRIED FORWARD:

Mayor Stempel said the main thing they need to discuss is the City Administrator's contract. She said the need to come up with an amount to offer. She and Councilor Tracy discussed an increase of 11%, which would bring the salary up to \$145,000. The majority of the Councilors supported that number.

BUSINESS FROM THE AUDIENCE:

Mayor Stempel wanted everyone to know that the issue of the Ridgeway property has not come to the City Council yet and she recommended that anyone who wants to address that topic should send their comments in writing so that the Council will have that information for the meeting in March.

Marna Barnes wanted to go on record by saying she is strongly opposed to giving up/selling/mitigating any of our greenspace. She said we pay taxes to Metro and they are attempting to get more and more greenspace for the area. She said they pay taxes to Gladstone and they are trying to take away our greenspaces. Once the greenspace is gone it's gone forever. She said that playground equipment, picnic tables, etc. are actually depreciable assets – they don't gain in value and they require maintenance. What they take away in the environment they are adding to our overall cost to maintain if they use the money to increase playground equipment.

Harvey Barnes wanted to go on record as extremely opposed to any reduction in greenspace or park space in the entire City. He feels it will be damaging to his neighborhood, it will be a huge loss to the City in general, and it is going to start a process where we willy-nilly just decide they are going to reduce the outdoor recreation area in the City. He thinks it's the wrong approach and he's asking the Council to take a good, strong look at this and send a clear message to the Parks Board that we are not going to reduce park space or greenspace in exchange for more asphalt, more concrete, and picnic tables.

Monica Buettner said she is voicing her solidarity with everything that Marna and Harvey Barnes said. She will be actively opposing this when it comes up for discussion.

Valerie Thompson said she is disappointed that this is even becoming an option. She is strongly opposed to the sale of the greenspace property anywhere in the City. She said it is a natural habitat to many animals and a huge variety of birds, including owls. She said there are many people who are strongly opposed to this and they will be back.

BUSINESS FROM THE COUNCIL:

Councilor Ripley:

He said that seeing the trees cut down on Portland Avenue was a huge disappointment. Councilor Tracy said it was his understanding that the property owner did their due diligence, she had a liability issue, and she is willing to spend a lot of money to bring back mature trees. He said we should give her some credit.

Councilor Tracy:

He said in regard to the greenspaces, when he first came on the Council they were really concerned about whether or not the guidelines for wetlands and greenspaces were being followed during a private development. He thinks that characterizing the Council as not being concerned about nature spaces or greenspaces is not fair. He would like to work together and figure out the best path forward for that particular greenspace.

Councilor Reisner:

He said the greenspace issue will have to go before the voters, so he feels this is a waste of staff time because it won't pass. He wants to put this behind us. He said we might need to tune the Parks Plan for this particular property but he doesn't feel it will be sold. Mayor Stempel said their charge to the Parks and Recreation Board was: you are not funded; find a sustainable resource, a funding resource so they are going through the Master Plan and finding the easiest ways to do that. She said this needs to follow the process.

Councilor Mersereau:

He said in talking with the Chief of Police he has already said that he would like to get the Council more involved, so if they have issues/thoughts/suggestions to pass them on to him and he can pass that information on during a command meeting. He said the same goes with the Fire Department.

Mayor Stempel:

She said the next phase of the Trolley Bridge project, the engineering design and permitting, was unanimously approved.

Regarding Metro's T-2020 bond; the actual construction cost was unanimously approved to be included in the T-2020 bond.

She is meeting with the Water Environmental Services (WES) governance group on Thursday to finalize the intergovernmental agreement on how it will be run. She said it is a team approach and they are absolutely willing to help us move forward.

ADJOURN:

Meeting was adjourned at 7:39 P.M.

Approved by the Mayor this _____ day of _____, 2020.

ATTEST:

Tamara Stempel, Mayor

Tami Bannick, City Recorder

BANK BALANCES						
Month Ending Balance						
Bank	July 2019	August 2019	September 2019	October 2019	November 2019	December 2019
LGIP -City Of Gladstone #4472	\$ 11,015,342.35	\$ 9,857,248.31	\$ 9,487,777.94	\$ 9,225,297.13	\$ 14,010,238.76	\$ 13,870,179.78
LGIP - Urban Renewal Agency #4650	11,966,359.82	11,995,582.46	12,022,533.86	10,247,657.50	9,547,593.51	8,830,539.98
Checking Accounts:						
General Fund	212,487.17	68,755.50	205,791.19	213,791.86	450,832.68	222,261.31
Urban Renewal	14,162.39	14,162.43	14,162.43	13,394.36	13,394.36	13,394.36
Municipal Court	28,545.29	25,719.74	27,881.47	29,000.62	23,814.45	30,360.40
Totals	\$ 23,236,897.02	\$ 21,961,468.44	\$ 21,758,146.89	\$ 19,729,141.47	\$ 24,045,873.76	\$ 22,966,735.83
Bank	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020
LGIP -City Of Gladstone #4472						
LGIP - Urban Renewal Agency #4650						
Checking Accounts:						
General Fund						
Urban Renewal						
Municipal Court						
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



City of Gladstone, OR

Budget Report Account Summary

For Fiscal: 2019-2020 Period Ending: 12/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 100 - GENERAL FUND							
Revenue							
Department: 000 - UNDESIGNATED / NON DEPARTMENTAL							
RptType: 3000 - BEG FUND BAL.							
100-000-309999	BEGINNING FUND BALANCE	3,730,000.00	3,730,000.00	0.00	0.00	-3,730,000.00	0.00 %
	RptType: 3000 - BEG FUND BAL. Total:	3,730,000.00	3,730,000.00	0.00	0.00	-3,730,000.00	0.00 %
RptType: 3100 - LOCAL TAXES							
100-000-310010	CURRENT YEAR TAXES	8,609,105.00	8,609,105.00	71,094.60	3,995,131.39	-4,613,973.61	46.41 %
100-000-310050	PRIOR YEAR TAXES	300,000.00	300,000.00	1,071.11	28,648.34	-271,351.66	9.55 %
100-000-311030	LIBRARY DISTRICT REVENUE	743,142.00	743,142.00	0.00	0.00	-743,142.00	0.00 %
100-000-314045	TRANSIENT LODGING TAX	305,000.00	305,000.00	10,960.45	81,469.08	-223,530.92	26.71 %
	RptType: 3100 - LOCAL TAXES Total:	9,957,247.00	9,957,247.00	83,126.16	4,105,248.81	-5,851,998.19	41.23 %
RptType: 3110 - STATE SHARED TAXES							
100-000-310170	STATE REVENUE SHARING	305,000.00	305,000.00	0.00	33,046.22	-271,953.78	10.83 %
100-000-311010	ALCOHOL TAX REVENUE	450,846.00	450,846.00	0.00	65,171.48	-385,674.52	14.46 %
100-000-311015	MARIJUANA TAX	99,457.00	99,457.00	16,736.24	32,381.68	-67,075.32	32.56 %
100-000-311020	CIGARETTE TAX REVENUE	28,155.00	28,155.00	1,291.19	5,941.24	-22,213.76	21.10 %
	RptType: 3110 - STATE SHARED TAXES Total:	883,458.00	883,458.00	18,027.43	136,540.62	-746,917.38	15.46 %
RptType: 3120 - RIGHT OF WAY FEES							
100-000-312010	GLADSTONE DISPOSAL FRANCHISE FEE	250,000.00	250,000.00	0.00	32,608.09	-217,391.91	13.04 %
100-000-312025	PGE FRANCHISE FEES	800,000.00	800,000.00	0.00	0.00	-800,000.00	0.00 %
100-000-312030	NW NATURAL GAS FRANCHISE FEE	340,000.00	340,000.00	0.00	9,458.78	-330,541.22	2.78 %
100-000-312040	COMCAST CABLE TV FRANCHISE FE	360,000.00	360,000.00	35,244.88	35,244.88	-324,755.12	9.79 %
100-000-312050	RIGHT OF WAY FEES-TELECOM	0.00	0.00	0.00	1,857.78	1,857.78	0.00 %
100-000-312055	RIGHT OF WAY - OTHER	0.00	0.00	-5,336.89	0.00	0.00	0.00 %
100-000-312060	ROW LICENSE & APP. FEES	0.00	0.00	0.00	250.00	250.00	0.00 %
	RptType: 3120 - RIGHT OF WAY FEES Total:	1,750,000.00	1,750,000.00	29,907.99	79,419.53	-1,670,580.47	4.54 %
RptType: 3130 - LICENSES AND PERMITS							
100-000-313010	BUSINESS LICENSE FEES	184,000.00	184,000.00	35,797.00	51,737.00	-132,263.00	28.12 %
100-000-313015	LIQUOR LICENSE RENEWALS	2,000.00	2,000.00	0.00	35.00	-1,965.00	1.75 %
100-000-313020	ALARM PERMITS	8,000.00	8,000.00	2,350.00	5,375.00	-2,625.00	67.19 %
	RptType: 3130 - LICENSES AND PERMITS Total:	194,000.00	194,000.00	38,147.00	57,147.00	-136,853.00	29.46 %
RptType: 3140 - CHARGES FOR SERVICES							
100-000-314010	RECREATION FEES	6,000.00	6,000.00	0.00	992.16	-5,007.84	16.54 %
100-000-314015	SENIOR CENTER BUILDING RENTAL FE...	8,500.00	8,500.00	2,252.50	5,173.75	-3,326.25	60.87 %
100-000-314020	PLANNING APPLICATION FEES	70,000.00	70,000.00	0.00	2,236.00	-67,764.00	3.19 %
100-000-314025	SOCIAL SERVICES CONTRACT	75,000.00	75,000.00	5,174.27	13,919.06	-61,080.94	18.56 %
100-000-314030	LIEN SEARCH FEES	12,000.00	12,000.00	570.00	2,940.00	-9,060.00	24.50 %
100-000-314040	ALL OTHER LIBRARY RECEIPTS	16,000.00	16,000.00	484.59	6,958.63	-9,041.37	43.49 %
	RptType: 3140 - CHARGES FOR SERVICES Total:	187,500.00	187,500.00	8,481.36	32,219.60	-155,280.40	17.18 %
RptType: 3141 - SDC							
100-000-314110	PARK SDC FEES	0.00	0.00	0.00	101,790.28	101,790.28	0.00 %
100-000-314111	SDC Reimbursement Fee	0.00	0.00	0.00	2,189.72	2,189.72	0.00 %
	RptType: 3141 - SDC Total:	0.00	0.00	0.00	103,980.00	103,980.00	0.00 %
RptType: 3150 - GRANTS							
100-000-315030	POLICE GRANTS	0.00	0.00	0.00	1,125.00	1,125.00	0.00 %
100-000-315040	FIRE GRANTS	140,000.00	331,620.00	15,053.51	206,673.51	-124,946.49	62.32 %
100-000-315050	READY TO READ/STATE AID LIBRARY	2,950.00	2,950.00	0.00	0.00	-2,950.00	0.00 %
100-000-315055	MARINE BOARD MAINTENANCE GRA...	0.00	0.00	0.00	5,400.00	5,400.00	0.00 %

Budget Report

For Fiscal: 2019-2020 Period Ending: 12/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-000-315065	WES/GOOD NEIGHBOR GRANT	0.00	0.00	0.00	50,000.00	50,000.00	0.00 %
	RptType: 3150 - GRANTS Total:	142,950.00	334,570.00	15,053.51	263,198.51	-71,371.49	78.67 %
	RptType: 3260 - FINES AND FORFEITURES						
100-000-326010	COURT FINES & FORFEITURES	775,000.00	775,000.00	19,003.84	135,189.03	-639,810.97	17.44 %
	RptType: 3260 - FINES AND FORFEITURES Total:	775,000.00	775,000.00	19,003.84	135,189.03	-639,810.97	17.44 %
	RptType: 3301 - INTEREST						
100-000-330100	INTEREST	250,000.00	250,000.00	25,268.66	131,513.09	-118,486.91	52.61 %
	RptType: 3301 - INTEREST Total:	250,000.00	250,000.00	25,268.66	131,513.09	-118,486.91	52.61 %
	RptType: 3600 - MISCELLANEOUS						
100-000-360000	ALL OTHER GF RECEIPTS	70,000.00	70,000.00	-34,680.38	12,933.60	-57,066.40	18.48 %
100-000-361016	FIRST RESPONDER SUPPLIES REIMB	10,000.00	10,000.00	0.00	1,433.75	-8,566.25	14.34 %
100-000-361041	LIBRARY FOUNDATION - FUNDED PR...	5,000.00	5,000.00	0.00	0.00	-5,000.00	0.00 %
100-000-362210	SENIOR CENTER BEQUESTS	0.00	0.00	0.00	35,668.00	35,668.00	0.00 %
100-000-362212	TRAM TRIPS	17,000.00	17,000.00	476.00	4,433.72	-12,566.28	26.08 %
100-000-362213	MEAL CHARGES	33,000.00	33,000.00	941.50	6,348.98	-26,651.02	19.24 %
100-000-362214	MEDICAID FUNDS	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00 %
	RptType: 3600 - MISCELLANEOUS Total:	145,000.00	145,000.00	-33,262.88	60,818.05	-84,181.95	41.94 %
	RptType: 3700 - OTHER						
100-000-371000	SALE OF SURPLUS EQUIP/PROPERTY	30,000.00	30,000.00	800.00	1,174.87	-28,825.13	3.92 %
	RptType: 3700 - OTHER Total:	30,000.00	30,000.00	800.00	1,174.87	-28,825.13	3.92 %
	Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:	18,045,155.00	18,236,775.00	204,553.07	5,106,449.11	-13,130,325.89	28.00 %
	Department: 910 - TRANSFER IN						
	RptType: 3990 - TRANSFERS IN						
100-910-399205	TRANSFER IN FROM STREET FUND	81,935.00	81,935.00	20,483.75	20,483.75	-61,451.25	25.00 %
100-910-399228	TRANSFER IN FROM POLICE LEVY	24,316.00	24,316.00	6,079.00	6,079.00	-18,237.00	25.00 %
100-910-399229	TRANSFER IN FROM FIRE LEVY	4,863.00	4,863.00	1,215.75	1,215.75	-3,647.25	25.00 %
100-910-399390	TRANSFER IN FROM URBAN RENEWAL	490,862.00	490,862.00	0.00	0.00	-490,862.00	0.00 %
100-910-399730	TRANSFER IN FROM SEWER FUND	60,748.00	60,748.00	15,187.00	15,187.00	-45,561.00	25.00 %
100-910-399740	TRANSFER IN FROM WATER FUND	65,903.00	65,903.00	16,475.75	16,475.75	-49,427.25	25.00 %
100-910-399750	TRANSFER IN FROM STORM WATER	60,748.00	60,748.00	15,187.00	15,187.00	-45,561.00	25.00 %
	RptType: 3990 - TRANSFERS IN Total:	789,375.00	789,375.00	74,628.25	74,628.25	-714,746.75	9.45 %
	Department: 910 - TRANSFER IN Total:	789,375.00	789,375.00	74,628.25	74,628.25	-714,746.75	9.45 %
	Revenue Total:	18,834,530.00	19,026,150.00	279,181.32	5,181,077.36	-13,845,072.64	27.23 %
	Expense						
	Department: 121 - ADMIN						
	RptCategory: 40 - PERSONNEL SERVICES						
100-121-431010	CITY ADMINISTRATOR	284,124.00	284,124.00	14,851.95	72,821.95	211,302.05	25.63 %
100-121-431020	CITY RECRDR/HR MGR	293,480.00	293,480.00	12,226.00	68,982.03	224,497.97	23.50 %
100-121-431030	FINANCE DIRECTOR (.80)	202,297.00	202,297.00	0.00	0.00	202,297.00	0.00 %
100-121-431070	OFFICE ASSISTANT	121,764.00	121,764.00	4,875.00	29,250.00	92,514.00	24.02 %
100-121-431500	ACCOUNTING CLERK	204,110.00	204,110.00	7,574.27	41,723.19	162,386.81	20.44 %
100-121-450100	OVERTIME	2,000.00	2,000.00	0.00	398.70	1,601.30	19.94 %
100-121-450500	CAREER RECOGNITION PAY	8,819.00	8,819.00	325.71	2,002.96	6,816.04	22.71 %
100-121-470000	ASSOCIATED PAYROLL COSTS	583,090.00	583,090.00	18,827.05	105,798.80	477,291.20	18.14 %
	RptCategory: 40 - PERSONNEL SERVICES Total:	1,699,684.00	1,699,684.00	58,679.98	320,977.63	1,378,706.37	18.88 %
	RptCategory: 50 - MATERIAL AND SERVICES						
100-121-500110	CONTRACTUAL & PROFESSIONAL SER...	134,000.00	134,000.00	10,982.50	57,588.37	76,411.63	42.98 %
100-121-500120	MUNICIPAL AUDIT CONTRACT	84,000.00	84,000.00	0.00	20,100.00	63,900.00	23.93 %
100-121-500130	LEGAL FEES	216,000.00	216,000.00	2,294.92	27,311.14	188,688.86	12.64 %
100-121-500490	COUNCIL ACTIVITIES	25,000.00	25,000.00	95.51	3,090.75	21,909.25	12.36 %
100-121-500491	OUTSIDE AGENCY REQUESTS	47,000.00	47,000.00	0.00	0.00	47,000.00	0.00 %
100-121-500492	COUNTY PLANNING SERVICES CONTR...	160,000.00	160,000.00	12,036.64	37,856.77	122,143.23	23.66 %
100-121-510020	COMM PROMOTIONS/BUSINESS DEV	384,650.00	384,650.00	0.00	23,013.23	361,636.77	5.98 %
100-121-520120	BANK CHARGES	7,500.00	7,500.00	337.66	2,067.05	5,432.95	27.56 %
100-121-520320	FLEET FUEL, MAINTENANCE & REPAIR	1,000.00	1,000.00	0.00	57.75	942.25	5.78 %

Budget Report

For Fiscal: 2019-2020 Period Ending: 12/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-121-520400	OFFICE SUPPLIES & EQUIPMENT	38,310.00	38,310.00	701.65	5,538.62	32,771.38	14.46 %
100-121-520450	CITY NEWSLETTER	70,000.00	70,000.00	2,026.00	17,290.03	52,709.97	24.70 %
100-121-530000	FIRE & LIABILITY INSURANCE	200,000.00	200,000.00	0.00	149,440.39	50,559.61	74.72 %
100-121-530200	EMERGENCY MANAGEMENT	25,000.00	25,000.00	85.50	723.10	24,276.90	2.89 %
100-121-540110	EMPLOYEE APPRECIATION	5,000.00	5,000.00	0.00	1,283.66	3,716.34	25.67 %
100-121-540120	PERSONNEL RECRUITMENT	20,000.00	20,000.00	3.00	255.78	19,744.22	1.28 %
100-121-540200	DUES & MEMBERSHIPS	60,000.00	60,000.00	139.00	12,162.15	47,837.85	20.27 %
100-121-540220	TRAVEL, CONFERENCES & TRAINING	45,000.00	45,000.00	0.00	6,169.36	38,830.64	13.71 %
100-121-540230	MILEAGE REIMBURSEMENT	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
100-121-542000	PUBLICATIONS & SUBSCRIPTIONS	20,000.00	20,000.00	362.60	1,836.79	18,163.21	9.18 %
100-121-560120	TELEPHONES	30,000.00	30,000.00	952.66	5,556.05	24,443.95	18.52 %
RptCategory: 50 - MATERIAL AND SERVICES Total:		1,574,460.00	1,574,460.00	30,017.64	371,340.99	1,203,119.01	23.59 %
Department: 121 - ADMIN Total:		3,274,144.00	3,274,144.00	88,697.62	692,318.62	2,581,825.38	21.15 %
Department: 122 - INFORMATION TECHNOLOGY							
RptCategory: 40 - PERSONNEL SERVICES							
100-122-432010	IT MANAGER	198,120.00	198,120.00	7,932.00	39,660.00	158,460.00	20.02 %
100-122-470000	ASSOCIATED PAYROLL COSTS	79,889.00	79,889.00	2,177.22	10,737.59	69,151.41	13.44 %
RptCategory: 40 - PERSONNEL SERVICES Total:		278,009.00	278,009.00	10,109.22	50,397.59	227,611.41	18.13 %
RptCategory: 50 - MATERIAL AND SERVICES							
100-122-500110	CONTRACTUAL & PROFESSIONAL	37,360.00	37,360.00	0.00	8,800.00	28,560.00	23.55 %
100-122-500210	COMPUTER/TECHNOLOGY SERVICE	34,200.00	34,200.00	1,453.92	26,151.57	8,048.43	76.47 %
100-122-520400	OFFICE SUPPLIES & EQUIPMENT	35,112.00	35,112.00	1,222.35	7,078.88	28,033.12	20.16 %
100-122-540300	SMALL TOOLS, EQUIPMENT & SAFETY	540.00	540.00	0.00	314.30	225.70	58.20 %
100-122-560110	CELL PHONES, PAGERS & RADIOS	5,292.00	5,292.00	174.14	1,020.62	4,271.38	19.29 %
RptCategory: 50 - MATERIAL AND SERVICES Total:		112,504.00	112,504.00	2,850.41	43,365.37	69,138.63	38.55 %
RptCategory: 60 - CAPITAL OUTLAY							
100-122-661018	COMPUTER & EQUIPMENT RESERVE	27,500.00	27,500.00	0.00	0.00	27,500.00	0.00 %
RptCategory: 60 - CAPITAL OUTLAY Total:		27,500.00	27,500.00	0.00	0.00	27,500.00	0.00 %
Department: 122 - INFORMATION TECHNOLOGY Total:		418,013.00	418,013.00	12,959.63	93,762.96	324,250.04	22.43 %
Department: 124 - FACILITIES							
RptCategory: 40 - PERSONNEL SERVICES							
100-124-437050	PUBLIC WORKS SUPERVISOR	17,294.00	17,294.00	815.67	4,896.21	12,397.79	28.31 %
100-124-437070	UTILITY WORKER, JOURNEY	55,223.00	55,223.00	2,521.89	14,454.56	40,768.44	26.17 %
100-124-439011	SEASONAL HELP	16,490.00	16,490.00	0.00	0.00	16,490.00	0.00 %
100-124-450100	OVERTIME	2,000.00	2,000.00	58.40	932.28	1,067.72	46.61 %
100-124-450500	CAREER RECOGNITION PAY	510.00	510.00	23.58	140.46	369.54	27.54 %
100-124-470000	ASSOCIATED PAYROLL COSTS	32,469.00	32,469.00	1,480.41	8,796.62	23,672.38	27.09 %
RptCategory: 40 - PERSONNEL SERVICES Total:		123,986.00	123,986.00	4,899.95	29,220.13	94,765.87	23.57 %
RptCategory: 50 - MATERIAL AND SERVICES							
100-124-500110	CONTRACTUAL & PROFESSIONAL SER...	105,000.00	105,000.00	2,397.70	15,394.64	89,605.36	14.66 %
100-124-520130	OPERATIONS, MAINTENANCE & REPA...	105,000.00	105,000.00	2,141.01	8,354.81	96,645.19	7.96 %
100-124-520322	GENERATOR FUEL	3,200.00	3,200.00	0.00	0.00	3,200.00	0.00 %
100-124-540220	TRAVEL, CONFERENCES& TRAINING	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
100-124-540300	SMALL TOOLS, EQUIPMENT & SAFETY...	5,500.00	5,500.00	11.63	698.63	4,801.37	12.70 %
100-124-560100	UTILITIES	140,000.00	140,000.00	6,765.22	33,497.97	106,502.03	23.93 %
RptCategory: 50 - MATERIAL AND SERVICES Total:		360,700.00	360,700.00	11,315.56	57,946.05	302,753.95	16.06 %
RptCategory: 60 - CAPITAL OUTLAY							
100-124-641000	FACILITY IMPROVEMENTS	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00 %
100-124-641010	BUILDING REPAIR	47,000.00	47,000.00	0.00	45,000.00	2,000.00	95.74 %
RptCategory: 60 - CAPITAL OUTLAY Total:		297,000.00	297,000.00	0.00	45,000.00	252,000.00	15.15 %
Department: 124 - FACILITIES Total:		781,686.00	781,686.00	16,215.51	132,166.18	649,519.82	16.91 %
Department: 220 - COURT							
RptCategory: 40 - PERSONNEL SERVICES							
100-220-432020	MUNICIPAL COURT CLERK	128,445.00	128,445.00	5,272.57	31,635.42	96,809.58	24.63 %
100-220-432035	COURT ADMINISTRATOR	147,900.00	147,900.00	5,647.72	36,048.80	111,851.20	24.37 %

Budget Report

For Fiscal: 2019-2020 Period Ending: 12/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-220-450500	CAREER RECOGNITION PAY	1,479.00	1,479.00	0.00	67.17	1,411.83	4.54 %
100-220-470000	ASSOCIATED PAYROLL COSTS	157,102.00	157,102.00	6,080.98	37,108.98	119,993.02	23.62 %
RptCategory: 40 - PERSONNEL SERVICES Total:		434,926.00	434,926.00	17,001.27	104,860.37	330,065.63	24.11 %
RptCategory: 50 - MATERIAL AND SERVICES							
100-220-500110	CONTRACTUAL & PROFESSIONAL SER...	1,000.00	1,000.00	0.00	100.00	900.00	10.00 %
100-220-500132	PROSECUTING ATTORNEY	73,800.00	73,800.00	3,000.00	15,000.00	58,800.00	20.33 %
100-220-500134	ATTORNEYS FOR INDIGENT CLIENTS	67,000.00	67,000.00	2,600.00	18,300.00	48,700.00	27.31 %
100-220-500136	MUNICIPAL COURT JUDGE	73,800.00	73,800.00	6,000.00	21,000.00	52,800.00	28.46 %
100-220-500137	PRO-TEM JUDGE	3,000.00	3,000.00	312.00	312.00	2,688.00	10.40 %
100-220-500138	JURY EXPENSES	2,000.00	2,000.00	51.40	61.52	1,938.48	3.08 %
100-220-500282	COURTROOM SECURITY	16,000.00	16,000.00	620.00	3,100.00	12,900.00	19.38 %
100-220-520120	BANK CHARGES	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00 %
100-220-520400	OFFICE SUPPLIES & EQUIPMENT	27,500.00	27,500.00	182.41	3,739.63	23,760.37	13.60 %
100-220-540220	TRAVEL, CONFERENCES & TRAININGI...	4,000.00	4,000.00	0.00	1,146.72	2,853.28	28.67 %
RptCategory: 50 - MATERIAL AND SERVICES Total:		276,100.00	276,100.00	12,765.81	62,759.87	213,340.13	22.73 %
Department: 220 - COURT Total:		711,026.00	711,026.00	29,767.08	167,620.24	543,405.76	23.57 %
Department: 240 - POLICE							
RptCategory: 40 - PERSONNEL SERVICES							
100-240-432110	POLICE CHIEF	294,520.00	294,520.00	10,124.00	60,787.35	233,732.65	20.64 %
100-240-432130	POLICE LIEUTENANT	220,220.00	220,220.00	8,745.00	56,872.52	163,347.48	25.83 %
100-240-432140	POLICE DETECTIVE	163,009.00	163,009.00	13,617.31	81,381.72	81,627.28	49.92 %
100-240-432160	POLICE OFFICER	1,270,810.00	1,270,810.00	34,526.36	232,932.22	1,037,877.78	18.33 %
100-240-432170	POLICE SERGEANT	521,961.00	521,961.00	20,553.00	109,570.55	412,390.45	20.99 %
100-240-432182	PROPERTY ROOM TECHNICIAN	57,912.00	57,912.00	2,514.73	13,935.73	43,976.27	24.06 %
100-240-432185	POLICE RECORDS CLERK	110,324.00	110,324.00	4,416.00	26,496.00	83,828.00	24.02 %
100-240-432190	POLICE RESERVES	0.00	0.00	0.00	175.95	-175.95	0.00 %
100-240-450100	OVERTIME	260,000.00	260,000.00	11,014.24	80,157.37	179,842.63	30.83 %
100-240-450200	HOLIDAY PAY	22,000.00	22,000.00	484.51	9,395.93	12,604.07	42.71 %
100-240-450300	PROFICIENCY PAY	77,428.00	77,428.00	3,762.86	21,571.31	55,856.69	27.86 %
100-240-450500	CAREER RECOGNITION PAY	0.00	0.00	218.56	1,127.74	-1,127.74	0.00 %
100-240-470000	ASSOCIATED PAYROLL COSTS	1,614,224.00	1,614,224.00	55,636.04	335,970.88	1,278,253.12	20.81 %
RptCategory: 40 - PERSONNEL SERVICES Total:		4,612,408.00	4,612,408.00	165,612.61	1,030,375.27	3,582,032.73	22.34 %
RptCategory: 50 - MATERIAL AND SERVICES							
100-240-500110	CONTRACTUAL & PROFESSIONAL SER...	76,440.00	76,440.00	1,710.87	40,794.37	35,645.63	53.37 %
100-240-500284	PARK PATROL	13,860.00	13,860.00	0.00	2,492.50	11,367.50	17.98 %
100-240-510044	JUVENILE DIVERSION PROGRAM	9,500.00	9,500.00	0.00	2,500.00	7,000.00	26.32 %
100-240-520100	OPERATIONAL SUPPLIES AND EXPENS...	0.00	139,880.00	86.14	5,719.67	134,160.33	4.09 %
100-240-520112	FIREARMS/AMMUNITION	68,000.00	68,000.00	0.00	6,929.48	61,070.52	10.19 %
100-240-520310	MAINTENANCE, REPAIR & OPERATION	0.00	0.00	139.15	792.11	-792.11	0.00 %
100-240-520320	FLEET FUEL, MAINTENANCE & REPAIR	150,000.00	150,000.00	7,611.91	39,767.02	110,232.98	26.51 %
100-240-520345	RADAR MAINTENANCE REPLACEMENT	0.00	0.00	0.00	1,638.00	-1,638.00	0.00 %
100-240-520400	OFFICE SUPPLIES & EQUIPMENT	179,880.00	40,000.00	228.75	4,028.99	35,971.01	10.07 %
100-240-540110	EMPLOYEE APPRECIATION	12,000.00	12,000.00	0.00	346.80	11,653.20	2.89 %
100-240-540200	DUES & MEMBERSHIPS	20,000.00	20,000.00	800.00	2,227.99	17,772.01	11.14 %
100-240-540220	TRAVEL, CONFERENCES & TRAINING	64,000.00	64,000.00	787.57	9,062.86	54,937.14	14.16 %
100-240-540301	UNIFORMS AND SAFETY EQUIPMENT	40,000.00	40,000.00	1,622.86	19,175.38	20,824.62	47.94 %
100-240-542000	PUBLICATIONS & SUBSCRIPTIONS	8,200.00	8,200.00	317.99	656.96	7,543.04	8.01 %
100-240-560110	CELL PHONES, PAGERS, RADIOS	40,868.00	40,868.00	1,677.23	10,487.26	30,380.74	25.66 %
RptCategory: 50 - MATERIAL AND SERVICES Total:		682,748.00	682,748.00	14,982.47	146,619.39	536,128.61	21.47 %
RptCategory: 60 - CAPITAL OUTLAY							
100-240-651000	VEHICLES AND EQUIPMENT RESERVES	220,000.00	220,000.00	599.00	79,129.37	140,870.63	35.97 %
100-240-661018	RADIO & COMPUTER RESERVE	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
RptCategory: 60 - CAPITAL OUTLAY Total:		225,000.00	225,000.00	599.00	79,129.37	145,870.63	35.17 %
Department: 240 - POLICE Total:		5,520,156.00	5,520,156.00	181,194.08	1,256,124.03	4,264,031.97	22.76 %

Budget Report

For Fiscal: 2019-2020 Period Ending: 12/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Department: 250 - FIRE							
RptCategory: 40 - PERSONNEL SERVICES							
100-250-432210	FIRE CHIEF	231,160.00	231,160.00	8,745.00	52,470.00	178,690.00	22.70 %
100-250-432220	FIRE MARSHAL	205,864.00	205,864.00	7,932.00	47,817.00	158,047.00	23.23 %
100-250-432240	FIRE CAPTAIN	489,027.00	489,027.00	19,578.09	114,669.27	374,357.73	23.45 %
100-250-432290	ON-CALL FIREFIGHTERS	548,000.00	548,000.00	20,007.38	111,719.84	436,280.16	20.39 %
100-250-450100	OVERTIME	50,000.00	50,000.00	4,114.61	18,148.55	31,851.45	36.30 %
100-250-450500	CAREER RECOGNITION PAY	0.00	0.00	237.96	1,427.76	-1,427.76	0.00 %
100-250-470000	ASSOCIATED PAYROLL COSTS	682,019.00	682,019.00	33,053.84	171,821.69	510,197.31	25.19 %
100-250-470040	LIFE & DISABILITY INSURANCE	8,000.00	8,000.00	70.61	427.01	7,572.99	5.34 %
RptCategory: 40 - PERSONNEL SERVICES Total:		2,214,070.00	2,214,070.00	93,739.49	518,501.12	1,695,568.88	23.42 %
RptCategory: 50 - MATERIAL AND SERVICES							
100-250-500110	CONTRACTUAL & PROFESSIONAL SER...	0.00	0.00	0.00	3,184.32	-3,184.32	0.00 %
100-250-500150	MEDICAL DIRECTOR CONTRACT	29,000.00	29,000.00	1,130.00	6,360.00	22,640.00	21.93 %
100-250-500210	COMPUTER/TECHNOLOGY SERVICES	0.00	0.00	0.00	894.00	-894.00	0.00 %
100-250-500498	SHARE COST CCOM DISPATCH	170,000.00	170,000.00	7,374.08	44,244.52	125,755.48	26.03 %
100-250-510022	FIRE GRANTS	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
100-250-520122	FIRE PREVENTION & INVESTIGATION	12,000.00	12,000.00	0.00	395.87	11,604.13	3.30 %
100-250-520124	FIRST RESPONDER SUPPLIES	53,000.00	53,000.00	3,733.94	10,662.80	42,337.20	20.12 %
100-250-520126	SCBA & TURNOUT MAINTENANCE	0.00	0.00	0.00	20.95	-20.95	0.00 %
100-250-520200	BLDG MAINTENANCE & SUPPLIES	83,800.00	83,800.00	10,425.28	34,489.27	49,310.73	41.16 %
100-250-520310	MAINTENANCE, REPAIR & OPERATION	0.00	0.00	0.00	155.00	-155.00	0.00 %
100-250-520320	FLEET FUEL, MAINTENANCE & REPAIR	140,000.00	140,000.00	4,081.72	25,487.84	114,512.16	18.21 %
100-250-520400	OFFICE SUPPLIES & EQUIPMENT	5,280.00	5,280.00	91.13	1,145.97	4,134.03	21.70 %
100-250-540130	PHYSICAL EXAMINATIONS	48,000.00	48,000.00	285.00	521.00	47,479.00	1.09 %
100-250-540200	DUES & MEMBERSHIPS	15,000.00	15,000.00	1,800.00	6,814.45	8,185.55	45.43 %
100-250-540222	TECH RESCUE TRAINING	15,250.00	15,250.00	0.00	0.00	15,250.00	0.00 %
100-250-540224	EMS TRAINING & RECERTIFICATION	15,000.00	15,000.00	0.00	4,610.40	10,389.60	30.74 %
100-250-540225	FIREFIGHTER TRAINING	62,000.00	62,000.00	839.37	10,591.00	51,409.00	17.08 %
100-250-540301	UNIFORMS AND SAFETY EQUIPMENT	30,000.00	30,000.00	490.33	4,616.37	25,383.63	15.39 %
100-250-560110	CELL PHONES, PAGERS, RADIOS	64,000.00	64,000.00	599.36	21,897.10	42,102.90	34.21 %
RptCategory: 50 - MATERIAL AND SERVICES Total:		792,330.00	792,330.00	30,850.21	176,090.86	616,239.14	22.22 %
RptCategory: 60 - CAPITAL OUTLAY							
100-250-661010	ROUTINE EQUIP REPLACEMENT	0.00	0.00	349.75	1,021.28	-1,021.28	0.00 %
100-250-661012	TURN-OUTS & SCBA RESERVE	0.00	191,620.00	0.00	156,183.16	35,436.84	81.51 %
100-250-661014	DIVE RESCUE EQUIPMENT	0.00	0.00	0.00	1,767.18	-1,767.18	0.00 %
100-250-661016	FIRE APPARATUS & EQUIPMENT RESE...	466,667.00	466,667.00	291,953.00	291,953.00	174,714.00	62.56 %
100-250-661018	RADIO & COMPUTER RESERVE	44,394.00	44,394.00	0.00	0.00	44,394.00	0.00 %
RptCategory: 60 - CAPITAL OUTLAY Total:		511,061.00	702,681.00	292,302.75	450,924.62	251,756.38	64.17 %
Department: 250 - FIRE Total:		3,517,461.00	3,709,081.00	416,892.45	1,145,516.60	2,563,564.40	30.88 %
Department: 526 - PARKS							
RptCategory: 40 - PERSONNEL SERVICES							
100-526-437049	PUBLIC WORKS DIRECTOR	50,930.00	50,930.00	2,140.80	12,338.80	38,591.20	24.23 %
100-526-437050	PUBLIC WORKS SUPERVISOR	77,820.00	77,820.00	3,670.50	22,032.89	55,787.11	28.31 %
100-526-437051	PW OPERATIONS MANAGER	15,233.00	15,233.00	0.00	0.00	15,233.00	0.00 %
100-526-437055	PW ADMIN ASSISTANT	18,009.00	18,009.00	688.47	4,910.10	13,098.90	27.26 %
100-526-437070	UTILITY WORKER, JOURNEY	134,877.00	134,877.00	8,016.32	48,981.54	85,895.46	36.32 %
100-526-437071	UTILITY WORKER II	55,224.00	55,224.00	0.00	0.00	55,224.00	0.00 %
100-526-439011	SEASONAL HELP	65,000.00	65,000.00	0.00	12,496.71	52,503.29	19.23 %
100-526-450100	OVERTIME	7,000.00	7,000.00	175.07	2,433.28	4,566.72	34.76 %
100-526-450500	CAREER RECOGNITION PAY	0.00	0.00	268.51	1,661.49	-1,661.49	0.00 %
100-526-470000	ASSOCIATED PAYROLL COSTS	232,885.00	232,885.00	9,111.03	56,596.66	176,288.34	24.30 %
RptCategory: 40 - PERSONNEL SERVICES Total:		656,978.00	656,978.00	24,070.70	161,451.47	495,526.53	24.57 %
RptCategory: 50 - MATERIAL AND SERVICES							
100-526-500110	CONTRACTUAL & PROFESSIONAL SER...	65,000.00	65,000.00	6,435.00	8,732.75	56,267.25	13.44 %
100-526-520130	OPERATIONS, MAINTENANCE & REPA...	140,000.00	140,000.00	2,197.21	21,334.69	118,665.31	15.24 %
100-526-520132	HAZARDOUS TREE REMOVAL	60,000.00	60,000.00	9,318.75	17,650.75	42,349.25	29.42 %

Budget Report

For Fiscal: 2019-2020 Period Ending: 12/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-526-520300	EQUIPMENT MAINTENANCE AND SU...	0.00	0.00	0.00	19.35	-19.35	0.00 %
100-526-520320	FLEET FUEL, MAINTENANCE & REPAIR	42,000.00	42,000.00	846.44	6,603.47	35,396.53	15.72 %
100-526-520400	OFFICE SUPPLIES & EQUIPMENT	3,360.00	3,360.00	184.68	957.26	2,402.74	28.49 %
100-526-540220	TRAVEL, CONFERENCES & TRAINING	3,500.00	3,500.00	0.00	40.40	3,459.60	1.15 %
100-526-540300	SMALL TOOLS, EQUIPMENT & SAFETY...	30,000.00	30,000.00	51.87	2,254.29	27,745.71	7.51 %
100-526-540400	DUMPING, HAULING, GARBAGE	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
100-526-560100	UTILITIES	60,000.00	60,000.00	2,098.05	15,326.73	44,673.27	25.54 %
RptCategory: 50 - MATERIAL AND SERVICES Total:		406,860.00	406,860.00	21,132.00	72,919.69	333,940.31	17.92 %
RptCategory: 60 - CAPITAL OUTLAY							
100-526-660100	EQUIPMENT REPLACEMENT RESERVES	120,200.00	120,200.00	0.00	-2,840.25	123,040.25	-2.36 %
100-526-676050	SYSTEM IMPROVEMENTS & PROJECTS	68,411.00	68,411.00	0.00	4,268.20	64,142.80	6.24 %
RptCategory: 60 - CAPITAL OUTLAY Total:		188,611.00	188,611.00	0.00	1,427.95	187,183.05	0.76 %
Department: 526 - PARKS Total:		1,252,449.00	1,252,449.00	45,202.70	235,799.11	1,016,649.89	18.83 %
Department: 527 - RECREATION							
RptCategory: 40 - PERSONNEL SERVICES							
100-527-435110	FIELD MAINTENANCE CREW	32,000.00	32,000.00	0.00	6,689.02	25,310.98	20.90 %
100-527-435120	PLAYGROUND AIDES	28,000.00	28,000.00	0.00	10,058.68	17,941.32	35.92 %
100-527-470000	ASSOCIATED PAYROLL COSTS	6,000.00	6,000.00	0.00	2,949.62	3,050.38	49.16 %
RptCategory: 40 - PERSONNEL SERVICES Total:		66,000.00	66,000.00	0.00	19,697.32	46,302.68	29.84 %
RptCategory: 50 - MATERIAL AND SERVICES							
100-527-510062	SUMMER PROGRAMS	3,000.00	3,000.00	0.00	1,054.47	1,945.53	35.15 %
100-527-510064	SPECIAL EVENTS	5,000.00	5,000.00	0.00	512.95	4,487.05	10.26 %
100-527-520136	MAINTENANCE & SUPPLIES	2,200.00	2,200.00	0.00	65.76	2,134.24	2.99 %
RptCategory: 50 - MATERIAL AND SERVICES Total:		10,200.00	10,200.00	0.00	1,633.18	8,566.82	16.01 %
Department: 527 - RECREATION Total:		76,200.00	76,200.00	0.00	21,330.50	54,869.50	27.99 %
Department: 528 - SENIOR CENTER							
RptCategory: 40 - PERSONNEL SERVICES							
100-528-435210	SENIOR CENTER MANAGER	171,144.00	171,144.00	6,851.00	41,106.00	130,038.00	24.02 %
100-528-435240	TRAM DRIVER	61,914.00	61,914.00	2,763.93	16,508.81	45,405.19	26.66 %
100-528-435250	NUTRITION CATERER	51,595.00	51,595.00	3,087.50	16,463.61	35,131.39	31.91 %
100-528-435280	CENTER ASSISTANT	95,413.00	95,413.00	3,820.00	24,028.43	71,384.57	25.18 %
100-528-435295	BUILDING MONITOR	10,000.00	10,000.00	243.75	1,776.28	8,223.72	17.76 %
100-528-450500	CAREER RECOGNITION PAY	3,405.00	3,405.00	145.38	867.15	2,537.85	25.47 %
100-528-470000	ASSOCIATED PAYROLL COSTS	169,016.00	169,016.00	6,288.44	37,640.23	131,375.77	22.27 %
RptCategory: 40 - PERSONNEL SERVICES Total:		562,487.00	562,487.00	23,200.00	138,390.51	424,096.49	24.60 %
RptCategory: 50 - MATERIAL AND SERVICES							
100-528-510075	NUTRITION PROGRAM SUPPLIES	36,000.00	36,000.00	1,385.73	6,688.33	29,311.67	18.58 %
100-528-520140	TRAM EXPENSES	12,500.00	12,500.00	564.79	4,963.63	7,536.37	39.71 %
100-528-520190	MISCELLANEOUS EQUIPMENT	7,500.00	7,500.00	0.00	467.82	7,032.18	6.24 %
100-528-520200	BLDG MAINTENANCE & SUPPLIES	16,000.00	16,000.00	585.00	4,488.32	11,511.68	28.05 %
100-528-520320	FLEET FUEL, MAINTENANCE & REPAIR	2,500.00	2,500.00	9.00	19.00	2,481.00	0.76 %
100-528-520400	OFFICE SUPPLIES & EQUIPMENT	11,368.00	11,368.00	1,218.98	1,837.15	9,530.85	16.16 %
100-528-540200	DUES & MEMBERSHIPS	2,800.00	2,800.00	0.00	310.00	2,490.00	11.07 %
100-528-540230	MILEAGE REIMBURSEMENT	100.00	100.00	0.00	0.00	100.00	0.00 %
100-528-560120	TELEPHONES	7,000.00	7,000.00	316.04	1,750.46	5,249.54	25.01 %
RptCategory: 50 - MATERIAL AND SERVICES Total:		95,768.00	95,768.00	4,079.54	20,524.71	75,243.29	21.43 %
RptCategory: 60 - CAPITAL OUTLAY							
100-528-641010	BUILDING REPAIR	13,000.00	13,000.00	0.00	0.00	13,000.00	0.00 %
RptCategory: 60 - CAPITAL OUTLAY Total:		13,000.00	13,000.00	0.00	0.00	13,000.00	0.00 %
Department: 528 - SENIOR CENTER Total:		671,255.00	671,255.00	27,279.54	158,915.22	512,339.78	23.67 %
Department: 529 - LIBRARY							
RptCategory: 40 - PERSONNEL SERVICES							
100-529-435320	LIBRARY ASSISTANT II	360,000.00	360,000.00	24,613.62	126,163.12	233,836.88	35.05 %
100-529-435392	ON CALL LIB ASSISTANT	0.00	0.00	0.00	12,280.59	-12,280.59	0.00 %
100-529-450500	CAREER RECOGNITION PAY	0.00	0.00	0.00	830.67	-830.67	0.00 %

Budget Report

For Fiscal: 2019-2020 Period Ending: 12/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-529-470000	ASSOCIATED PAYROLL COSTS	195,000.00	195,000.00	0.00	54,026.23	140,973.77	27.71 %
	RptCategory: 40 - PERSONNEL SERVICES Total:	555,000.00	555,000.00	24,613.62	193,300.61	361,699.39	34.83 %
	RptCategory: 50 - MATERIAL AND SERVICES						
100-529-500110	CONTRACTUAL & PROFESSIONAL SER...	265,900.00	265,900.00	122,707.08	146,871.41	119,028.59	55.24 %
100-529-500210	COMPUTER/TECHNOLOGY SERVICES	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
100-529-510081	NEW BOOKS	95,000.00	95,000.00	0.00	14,907.85	80,092.15	15.69 %
100-529-510082	ADULT/CHILDREN'S PROGRAMS	7,500.00	7,500.00	0.00	1,224.24	6,275.76	16.32 %
100-529-510084	READY TO READ GRANT	2,950.00	2,950.00	1,472.00	1,472.00	1,478.00	49.90 %
100-529-510086	LIB FOUNDATION FUNDED PROGRAM	5,000.00	5,000.00	0.00	2,487.73	2,512.27	49.75 %
100-529-510100	MARKETING	700.00	700.00	0.00	0.00	700.00	0.00 %
100-529-520400	OFFICE SUPPLIES & EQUIPMENT	6,000.00	6,000.00	89.42	1,405.89	4,594.11	23.43 %
100-529-530100	RENTALS AND LEASES	9,000.00	9,000.00	103.93	3,675.14	5,324.86	40.83 %
100-529-542000	PUBLICATIONS & SUBSCRIPTIONS	4,500.00	4,500.00	0.00	192.31	4,307.69	4.27 %
	RptCategory: 50 - MATERIAL AND SERVICES Total:	421,550.00	421,550.00	124,372.43	172,236.57	249,313.43	40.86 %
	Department: 529 - LIBRARY Total:	976,550.00	976,550.00	148,986.05	365,537.18	611,012.82	37.43 %
	Department: 600 - DEBT SERVICE						
	RptCategory: 70 - DEBT SERVICE						
100-600-720040	DEBT PRINCIPAL	320,399.00	320,399.00	0.00	157,709.00	162,690.00	49.22 %
100-600-730040	DEBT SERVICE - INTEREST	170,462.00	170,462.00	0.00	45,000.00	125,462.00	26.40 %
	RptCategory: 70 - DEBT SERVICE Total:	490,861.00	490,861.00	0.00	202,709.00	288,152.00	41.30 %
	Department: 600 - DEBT SERVICE Total:	490,861.00	490,861.00	0.00	202,709.00	288,152.00	41.30 %
	Department: 990 - CONTINGENCY						
	RptCategory: 90 - OTHER						
100-990-910000	CONTINGENCY FUNDS	1,144,729.00	1,144,729.00	0.00	0.00	1,144,729.00	0.00 %
	RptCategory: 90 - OTHER Total:	1,144,729.00	1,144,729.00	0.00	0.00	1,144,729.00	0.00 %
	Department: 990 - CONTINGENCY Total:	1,144,729.00	1,144,729.00	0.00	0.00	1,144,729.00	0.00 %
	Expense Total:	18,834,530.00	19,026,150.00	967,194.66	4,471,799.64	14,554,350.36	23.50 %
	Fund: 100 - GENERAL FUND Surplus (Deficit):	0.00	0.00	-688,013.34	709,277.72	709,277.72	0.00 %

Budget Report

For Fiscal: 2019-2020 Period Ending: 12/31/2019

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 205 - ROAD AND STREET FUND						
Revenue						
Department: 000 - UNDESIGNATED / NON DEPARTMENTAL						
RptType: 3000 - BEG FUND BAL.						
205-000-309999	BEGINNING FUND BALANCE	1,750,000.00	1,750,000.00	0.00	0.00	-1,750,000.00 0.00 %
	RptType: 3000 - BEG FUND BAL. Total:	1,750,000.00	1,750,000.00	0.00	0.00	-1,750,000.00 0.00 %
RptType: 3110 - STATE SHARED TAXES						
205-000-310140	STATE HIGHWAY TAXES	1,837,123.00	1,837,123.00	76,732.92	442,279.54	-1,394,843.46 24.07 %
	RptType: 3110 - STATE SHARED TAXES Total:	1,837,123.00	1,837,123.00	76,732.92	442,279.54	-1,394,843.46 24.07 %
RptType: 3120 - RIGHT OF WAY FEES						
205-000-312050	RIGHT OF WAY - TELECOM	436,000.00	436,000.00	0.00	76,367.78	-359,632.22 17.52 %
205-000-312055	RIGHT OF WAY - OTHER	450,000.00	450,000.00	5,413.39	10,731.70	-439,268.30 2.38 %
205-000-312060	ROW LICENSES & APP FEES	6,000.00	6,000.00	0.00	50.00	-5,950.00 0.83 %
	RptType: 3120 - RIGHT OF WAY FEES Total:	892,000.00	892,000.00	5,413.39	87,149.48	-804,850.52 9.77 %
RptType: 3141 - SDC						
205-000-314075	TRANSPORTATION SDC'S	20,000.00	20,000.00	0.00	67,809.82	47,809.82 339.05 %
205-000-314076	SDC Reimbursement Fee	0.00	0.00	0.00	2,711.18	2,711.18 0.00 %
	RptType: 3141 - SDC Total:	20,000.00	20,000.00	0.00	70,521.00	50,521.00 352.61 %
RptType: 3600 - MISCELLANEOUS						
205-000-360000	ALL OTHER ROAD/STREET RECEIPTS	60,000.00	60,000.00	3,020.00	27,499.34	-32,500.66 45.83 %
	RptType: 3600 - MISCELLANEOUS Total:	60,000.00	60,000.00	3,020.00	27,499.34	-32,500.66 45.83 %
	Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:	4,559,123.00	4,559,123.00	85,166.31	627,449.36	-3,931,673.64 13.76 %
Department: 910 - TRANSFER IN						
RptType: 3990 - TRANSFERS IN						
205-910-399730	TRANSFER IN FROM SEWER FUND	241,667.00	241,667.00	0.00	0.00	-241,667.00 0.00 %
205-910-399740	TRANSFER IN FROM WATER FUND	171,488.00	171,488.00	0.00	0.00	-171,488.00 0.00 %
205-910-399750	TRANSFER IN FROM STORM WATER	79,676.00	79,676.00	0.00	0.00	-79,676.00 0.00 %
	RptType: 3990 - TRANSFERS IN Total:	492,831.00	492,831.00	0.00	0.00	-492,831.00 0.00 %
	Department: 910 - TRANSFER IN Total:	492,831.00	492,831.00	0.00	0.00	-492,831.00 0.00 %
	Revenue Total:	5,051,954.00	5,051,954.00	85,166.31	627,449.36	-4,424,504.64 12.42 %
Expense						
Department: 305 - ROAD AND STREET						
RptCategory: 40 - PERSONNEL SERVICES						
205-305-437049	PUBLIC WORKS DIRECTOR	50,930.00	50,930.00	2,140.80	12,338.80	38,591.20 24.23 %
205-305-437050	PUBLIC WORKS SUPERVISOR	77,822.00	77,822.00	3,670.48	22,032.84	55,789.16 28.31 %
205-305-437051	PW OPERATIONS MANAGER	34,173.00	34,173.00	0.00	0.00	34,173.00 0.00 %
205-305-437055	PW ADMIN ASSISTANT	38,210.00	38,210.00	1,549.05	10,414.04	27,795.96 27.25 %
205-305-437070	UTILITY WORKER, JOURNEY	242,705.00	242,705.00	9,797.00	61,075.24	181,629.76 25.16 %
205-305-439011	SEASONAL HELP	45,000.00	45,000.00	0.00	10,449.55	34,550.45 23.22 %
205-305-450100	OVERTIME	8,000.00	8,000.00	522.86	2,283.82	5,716.18 28.55 %
205-305-450500	CAREER RECOGNITION PAY	2,309.00	2,309.00	159.84	957.51	1,351.49 41.47 %
205-305-470000	ASSOCIATED PAYROLL COSTS	301,436.00	301,436.00	11,494.60	70,631.78	230,804.22 23.43 %
	RptCategory: 40 - PERSONNEL SERVICES Total:	800,585.00	800,585.00	29,334.63	190,183.58	610,401.42 23.76 %
RptCategory: 50 - MATERIAL AND SERVICES						
205-305-500110	CONTRACTUAL & PROFESSIONAL SER...	109,200.00	109,200.00	3,126.11	11,844.16	97,355.84 10.85 %
205-305-520130	OPERATIONS, MAINTENANCE & REPA...	500,000.00	500,000.00	2,943.37	185,958.62	314,041.38 37.19 %
205-305-520172	STREET LIGHT MAINTENANCE	165,000.00	165,000.00	6,320.40	43,017.40	121,982.60 26.07 %
205-305-520176	TRAFFIC SIGNAL MAINTENANCE	45,000.00	45,000.00	364.71	3,186.35	41,813.65 7.08 %
205-305-520178	STREET SIGN MAINTENANCE	45,000.00	45,000.00	4,125.70	9,281.54	35,718.46 20.63 %
205-305-520320	FLEET FUEL, MAINTENANCE & REPAIR	65,000.00	65,000.00	1,115.63	15,658.72	49,341.28 24.09 %
205-305-520400	OFFICE SUPPLIES & EQUIPMENT	4,160.00	4,160.00	184.68	957.26	3,202.74 23.01 %
205-305-540220	TRAVEL, CONFERENCES & TRAINING	5,000.00	5,000.00	0.00	40.40	4,959.60 0.81 %
205-305-540300	SMALL TOOLS, EQUIPMENT & SAFETY...	45,000.00	45,000.00	51.87	10,536.77	34,463.23 23.42 %
205-305-540400	DUMPING, HAULING, GARBAGE	5,000.00	5,000.00	0.00	217.50	4,782.50 4.35 %

Budget Report

For Fiscal: 2019-2020 Period Ending: 12/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
205-305-560100	UTILITIES	2,200.00	2,200.00	54.14	324.78	1,875.22	14.76 %
	RptCategory: 50 - MATERIAL AND SERVICES Total:	990,560.00	990,560.00	18,286.61	281,023.50	709,536.50	28.37 %
	RptCategory: 60 - CAPITAL OUTLAY						
205-305-660100	EQUIPMENT REPLACEMENT RESERVES	575,000.00	575,000.00	0.00	0.00	575,000.00	0.00 %
205-305-675056	BIKEWAY & SIDEWALK IMPROVEMENT	72,000.00	72,000.00	0.00	0.00	72,000.00	0.00 %
205-305-676050	SYSTEM IMPROVEMENTS & PROJECTS	1,295,659.00	1,295,659.00	131,005.11	131,005.11	1,164,653.89	10.11 %
205-305-678090	RESERVE FROM SDC'S	327,535.00	327,535.00	0.00	0.00	327,535.00	0.00 %
	RptCategory: 60 - CAPITAL OUTLAY Total:	2,270,194.00	2,270,194.00	131,005.11	131,005.11	2,139,188.89	5.77 %
	Department: 305 - ROAD AND STREET Total:	4,061,339.00	4,061,339.00	178,626.35	602,212.19	3,459,126.81	14.83 %
	Department: 920 - TRANSFER OUT						
	RptCategory: 89 - TRANSFERS OUT						
205-920-899100	TRANSFER OUT TO GENERAL FUND	81,935.00	81,935.00	20,483.75	20,483.75	61,451.25	25.00 %
205-920-899730	TRANSFER OUT TO SEWER FUND	169,560.00	169,560.00	0.00	0.00	169,560.00	0.00 %
205-920-899740	TRANSFER OUT TO WATER	169,560.00	169,560.00	0.00	0.00	169,560.00	0.00 %
205-920-899750	TRANSFER OUT TO STORM	169,560.00	169,560.00	0.00	0.00	169,560.00	0.00 %
	RptCategory: 89 - TRANSFERS OUT Total:	590,615.00	590,615.00	20,483.75	20,483.75	570,131.25	3.47 %
	Department: 920 - TRANSFER OUT Total:	590,615.00	590,615.00	20,483.75	20,483.75	570,131.25	3.47 %
	Department: 990 - CONTINGENCY						
	RptCategory: 90 - OTHER						
205-990-910000	CONTINGENCY FUNDS	400,000.00	400,000.00	0.00	0.00	400,000.00	0.00 %
	RptCategory: 90 - OTHER Total:	400,000.00	400,000.00	0.00	0.00	400,000.00	0.00 %
	Department: 990 - CONTINGENCY Total:	400,000.00	400,000.00	0.00	0.00	400,000.00	0.00 %
	Expense Total:	5,051,954.00	5,051,954.00	199,110.10	622,695.94	4,429,258.06	12.33 %
	Fund: 205 - ROAD AND STREET FUND Surplus (Deficit):	0.00	0.00	-113,943.79	4,753.42	4,753.42	0.00 %

Budget Report

For Fiscal: 2019-2020 Period Ending: 12/31/2019

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 228 - POLICE LEVY FUND						
Revenue						
Department: 000 - UNDESIGNATED / NON DEPARTMENTAL						
RptType: 3000 - BEG FUND BAL.						
228-000-309999	BEGINNING FUND BALANCE	165,000.00	165,000.00	0.00	0.00	-165,000.00 0.00 %
	RptType: 3000 - BEG FUND BAL. Total:	165,000.00	165,000.00	0.00	0.00	-165,000.00 0.00 %
RptType: 3100 - LOCAL TAXES						
228-000-310020	CURRENT LEVY TAX	1,311,323.00	1,311,323.00	10,036.38	563,990.22	-747,332.78 43.01 %
228-000-310050	PRIOR YEAR TAXES	48,000.00	48,000.00	151.21	4,044.26	-43,955.74 8.43 %
	RptType: 3100 - LOCAL TAXES Total:	1,359,323.00	1,359,323.00	10,187.59	568,034.48	-791,288.52 41.79 %
RptType: 3301 - INTEREST						
228-000-330100	INTEREST	7,800.00	7,800.00	859.11	2,057.60	-5,742.40 26.38 %
	RptType: 3301 - INTEREST Total:	7,800.00	7,800.00	859.11	2,057.60	-5,742.40 26.38 %
	Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:	1,532,123.00	1,532,123.00	11,046.70	570,092.08	-962,030.92 37.21 %
	Revenue Total:	1,532,123.00	1,532,123.00	11,046.70	570,092.08	-962,030.92 37.21 %
Expense						
Department: 245 - POLICE LEVY						
RptCategory: 40 - PERSONNEL SERVICES						
228-245-432160	POLICE OFFICER	155,208.00	155,208.00	6,604.02	40,287.44	114,920.56 25.96 %
228-245-432165	SCHOOL RESOURCE OFFICER	155,208.00	155,208.00	6,724.03	40,636.38	114,571.62 26.18 %
228-245-432180	MUNICIPAL ORDINANCE SPECIALIST	127,715.00	127,715.00	5,113.00	30,678.00	97,037.00 24.02 %
228-245-432195	EXECUTIVE ASSISTANT	122,467.00	122,467.00	5,113.00	30,493.63	91,973.37 24.90 %
228-245-450100	OVERTIME	80,000.00	80,000.00	806.64	10,417.66	69,582.34 13.02 %
228-245-450200	HOLIDAY PAY	0.00	0.00	0.00	224.52	-224.52 0.00 %
228-245-450300	PROFICIENCY PAY	30,385.00	30,385.00	843.64	6,051.99	24,333.01 19.92 %
228-245-450500	CAREER RECOGNITION PAY	0.00	0.00	194.02	1,235.27	-1,235.27 0.00 %
228-245-470000	ASSOCIATED PAYROLL COSTS	482,308.00	482,308.00	16,982.15	103,271.60	379,036.40 21.41 %
	RptCategory: 40 - PERSONNEL SERVICES Total:	1,153,291.00	1,153,291.00	42,380.50	263,296.49	889,994.51 22.83 %
RptCategory: 50 - MATERIAL AND SERVICES						
228-245-500498	SHARE COST CCOM DISPATCH	295,000.00	295,000.00	11,869.66	71,218.04	223,781.96 24.14 %
228-245-510032	SRO EXPENSES	4,000.00	4,000.00	28.99	518.13	3,481.87 12.95 %
228-245-510040	K-9 EXPENSES	14,000.00	14,000.00	57.97	699.55	13,300.45 5.00 %
228-245-510041	SWAT PROGRAM	8,200.00	8,200.00	0.00	0.00	8,200.00 0.00 %
228-245-520310	MAINTENANCE, REPAIR & OPERATION	20,000.00	20,000.00	0.00	0.00	20,000.00 0.00 %
	RptCategory: 50 - MATERIAL AND SERVICES Total:	341,200.00	341,200.00	11,956.62	72,435.72	268,764.28 21.23 %
	Department: 245 - POLICE LEVY Total:	1,494,491.00	1,494,491.00	54,337.12	335,732.21	1,158,758.79 22.46 %
Department: 920 - TRANSFER OUT						
RptCategory: 89 - TRANSFERS OUT						
228-920-899100	TRANSFER OUT TO GENERAL FUND	24,316.00	24,316.00	6,079.00	6,079.00	18,237.00 25.00 %
	RptCategory: 89 - TRANSFERS OUT Total:	24,316.00	24,316.00	6,079.00	6,079.00	18,237.00 25.00 %
	Department: 920 - TRANSFER OUT Total:	24,316.00	24,316.00	6,079.00	6,079.00	18,237.00 25.00 %
Department: 990 - CONTINGENCY						
RptCategory: 90 - OTHER						
228-990-910000	CONTINGENCY FUNDS	13,316.00	13,316.00	0.00	0.00	13,316.00 0.00 %
	RptCategory: 90 - OTHER Total:	13,316.00	13,316.00	0.00	0.00	13,316.00 0.00 %
	Department: 990 - CONTINGENCY Total:	13,316.00	13,316.00	0.00	0.00	13,316.00 0.00 %
	Expense Total:	1,532,123.00	1,532,123.00	60,416.12	341,811.21	1,190,311.79 22.31 %
	Fund: 228 - POLICE LEVY FUND Surplus (Deficit):	0.00	0.00	-49,369.42	228,280.87	228,280.87 0.00 %

Budget Report

For Fiscal: 2019-2020 Period Ending: 12/31/2019

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 229 - FIRE LEVY FUND						
Revenue						
Department: 000 - UNDESIGNATED / NON DEPARTMENTAL						
RptType: 3000 - BEG FUND BAL.						
229-000-309999	BEGINNING FUND BALANCE	451,000.00	451,000.00	0.00	0.00	-451,000.00 0.00 %
	RptType: 3000 - BEG FUND BAL. Total:	451,000.00	451,000.00	0.00	0.00	-451,000.00 0.00 %
RptType: 3100 - LOCAL TAXES						
229-000-310020	CURRENT LEVY TAX	597,722.00	597,722.00	4,576.79	257,191.09	-340,530.91 43.03 %
229-000-310050	PRIOR YEAR TAXES	18,000.00	18,000.00	68.95	1,844.26	-16,155.74 10.25 %
	RptType: 3100 - LOCAL TAXES Total:	615,722.00	615,722.00	4,645.74	259,035.35	-356,686.65 42.07 %
RptType: 3301 - INTEREST						
229-000-330100	INTEREST	12,000.00	12,000.00	1,298.21	5,418.83	-6,581.17 45.16 %
	RptType: 3301 - INTEREST Total:	12,000.00	12,000.00	1,298.21	5,418.83	-6,581.17 45.16 %
	Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:	1,078,722.00	1,078,722.00	5,943.95	264,454.18	-814,267.82 24.52 %
	Revenue Total:	1,078,722.00	1,078,722.00	5,943.95	264,454.18	-814,267.82 24.52 %
Expense						
Department: 255 - FIRE LEVY						
RptCategory: 40 - PERSONNEL SERVICES						
229-255-432230	TRAINING CAPTAIN	160,532.00	160,532.00	6,526.00	38,534.00	121,998.00 24.00 %
229-255-439010	PART TIME	46,000.00	46,000.00	1,856.22	10,863.56	35,136.44 23.62 %
229-255-439011	SEASONAL HELP	20,000.00	20,000.00	0.00	8,690.56	11,309.44 43.45 %
229-255-470000	ASSOCIATED PAYROLL COSTS	124,471.00	124,471.00	6,037.16	36,351.08	88,119.92 29.20 %
	RptCategory: 40 - PERSONNEL SERVICES Total:	351,003.00	351,003.00	14,419.38	94,439.20	256,563.80 26.91 %
RptCategory: 50 - MATERIAL AND SERVICES						
229-255-500110	CONTRACTUAL & PROFESSIONAL SER...	20,000.00	20,000.00	500.00	3,000.00	17,000.00 15.00 %
229-255-520126	SCBA & TURNOUT MAINTENANCE	20,000.00	20,000.00	242.25	242.25	19,757.75 1.21 %
229-255-520365	EQUIPMENT TESTING & SERVICE	20,000.00	20,000.00	0.00	5,371.50	14,628.50 26.86 %
229-255-520400	OFFICE SUPPLIES & EQUIPMENT	10,000.00	10,000.00	0.00	0.00	10,000.00 0.00 %
229-255-560110	CELL PHONES, PAGERS, RADIOS	20,000.00	20,000.00	0.00	0.00	20,000.00 0.00 %
	RptCategory: 50 - MATERIAL AND SERVICES Total:	90,000.00	90,000.00	742.25	8,613.75	81,386.25 9.57 %
RptCategory: 60 - CAPITAL OUTLAY						
229-255-641030	TRAINING FACILITY	0.00	0.00	0.00	548.49	-548.49 0.00 %
229-255-660120	FIRE, EMS & EXTRICATION EQUIPME...	77,000.00	77,000.00	0.00	1,017.84	75,982.16 1.32 %
229-255-661010	ROUTINE EQUIP REPLACEMENT	50,000.00	50,000.00	389.70	389.70	49,610.30 0.78 %
229-255-661012	TURN-OUTS & SCBA RESERVE	55,000.00	55,000.00	0.00	0.00	55,000.00 0.00 %
229-255-661014	TECH RESCUE EQUIPMENT	25,000.00	25,000.00	0.00	79.98	24,920.02 0.32 %
229-255-661016	FIRE APPARATUS & EQUIPMENT RESE...	325,000.00	325,000.00	325,000.00	325,000.00	0.00 100.00 %
	RptCategory: 60 - CAPITAL OUTLAY Total:	532,000.00	532,000.00	325,389.70	327,036.01	204,963.99 61.47 %
	Department: 255 - FIRE LEVY Total:	973,003.00	973,003.00	340,551.33	430,088.96	542,914.04 44.20 %
Department: 920 - TRANSFER OUT						
RptCategory: 89 - TRANSFERS OUT						
229-920-899100	TRANSFER OUT TO GENERAL FUND	4,863.00	4,863.00	1,215.75	1,215.75	3,647.25 25.00 %
	RptCategory: 89 - TRANSFERS OUT Total:	4,863.00	4,863.00	1,215.75	1,215.75	3,647.25 25.00 %
	Department: 920 - TRANSFER OUT Total:	4,863.00	4,863.00	1,215.75	1,215.75	3,647.25 25.00 %
Department: 990 - CONTINGENCY						
RptCategory: 90 - OTHER						
229-990-910000	CONTINGENCY FUNDS	100,856.00	100,856.00	0.00	0.00	100,856.00 0.00 %
	RptCategory: 90 - OTHER Total:	100,856.00	100,856.00	0.00	0.00	100,856.00 0.00 %
	Department: 990 - CONTINGENCY Total:	100,856.00	100,856.00	0.00	0.00	100,856.00 0.00 %
	Expense Total:	1,078,722.00	1,078,722.00	341,767.08	431,304.71	647,417.29 39.98 %
	Fund: 229 - FIRE LEVY FUND Surplus (Deficit):	0.00	0.00	-335,823.13	-166,850.53	-166,850.53 0.00 %

Budget Report

For Fiscal: 2019-2020 Period Ending: 12/31/2019

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 307 - CIVIC BUILDINGS CAPITAL FUND (NEW)						
Revenue						
Department: 910 - TRANSFER IN						
RptType: 3990 - TRANSFERS IN						
307-910-399390	TRANSFER IN FROM URBAN RENEWAL	12,766,000.00	12,766,000.00	750,883.35	4,353,592.35	-8,412,407.65 34.10 %
RptType: 3990 - TRANSFERS IN Total:		12,766,000.00	12,766,000.00	750,883.35	4,353,592.35	-8,412,407.65 34.10 %
Department: 910 - TRANSFER IN Total:		12,766,000.00	12,766,000.00	750,883.35	4,353,592.35	-8,412,407.65 34.10 %
Revenue Total:		12,766,000.00	12,766,000.00	750,883.35	4,353,592.35	-8,412,407.65 34.10 %
Expense						
Department: 307 - CIVIC CENTER PROJECT						
RptCategory: 50 - MATERIAL AND SERVICES						
307-307-620320	PROJECT MGMT-OWNERS REP	0.00	122,677.00	7,303.85	44,447.45	78,229.55 36.23 %
307-307-620325	OTHER PROF. SERVICES	0.00	25.00	0.00	1,878.23	-1,853.23 7,512.92 %
307-307-620330	PROJECT LEGAL COSTS	0.00	3,828.00	70.50	2,514.50	1,313.50 65.69 %
307-307-620360	FINANCE CONSULTING	0.00	20,000.00	0.00	0.00	20,000.00 0.00 %
RptCategory: 50 - MATERIAL AND SERVICES Total:		0.00	146,530.00	7,374.35	48,840.18	97,689.82 33.33 %
RptCategory: 60 - CAPITAL OUTLAY						
307-307-620100	CONSTRUCTION - PHASE 1	0.00	9,717.00	0.00	0.00	9,717.00 0.00 %
307-307-620110	CONSTRUCTION - PHASE 2	12,766,000.00	10,011,612.00	0.00	4,369,721.00	5,641,891.00 43.65 %
307-307-620323	PUBLIC COMMUNICATIONS	0.00	12,020.00	0.00	0.00	12,020.00 0.00 %
307-307-620340	TESTING & SPECIAL INSP.	0.00	39,904.00	3,377.77	23,025.08	16,878.92 57.70 %
307-307-620365	LAND ACQUISITION/SITE PREP	0.00	957.00	0.00	2,258.00	-1,301.00 235.95 %
307-307-620370	ADD ALTERNATES	0.00	212,162.00	0.00	0.00	212,162.00 0.00 %
RptCategory: 60 - CAPITAL OUTLAY Total:		12,766,000.00	10,286,372.00	3,377.77	4,395,004.08	5,891,367.92 42.73 %
RptCategory: 90 - OTHER						
307-307-620390	PROJECT CONTINGENCY	0.00	149,000.00	0.00	0.00	149,000.00 0.00 %
RptCategory: 90 - OTHER Total:		0.00	149,000.00	0.00	0.00	149,000.00 0.00 %
Department: 307 - CIVIC CENTER PROJECT Total:		12,766,000.00	10,581,902.00	10,752.12	4,443,844.26	6,138,057.74 41.99 %
Department: 990 - CONTINGENCY						
RptCategory: 90 - OTHER						
307-990-910000	CONTINGENCY FUNDS (Rollover Bala...	0.00	2,184,098.00	0.00	0.00	2,184,098.00 0.00 %
RptCategory: 90 - OTHER Total:		0.00	2,184,098.00	0.00	0.00	2,184,098.00 0.00 %
Department: 990 - CONTINGENCY Total:		0.00	2,184,098.00	0.00	0.00	2,184,098.00 0.00 %
Expense Total:		12,766,000.00	12,766,000.00	10,752.12	4,443,844.26	8,322,155.74 34.81 %
Fund: 307 - CIVIC BUILDINGS CAPITAL FUND (NEW) Surplus (Deficit):		0.00	0.00	740,131.23	-90,251.91	-90,251.91 0.00 %

Budget Report

For Fiscal: 2019-2020 Period Ending: 12/31/2019

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 390 - URBAN RENEWAL FUND						
Revenue						
Department: 000 - UNDESIGNATED / NON DEPARTMENTAL						
RptType: 3000 - BEG FUND BAL.						
390-000-309999	BEGINNING FUND BALANCE	14,756,000.00	14,756,000.00	0.00	0.00	-14,756,000.00 0.00 %
	RptType: 3000 - BEG FUND BAL. Total:	14,756,000.00	14,756,000.00	0.00	0.00	-14,756,000.00 0.00 %
RptType: 3100 - LOCAL TAXES						
390-000-310010	CURRENT YEAR TAXES	1,870,000.00	1,870,000.00	15,882.77	892,227.27	-977,772.73 47.71 %
390-000-310050	PRIOR YEAR TAXES	20,000.00	20,000.00	238.78	6,446.74	-13,553.26 32.23 %
	RptType: 3100 - LOCAL TAXES Total:	1,890,000.00	1,890,000.00	16,121.55	898,674.01	-991,325.99 47.55 %
RptType: 3301 - INTEREST						
390-000-330100	INTEREST	20,000.00	20,000.00	17,708.27	143,068.40	123,068.40 715.34 %
	RptType: 3301 - INTEREST Total:	20,000.00	20,000.00	17,708.27	143,068.40	123,068.40 715.34 %
	Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:	16,666,000.00	16,666,000.00	33,829.82	1,041,742.41	-15,624,257.59 6.25 %
	Revenue Total:	16,666,000.00	16,666,000.00	33,829.82	1,041,742.41	-15,624,257.59 6.25 %
Expense						
Department: 410 - URBAN RENEWAL						
RptCategory: 50 - MATERIAL AND SERVICES						
390-410-500110	CONTRACTUAL & PROFESSIONAL SER...	4,000.00	4,000.00	0.00	768.07	3,231.93 19.20 %
390-410-500120	MUNICIPAL AUDIT CONTRACT	15,000.00	15,000.00	0.00	0.00	15,000.00 0.00 %
390-410-530000	FIRE & LIABILITY INSURANCE	30,000.00	30,000.00	0.00	15,000.00	15,000.00 50.00 %
	RptCategory: 50 - MATERIAL AND SERVICES Total:	49,000.00	49,000.00	0.00	15,768.07	33,231.93 32.18 %
RptCategory: 70 - DEBT SERVICE						
390-410-730030	DEBT SERVICE PRINCIPAL	876,366.00	876,366.00	0.00	431,573.00	444,793.00 49.25 %
390-410-730040	DEBT SERVICE - INTEREST	201,234.00	201,234.00	0.00	56,810.00	144,424.00 28.23 %
	RptCategory: 70 - DEBT SERVICE Total:	1,077,600.00	1,077,600.00	0.00	488,383.00	589,217.00 45.32 %
RptCategory: 89 - TRANSFERS OUT						
390-410-899100	TRANSFER OUT TO GENERAL FUND	490,861.00	490,861.00	0.00	0.00	490,861.00 0.00 %
	RptCategory: 89 - TRANSFERS OUT Total:	490,861.00	490,861.00	0.00	0.00	490,861.00 0.00 %
	Department: 410 - URBAN RENEWAL Total:	1,617,461.00	1,617,461.00	0.00	504,151.07	1,113,309.93 31.17 %
Department: 920 - TRANSFER OUT						
RptCategory: 89 - TRANSFERS OUT						
390-920-899307	TRANSFER OUT TO CIVIC BUILDINGS ...	12,766,000.00	12,766,000.00	750,883.35	4,353,592.35	8,412,407.65 34.10 %
	RptCategory: 89 - TRANSFERS OUT Total:	12,766,000.00	12,766,000.00	750,883.35	4,353,592.35	8,412,407.65 34.10 %
	Department: 920 - TRANSFER OUT Total:	12,766,000.00	12,766,000.00	750,883.35	4,353,592.35	8,412,407.65 34.10 %
Department: 990 - CONTINGENCY						
RptCategory: 90 - OTHER						
390-990-910000	CONTINGENCY FUNDS	2,282,539.00	2,282,539.00	0.00	0.00	2,282,539.00 0.00 %
	RptCategory: 90 - OTHER Total:	2,282,539.00	2,282,539.00	0.00	0.00	2,282,539.00 0.00 %
	Department: 990 - CONTINGENCY Total:	2,282,539.00	2,282,539.00	0.00	0.00	2,282,539.00 0.00 %
	Expense Total:	16,666,000.00	16,666,000.00	750,883.35	4,857,743.42	11,808,256.58 29.15 %
	Fund: 390 - URBAN RENEWAL FUND Surplus (Deficit):	0.00	0.00	-717,053.53	-3,816,001.01	-3,816,001.01 0.00 %

Budget Report

For Fiscal: 2019-2020 Period Ending: 12/31/2019

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 730 - SEWER FUND						
Revenue						
Department: 000 - UNDESIGNATED / NON DEPARTMENTAL						
RptType: 3000 - BEG FUND BAL.						
730-000-309999	BEGINNING FUND BALANCE	936,000.00	936,000.00	0.00	0.00	-936,000.00 0.00 %
	RptType: 3000 - BEG FUND BAL. Total:	936,000.00	936,000.00	0.00	0.00	-936,000.00 0.00 %
RptType: 3140 - CHARGES FOR SERVICES						
730-000-314050	OAK LODGE SANITARY	1,349,749.00	1,349,749.00	53,072.72	318,559.02	-1,031,189.98 23.60 %
730-000-314055	TRI-CITY SERVICE DISTRICT	3,473,582.00	3,473,582.00	153,623.51	949,553.71	-2,524,028.29 27.34 %
730-000-314080	CONNECTION FEES	10,000.00	10,000.00	0.00	19.10	-9,980.90 0.19 %
	RptType: 3140 - CHARGES FOR SERVICES Total:	4,833,331.00	4,833,331.00	206,696.23	1,268,131.83	-3,565,199.17 26.24 %
RptType: 3141 - SDC						
730-000-314110	SEWER SDCS	15,000.00	15,000.00	0.00	60,714.96	45,714.96 404.77 %
730-000-314111	SDC Reimbursement Fee	0.00	0.00	0.00	3,070.04	3,070.04 0.00 %
	RptType: 3141 - SDC Total:	15,000.00	15,000.00	0.00	63,785.00	48,785.00 425.23 %
RptType: 3600 - MISCELLANEOUS						
730-000-360000	ALL OTHER SEWER RECEIPTS	2,000.00	2,000.00	100.00	10,799.34	8,799.34 539.97 %
	RptType: 3600 - MISCELLANEOUS Total:	2,000.00	2,000.00	100.00	10,799.34	8,799.34 539.97 %
	Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:	5,786,331.00	5,786,331.00	206,796.23	1,342,716.17	-4,443,614.83 23.20 %
Department: 910 - TRANSFER IN						
RptType: 3990 - TRANSFERS IN						
730-910-399205	TRANSFER IN FROM ROAD & STREET ...	169,560.00	169,560.00	0.00	0.00	-169,560.00 0.00 %
	RptType: 3990 - TRANSFERS IN Total:	169,560.00	169,560.00	0.00	0.00	-169,560.00 0.00 %
	Department: 910 - TRANSFER IN Total:	169,560.00	169,560.00	0.00	0.00	-169,560.00 0.00 %
	Revenue Total:	5,955,891.00	5,955,891.00	206,796.23	1,342,716.17	-4,613,174.83 22.54 %
Expense						
Department: 703 - SEWER						
RptCategory: 40 - PERSONNEL SERVICES						
730-703-431500	ACCOUNTING CLERK	27,611.00	27,611.00	1,053.00	6,318.00	21,293.00 22.88 %
730-703-437049	PUBLIC WORKS DIRECTOR	50,930.00	50,930.00	2,140.80	12,338.80	38,591.20 24.23 %
730-703-437050	PUBLIC WORKS SUPERVISOR	59,895.00	59,895.00	2,939.54	16,893.48	43,001.52 28.21 %
730-703-437051	PW OPERATIONS MANAGER	34,173.00	34,173.00	0.00	0.00	34,173.00 0.00 %
730-703-437055	PW ADMIN ASSISTANT	40,520.00	40,520.00	1,549.05	10,414.04	30,105.96 25.70 %
730-703-437070	UTILITY WORKER, JOURNEY	143,225.00	143,225.00	7,424.20	45,041.13	98,183.87 31.45 %
730-703-437071	UTILITY WORKER II	25,272.00	25,272.00	0.00	0.00	25,272.00 0.00 %
730-703-439011	SEASONAL HELP	35,000.00	35,000.00	0.00	3,460.80	31,539.20 9.89 %
730-703-450100	OVERTIME	10,000.00	10,000.00	189.66	2,337.29	7,662.71 23.37 %
730-703-450500	CAREER RECOGNITION PAY	0.00	0.00	190.06	1,168.82	-1,168.82 0.00 %
730-703-470000	ASSOCIATED PAYROLL COSTS	249,431.00	249,431.00	8,750.39	51,916.18	197,514.82 20.81 %
	RptCategory: 40 - PERSONNEL SERVICES Total:	676,057.00	676,057.00	24,236.70	149,888.54	526,168.46 22.17 %
RptCategory: 50 - MATERIAL AND SERVICES						
730-703-500110	CONTRACTUAL & PROFESSIONAL SER...	110,000.00	110,000.00	1,338.87	17,229.29	92,770.71 15.66 %
730-703-500452	SDC PASS THROUGH TO TCSD	15,000.00	15,000.00	0.00	0.00	15,000.00 0.00 %
730-703-500456	OAK LODGE SANITARY DISTRICT	1,068,513.00	1,068,513.00	85,032.80	255,098.40	813,414.60 23.87 %
730-703-500458	TRI-CITY SERVICE DISTRICT	2,583,000.00	2,583,000.00	107,132.72	625,683.24	1,957,316.76 24.22 %
730-703-520120	BANK CHARGES	0.00	0.00	2,362.00	8,092.14	-8,092.14 0.00 %
730-703-520130	OPERATIONS, MAINTENANCE & REPA...	105,000.00	105,000.00	376.01	4,732.29	100,267.71 4.51 %
730-703-520300	EQUIPMENT MAINTENANCE AND SU...	0.00	0.00	0.00	19.35	-19.35 0.00 %
730-703-520320	FLEET FUEL, MAINTENANCE & REPAIR	55,000.00	55,000.00	995.08	5,609.24	49,390.76 10.20 %
730-703-520400	OFFICE SUPPLIES & EQUIPMENT	4,160.00	4,160.00	494.65	2,748.97	1,411.03 66.08 %
730-703-520430	UTILITY BILLS & POSTAGE	16,000.00	16,000.00	596.94	3,914.62	12,085.38 24.47 %
730-703-540220	TRAVEL, CONFERENCES & TRAINING	7,500.00	7,500.00	0.00	239.40	7,260.60 3.19 %
730-703-540300	SMALL TOOLS, EQUIPMENT & SAFETY...	21,000.00	21,000.00	1,131.01	6,809.99	14,190.01 32.43 %
730-703-540400	DUMPING, HAULING, GARBAGE	5,000.00	5,000.00	0.00	217.50	4,782.50 4.35 %

Budget Report

For Fiscal: 2019-2020 Period Ending: 12/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
730-703-560100	UTILITIES	3,200.00	3,200.00	115.19	651.09	2,548.91	20.35 %
	RptCategory: 50 - MATERIAL AND SERVICES Total:	3,993,373.00	3,993,373.00	199,575.27	931,045.52	3,062,327.48	23.31 %
	RptCategory: 60 - CAPITAL OUTLAY						
730-703-660100	EQUIPMENT REPLACEMENT RESERVES	662,000.00	662,000.00	0.00	0.00	662,000.00	0.00 %
730-703-676050	SYSTEM IMPROVEMENTS & PROJECTS	38,046.00	38,046.00	43,668.37	43,668.37	-5,622.37	114.78 %
730-703-678090	RESERVE FROM SDC'S	249,000.00	249,000.00	0.00	0.00	249,000.00	0.00 %
	RptCategory: 60 - CAPITAL OUTLAY Total:	949,046.00	949,046.00	43,668.37	43,668.37	905,377.63	4.60 %
	Department: 703 - SEWER Total:	5,618,476.00	5,618,476.00	267,480.34	1,124,602.43	4,493,873.57	20.02 %
	Department: 920 - TRANSFER OUT						
	RptCategory: 89 - TRANSFERS OUT						
730-920-899100	TRANSFER OUT TO GENERAL FUND	60,748.00	60,748.00	15,187.00	15,187.00	45,561.00	25.00 %
730-920-899205	TRANSFER OUT TO ROAD & STREET F...	241,667.00	241,667.00	0.00	0.00	241,667.00	0.00 %
	RptCategory: 89 - TRANSFERS OUT Total:	302,415.00	302,415.00	15,187.00	15,187.00	287,228.00	5.02 %
	Department: 920 - TRANSFER OUT Total:	302,415.00	302,415.00	15,187.00	15,187.00	287,228.00	5.02 %
	Department: 990 - CONTINGENCY						
	RptCategory: 90 - OTHER						
730-990-910000	CONTINGENCY FUNDS	35,000.00	35,000.00	0.00	0.00	35,000.00	0.00 %
	RptCategory: 90 - OTHER Total:	35,000.00	35,000.00	0.00	0.00	35,000.00	0.00 %
	Department: 990 - CONTINGENCY Total:	35,000.00	35,000.00	0.00	0.00	35,000.00	0.00 %
	Expense Total:	5,955,891.00	5,955,891.00	282,667.34	1,139,789.43	4,816,101.57	19.14 %
	Fund: 730 - SEWER FUND Surplus (Deficit):	0.00	0.00	-75,871.11	202,926.74	202,926.74	0.00 %

Budget Report

For Fiscal: 2019-2020 Period Ending: 12/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 740 - WATER FUND							
Revenue							
Department: 000 - UNDESIGNATED / NON DEPARTMENTAL							
RptType: 3000 - BEG FUND BAL.							
740-000-309999	BEGINNING FUND BALANCE	2,009,000.00	2,009,000.00	0.00	0.00	-2,009,000.00	0.00 %
	RptType: 3000 - BEG FUND BAL. Total:	2,009,000.00	2,009,000.00	0.00	0.00	-2,009,000.00	0.00 %
RptType: 3140 - CHARGES FOR SERVICES							
740-000-314060	WATER SERVICE REVENUE	3,419,750.00	3,419,750.00	135,274.72	1,021,330.53	-2,398,419.47	29.87 %
740-000-314080	WATER SERVICE CONNECTIONS	10,000.00	10,000.00	1,260.00	4,710.00	-5,290.00	47.10 %
	RptType: 3140 - CHARGES FOR SERVICES Total:	3,429,750.00	3,429,750.00	136,534.72	1,026,040.53	-2,403,709.47	29.92 %
RptType: 3141 - SDC							
740-000-314110	WATER SDC'S	10,000.00	10,000.00	0.00	38,195.60	28,195.60	381.96 %
740-000-314111	SDC Reimbursement Fee	0.00	0.00	0.00	2,933.52	2,933.52	0.00 %
	RptType: 3141 - SDC Total:	10,000.00	10,000.00	0.00	41,129.12	31,129.12	411.29 %
RptType: 3600 - MISCELLANEOUS							
740-000-360000	ALL OTHER WATER RECEIPTS	20,000.00	20,000.00	0.00	10,289.32	-9,710.68	51.45 %
	RptType: 3600 - MISCELLANEOUS Total:	20,000.00	20,000.00	0.00	10,289.32	-9,710.68	51.45 %
	Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:	5,468,750.00	5,468,750.00	136,534.72	1,077,458.97	-4,391,291.03	19.70 %
Department: 910 - TRANSFER IN							
RptType: 3990 - TRANSFERS IN							
740-910-399205	TRANSFER IN FROM ROAD & STREET ...	169,560.00	169,560.00	0.00	0.00	-169,560.00	0.00 %
	RptType: 3990 - TRANSFERS IN Total:	169,560.00	169,560.00	0.00	0.00	-169,560.00	0.00 %
	Department: 910 - TRANSFER IN Total:	169,560.00	169,560.00	0.00	0.00	-169,560.00	0.00 %
	Revenue Total:	5,638,310.00	5,638,310.00	136,534.72	1,077,458.97	-4,560,851.03	19.11 %
Expense							
Department: 704 - WATER							
RptCategory: 40 - PERSONNEL SERVICES							
740-704-431500	ACCOUNTING CLERK	33,133.00	33,133.00	1,263.60	7,581.60	25,551.40	22.88 %
740-704-437049	PUBLIC WORKS DIRECTOR	50,930.00	50,930.00	2,140.80	12,338.80	38,591.20	24.23 %
740-704-437050	PUBLIC WORKS SUPERVISOR	61,712.00	61,712.00	3,003.12	17,407.69	44,304.31	28.21 %
740-704-437051	PW OPERATIONS MANAGER	34,172.00	34,172.00	0.00	0.00	34,172.00	0.00 %
740-704-437055	PW ADMIN ASSISTANT	40,520.00	40,520.00	1,549.05	10,414.04	30,105.96	25.70 %
740-704-437070	UTILITY WORKER, JOURNEY	239,422.00	239,422.00	12,301.17	73,406.21	166,015.79	30.66 %
740-704-437071	UTILITY WORKER II	25,272.00	25,272.00	0.00	0.00	25,272.00	0.00 %
740-704-439011	SEASONAL HELP	35,000.00	35,000.00	0.00	0.00	35,000.00	0.00 %
740-704-450100	OVERTIME	15,000.00	15,000.00	332.95	3,171.78	11,828.22	21.15 %
740-704-450500	CAREER RECOGNITION PAY	0.00	0.00	204.42	1,227.79	-1,227.79	0.00 %
740-704-470000	ASSOCIATED PAYROLL COSTS	324,712.00	324,712.00	12,042.18	70,455.18	254,256.82	21.70 %
	RptCategory: 40 - PERSONNEL SERVICES Total:	859,873.00	859,873.00	32,837.29	196,003.09	663,869.91	22.79 %
RptCategory: 50 - MATERIAL AND SERVICES							
740-704-500110	CONTRACTUAL & PROFESSIONAL SER...	135,000.00	135,000.00	966.49	29,989.21	105,010.79	22.21 %
740-704-500240	METER READING CONTRACT	50,000.00	50,000.00	2,135.28	12,802.38	37,197.62	25.60 %
740-704-500422	OAK LODGE WATER PURCHASES	0.00	0.00	0.00	981.84	-981.84	0.00 %
740-704-500425	WHOLESALE WATER	1,304,000.00	1,304,000.00	37,121.20	232,738.73	1,071,261.27	17.85 %
740-704-520120	BANK CHARGES	13,000.00	13,000.00	2,187.00	7,252.18	5,747.82	55.79 %
740-704-520130	OPERATIONS, MAINTENANCE & REPA...	310,000.00	310,000.00	2,959.41	88,565.29	221,434.71	28.57 %
740-704-520162	LABORATORY WATER TESTS	20,000.00	20,000.00	180.00	6,134.00	13,866.00	30.67 %
740-704-520165	FIRE HYDRANT MAINTENANCE & REP...	30,000.00	30,000.00	0.00	2,682.29	27,317.71	8.94 %
740-704-520300	EQUIPMENT MAINTENANCE AND SU...	0.00	0.00	0.00	15.45	-15.45	0.00 %
740-704-520320	FLEET FUEL, MAINTENANCE & REPAIR	45,000.00	45,000.00	995.18	8,591.19	36,408.81	19.09 %
740-704-520400	OFFICE SUPPLIES & EQUIPMENT	4,660.00	4,660.00	196.34	1,460.19	3,199.81	31.33 %
740-704-520430	UTILITY BILLS & POSTAGE	12,000.00	12,000.00	596.93	3,894.60	8,105.40	32.46 %
740-704-540220	TRAVEL, CONFERENCES & TRAINING	10,500.00	10,500.00	1,400.00	1,542.90	8,957.10	14.69 %
740-704-540300	SMALL TOOLS, EQUIPMENT & SAFETY...	22,000.00	22,000.00	2,055.16	7,699.25	14,300.75	35.00 %
740-704-540400	DUMPING, HAULING, GARBAGE	10,000.00	10,000.00	0.00	1,694.75	8,305.25	16.95 %

Budget Report

For Fiscal: 2019-2020 Period Ending: 12/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
740-704-560100	UTILITIES	40,000.00	40,000.00	1,587.05	9,223.52	30,776.48	23.06 %
RptCategory: 50 - MATERIAL AND SERVICES Total:		2,006,160.00	2,006,160.00	52,380.04	415,267.77	1,590,892.23	20.70 %
RptCategory: 60 - CAPITAL OUTLAY							
740-704-660100	EQUIPMENT REPLACEMENT RESERVES	200,000.00	200,000.00	0.00	0.00	200,000.00	0.00 %
740-704-676050	SYSTEM IMPROVEMENTS & PROJECTS	1,103,762.00	1,103,762.00	49,490.82	49,490.82	1,054,271.18	4.48 %
740-704-678090	RESERVE FROM SDC'S	474,000.00	474,000.00	0.00	0.00	474,000.00	0.00 %
RptCategory: 60 - CAPITAL OUTLAY Total:		1,777,762.00	1,777,762.00	49,490.82	49,490.82	1,728,271.18	2.78 %
RptCategory: 70 - DEBT SERVICE							
740-704-720040	2005 BONDED DEBT/PRINCIPAL	317,000.00	317,000.00	0.00	155,000.00	162,000.00	48.90 %
740-704-730040	2005 BONDED DEBT/INTEREST	40,124.00	40,124.00	10,048.50	21,631.50	18,492.50	53.91 %
RptCategory: 70 - DEBT SERVICE Total:		357,124.00	357,124.00	10,048.50	176,631.50	180,492.50	49.46 %
Department: 704 - WATER Total:		5,000,919.00	5,000,919.00	144,756.65	837,393.18	4,163,525.82	16.74 %
Department: 920 - TRANSFER OUT							
RptCategory: 89 - TRANSFERS OUT							
740-920-899100	TRANSFER OUT TO GENERAL FUND	65,903.00	65,903.00	16,475.75	16,475.75	49,427.25	25.00 %
740-920-899205	TRANSFER OUT TO ROAD & STREET F...	171,488.00	171,488.00	0.00	0.00	171,488.00	0.00 %
RptCategory: 89 - TRANSFERS OUT Total:		237,391.00	237,391.00	16,475.75	16,475.75	220,915.25	6.94 %
Department: 920 - TRANSFER OUT Total:		237,391.00	237,391.00	16,475.75	16,475.75	220,915.25	6.94 %
Department: 990 - CONTINGENCY							
RptCategory: 90 - OTHER							
740-990-910000	CONTINGENCY FUNDS	400,000.00	400,000.00	0.00	0.00	400,000.00	0.00 %
RptCategory: 90 - OTHER Total:		400,000.00	400,000.00	0.00	0.00	400,000.00	0.00 %
Department: 990 - CONTINGENCY Total:		400,000.00	400,000.00	0.00	0.00	400,000.00	0.00 %
Expense Total:		5,638,310.00	5,638,310.00	161,232.40	853,868.93	4,784,441.07	15.14 %
Fund: 740 - WATER FUND Surplus (Deficit):		0.00	0.00	-24,697.68	223,590.04	223,590.04	0.00 %

Budget Report

For Fiscal: 2019-2020 Period Ending: 12/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 750 - STORM WATER FUND							
Revenue							
Department: 000 - UNDESIGNATED / NON DEPARTMENTAL							
RptType: 3000 - BEG FUND BAL.							
750-000-309999	BEGINNING FUND BALANCE	265,000.00	265,000.00	0.00	0.00	-265,000.00	0.00 %
	RptType: 3000 - BEG FUND BAL. Total:	265,000.00	265,000.00	0.00	0.00	-265,000.00	0.00 %
RptType: 3140 - CHARGES FOR SERVICES							
750-000-314060	STORM REVENUE	1,593,530.00	1,593,530.00	58,052.12	347,838.14	-1,245,691.86	21.83 %
	RptType: 3140 - CHARGES FOR SERVICES Total:	1,593,530.00	1,593,530.00	58,052.12	347,838.14	-1,245,691.86	21.83 %
RptType: 3141 - SDC							
750-000-314110	STORMWATER SDC'S	10,000.00	10,000.00	0.00	42,080.37	32,080.37	420.80 %
750-000-314111	SDC Reimbursement Fee	0.00	0.00	0.00	4,123.00	4,123.00	0.00 %
	RptType: 3141 - SDC Total:	10,000.00	10,000.00	0.00	46,203.37	36,203.37	462.03 %
RptType: 3600 - MISCELLANEOUS							
750-000-360000	ALL OTHER STORM FUND RESOURCES	0.00	0.00	0.00	10,289.34	10,289.34	0.00 %
	RptType: 3600 - MISCELLANEOUS Total:	0.00	0.00	0.00	10,289.34	10,289.34	0.00 %
	Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:	1,868,530.00	1,868,530.00	58,052.12	404,330.85	-1,464,199.15	21.64 %
Department: 910 - TRANSFER IN							
RptType: 3990 - TRANSFERS IN							
750-910-399205	TRANSFER IN FROM ROAD & STREET ...	169,560.00	169,560.00	0.00	0.00	-169,560.00	0.00 %
	RptType: 3990 - TRANSFERS IN Total:	169,560.00	169,560.00	0.00	0.00	-169,560.00	0.00 %
	Department: 910 - TRANSFER IN Total:	169,560.00	169,560.00	0.00	0.00	-169,560.00	0.00 %
	Revenue Total:	2,038,090.00	2,038,090.00	58,052.12	404,330.85	-1,633,759.15	19.84 %
Expense							
Department: 705 - PUBLIC WORKS DIRECTOR							
RptCategory: 40 - PERSONNEL SERVICES							
750-705-431500	ACCOUNTING CLERK	27,195.00	27,195.00	1,053.00	6,318.00	20,877.00	23.23 %
750-705-437049	PUBLIC WORKS DIRECTOR	50,930.00	50,930.00	2,140.80	12,338.80	38,591.20	24.23 %
750-705-437050	PUBLIC WORKS SUPERVISOR	59,897.00	59,897.00	2,939.56	16,738.24	43,158.76	27.95 %
750-705-437051	PW OPERATIONS MANAGER	34,172.00	34,172.00	0.00	0.00	34,172.00	0.00 %
750-705-437055	PW ADMIN ASSISTANT	40,519.00	40,519.00	1,549.01	10,413.89	30,105.11	25.70 %
750-705-437070	UTILITY WORKER, JOURNEY	110,447.00	110,447.00	3,855.00	19,706.34	90,740.66	17.84 %
750-705-439011	SEASONAL HELP	35,000.00	35,000.00	0.00	9,421.56	25,578.44	26.92 %
750-705-450100	OVERTIME	4,000.00	4,000.00	189.66	1,230.84	2,769.16	30.77 %
750-705-450500	CAREER RECOGNITION PAY	0.00	0.00	28.81	166.44	-166.44	0.00 %
750-705-470000	ASSOCIATED PAYROLL COSTS	200,629.00	200,629.00	4,584.07	26,892.44	173,736.56	13.40 %
	RptCategory: 40 - PERSONNEL SERVICES Total:	562,789.00	562,789.00	16,339.91	103,226.55	459,562.45	18.34 %
RptCategory: 50 - MATERIAL AND SERVICES							
750-705-500110	CONTRACTUAL & PROFESSIONAL SER...	110,000.00	110,000.00	1,535.98	17,189.83	92,810.17	15.63 %
750-705-520120	BANK CHARGES	0.00	0.00	2,362.43	8,093.02	-8,093.02	0.00 %
750-705-520130	OPERATIONS, MAINTENANCE & REPA...	65,000.00	65,000.00	1,694.79	6,630.53	58,369.47	10.20 %
750-705-520320	FLEET FUEL, MAINTENANCE & REPAIR	22,000.00	22,000.00	838.66	3,872.83	18,127.17	17.60 %
750-705-520400	OFFICE SUPPLIES & EQUIPMENT	5,160.00	5,160.00	196.28	1,266.52	3,893.48	24.54 %
750-705-520430	UTILITY BILLS & POSTAGE	15,800.00	15,800.00	597.12	3,895.79	11,904.21	24.66 %
750-705-540220	TRAVEL, CONFERENCES & TRAINING	5,500.00	5,500.00	0.00	239.40	5,260.60	4.35 %
750-705-540300	SMALL TOOLS, EQUIPMENT & SAFETY...	11,500.00	11,500.00	1,130.99	4,958.63	6,541.37	43.12 %
750-705-540400	DUMPING, HAULING, GARBAGE	3,000.00	3,000.00	0.00	250.00	2,750.00	8.33 %
750-705-560100	UTILITIES	1,000.00	1,000.00	54.14	324.78	675.22	32.48 %
	RptCategory: 50 - MATERIAL AND SERVICES Total:	238,960.00	238,960.00	8,410.39	46,721.33	192,238.67	19.55 %
RptCategory: 60 - CAPITAL OUTLAY							
750-705-660100	EQUIPMENT REPLACEMENT RESERVES	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00 %
750-705-676050	SYSTEM IMPROVEMENTS & PROJECTS	895,917.00	895,917.00	66,958.17	66,958.17	828,958.83	7.47 %
	RptCategory: 60 - CAPITAL OUTLAY Total:	995,917.00	995,917.00	66,958.17	66,958.17	928,958.83	6.72 %
	Department: 705 - PUBLIC WORKS DIRECTOR Total:	1,797,666.00	1,797,666.00	91,708.47	216,906.05	1,580,759.95	12.07 %

Budget Report

For Fiscal: 2019-2020 Period Ending: 12/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Department: 920 - TRANSFER OUT							
RptCategory: 89 - TRANSFERS OUT							
750-920-899100	TRANSFER OUT TO GENERAL FUND	60,748.00	60,748.00	15,187.00	15,187.00	45,561.00	25.00 %
750-920-899205	TRANSFER OUT TO ROAD & STREET F...	79,676.00	79,676.00	0.00	0.00	79,676.00	0.00 %
	RptCategory: 89 - TRANSFERS OUT Total:	140,424.00	140,424.00	15,187.00	15,187.00	125,237.00	10.82 %
	Department: 920 - TRANSFER OUT Total:	140,424.00	140,424.00	15,187.00	15,187.00	125,237.00	10.82 %
Department: 990 - CONTINGENCY							
RptCategory: 90 - OTHER							
750-990-910000	CONTINGENCY FUNDS	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00 %
	RptCategory: 90 - OTHER Total:	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00 %
	Department: 990 - CONTINGENCY Total:	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00 %
	Expense Total:	2,038,090.00	2,038,090.00	106,895.47	232,093.05	1,805,996.95	11.39 %
	Fund: 750 - STORM WATER FUND Surplus (Deficit):	0.00	0.00	-48,843.35	172,237.80	172,237.80	0.00 %

Budget Report

For Fiscal: 2019-2020 Period Ending: 12/31/2019

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 801 - MUNICIPAL COURT TRUST FUND						
Revenue						
Department: 000 - UNDESIGNATED / NON DEPARTMENTAL						
RptType: 3000 - BEG FUND BAL.						
801-000-309999	BEGINNING FUND BALANCE	40,000.00	40,000.00	0.00	0.00	-40,000.00 0.00 %
	RptType: 3000 - BEG FUND BAL. Total:	40,000.00	40,000.00	0.00	0.00	-40,000.00 0.00 %
RptType: 3260 - FINES AND FORFEITURES						
801-000-326020	CITY OF GLADSTONE FINES/FEES	700,000.00	700,000.00	24,866.72	128,147.13	-571,852.87 18.31 %
801-000-326030	CLACKAMAS COUNTY FINES/FEES	26,000.00	26,000.00	451.57	3,291.55	-22,708.45 12.66 %
801-000-326040	STATE OF OREGON FINES/FEES	88,000.00	88,000.00	2,616.47	15,231.74	-72,768.26 17.31 %
801-000-326050	RESTITUTION	6,000.00	6,000.00	0.00	0.00	-6,000.00 0.00 %
801-000-326060	BOND	5,000.00	5,000.00	-860.84	-1,443.61	-6,443.61 28.87 %
	RptType: 3260 - FINES AND FORFEITURES Total:	825,000.00	825,000.00	27,073.92	145,226.81	-679,773.19 17.60 %
RptType: 3600 - MISCELLANEOUS						
801-000-360000	ALL OTHER COURT FEES	0.00	0.00	83.58	387.01	387.01 0.00 %
	RptType: 3600 - MISCELLANEOUS Total:	0.00	0.00	83.58	387.01	387.01 0.00 %
	Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:	865,000.00	865,000.00	27,157.50	145,613.82	-719,386.18 16.83 %
	Revenue Total:	865,000.00	865,000.00	27,157.50	145,613.82	-719,386.18 16.83 %
Expense						
Department: 220 - COURT						
RptCategory: 50 - MATERIAL AND SERVICES						
801-220-500500	CITY OF GLADSTONE FINES & FEES	690,000.00	690,000.00	17,744.84	128,617.41	561,382.59 18.64 %
801-220-500510	CLACKAMAS COUNTY FINES & FEES	22,000.00	22,000.00	492.85	3,476.44	18,523.56 15.80 %
801-220-500520	STATE OF OREGON FINES & FEES	88,000.00	88,000.00	2,101.23	16,728.36	71,271.64 19.01 %
801-220-500530	RESTITUTION	6,000.00	6,000.00	0.00	0.00	6,000.00 0.00 %
801-220-500540	BOND - COURT	5,000.00	5,000.00	0.00	0.00	5,000.00 0.00 %
801-220-500550	ALL OTHER FEES & FINES	0.00	0.00	38.93	365.06	-365.06 0.00 %
	RptCategory: 50 - MATERIAL AND SERVICES Total:	811,000.00	811,000.00	20,377.85	149,187.27	661,812.73 18.40 %
	Department: 220 - COURT Total:	811,000.00	811,000.00	20,377.85	149,187.27	661,812.73 18.40 %
Department: 990 - CONTINGENCY						
RptCategory: 90 - OTHER						
801-990-910000	CONTINGENCY FUNDS	54,000.00	54,000.00	0.00	0.00	54,000.00 0.00 %
	RptCategory: 90 - OTHER Total:	54,000.00	54,000.00	0.00	0.00	54,000.00 0.00 %
	Department: 990 - CONTINGENCY Total:	54,000.00	54,000.00	0.00	0.00	54,000.00 0.00 %
	Expense Total:	865,000.00	865,000.00	20,377.85	149,187.27	715,812.73 17.25 %
	Fund: 801 - MUNICIPAL COURT TRUST FUND Surplus (Deficit):	0.00	0.00	6,779.65	-3,573.45	-3,573.45 0.00 %
	Report Surplus (Deficit):	0.00	0.00	-1,306,704.47	-2,535,610.31	-2,535,610.31 0.00 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
100 - GENERAL FUND	0.00	0.00	-688,013.34	709,277.72	709,277.72
205 - ROAD AND STREET FUND	0.00	0.00	-113,943.79	4,753.42	4,753.42
228 - POLICE LEVY FUND	0.00	0.00	-49,369.42	228,280.87	228,280.87
229 - FIRE LEVY FUND	0.00	0.00	-335,823.13	-166,850.53	-166,850.53
307 - CIVIC BUILDINGS CAPITAL FUN	0.00	0.00	740,131.23	-90,251.91	-90,251.91
390 - URBAN RENEWAL FUND	0.00	0.00	-717,053.53	-3,816,001.01	-3,816,001.01
730 - SEWER FUND	0.00	0.00	-75,871.11	202,926.74	202,926.74
740 - WATER FUND	0.00	0.00	-24,697.68	223,590.04	223,590.04
750 - STORM WATER FUND	0.00	0.00	-48,843.35	172,237.80	172,237.80
801 - MUNICIPAL COURT TRUST FUND	0.00	0.00	6,779.65	-3,573.45	-3,573.45
Report Surplus (Deficit):	0.00	0.00	-1,306,704.47	-2,535,610.31	-2,535,610.31

CHECK REGISTER FOR DECEMBER 2019

Check Date	Check No.	Vendor	Amount	Line Item Description
12/02/2019	88231 - 88234	Utility Billing Refunds	249.05	Utility Billing Refunds
12/05/2019	88235	Across the Street Productions	2,334.80	Blue Card Instructor Renewal - FD
12/05/2019	88236	Alexin Analytical Laboratories	360.00	Drinking Water Tests - PW
12/05/2019	88237	American Medical Response	235.52	First Responder Supplies - FD
12/05/2019	88238	AutoZone, Inc	55.98	Auto Parts - PD
12/05/2019	88239	Backflow Management Inc	3,129.00	Letters mailed/Quarterly Reports - PW
12/05/2019	88240	Beery Elsner & Hammond LLP	8,710.00	Legal Fees - Admin
12/05/2019	88241	Belooft & Haines	3,000.00	Municipal Ct Judge - CT
12/05/2019	88242	BridgePay Network Solutions, LLC	117.20	UB online payment fees - PW
12/05/2019	88243	Buel's Impressions Printing	80.25	Form Printing - PD
12/05/2019	88244	Bye Engraving, Inc.	30.00	Flashlight Engraving - PD
12/05/2019	88245	Cascade Centers, Inc.	55.20	Employee Assistance Program - FD
12/05/2019	88246	Centerline Concepts Land Surveying, Inc.	3,425.00	Survey Fees - PW
12/05/2019	88247	Cintas First Aid Lockbox	410.17	First Aid Supplies - Admin/LIB/PW
12/05/2019	88248	City of Portland	297.00	Annual Rapid Billing - PD
12/05/2019	88249	Clackamas County Business	6,041.08	Library Director Services - Admin
12/05/2019	88250	Clackamas County Finance Department	21,743.74	Dispatch Fees/Diversion Cont - PD/FD/Admin
12/05/2019	88251	Clackamas Fire District #1	2,251.38	Vehicle Maintenance - FD
12/05/2019	88252	Clark's Lawn & Garden Equip	76.23	Supplies - FD
12/05/2019	88253	Curtis, L. N. Co.	1,118.65	Uniforms - PD
12/05/2019	88254	Extreme Products	295.00	Uniforms - PD
12/05/2019	88255	Ferguson Waterworks #3011	6,470.53	Stock Water Supplies - PW
12/05/2019	88256	Galls, LLC	31.50	Uniforms - FD
12/05/2019	88257	Gibson Technical Services	291.67	Radio Installation - FD
12/05/2019	88258	Gold Wrench	445.13	Vehicle Maintenance - PD
12/05/2019	88259	Grainger	31.37	Building Maint Supplies - FD
12/05/2019	88260	Harbor Freight Tools	18.66	Parts - FD
12/05/2019	88261	Harden Psychological Associates, P.C.	964.40	Pre-Offer Suitability Eval - FD/PD
12/05/2019	88262	Houston, Marc R	1,130.00	Physician Advisor/Drill Instructor - FD
12/05/2019	88263	IJS Law, LLC	500.00	Indigent Defense - CT
12/05/2019	88264	Life-Assist Inc	841.40	First Responder Supplies - FD
12/05/2019	88265	Lundquist Legal, LLC	3,000.00	Prosecutor Services - CT
12/05/2019	88266	Marinna Orta	105.00	Training Per Diem - PD
12/05/2019	88267	Maxwell Rentals	1,000.00	Apartment Rent - FD
12/05/2019	88268	Medline Industries, Inc.	314.66	First Responder Supplies - FD
12/05/2019	88269	Merina and Company LLP	20,100.00	Professional Audit Services - Admin
12/05/2019	88270	Motorola Solutions Inc	237.25	Radio - FD
12/05/2019	88271	North Clackamas County Water Comm	35,828.00	Monthly Water Usage - PW
12/05/2019	88272	Northwest Natural Gas	1,098.10	Natural Gas Usage - All Depts
12/05/2019	88273	Northwest Safety Clean	54.00	Uniform Supplies - FD
12/05/2019	88274	Oak Lodge Water Services	981.84	Water Purchases - PD
12/05/2019	88275	Office Depot	775.20	Office Supplies - Admin/CT/PD
12/05/2019	88276	One Call Concepts Inc	90.00	Utility Notifications - PW
12/05/2019	88277	Oregon City Police	940.00	Background Investigations - PD
12/05/2019	88278	Pacific Office Automation	712.22	Copier Lease - LIB
12/05/2019	88279	Pacific Office Automation Inc	50.42	Copier Usage - LIB
12/05/2019	88280	Portland General Electric	6,643.15	Electricity Usage - All Depts
12/05/2019	88281	Les Schwab Tires	904.04	Vehicle Maintenance - PD
12/05/2019	88282	Sign Guy	80.00	Vehicle Graphics Removal - PD
12/05/2019	88283	Solutions Yes	13.82	Copier Usage - PD
12/05/2019	88284	John Southgate LLC	2,100.00	Professional Fees - Admin
12/05/2019	88285	Stein Oil Co. Inc.	2,208.55	Gasoline - PD/FD/PW/SC
12/05/2019	88286	Stitch n' Embroidery Inc.	62.00	Uniforms - PD
12/05/2019	88287	Jill Tate	300.00	Transcription - Admin
12/05/2019	88288	Val Codino Consulting	500.00	Professional Fees - FD
12/05/2019	88289	Verizon Wireless	2,845.11	Cell Phones - All Depts
12/05/2019	88290	William Conrad	315.00	Hydrant Refund - PW
12/05/2019	88291	WorkSAFE Service Inc	60.00	Training - Admin
12/11/2019	ACH	US Bank P-Card Pmt	30,861.27	P-Card Payment - All Depts
12/12/2019	88292	Aloha Produce Inc.	27.99	Produce - SC

CHECK REGISTER FOR DECEMBER 2019

Check Date	Check No.	Vendor	Amount	Line Item Description
12/12/2019	88293	BMS Technologies	1,790.99	UB Printing/Mailing - PW
12/12/2019	88294	Bravo Land Care & Maintenance	360.00	Landscape Maintenance - SC
12/12/2019	88295	Brown & Caldwell	583.50	Professional Fees - PW
12/12/2019	88296	Cary J. Salisbury	10.76	Jury Service - CT
12/12/2019	88297	Centerline Concepts Land Surveying, Inc.	750.00	Construction - PW
12/12/2019	88298	Clackamas Auto Parts Inc	38.78	Auto Parts - FD
12/12/2019	88299	Clackamas ESD	450.00	Quarterly Internet Service - IT
12/12/2019	88300	Code Publishing Inc.	287.00	GMC Web Update - Admin
12/12/2019	88301	Comcast Business	270.71	Comcast Services - PW
12/12/2019	88302	EcoNorthwest	1,191.25	Professional Fees - Admin
12/12/2019	88303	Galls, LLC	103.99	Uniforms - PD
12/12/2019	88304	Jack Ellis Stephens	10.12	Jury Service - CT
12/12/2019	88305	Julie A Prabucki	10.04	Jury Service - CT
12/12/2019	88306	Kathie W. Todd	10.16	Jury Service - CT
12/12/2019	88307	Life-Assist Inc	163.50	First Responder Supplies - FD
12/12/2019	88308	Lori Bell	880.00	RFP Management - Admin
12/12/2019	88309	Lori E. Gubrud	10.32	Jury Service - CT
12/12/2019	88310	Oregon Patrol Service	620.00	Courtroom Security - CT
12/12/2019	88311	Overhead Door of Portland	7,865.55	Bay Door Repairs - FD
12/12/2019	88312	Pacific Office Automation	103.93	Property Tax - LIB
12/12/2019	88313	Pacific Office Automation Inc	15.21	Copier Usage - CT
12/12/2019	88314	Pitney Bowes Global Financial Svcs.	483.60	Postage Meter Rental - All Depts
12/12/2019	88315	PORAC Legal Defense Fund	305.00	Legal Defense Fund - PD
12/12/2019	88316	Red Valve Company, Inc	5,623.50	Pipe Materials - PW
12/12/2019	88317	Satcom Global Ltd.	42.75	Sat Phone Access - PD
12/12/2019	88318	Shred-it USA LLC	216.13	Shredding Service - PD
12/12/2019	88319	Sierra Springs	174.92	Drinking Water - PD/Admin
12/12/2019	88320	Smith-Wagar Brucker Consulting Inc.	10,637.50	Financial Services - Admin
12/12/2019	88321	Stein Oil Co. Inc.	3,601.89	Gasoline - PD/FD/PW/SC
12/12/2019	88322	TransUnion Risk and Alternative	50.00	Data Access - PD
12/12/2019	88323	Water Environment Services	114,957.68	Monthly Sewer Billing - PW
12/12/2019	88324	Wire Works LLC	2,604.72	Vehicle Retrofit - PD
12/19/2019	88325	ACS Testing, Inc.	2,963.10	Civic Building Costs - Admin
12/19/2019	88326	AutoZone, Inc	2.99	Auto Parts - PD
12/19/2019	88327	Canon Financial Services, Inc.	819.43	Copier Lease/Usage - IT
12/19/2019	88328	City Wide Tree Service Inc.	2,362.00	Tree Removal - PW
12/19/2019	88329	Clackamas County Business	150,369.70	Library Operations/Director - Admin
12/19/2019	88330	Comcast	48.15	Comcast Cable - FD
12/19/2019	88331	Home Depot	240.79	Supplies - FD
12/19/2019	88332	L & M Appliance Inc.	659.79	Dishwasher Maintenance - SC
12/19/2019	88333	P & C Construction	740,171.00	Civic Building Costs - Admin
12/19/2019	88334	PBS Engineering & Environmental Inc.	445.40	Civic Building Costs - Admin
12/19/2019	88335	Portland General Electric	5,372.57	Street Light Electricity - PW
12/19/2019	88336	Satcom Global Ltd.	42.75	Emerg. Svcs Phone - Admin
12/19/2019	88337	Shiels Obletz Johnsen	7,303.85	Civic Building Costs - Admin
12/19/2019	88338	US Bank Equipment Finance	224.46	Copier Lease - IT
12/19/2019	88339	Watts Heating & Cooling	2,066.60	Annual HVAC Maintenance - PW
12/27/2019	88340	Allstream	1,278.93	Land Lines - All Depts
12/27/2019	88341	Aramark	95.40	Mats/Overalls Rental - PW
12/27/2019	88342	Bateman Community Living	816.71	Foods/Supplies - SC
12/27/2019	88343	Beery Elsner & Hammond LLP	2,365.42	Legal Fees - Admin
12/27/2019	88344	Belooof & Haines	6,000.00	Municipal Ct Judge - CT (two months)
12/27/2019	88345	Brian Lowry Trucking LLC	1,317.50	Materials Delivery
12/27/2019	88346	Canon Financial Services, Inc.	152.29	Copier Lease/Usage - IT
12/27/2019	88347	Centerline Concepts Land Surveying, Inc.	925.00	Curb Reset - PW
12/27/2019	88348	City Wide Tree Service Inc.	9,318.75	Tree Removal - PW
12/27/2019	88349	Clackamas County Finance Department	8,390.20	Road Striping/Signal Maintenance - PW
12/27/2019	88350	Clackamas Fire District #1	3,199.07	Vehicle Maintenance - FD
12/27/2019	88351	Comcast	73.45	Comcast Internet - IT
12/27/2019	88352	Curtis, L. N. Co.	341.92	Uniforms - PD

CHECK REGISTER FOR DECEMBER 2019

Check Date	Check No.	Vendor	Amount	Line Item Description
12/27/2019	88353	Cycle Express	239.40	PVC Board/Vinly Sign - FD
12/27/2019	88354	Elite Window Tinting, LLC	99.00	Window Tinting - PD
12/27/2019	88355	Ferguson Waterworks #3011	524.10	Stock Water Supplies - PW
12/27/2019	88356	Gladstone School Dist.115	50.00	Catering - Open House/UB Rates - PW
12/27/2019	88357	Gold Wrench	342.10	Vehicle Maintenance - PD
12/27/2019	88358	Huser Sales & Service, Inc.	254.75	Equipment Maintenance - FD
12/27/2019	88359	IJS Law, LLC	1,450.00	Indigent Defense - CT
12/27/2019	88360	Intterra, Inc.	1,098.46	ReGIS Annual Subscription - FD
12/27/2019	88361	Life-Assist Inc	178.60	First Responder Supplies - FD
12/27/2019	88362	Local Gov't Personnel Institut	64.78	Background Investigations - Admin
12/27/2019	88363	Lucy Heil, Attorney at Law	1,750.00	Indigent Defense - CT
12/27/2019	88364	Maxwell Rentals	1,050.00	Apartment Rent - FD
12/27/2019	88365	Medline Industries, Inc.	188.82	First Responder Supplies - FD
12/27/2019	88366	Municipal Emergency Svcs	354.15	First Responder Supplies - FD
12/27/2019	88367	Newberg High School	50.00	Training Registration - PD
12/27/2019	88368	Oregon City Police	580.00	Background Investigations - PD
12/27/2019	88369	Pacific Office Automation Inc	12.35	Copier Usage - IT
12/27/2019	88370	Pamplin Media Group	2,026.00	Newsletter Printing - Admin
12/27/2019	88371	Paramount Pest Control Inc	208.00	Pest Control - PW
12/27/2019	88372	Ronald L. Gray	312.00	Pro-Tem Judge - CT
12/27/2019	88373	Sisal Engineering	2,470.00	Engineering Services - PW
12/27/2019	88374	Stein Oil Co. Inc.	2,203.15	Gasoline - FD/PW/SC
12/27/2019	88375	Washington Federal	10,048.50	Bond Interest
12/31/2019	88376-88377	Payroll Checks	3,668.54	Payroll Checks
12/30/2019	88378	Axa Equi-Vest	4,978.72	Voluntary Payroll Deferred Comp
12/30/2019	88379	Axa EVLICO	106.00	Non-PERS Retirement Pmt
12/30/2019	88380	Axa RIA	1,498.90	Non-PERS Retirement Pmt
12/30/2019	88381	CIS Trust	70,463.65	Monthly Health Insurance
12/30/2019	88382	Clackamas Community Federal Credit Union	1,039.55	GPA Union Dues
12/30/2019	88383	Gladstone Fire Department	575.00	Fire Members House Dues
12/30/2019	88384	Oregon AFSCME Council #75	906.48	AFSCME Union Dues
12/31/2019	88385	Office Depot	800.07	Office Supplies - Admin/CT/PD
Total General Fund Checks:			<u>\$ 1,388,129.32</u>	
Total Urban Renewal Checks			<u>-</u>	
December 2019 Checks			<u><u>\$ 1,388,129.32</u></u>	

ATTORNEY CHARGES

Attorneys:	July, 2019	Aug, 2019	Sept, 2019	Oct, 2019	Nov, 2019	Dec, 2019	Totals
City Charter	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Elections	-	-	-	1,608.50	-		1,608.50
Finance	305.50	141.73	-	-	-		447.23
General	70.50	-	-	6.20	540.50		617.20
Civic Center Project	258.50	1,833.00	352.50	-	70.50		2,514.50
Meeting Attendance	-	-	-	-	-		-
Governance/City Council	376.00	70.50	329.00	188.00	258.50		1,222.00
Meeting Attendance	837.92	767.42	767.42	1,049.42	837.92		4,260.10
Intergovernmental	94.00	2,453.00	2,239.40	2,711.88	446.50		7,944.78
Meeting Attendance	808.51	1,296.18	-	2,552.70	-		4,657.39
Land Use/ Community Development	963.50	1,104.09	188.00	352.50	-		2,608.09
Meeting Attendance	-	-	-	-	-		-
Parks & Recreation	23.50	-	-	-	-		23.50
Personnel/Labor	112.50	1,690.10	67.50	-	-		1,870.10
AFSCME	-	-	-	-	-		-
City Administration	-	-	-	123.30	188.00		311.30
Public Records & Meetings	-	-	-	47.00	-		47.00
Public Safety	180.00	-	-	-	-		180.00
Public Works	-	258.50	305.50	-	-		564.00
Real Property Transactions	-	-	-	-	-		-
Risk Management/Litigation	376.45	382.00	97.50	70.50	23.50		949.95
Rights of Way-Telecommunications	-	-	-	-	-		-
Urban Renewal	-	-	-	-	-		-
Total	\$ 4,406.88	\$ 9,996.52	\$ 4,346.82	\$ 8,710.00	\$ 2,365.42	\$ -	\$ 29,825.64

(pmt on 12/05/19)

Attorneys:	Jan, 2020	Feb, 2020	Mar, 2020	Apr, 2020	May, 2020	June, 2020	Totals for Year
City Charter							\$ -
Elections							1,608.50
Finance							447.23
General							617.20
Civic Center Project							2,514.50
Meeting Attendance							-
Governance/City Council							1,222.00
Meeting Attendance							4,260.10
Intergovernmental							7,944.78
Meeting Attendance							4,657.39
Land Use/ Community Development							2,608.09
Meeting Attendance							-
Parks & Recreation							23.50
Personnel/Labor							1,870.10
AFSCME							-
City Administration							311.30
Public Records & Meetings							47.00
Public Safety							180.00
Public Works							564.00
Real Property Transactions							-
Risk Management/Litigation							949.95
Rights of Way-Telecommunications							-
Urban Renewal							-
Total	\$ -	\$ 29,825.64					



GLADSTONE PUBLIC WORKS

Staff Report for the Month of

January 2020

Report Date : January 31, 2020
To : Jacque M. Betz, City Administrator
Copy : Mayor and City Council
From : Jim Whynot, Public Works Director

WATER DIVISION repairing a leak on Hardway Court.
Photo right



We abandoned an old, non-functioning fire hydrant and line at Meldrum Bar Park.

Photo left shows work in process.

Photo right is completed job.





A hydrant valve was damaged by the contractor on Duniway, in connection with the Civic Center project. Public Works shut down the main, flushed and sampled the water. The contractor removed the broken valve and capped off the old line at the tee.
Photo left



Replacing broken or worn out meter boxes is an ongoing maintenance process. We replace several of these each month. Photo right is an example of a finished replacement that happens to be at Addie and Slayden.

Part of our Oregon Health Authority Public Health Division clean drinking water protocol is routine water sampling for coliform samples and chlorine residuals. We remain well in compliance with both our procedures and water quality.

Justin Poyser and Zeb Sowers attended a three-day Backflow Cross Connection certification training.

In January the Oregon Health Authority approved our request for exemption renewal for water line extension for 2020. This exemption allows the city to avoid the high cost of paying for the State to review each and every water line replacement. With this exemption in place, we are allowed to submit an annual list certifying that each installation meets our city standards.

SEWER DIVISION entered the sanitary sewer manhole on Webster in order to clean and perform maintenance. Sewer gasses can quickly overcome a worker, rendering them unconscious in a matter



of seconds, so the tri-pod and topside monitor is required for immediate extraction if necessary.

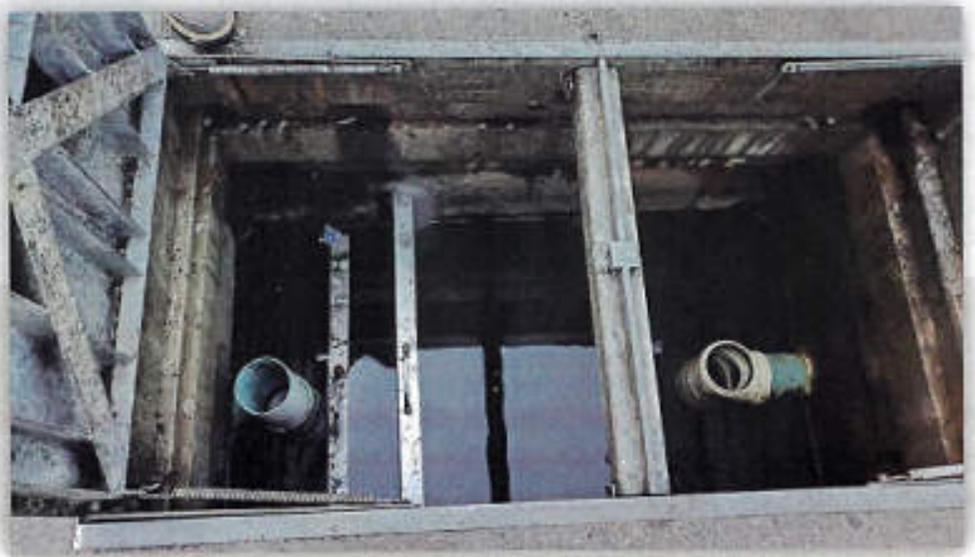


We reviewed the sewer camera video for Webster/Ridgewood/Clayton Way, to check for I & I and prepare for routine cleaning. These lines have many leaks and will be addressed in the I & I survey as part of the MAO with DEQ. We also videoed the sewer line at Bellevue and Fairfield to locate other I & I issues.

In January we cleaned approximately 17,000 lineal feet of sewer line as part of our routine maintenance program. Every two or three months we specifically clean the problem area along W. Clackamas Boulevard. As the council recalls, there is a hump in the sewer line in that area which is at the lowest point in our sewer system before the sewage goes to the pump station and on to the treatment plant. That section of pipe gets nearly completely clogged with grease that is collected from all parts of our city. We are working with Sisul Engineering to redesign that section of pipe, but until we can rebuild it, we are keeping the line open by conducting pro-active "get ahead of it" bi-monthly cleaning.

STORM DIVISION continues to clean and maintain our stormwater drainage system, with particular attention to headwalls and stormwater catch basins. Even with the heavy deluges we have experienced, the city has experienced virtually no flooding. Clackamas County has been notified that the section of Glen Echo that is a county road did have flooding, and the county came out and put up signage to advise that rainwater had come over their roadway. We have been inspecting our flood prone areas during heavy rains to make sure we continue to head-off any floodwater problems.

We rebuilt the oil/water separator in the Public Works yard. The old galvanized baffles had rusted through, causing degradation and ineffective protection against water quality. We replaced the old galvanized baffles with stainless steel baffles.



We continue to investigate our I & I areas of concern. Over the last two years, we have made considerable forward movement in reducing our I & I issues and coming into compliance with our DEQ mandates. As shown in the I & I photo at the top of page 4, you can see that we have many areas of concern. We had previously developed a plan to address these issues, and with the utility rate increases approved by the Council, we are now positioned to begin launching the plan.

We monitored the Smart Cover and flow meter during heavy rain events to ensure it was reading properly. We are proud to say that our efforts are paying off as we experienced no overflows during the recent storm events. This is progress!



STREETS DIVISION is continuing with the second section (Area 8) of new street sign replacements. We hope to complete the installation of new street signs city-wide within five years, bringing the city up to compliance.



While it may appear that these signs simply need to be cleaned, the reflectivity has been greatly compromised over the years, requiring full replacement of the signs.

We installed a dedicated parking sign at the Clackamas County Courthouse for our Police Officers to park



The Clarendon Street CDBG project is starting to wrap up. Some localized patch work will be completed soon, and the final top layer of asphalt will be laid once the temperatures are favorable. Inspections on the Clarendon project is winding down, but we will still have punch lists and final paving inspections soon.

We tested our new de-icer and it was ready to go for winter weather. When the snow event was forecast, we had the opportunity to use it. Our timing was nearly perfect with the laying down of the magnesium chloride, and the results were exactly as we had hoped. We are happy to have another piece of equipment to help our citizens move about safely during adverse weather events.



Unfortunately, we had to remove some street trees on the Clarendon Street CDBG project. As everyone knows, trees have a limited life span, and eventually must come down, or else they will unexpectedly and unsafely come down on their own! In this case, these trees had interior rot which made these trees hazardous, but the safety issues were not noticeable to the naked eye.

This month a citizen removed some trees in the right of way at the corner of Gloucester and Portland Avenue due to safety and property damage concerns. The city's involvement was to oversee the ROW permitting process, tree replacement options, and to ensure that proper procedures were followed for safety, traffic flagging, insurance coverage, and follow up inspections. The property owner's arborist reported that the trees were nearing the end of their lives. In addition to damaging the right of way, these trees had already dropped branches onto the street and sidewalk, which has the potential to cause

personal injury. The curbs and sidewalks had been replaced previously due to tree damage. It was reported at the January City Council meeting that the property owner expended approximately \$30,000 to remove and replace the trees, since replacement is the responsibility of the property owner.



Street maintenance and 2020 Slurry Seal list has been compiled and sent out for bid. Once again, we are piggy-backing with other cities on the slurry seal project to leverage economy of scale pricing.

We are planning and starting road repairs for the 2020 season as weather allows.

Streets Division is working with Clackamas County and PGE to determine power pole placement right of way issues on some of the county roads that are inside the city limits.



Winter weather is hard on our roads and requires temporary patching until weather allows for more permanent repairs. Until the city has funds to completely rebuild sections of infrastructure and streets, we continue to fill potholes as a temporary measure.

Civic Center inspections on ongoing and progressing. Photo right is along Duniway.





PARKS DIVISION mowed and cleaned the walkways at Ames Park, in addition to our routine winter maintenance in all our parks.



We also took down a tree and cleared undergrowth in the greenspace along Park Way.

FACILITIES AND FLEETS has evaluated obsolete, worn out equipment and materials this month and compiled 14 auction lots that will be put up on GovDeal auction site soon.

We inspected the roofs on all city buildings for signs of water leaks over the winter, and we performed the winter gutter and roof cleaning on all facilities.

Winter maintenance and facility and fleet projects are in full swing at the Public Works shop and yard, including installing new brooms on the street sweeper.

Fleet and Facilities is updating our inventory, maintenance, and insurance records.

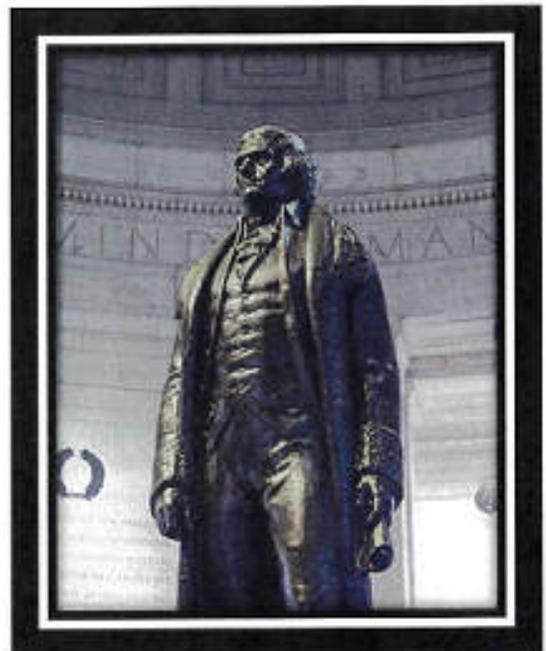
ADMINISTRATION continues to juggle multiple projects including:

- Working with WES to update our IGA
- Meeting with Oak Lodge Water Services to update and clarify our IGA.
- Public Works is helping to backfill the Utility Billing position at City Hall until that desk is filled, which is requiring backfilling here at Public Works. Public Works has made ourselves available to help out in any area the City has asked.
- Ongoing Planning and Development regarding new construction and reconstruction.
- Calculating SDCs for new development.
- Continuing inspections on open ROW permits.

- Continuing the process for the Meldrum Bar dredging process. Still awaiting determination and approval by US Army Corps of Engineers and Oregon Division of State Lands.
- Continuing administering the ODFW and OSMB Meldrum Bar dredging grant, tracking staff time and process.
- Preparing to write SOW for the actual dredging Meldrum Bar boat launch.
- Ongoing Civic Center progress is moving forward to completion.
- Monitor progress on DEQ MAO requirements.
- Trolley Trail Feasibility Study is wrapping up.
- Calculating SDCs for private development, which requires plan reviews.
- Working with Clackamas County on current and future private development projects.
- Continuing to collect information on our water loss report, as require by the State.
- Ongoing management of the ROW permit closeouts regarding the companies using our rights of way. We continue to discover many unresolved issues and incomplete job sites requiring multiple inspections by Public Works and requiring administrative follow up to resolve.
- Moving forward with soliciting quotes for repair and painting the exterior of the Senior Center.
- Working with consultant and structural engineer to determine the soundness of our Public Works shop building for possible remodel.

"WHEN A MAN ASSUMES A PUBLIC TRUST HE SHOULD CONSIDER HIMSELF A PUBLIC PROPERTY."

...THOMAS JEFFERSON



Gladstone Police Department
Monthly Report
January 2020





Gladstone Police Department

CHIEF'S REPORT TO CITY ADMINISTRATOR AND COUNCIL



CHIEF'S REPORT

January 2020

Greetings,

We saw some great accomplishments coming out of the police department during the month of January. First and foremost, Officer Dan Winters started with GPD on January 27th. Officer Winters will attend the academy in March and we are excited to have him on board.

There has been much work done on the Traffic Safety Committee and most recently we have been focused on establishing goals to recommend to Council. The committee is reviewing the City of Gladstone Traffic Safety Plan to narrow down important pedestrian related upgrades to recommend to council. Additionally, there is interest in establishing a marketing strategy for Gladstone in the area of traffic safety.

The Traffic Safety Committee is putting the final touches on a recommendation to Council for no through truck traffic in Gladstone along with closing the loop on E. Clackamas Dr, of course with the help of Public Works Director, Jim Whynot.

GPD Responded to several significant calls for service this month which has kept our investigations division very busy. Patrol continues to provide a presence in the community focusing on traffic related offenses and responding to calls for service.

Code Enforcement has made some significant strides in the community. One hurdle we hope to overcome in the month of February is the zombie house on manor drive. The property has been foreclosed on by the county and we are hoping to reduce to the process from 2 years to 30 days for "Right of Redemption". A hearing will be set for late February or early March and if successful, the property will go up for auction in May. There is still work to be done but hopefully we will be able to finally abate the nuisance in May. Please refer to the Code Enforcement section of this report for additional details and activity.

Finally, I have been meeting with several business owners on McLoughlin Blvd. The purpose behind the meeting are to build relationships and identify needs they may have. My meetings have been welcomed and productive. Overwhelmingly the feedback I have received is they love Gladstone and the support they receive from the city.

John



**GLADSTONE POLICE DEPARTMENT
MONTHLY ACTIVITY REPORT**



JANUARY 2020

GENERAL STATISTICS TYPE	THIS MONTH	YTD THIS YEAR	YTD LAST YEAR	% +/-	TOP 5 TRAFFIC CITE CHARGES	
Dispatched Incidents	671	671	821	-18.27%	Speeding	9
Officer Initiated Incidents	274	274	373	-26.54%	Driving While Suspended	8
Total Number of Incidents	945	945	1194	-20.85%	Driving Unlicensed	8
Police Reports Filed	274	274	347	-21.04%	Improper Display of License	7
Traffic Contacts	198	198	300	-34.00%	No Operator License	5
Citations Issued (Charged)	68	68	122	-44.26%	ALARM ADMINISTRATION REPORT	
DUI	0	0	3	-100.00%	Renewals Billed	85
Community Policing Contacts	10	10	0	1000.00%	Renewal Fees Collected	\$925.00
Murder	0	0	0	0.00%	Senior Exempt Permits	0
60 Deployment	5	5	8	-37.50%	New Permits Issued	0
Fire Releases	0	0	3	-100.00%	1st False Alarm Events	4
					False alarm fees billed	\$150.00

"Integrity, Professionalism, Partnership, Innovation, Communication, Empowerment"



**GLADSTONE POLICE DEPARTMENT
MONTHLY ACTIVITY REPORT**



JANUARY 2020

SELECTED CALLS FOR SERVICE**	THIS MONTH	YTD THIS YEAR	YTD LAST YEAR	% +/-	SPECIFIC OVERTIME CATEGORIES	HOURS
Abuse/Neglect	4	4	1	300.00%	Cover Short Staff	86.50
Accident/Injury or Fatal	2	2	1	100.00%	Court	6.00
Accident/Property Damage	8	8	3	166.67%	Training	29.50
Assault	4	4	6	-33.33%	Presentations/Meetings	3.00
Burglary	4	4	6	-33.33%	Other	30.25
Domestic/Family Disturbance	25	25	24	4.17%	Suot	2.75
Drugs/Narcotics	2	2	1	100.00%	ICB	7.00
Disturbance-Fights-Noise	14	14	6	133.33%		
Forgery/Fraud	4	4	3	33.33%		
Hit and Run	1	1	3	-66.67%		
Ordinance Violations	6	6	6	0.00%		
Runaway/Missing	11	11	4	175.00%		
Sex Offense	2	2	2	0.00%		
Suicide	9	9	9	0.00%		
Suspicious Person or Circumstance	62	62	50	24.00%		
Thefts	19	19	22	-13.64%		
Trespass/Prowler	13	13	1	1200.00%		
Vandalism	8	8	8	0.00%		
Vehicles Recovered	2	2	3	-33.33%		
Vehicles Stolen	1	1	5	-80.00%		
Death/Not Suicide/Murder	1	1	1	0.00%		

**Coded at time of dispatch, not final disposition

"Integrity, Professionalism, Partnership, Innovation, Communication, Empowerment"



Gladstone Police Department

CODE ENFORCEMENT REPORT

TO CHIEF AND COUNCIL



CODE ENFORCEMENT OFFICER

MONTHLY REPORT

Prepared by Sean Boyle

January 2020

- Abandoned Vehicle 3
- Animal Complaints 4
- Assist Public 2
- Death Investigation 1
- Assist Police & Fire 5
- Follow Ups 12
- Hazards 2
- Missing Person 1
- Ordinance Violations 6
- Parking Complaints 6
- Premise Checks (Transient Camps) 3
- Property Lost & Found 3
- New Cases 8
- Phone Contacts 65
- Lobby Contacts 29

Abandoned Tagged and Towed Vehicles



Updates:

- 290 Nelson Lane – Permits all signed off and remodel in progress.
- 1697 Harvard – Clear vision obstruction removed and clean up complete.
- 1640 Manor Drive – All reports and case information has been provided to Clackamas County and will be submitted to the County Council for consideration to reduce the 2 year right of redemption to 30 days. Hearings will occur in the next 45 days with a goal to have the property available for auction in May 2020. I will be attending the hearings as a witness on the case. Updates will be provided as they become available.

New Cases:

1. 1609 Webster Rd. – Garbage/Solid Waste/ Junk Keeping – Working with owner to correct violations
2. 396 W. Gloucester – Solid Waste/ Junk Keeping/ Possible Building Code and Land Use Violations Working with owner to correct violations. Long term compliance project.
3. 1250 82nd Dr. – Solid Waste/Garbage/Junk Keeping/Possible Land Use Violation Related to Watchman's Quarters. Long term compliance project.



**Gladstone Police Department
CODE ENFORCEMENT REPORT
TO CHIEF AND COUNCIL**



**CODE ENFORCEMENT OFFICER
MONTHLY REPORT CONTINUED...**

I spent time developing a volunteer program to help those who are disabled, or on a fixed income. The neighbors helping neighbors program will bring neighbors together to help each other with hardships, to help solve common code issues such as overgrown vegetation and removing debris from the property. I am hoping to launch this program in June.

I had some meetings to help plan the move of the property and evidence to the new police department building.

Crownview Drive Before:



Crownview Drive After:





**Gladstone Police Department
CODE ENFORCEMENT REPORT
TO CHIEF AND COUNCIL**



**CODE ENFORCEMENT OFFICER
MONTHLY REPORT CONTINUED...**

New Case Webster Rd:



New Case Gloucester Rd:



New Case 82nd Drive:



Harvard Completed Clear Vision Compliance:





Gladstone Police Department
DETECTIVES REPORT TO CHIEF AND COUNCIL
MONTHLY UNIT OR SPECIAL ACTIVITY REPORT



DETECTIVES MONTHLY REPORT

Prepared by Detective Fich

January 2020

CASES ASSIGNED	YTD	TOTAL
Gladstone police cases assigned for investigation follow-up	2	2
Outside police agency cases received and referred to investigator	1	1
DHS cross reporting cases referred to investigator and Child Abuse Team cases	1	1
Domestic Violence cases referred for investigator follow-up	0	0
Domestic Violence cases Review Only-No Action Required	0	0
Outside Agency Reports Reviewed	0	0
MISCELLANEOUS ASSIGNMENTS	YTD	TOTAL
Investigative Assists-Gladstone	0	2
Investigative Assists-Outside Agency	0	0
Sex Offenders Assessed/Interviewed	0	0
Sex Offenders Arrested	0	0

Monthly Detective Report
 January, 2020
 Detective Tony Fich

New Cases Assigned:

1. 18-034302 Arson Re-opened 01/16/19
2. 20-002232 Sexual Assault. Assigned 01/29/2020

Cases Cleared:

1. 19-027126 Murder. Occurred 11/15/19. Final report forwarded to CCSO 01/06/2020

Current Caseload:

1. 19-022110 Juvenile Sexual Abuse/Human Trafficking. Self-assigned.
2. 19-029760 Juvenile Sex Crime. Assigned 12/18/19
3. 19-030107 Robbery 1. Occurred and assigned 12/20/19
4. 19-030900 Sexual Assault. Consulted 12/30/19. Assigned 12/21/19
5. 18-034302 Arson Re-opened 01/16/19
6. 20-002232 Sexual Assault. Assigned 01/29/2020



Gladstone Police Department
DETECTIVES REPORT TO CHIEF AND COUNCIL
MONTHLY UNIT OR SPECIAL ACTIVITY REPORT



DETECTIVES MONTHLY REPORT

Prepared by Detective Gilliam

January 2020

CASES ASSIGNED	TOTAL
Gladstone police cases assigned for investigation follow-up	1
Outside police agency cases received and referred to investigator	0
DHS cross reporting cases referred to investigator and Child Abuse Team cases	0
Domestic Violence cases referred for investigator follow-up	0
Domestic Violence cases Review Only-No Action Required	0
Outside Agency Reports Reviewed	0
MISCELLANEOUS ASSIGNMENTS	TOTAL
Investigative Assists-Gladstone	0
Investigative Assists-Outside Agency	0
Sex Offenders Assessed/Interviewed	0
Sex Offenders Arrested	0

Current cases assigned: 6

19-021067 – Reckless Endangering/Assault II/Hit and Run

19-011267 – Sex Abuse (non-force/statutory)

19-009215 – Sex Abuse (non-force/statutory)

19-027373 – UUMV

19-020695 – Burglary

19-028995 – On-line Luring of a Minor

Notes:

1. Self-assigned a case involving On-Line Luring of a Minor (19-028995). This resulted in interviewing a suspect for two and a half hours. Suspect admitted to trying to meet a teenage juvenile for sex.
2. Testified in a Circuit Court trial resulting in a guilty verdict for PCS (15-1351)
3. Attended the monthly Major Crimes Team meeting (1/09)
4. Facilitated two medical bag training sessions for officers (1/09 & 1/10)
5. Assisted Oregon State Police with an autopsy at the medical examiner's office (homicide)

SWAT:

1. Completed 20-hours of SWAT training in January



**Gladstone Police Department
K9 REPORT TO CHIEF AND COUNCIL
MONTHLY UNIT OR SPECIAL ACTIVITY REPORT**

Prepared by: Officer Olson

January 2020

K9 MONTHLY REPORT

Police have utilized dogs in their ranks for over a hundred years. Their roles and functions have changed with the times to evolve with the communities they serve. Furthermore, police canine sections, much like police in general, have been designed to become more approachable than they have been in the past. This increase in approachability has garnered more support from the public and aided many police departments and their K9 units.

Officer	K9 Deployments GPD	K9 Deployments Other Agencies	K9 Training Hours
Olson	1	4	20

This month K9 Nanuk was successful in two surrender captures of wanted subjects who refused to come out of bedrooms.

K9 Nanuk and I were deployed on a robbery in Canby. We were unable to locate a track. Canby Police Department advised me that they believe the clerk was involved in the incident. They were ultimately able to confirm it through the investigation. K9 Nanuk's nose helped verify that the Clerk was lying to police.

So three out of five calls K9 Nanuk went to we were successful on!

We completed our first month training in a smaller training group with Gresham Police Department. This has allowed a lot more time being spent training K9 Nanuk during weekly training.





Gladstone Police Department
SERGEANTS REPORT TO CHIEF AND COUNCIL
MONTHLY UNIT OR SPECIAL ACTIVITY REPORT



OPERATIONS MONTHLY REPORT

Prepared by Sgt. Okerman

January 2020

1/1 – Happy New Year!

1/7 – Juvenile arrest for harassment against step-father.

1/7 – Shoplift at Walgreens. 1 suspect arrested with items in his pockets and up his sleeve. After video was reviewed an accomplice was charged in the theft as well.

1/13 – Unwanted subject at the Texaco punched an employee and ran from the scene. Officers located the subject down the road and he was taken into custody without incident.

1/13 – Welfare check on elderly resident who did not have heat during cold snap. Services offered.

1/14 – Felony domestic violence incident. Victim taken to hospital and suspect taken to Jail. Suspect also had outstanding warrant.

1/14 – Death investigation conducted by patrol sergeant. Medical Examiner responded to scene and determined natural causes.

1/18 – Officers responded to an Unwanted call. The subject was leaving in a vehicle as they arrived. The subject had been reported to be very intoxicated. Officers stopped the subject and he was arrested for DUII with BAC of .27%.

1/20 – At least three vehicles entered in the Sherwood Forrest Neighborhood. A stolen GPS was located in a yard around the corner and returned to the owner.

1/26 – Theft from vehicle at 24 Hour Fitness. Suspect broke window to get high end bags that were visible and then used a stolen credit card at Walgreens.

1/27 – Unwanted subject at Rivergreens apartments. Subject eventually left the complex without arrest. About 30 minutes later the same subject went to another apartment complex and started a disturbance. Subject was arrested for Disorderly Conduct.

1/27 – Officers checking for trespassers under the I-205 bridge located three subjects who has all been trespassed before. They were all given citations to appear in court.



Gladstone Police Department

SERGEANTS REPORT TO CHIEF AND COUNCIL

MONTHLY UNIT OR SPECIAL ACTIVITY REPORT



1/28 – An off-duty officer called and reported seeing a wanted subject in the Ranch Tavern. This subject had run from GPD before so a plan was put in place to safely take the subject into custody. The plan went well and the subject was completely surprised and was unable to run. At the Jail he was found to be concealing suspected Methamphetamine.

1/31 – Officers heard a traffic crash on McLoughlin and it was witnessed by several people. A vehicle was significantly speeding and ran into the back of another car. The speeding driver was intoxicated. He was arrested for DUII and lodged at the Jail with a BAC of .15%.

1/31 – GPD assisted CCSO on a burglary alarm at Buster's BBQ. Great photo below.





Gladstone Police Department
SERGEANT REPORT TO CHIEF AND COUNCIL
MONTHLY UNIT OR SPECIAL ACTIVITY REPORT



PATROL MONTHLY REPORT

Prepared by: Sergeant Leake

January 2020

Patrol Activity

01-02-2020

Sergeant Leake tagged an ABV for tow at Risley and cited the vehicle for expired tags. Leake ran traffic for an hour at Glen Echo and Portland Ave. Stopped several vehicles and educated them on the speed zone.

Sergeant Leake, Officer Day and Officer Orta were dispatched to a domestic at mobile home park where it was reported that there was a lot of yelling going on and a female saying "let me go." Officer Day and Officer Orta arrived and the male ran from them. Officer Day caught him and he was taken into custody. Investigation revealed he had assaulted and strangled the female. He was taken to jail and female was transported home in Portland.

01-03-2020

Sergeant Leake was dispatched to a suspicious circumstance call where it was reported that camping gear was seen outside the women's bathroom at Meldrum Bar Park along with the strong odor of marijuana in the air. Sergeant Leake arrived and found a subject with a full camp set up in the bathroom. Officer Butler responded for cover and the male was arrested for trespassing and cited and released. He gathered his things and went back to OC. Sergeant Leake and Officer Butler found several people in the park at Meldrum Bar after hours.

01-08-2020

Sergeant Leake worked traffic detail on 8300 block of Cason Rd. Officer Orr, Officer Herkamp and Sergeant Leake went to a domestic where father and adult son got into a fight after father pushed son from behind. Father went to jail for harassment and to sober up.

01-09-2020

Sergeant Leake and Officer Orta were dispatched to a suicide threat on the footbridge off 82 Drive. It was reported that the teenage daughter had said she was going to kill herself. Information was sketchy and the caller hung up on dispatch. Upon arrival officers found the girl hanging over the bridge with a friend pulling her back up. We called for AMR to transport and Officer Orta did a POH. While we were dealing with the suicidal, CCSO took another call at the 14 yr olds house and she had begun hitting people and biting herself. We responded to the location but not until CCSO did a POH on the girl and she was transported.

All GPD units responded to a suspicious circumstance at Autumn Oaks Apts where it was reported that a tenant was acting erratically. Subject was said to be suicidal but there was no



Gladstone Police Department
SERGEANT REPORT TO CHIEF AND COUNCIL
MONTHLY UNIT OR SPECIAL ACTIVITY REPORT



PATROL MONTHLY
REPORT CONTINUED....

confirming info. Sergeant Leake and Officer Orta arrived first and found the subject's front door open and the door knob removed. Looking inside, the house had been dismantled and the subject was talking to himself irrationally. The subject came to the door when called and he lunged at Sergeant Leake. Sergeant Leake and Officer Orta controlled the subject and Officer Orr and Officer Olson arrived to help take him into custody. No force was used on this call. The subject had approximately 40 pill bottles with anti-psychotic meds that AMR suspected he was not using. The subject was POH'd and transported.

01-10-2020

Officer Day covered CCSO on a suicidal subject. Subject ended up having a warrant and was arrested. Officer Olson got a warrant arrest on a passenger in a traffic stop based on using the driver's associates listed in Mark 43. Very creative police work.

Officer Olson responded on a K9 request to Canby for an armed robbery. This case was believed to be an inside job as the dog track stopped at the door inside the store. The employee later admitted it was her boyfriend who came and took the money and she reported it as a robbery. Arrests made.

01-14-2020

Sergeant Okerman and Officer Hutchinson were dispatched to a domestic at 6811 Glen Echo Ave where victim said she was choked by boyfriend. Sergeant Okerman found boyfriend on area check and detained subject on a warrant. He was arrested by Officer Hutchinson and also lodged on DV charges and strangulation.

01-15-2020

Sergeant Leake and Officer Orta were dispatched to an assault call at 6329 Glen Echo Ave where a 17 year old male was assaulted by his father. Dad was said to be drunk and attacked son and gave him minor injuries. Son claimed dad used wrestling moves on him and used headlocks and throws to assault son. When father was contacted he was so intoxicated he could not or would not give a statement. He was taken into custody without incident and lodged.

Sergeant Leake found a vehicle stalled on Oatfield at Webster in the lane of travel. The vehicle would not run properly and with the heavy rain and dark conditions it was bound to be hit by other vehicles. Other drivers were not obeying Sergeant Leake's attempt to direct traffic nor the flares dropped on the ground. Sergeant Leake was able to get the vehicle running and moved out of the road. Two elderly women occupants.



Gladstone Police Department
SERGEANT REPORT TO CHIEF AND COUNCIL
MONTHLY UNIT OR SPECIAL ACTIVITY REPORT
PATROL MONTHLY
REPORT CONTINUED....



Officer Herkamp and Reserve Officer Hale did a subject stop at Budget Inn in search of a wanted guy in room 229. Officer Herkamp was able to talk his way into the motel room and search for the subject. He was found hiding under a pile of clothing and the fight was on as he disobeyed all commands. Cover units arrived just as subject was taken into custody. Subject had felony warrants and was very, very high on methamphetamine. No injuries to suspect and no injuries to officers. Subject lodged on warrants and resisting arrest.

01-21-2020

Officer Olson covered on a pedestrian struck in Milwaukie where a traffic flagger was hit by vehicle and vehicle left the scene. Vehicle found unoccupied so K9 was requested. This vehicle was not the suspect vehicle and this was found out when the actual suspect vehicle returned to scene. Suspect arrested and was possible DUI/DRE case.

01-22-2020

Officer Olson covered on an arson call in Oregon City where a vehicle was set on fire at Lithia Subaru. A female suspect was identified by security cameras. Transient female suspect found in the area and was arrested and lodged.

01-23-2020

Sergeant Leake and Officer Orta assisted Gladstone Fire on a call where two subjects had gotten into an argument and their pit bull attacked them both. Both had bites and there was some concern about the dog attacking first responders. The dog was put in the bathroom and the subjects received medical care. Later, the subjects called police to ask if we would put their dog down. They were given information for Dog Services.

01-24-2020

Sergeant Leake was dispatched on an assist for CCSO to check McDonalds for an autistic subject who was reported missing and could be at the establishment. Sergeant Leake found the subject and CCSO took him home.

01-29-2020

Sergeant Leake assisted OSP and CCSO on a stolen vehicle that had been followed into Gladstone. Several units from different agencies descended on the city and did a search for the vehicle. The vehicle had dropped off a passenger before taking off from OSP. OSP gained information about a suspect, who was wanted, and the vehicle was reported stolen. The vehicle was not found and the passenger was taken to jail on warrants. About an hour later, a citizen called in a suspicious vehicle, that turned out to be the stolen vehicle dumped off at 280 W



Gladstone Police Department
SERGEANT REPORT TO CHIEF AND COUNCIL
MONTHLY UNIT OR SPECIAL ACTIVITY REPORT
PATROL MONTHLY
REPORT CONTINUED....



Ipswich. The vehicle was unoccupied and was recovered, with paperwork inside in the name of the suspect that was given up by the passenger. The vehicle was towed and OSP is going to add to the report in order to charge the suspect with UUMV.

Officer Herkamp covered Oregon City on a disturbance where male was described as fighting with RP and carries knives and has a history of fighting with police. Subject was a corrections offender for aggravated harassment. When contacted, subject barricaded himself in a bedroom. PO's issued detainer and swat members on duty were called to scene. Subject was taken into custody and taken to jail.

Patrol Response to Code Enforcement Issues:

- **Parking Complaints 19**
- **Ordinance Violations 6**
- **Abandoned Vehicles 3**



Gladstone Police Department
SRO REPORT TO CHIEF AND COUNCIL
MONTHLY UNIT OR SPECIAL ACTIVITY REPORT

Prepared by SRO Graves

January 2020

SCHOOL RESORCE OFFICER
MONTHLY REPORT

The School Resource Program (SRO) is a valuable partnership between the Gladstone School District and the Gladstone Police Department. The SRO investigates incidents which occur on the properties of all schools within Gladstone city limits (Kraxberger Middle School, John Wetten Elementary School, Gladstone High School), as well as the Administrative offices for the district.

The SRO concentrates on the schools and is an “on-site” officer at all schools in the Gladstone School District. This allows a regular patrol officer to focus on the rest of the city. Officer Graves is currently in this assignment. He deals with a wide range of issues, such as attendance, assaults, child abuse, thefts and gangs. He also conducts interventions, gives presentations to faculty and students, and meets with parents about issues.

Stats are for the 2019-2020 school year	This Month	Year to Date
Student Interventions	6	18
Assist Faculty with Problem	1	19
Meeting/Assist Family/Parents/Guardians	2	10
Classroom Presentations	0	1
Welfare Check/Home Check	2	8
Gang Affiliation Contacts	0	0

The only major event in the school district was a large amount of marijuana was found on 3 students at Kraxberger middle school. The investigation lead to 3 arrests for possession of Marijuana and a 4th that was suspended.

Attended additional training on what is new in drug trends for juveniles. Tried to get school administrators to attend, but they were unable to.

Was informed that there are juveniles having sex in the locker room of Kraxberger Middle school. There is no evidence to support this claim and no rumors have been brought up.

Assisted the GFD with hands only CPR.



Gladstone Police Department

SERGEANT REPORT TO CHIEF AND COUNCIL

MONTHLY UNIT OR SPECIAL ACTIVITY REPORT



Prepared by: Sergeant Carl Bell

January 2020

TRAINING DIVISION MONTHLY REPORT

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 Officer's 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
Eric Graves	Drug Trends	N/A	8
All GPD Officers	Taser	Certification	5 X 15 = 75
Kevin Voss	Property and Evidence	N/A	16
Danny Day	Firearms Training	N/A	8
			Total: 107

K9 Nanuk and Officer Olson did 16 hours of K9 Training with Gresham PD.

Officer Dan Winters Started his FTEP (pre-academy training) on January 27th.



Gladstone Fire Department Monthly Report: January 2020

Report Date: February 4, 2020
To: City Administrator Jacque Betz
Cc: City Council
From: Fire Chief Rick Huffman

The first month of 2020 is in the books. Gladstone Firefighters were dispatched on 140 emergency responses in January. The table below displays some of the high risk and potentially high risk responses from those 140 calls. These reflect the highest potential for loss of life, property damage or danger to firefighters. The 911 dispatch center (C-COM) generally rank medical calls within five categories: Alpha, Bravo, Charlie, Delta and Echo. Alpha is typically the lowest risk or emergency with Echo being the highest risk with potential for loss of life. Fire alarm system responses, working fires and rescue calls (vehicle accidents, etc.) all have increased risk to the responding firefighters.

High Risk and High Risk Potential Responses January, 2020	
<i>Call Type</i>	<i>Call Count</i>
ALFC - COMMERCIAL FIRE ALAR	10
CHEST PAIN DELTA	6
BREATHING PROBLEMS DELTA	5
DIABETIC PROBLEMS CHARLIE	5
STROKE/TIA CHARLIE	5
HEART PROBLEMS/AICD DELTA	4
UNCONSCIOUS/FAINTING DELTA	4
ALFR - RESIDENTIAL ALARM	3
TAU - TRAFFIC ACCIDENT UNK INJ	3
CPR - CARDIAC ARREST	2
FALLS DELTA	2
MISCELLANEOUS - FIRE	2
CARDIAC/RESP ARREST DELTA	1
CARDIAC/RESP ARREST ECHO	1
HEMORRHAGE/LACERATION DELTA	1
OVERDOSE/POISONING DELTA	1
SICK PERSON DELTA	1
TASK - TASK FORCE	1
TRAFFIC/TRANSP INC DELTA	1
<i>Total</i>	58

Source: Clackamas County "C-COM" 911 dispatch center.

As discussed at the recent City Council Retreat, progress is being made with the goals and objectives in the adopted strategic plan and the standards of cover document to reduce response times and increase staffing. Over the next few months, we will be working hard to move our administrative offices out of the fire station and bring the firefighter crew quarters into the station (and terminate our rental agreement with the apartment). This move will help meet those goals.

With regard to Emergency Management, the Police Chief and I attended a functional exercise for a simulated dam failure with the PGE management team and emergency response personnel from around the region. Working together we experienced many procedures that will help us establish our new emergency operations center (EOC) at our new Civic Center.



2020 will be an exciting year for Gladstone Fire and as always, I am available to you for additional information and explanation.

Rick Huffman, Fire Chief
City of Gladstone

The following are reports from your Fire Department Command Staff:

Michael Funk
Assistant Chief/Fire Marshal

Fire Investigations-

- Reviewed 911 audio recording the house fire on River Rd. on Christmas day. Also reviewed elite report- added fire investigation info.

Review business for Planning Commission-

- Reviewed requests, made comments and attended pre-application meetings.

Business Inspections and development proposal reviews-

- Insp. at new civic ctr. -sprinkler, partial cover inspection.
- Inspected Tonkin Hyundai w/ County building inspector. Reviewed Sprinkler system, CO alarms, magnet -alarm test of RTU's, and strobes in the fire alarm sys.

Training events-

- Attend EMS drill -2020 EMS protocol review.
- Attend drill- review of bumper load and new Hypothermia pack.
- Attend yearly CPR recertification.

School district-

- Respond to cold fire call at WLK school. Small fire girl's restroom.

Meetings-

- Attend Command staff training: MVA incident management and Incident size-up.
- Sit in on E-Scheduling phone meeting with Capt. Brost.
- Meet with C-com staff to discuss dispatch changes.

Miscellaneous:

- Review statistics on back to back calls and discuss with Chief Huffman discuss the impacts and effects of 2-person staffing.
- Sorted 1592 runs from 2019 to provide statistical information for City Councilor and Fire Chief Huffman.

Deputy Chief Hopperstad

Logistics

Radio's and Pagers: Working with WCCCA tech's to determine why the scan feature is not working properly on E 391 main radio. Continue to remove old non digital radios out of the system to send out for clearing of the info so they can be sold. I also sent 1 of the newer radios in for repair on a loose volume knob.

Repairs: This month C 390 and C 391 vehicles both had a recall notice for a suspension defect and rusting on the hood edge. These recalls were at Fords expense and should be no cost to the city. C 390 had a bad cell in the new battery and was replaced at no charge.

Meetings: Attended Fire Defense board followed by C 800 Fire users group at Aurora main station. Also attended Command staff training with ODOT for traffic control on Interstate and local highways and what to do if you need to shut down an Interstate Highway.

Building Maintenance: Had another incident with E 391 Overhead door but this time a spring broke causing the door not to work. The door company put an emergency fix on the spring so it would work while new springs were ordered. Replacement complete on January 30.

Logistics: This month was pretty unpredictable on the weather so I loaded our tire chains and boards onto our flatbed truck so they would be easily retrieved if we needed them. I met with our tap out installer to put together a list of needed equipment to mount Station digital system. Station shopping as needed.

Captain Patrick Brost

A Shift

Gladstone Fire responded to 140 calls in January. 50 of these were on A-shift. Great work with a busy month.

This month we focused on hydrants, deploying attack lines, and doing change-overs in various hose deployment scenarios. We also did some driver training.



January 25th and 26th, I was asked to conduct HAZMAT training for the recruit academy. There is a lot of information to cover in this training, and the recruits worked hard on the various evolutions that grew in complexity and problem solving.



This month we had an onboarding meeting with eSchedule to go over how the application works. There is some small remaining back-end work I'm working on before putting together a training and rolling this out to the department. This will be the way in which staff provide availability, receive schedules, view schedules and request trades, etc.

Notable Events

The vast majority of all calls this month on A-shift were medical. The most notable of those was while we were conducting A/O training at the high school on January 18th where we heard a cardiac arrest call just a few houses out of our response area. E309 and E308 responded as well as Gladstone PD. We quickly got the engine into service and added ourselves to the call. It helped provide the scene a much larger pool for chest compressions and gave the patient a better chance for survival. The patient regained a pulse and was transported to an appropriate hospital. The results of this call are still unknown to GFD as of this report.

We had two vehicle accidents. One on I205 South Bound at the onramp from exit 9. We quickly assessed the situation, provided a safe work area for Oregon State Police, and assisted with some traffic control. There were no injuries for transporting on this accident.



The other was on January 9 on River Rd and W. Gloucester. It was fairly early in the morning and there was a significant amount of fog. This resulted in a "T-Bone" type of accident where one driver was transported and both vehicles were likely totaled.

Captain Kirk Stempel B Shift & Technical Rescue

This month we continued working with rope systems, increasing the efficiencies of our initial actions. Included was preconfigured rope systems, patient packaging, and command tactics.

OTHER ITEMS OF INTEREST

In the month of January, I had the opportunity to work with the recruits on salvage and overhaul. This important function at any fire scene can help eliminate further damage caused by suppression activities, as well as providing a service to the home owner or business in the protection of valuable items.



January also included teaching Hands Only CPR to Gladstone High School Students. This valuable skill could possibly save someone's life when experiencing a cardiac event.



While on duty, B Shift spent many hours fine tuning their skills, ranging from suppression evolutions, to forcible entry. These skills are the bread and butter of the fire service; every firefighter must flawlessly perform these skills in all situations.

SIGNIFICANT CALLS

On January 7th, Gladstone Fire responded, along with Clackamas Fire, on another commercial fire located at METRO's South Transfer Station. E391 was the 3rd piece of apparatus on scene. Luckily the fire was contained to a small rubbish fire. After ensuring the fire was handled, Gladstone Fire was then recalled.

On January 22nd, Gladstone Fire responded to report of a possible illegal transient camp fire. After an intensive hike to the location, we found an incredibly elaborate setup. The illegal camp fire was quickly extinguished and the scene was cleared.



Between calls, B shift spent some time training and taking care of our apparatus, it's all about Pride of Ownership!



Captain Richard Newton

This is the Monthly C-shift report for the month of January 2020.

C-shift:

For the month of January Gladstone Fire Department (GFD) responded on 140 calls for the month. On C-Shift we responded on 44 calls for service, which was 31% of the calls. Throughout the month on C-Shift there were several different drills. One of those drills was going over our car fire pre-connect.



Projects:

Pre-incident plans:

The Pre-incident plan project is moving right along. Next month we should have most of the car dealerships completed. GFD has over 383 Pre-incident plans in the First Look Pro (FLP) system. Just a reminder to all GFD members I have put on the department calendar the dates and time that I will be doing Pre-incident plans. For those members working on their FF2 you may want to look at those dates and see if you can attend.

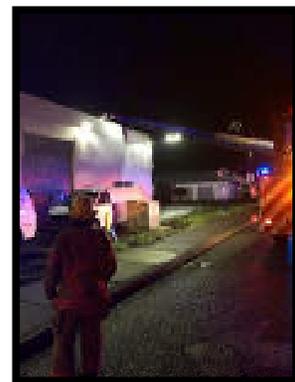
Operations:

The new engine is coming along. Next month four members will be going back to Appleton Wisconsin for the pre-construction review. If anyone has ideas or questions about the engine, please contact me.

Call:

On January 8, 2020 GFD assisted CCFD#1 on a three car MVA on Mcloughlin Blvd. One person had to be extricated from one of the vehicles.

On January 30, 2020 GFD with CCFD#1 where dispatched on a possible commercial fire at the Volkswagen dealership. There had been a report of smoke coming from the roof. After further investigation we found no problems.



###



Gladstone Senior Center

Monthly Report

January 2020

Report Date: February 3, 2020

To: City Administrator, Jacque Betz

From: Senior Center Manager, Colin Black

Senior Center staff have kept themselves busy in January. From the beginning of a new Community School Term to taking appointments for AARP tax assistance, there is never a dull day.

Our updated Tram Excursions took effect in January. Senior Center staff has worked over the last few months on updating our Tram Excursions. Staff talked with participants on new ideas and reached out to other senior centers in order to explore new ideas. The first Tram Excursion to benefit from this was a trip to the Spaghetti Factory at the Waterfront in downtown Portland followed by a ride on the OHSU Aerial Tram. Though it was a typical Portland day, we were told that it cleared up just enough and in time for our participants to really enjoy the view. As part of this updated program, we will be providing more traditional trips to places and locations the Senior Center has not explored to date. This includes brunch at Korblatt's NY Style Deli on NW 23rd and a trip to the Portland Art Museum.

The Gladstone Seniors Foundation has moved forward with the purchase of a new minivan for the Senior Center. As the Foundation and SCM Black research best options/prices, we will keep the Council informed. Great news about the Senior Center stove/oven. We will be moving forward with the purchase of a brand-new oven in February/ March, as soon as funds are received from the participating community partners. In more great news, the Senior Center is one step closer to the acquiring of a ductless A/C for our kitchen. Three estimates have been received and now the Foundation Board will decide on what to choose.

As a reminder the Gladstone Seniors Foundation, Gladstone Kiwanis, and the Gladstone/Oak Lodge Rotary Club have all committed to funding this purchase with the Senior Center picking up ¼ share. The minivan and A/C unit will be totally funded by the Seniors Foundation.

As the rain continues to fall, staff of your Gladstone Senior Center:

- Delivered and served more than 900 meals to clients.
- Provided more than 200 one-way rides for participants.
- On 1/3 SCM Black participated in the City Department Head retreat.

- 1/7, the Clackamas County ASAC (Aging Services Advisory Council) visited on-site and enjoyed lunch while chatting with participants. This is an annual visit that each senior center in Clackamas County participates in. ASAC is tasked with engaging participants at the centers to see how things are going.
- 1/13-We hosted the Gladstone Fire Department in our Planton Room for training.
- SCM Black attended the quarterly Clackamas County Contractors meeting on 1/14 at the Pioneer Center. All senior center managers met to discuss current events/challenges that we are faced with. Additionally, we discussed the current status of the nutrition services contract with Bateman (they provide meal services to all county contracted meal sites such as ours) as there have been numerous challenges with quality lately.
- 1/25, SCM Black participated in the annual Strategic Plan meeting of the City Council and City Department Heads.
- 1/29, our Nutrition Services staff participated in monthly menu planning conference call.
- 1/29, SCM Black participated in the Janitorial Services meeting for the City.

As always, your Senior Center staff look forward to working with you in making Gladstone even better and moving forward into a very successful 2020. If you have any questions or concerns, please feel free to contact us at any time.

Respectfully,

Colin Black

Senior Center Manager

GLADSTONE MUNICIPAL COURT JANUARY 2020

General Court Information for January 2020

- 66 violation filed
- 25 violations closed
- 14 misdemeanors filed
- 0 misdemeanors closed
- 87 cases were placed on a payment plan
- 11 warrants were issued
- 24 overdue payment letters were mailed
- 50 driver's licenses were requested suspended
- 13 cases were sent to collections
- 538 cases sent to Department of Revenue
- 0 Jury trial was held
- \$15,262.31 in violation fees assessed
- \$3,123.31 in violation fees paid
- \$8,068.00 in misdemeanor fees assessed
- \$3,475.00 in misdemeanor fees paid
- \$131.18 was collected by Oregon Department of Revenue

	Traffic Issued 2018	Traffic Issued 2019	Traffic Issued 2020	Traffic Disp 2018	Traffic Disp 2019	Traffic Disp 2020	Misd. Issued 2018	Misd. Issued 2019	Misd. Issued 2020	Misd. Disp. 2018	Misd. Disp. 2019	Misd. Disp. 2020	Parking 2018	Parking 2019	Parking 2020
Jan	116	122	66	187	174	63	31	19	14	34	17	10	10	4	4
Feb	255	151		206	133		19	17		14	9		5	2	
Mar	218	78		178	95		8	17		14	17		11	5	
Apr	227	66		113	71		14	20		3	6		3	6	
May	174	58		30	37		8	19		11	13		6	2	
Jun	133	64		184	35		23	18		14	2		2	1	
Jul	168	103		93	76		17	16		6	10		14	7	
Aug	88	63		156	52		15	19		5	13		6	8	
Sep	170	69		44	60		17	11		8	16		4	3	
Oct	109	101		57	44		11	11		3	15		4	9	
Nov	55	50		90	72		14	17		8	13		4	7	
Dec	176	44		57	23		32	1		2	8		2	5	

GLADSTONE MUNICIPAL COURT JANUARY 2020

	Viol. Fee assessed	Viol. Fees Paid	Misd. Fine Assessed	Misd. Fees Paid
Jan. 2018	\$ 82,695.26	\$ 31,475.75	\$ 41,340.50	\$ 11,583.12
Jan. 2019	\$ 62,173.00	\$ 28,973.67	\$ 16,748.50	\$ 10,315.17
Jan. 2020	\$ 15,262.31	\$ 12,033.23	\$ 8,068.00	\$ 9,339.58
Feb. 2018	\$ 84,425.75	\$ 28,879.41	\$ 20,820.00	\$ 10,649.57
Feb. 2019	\$ 33,666.05	\$ 24,608.32	\$ 10,875.25	\$ 9,955.57
Feb. 2020				
Mar. 2018	\$ 36,815.08	\$ 42,146.18	\$ 14,588.00	\$ 9,977.53
Mar. 2019	\$ 22,064.00	\$ 20,162.83	\$ 28,158.17	\$ 9,856.19
Mar. 2020				
Apr. 2018	\$ 44,254.00	\$ 39,299.22	\$ 10,547.00	\$ 8,528.31
Apr. 2019	\$ 16,306.00	\$ 30,546.05	\$ 7,019.95	\$ 8,667.79
Apr. 2020				
May. 2018	\$ 38,926.00	\$ 34,218.09	\$ 11,427.50	\$ 13,873.70
May. 2019	\$ 32,791.91	\$ 19,997.76	\$ 6,620.32	\$ 7,002.92
May. 2020				
Jun. 2018	\$ 50,968.00	\$ 38,467.85	\$ 13,796.00	\$ 12,249.84
Jun. 2019	\$ 18,497.75	\$ 18,540.84	\$ 5,178.05	\$ 12,325.76
Jun. 2020				
Jul. 2018	\$ 33,509.79	\$ 27,625.22	\$ 3,172.00	\$ 12,793.70
Jul. 2019	\$ 18,739.12	\$ 19,663.75	\$ 11,949.16	\$ 6,553.99
Jul. 2020				
Aug. 2018	\$ 45,548.00	\$ 33,676.39	\$ 11,334.67	\$ 14,979.08
Aug. 2019	\$ 10,945.79	\$ 14,700.39	\$ 8,637.73	\$ 5,527.01
Aug. 2020				
Sept. 2018	\$ 20,374.00	\$ 26,286.79	\$ 4,206.75	\$ 10,884.78
Sept. 2019	\$ 14,670.00	\$ 14,280.38	\$ 11,491.97	\$ 10,621.29
Sept. 2020				
Oct. 2018	\$ 31,177.00	\$ 26,884.79	\$ 3,424.00	\$ 13,550.47
Oct. 2019	\$ 13,528.00	\$ 19,153.57	\$ 9,066.34	\$ 7,588.17
Oct. 2020				
Nov. 2018	\$ 36,566.53	\$ 24,234.34	\$ 4,728.25	\$ 14,619.54
Nov. 2019	\$ 23,328.00	\$ 13,156.70	\$ 9,739.00	\$ 7,506.15
Nov. 2020				
Dec. 2018	\$ 21,961.50	\$ 20,534.13	\$ 446.00	\$ 4,765.81
Dec. 2019	\$ 5,495.00	\$ 23,002.35	\$ 5,908.47	\$ 4,987.86
Dec. 2020				



City of Gladstone Monthly Report | January 2020

PUBLIC CONTACTS/PLANNING ACTIONS

CUSTOMER CONTACT/ Planning Actions	January	YEAR TOTALS
Customer Service Counter Contacts	5	5
Customer phone/email contacts	43	43
Building Permits with Land Use Review	5	5
Pre-application conferences	1	1
Administrative Decisions	2	2

PLANNING COMMISSION ACTIONS/DECISIONS

- None

CITY COUNCIL LAND USE ACTIONS/DECISIONS

- None

PRE-APPLICATION CONFERENCES

- 18085 Webster Road – proposal for new garages, storage and recreation space.

ADMINISTRATIVE PERMITS

- Z-0502-19 – 76 Station sign revisions
- Z-0536-19 – 2-lot partition on Columbia Ave

BUILDING PERMITS WITH LAND USE REVIEW

JANUARY

Date	Address	Building Permit #	Description
01/07/2020	19640 McLoughlin	B0684819	Tenant improvement
01/07/2020	810 E. Arlington Street	B0691019	Tenant improvement and site development
01/08/2020	810 E. Arlington Street	B0544019	Replacement of freestanding sign
01/08/2020	19495 McLoughlin	B0001220	New wall sign
01/24/2020	W. Arlington St	B0442819	New commercial building

FUTURE ITEMS/PROPERTY UPDATES

Location	Topic
City Wide	Proposed code amendments related to Accessory Dwelling Units. Public hearing scheduled for February 18, 2020.



GLADSTONE POLICE DEPARTMENT
535 Portland Ave., Gladstone, Oregon 97027

MEMORANDUM

DATE: February 4, 2020

TO: Tami Bannick, City Recorder

CC: File

FROM: John Schmerber, Chief of Police

SUBJECT: Kearns Market

I have reviewed the OLCC application for Kearns Market which is located at 18505 Webster Rd, Gladstone Oregon. A review over the last year's police activity at the market showed only three incidents where police were called to the business. In all cases, the market was the victim and the incidents were minor.

I see no reason to object to the approval of the OLCC application.



LIQUOR LICENSE APPLICATION

1. Application. **Do not include** any OLCC fees with your application packet (the license fee will be collected at a later time). Application is being made for:

License Applied For:	CITY AND COUNTY USE ONLY
<input type="checkbox"/> Brewery 1 st Location	Date application received and/or date stamp:
<input type="checkbox"/> Brewery 2 nd Location	
<input type="checkbox"/> Brewery 3 rd Location	Name of City or County:
<input type="checkbox"/> Brewery-Public House 1 st location	
<input type="checkbox"/> Brewery-Public House 2 nd location	Recommends this license be: <input type="checkbox"/> Granted <input type="checkbox"/> Denied
<input type="checkbox"/> Brewery-Public House 3 rd location	
<input type="checkbox"/> Distillery	By: _____
<input type="checkbox"/> Full On-Premises, Commercial	Date: _____
<input type="checkbox"/> Full On-Premises, Caterer	<p style="text-align: center;">OLCC USE ONLY</p> Date application received: <u>12/26/19</u>
<input type="checkbox"/> Full On-Premises, Passenger Carrier	
<input type="checkbox"/> Full On-Premises, Other Public Location	By: <u>Karina</u>
<input type="checkbox"/> Full On-Premises, For Profit Private Club	License Action(s): <u>C/O</u>
<input type="checkbox"/> Full On-Premises, Nonprofit Private Club	
<input type="checkbox"/> Grower Sales Privilege 1 st location	
<input type="checkbox"/> Grower Sales Privilege 2 nd location	
<input type="checkbox"/> Grower Sales Privilege 3 rd location	
<input type="checkbox"/> Limited On-Premises	
<input checked="" type="checkbox"/> Off-Premises	
<input type="checkbox"/> Off-Premises with Fuel Pumps	
<input type="checkbox"/> Warehouse	
<input type="checkbox"/> Wholesale Malt Beverage & Wine	
<input type="checkbox"/> Winery 1 st Location	
<input type="checkbox"/> Winery 2 nd Location	
<input type="checkbox"/> Winery 3 rd Location	

2. Identify the applicant(s) applying for the license(s). ENTITY (example: corporation or LLC) or INDIVIDUAL(S) applying for the license(s):

Kevin Chung Nguyen
(Applicant #1)

(Applicant #2)

(Applicant #3)

(Applicant #4)

3. Trade Name of the Business (Name Customers Will See)

Kearn's Market

4. Business Address (Number and Street Address of the Location that will have the liquor license)

18505 Webster Rd.

City	County	Zip Code
<u>Gladstone</u>	<u>Clatsop</u>	<u>97027</u>



LIQUOR LICENSE APPLICATION

5. Trade Name of the Business (Name Customers Will See)

Kearns Market

6. Does the business address currently have an OLCC liquor license? YES NO

7. Does the business address currently have an OLCC marijuana license? YES NO

8. Mailing Address/PO Box, Number, Street, Rural Route (where the OLCC will send your mail)

18505 Webster Rd

City

Gladstone

State

OR

Zip Code

97027

9. Phone Number of the Business Location

(503) 656-6338

10. Email Contact for this Application

u...@... .com

11. Contact Person for this Application

Phone Number

Contact Person's Mailing Address (if different)

-

City

Portland

State

OR

Zip Code

97266

Please note that liquor license applications are public records. A copy of the application will be posted on the OLCC website for a period of several weeks.

I understand that marijuana (such as use, consumption, ingestion, inhalation, samples, give-away, sale, etc.) is **prohibited** on the licensed premises.

I attest that all answers on all forms, documents, and information provided to the OLCC are true and complete.

Applicant Signature(s)

- Each individual person listed as an applicant must sign the application.
- If an applicant is an entity, such as a corporation or LLC, at least one person who is authorized to sign for the entity must sign the application.
- A person with the authority to sign on behalf of the applicant (such as the applicant's attorney or a person with power of attorney) may sign the application. If a person other than an applicant signs the application, please provide proof of signature authority.

Kevin Nguyen

(Applicant#1)

(Applicant #2)

(Applicant#3)

(Applicant #4)



OREGON LIQUOR CONTROL COMMISSION
INDIVIDUAL HISTORY FORM

1. Name: (LAST) <u>Nguyen</u> (FIRST) <u>Kevin</u> (MIDDLE) <u>Cuong</u>	
2. Other Names Used (Maiden, Etc.):	
3. Do you have a Social Security Number (SSN) issued by the U.S. Social Security Administration? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please provide your SSN: _____	
<p>SOCIAL SECURITY NUMBER DISCLOSURE: As part of your application for an initial or renewal license, Federal and State laws require you to provide your Social Security Number (SSN) to the Oregon Liquor Control Commission (OLCC) for child support enforcement purposes (42 USC § 666(a)(13) & ORS 25.785). If you are an applicant or licensee and fail to provide your SSN, the OLCC may refuse to process your application. Your SSN will be used only for child support enforcement purposes unless you indicate below.</p> <p>Based on our authority under ORS 471.311 and OAR 845-005-0312(6), we are requesting your voluntary consent to use your SSN for the following administrative purposes only: to match your license application to your Alcohol Server Education records (where applicable), and to ensure your identity for criminal records checks. OLCC will not deny you any rights, benefits or privileges otherwise provided by law if you do not consent to use of your SSN for these administrative purposes (5 USC § 552(a).</p> <p>Do you voluntarily consent to the OLCC's use of your SSN as just described? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	
4. Date of Birth (MM/DD/YYYY):	5. Contact Phone: <u>503-784-4968</u>
6. Driver License or State ID #:	7. State:
8. Residence Address: <u>Pl Portland, OR 97266</u>	
9. Mailing Address (if different):	
10. E-Mail (optional):	
11. Do you have a spouse or domestic partner? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, list his/her full name:	
12. If yes to #11, will this person be involved in the management of, or have control over the business? <input type="checkbox"/> No <input type="checkbox"/> Yes	
13. In the past 10 years, have you been convicted ("convicted" includes paying a fine) in Oregon or another U.S. state of driving a car with a suspended driver license or driving a car with no insurance? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes (Please include explanation below) <input type="checkbox"/> Unsure (Please include explanation below)	
14. In the past 10 years, have you been convicted ("convicted" includes paying a fine) in Oregon or another U.S. state of a FELONY ? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes (Please include explanation below) <input type="checkbox"/> Unsure (Please include explanation below)	
15. Have you ever been in a drug or alcohol diversion program in Oregon or another U.S. state? A diversion program is where you are required, usually by the court or another government agency, to complete certain requirements in place of being convicted of a drug or alcohol-related offense. <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes (Please include explanation below) <input type="checkbox"/> Unsure (Please include explanation below)	

Handwritten: CCH, 1-8-2020

16. Do you, or any legal entity that you are a part of, currently hold or have previously held a liquor license or a recreational marijuana license in Oregon or another U.S. state? (Note: alcohol service permits and marijuana worker permits are not liquor licenses).

No Yes (Please include explanation below) Unsure (Please include explanation below)

17. Have you, or any legal entity that you are a part of, ever had an application for a license, permit, or certificate denied or cancelled by the OLCC or any other governmental agency in the U.S.?

No Yes (Please include explanation below) Unsure (Please include explanation below)

18. Are you applying for a Full On-Premises, Limited On-Premises, Off-Premises, or Brewery-Public House license?

No Please skip questions 19 & 20. Go directly to question 21.
 Yes Please answer questions 19, 20, and 21.

19. Do you or will you have any ownership interest in a business that manufactures, wholesales, or distributes alcohol in Oregon or another U.S. state?

No Yes (Please include explanation below) Unsure (Please include explanation below)

20. Does or will an alcohol manufacturer, wholesaler, or distributor in Oregon or another U.S. state have any ownership interest in your business?

No Yes (Please include explanation below) Unsure (Please include explanation below)

21. Do you currently have, or will you have, any ownership interest in any business in Oregon with a Full On-Premises, Limited On-Premises, Off-Premises, or Brewery-Public House license?

No Yes (Please include explanation below) Unsure (Please include explanation below)

You must sign your own form. Another person, like your attorney or a person with power of attorney, may not sign your form. I affirm that my answers are true and complete. I understand the OLCC will use the above information to check my records, including but not limited to, criminal history. I understand that if my answers are not true and complete, the OLCC may deny my license application.

Name: (LAST)

Nguyen

(FIRST)

Kevin

(MIDDLE)

Cuong

Signature:

Kevin Nguyen

Date:

12/25/19



OREGON LIQUOR CONTROL COMMISSION
BUSINESS INFORMATION

Please Print or Type

Applicant Name: Kevin Cuong Nguyen Phone: 503-784-4968

Trade Name (dba): _____

Business Location Address: 18505 Webster Rd.

City: Gladstone ZIP Code: 97027

DAYS AND HOURS OF OPERATION

Business Hours:

Sunday 9am to 10pm
Monday 7am to 10pm
Tuesday 7am to 10pm
Wednesday 7am to 10pm
Thursday 7am to 10pm
Friday 7am to 11pm
Saturday 9am to 11pm

Outdoor Area Hours:

Sunday _____ to _____
Monday _____ to _____
Tuesday _____ to _____
Wednesday _____ to _____
Thursday _____ to _____
Friday _____ to _____
Saturday _____ to _____

The outdoor area is used for:

- Food service Hours: _____ to _____
- Alcohol service Hours: _____ to _____
- Enclosed, how _____

The exterior area is adequately viewed and/or supervised by Service Permittees

(Investigator's Initials)

Seasonal Variations: Yes No If yes, explain: _____

ENTERTAINMENT

Check all that apply:

- Live Music
- Recorded Music
- DJ Music
- Dancing
- Nude Entertainers
- Karaoke
- Coin-operated Games
- Video Lottery Machines
- Social Gaming
- Pool Tables
- Other: _____

DAYS & HOURS OF LIVE OR DJ MUSIC

Sunday _____ to _____
Monday _____ to _____
Tuesday _____ to _____
Wednesday _____ to _____
Thursday _____ to _____
Friday _____ to _____
Saturday _____ to _____

SEATING COUNT

Restaurant: _____ Outdoor: _____
Lounge: _____ Other (explain): _____
Banquet: _____ Total Seating: _____

OLCC USE ONLY
Investigator Verified Seating: ____ (Y) ____ (N)
Investigator Initials: _____
Date: _____

I understand if my answers are not true and complete, the OLCC may deny my license application.

Applicant Signature: Kevin Nguyen Date: 12/25/19



Oregon

Kate Brown, Governor

Liquor Control Commission

PO Box 22297
Portland, OR 97269-2297
(503) 872-5000
(800) 452-6522

January 8, 2020

Kevin Cuong Nguyen
Dba Kearn's Market
18505 Webster Rd
Gladstone, OR 97027

Dear Applicant:

We have received your liquor license application for an Off-Premises sales license. Before we can begin processing your application, you must submit a copy of your liquor license application to your local governing body and pay any required fees.

Please mail or deliver the attached documents and any fee to your government office listed below as soon as possible.

If you have questions please contact us at the email below.

Liquor License Application Coordinator
olcc.liquorlicenseapplication@oregon.gov
503-872-5217

Your Local Governing Body

City of Gladstone
525 Portland Ave
Gladstone, OR 97027
503.656.5225



City of Gladstone Staff Report

Report Date: January 28, 2020
Meeting Date: February 11, 2020
To: Gladstone City Council
From: Colin Black, Senior Center Manager

AGENDA ITEM

Amend the Gladstone Senior Center Building Use Policy and Agreement allowing consumption of alcohol at Senior Center facility rentals.

History/Background

The Gladstone Senior Center, a City owned facility, has served as an event and meeting place for over 30 years. Alcohol has not been authorized for building rentals without the explicit approval of the City Council.

PROPOSAL:

Amend the Gladstone Senior Center Building Use Policy and Agreement allowing consumption of alcohol at Senior Center facility rentals. (Proposed Amended agreement attached)

OPTIONS:

1. The City Council could choose to not adopt the amended Gladstone Senior Center Building Use Policy and Agreement allowing consumption of alcohol at Senior Center facility rentals.
2. The City Council could choose to adopt the amended Gladstone Senior Center Building Use Policy and Agreement allowing consumption of alcohol at Senior Center facility rentals.
3. The City Council could choose to adopt the amended Gladstone Senior Center Building Use Policy and Agreement allowing consumption of alcohol at Senior Center facility rentals with modifications per City Council.

COST IMPACT:

The cost impact to the City is not known. All measures have been taken in the proposed amended Gladstone Senior Center Building Use Policy and Agreement to mitigate liability exposure to the City of Gladstone by requiring the rental party(s) to obtain a full liquor liability premium policy in the amount of \$2 million, in addition to the general liability insurance requirement which is also set at \$2 million.

Recommended Staff Action

Staff recommend the adoption of amended Gladstone Senior Center Building Use Policy and Agreement allowing consumption of alcohol at Senior Center facility rentals.


Department Head
Signature

1/31/2020

Date


City Administrator
Signature

2-5-2020

Date



Gladstone Senior Center Rental Agreement No Alcohol Exemption
Addendum

USE OF ALCOHOL

1. The service or consumption of alcoholic beverages shall be in compliance with all applicable laws, including OLCC regulations. Any organization using City of Gladstone facilities shall be solely responsible for obtaining all permits or licenses relating to the distribution and consumption of alcoholic beverages on the premises.
2. Alcohol must be served by a licensed OLCC server.
3. Service and consumption of alcoholic beverages is restricted to the approved rented areas.
4. Alcohol may only be served and consumed by adults 21 years of age or older. If evidence is found that alcohol is being served without prior authorization by the City of Gladstone, or to a minor, the Gladstone Police will be notified, and the event will be terminated, and all fees and deposits will be forfeited.
5. Alcohol is not allowed when an event is designated for minors, such as school age award programs, birthday parties, and/or receptions.
6. Renter and caterer (if applicable) must apply and have approved a Temporary Sales License Application, For-Profit or Non-Profit from OLCC (Oregon Liquor Control Commission). The City must receive application for an OLCC Temporary Sales License from the applicant a minimum of 30 days prior to rental date for approval.
7. Renter must obtain a full liquor liability premium policy in the amount of \$2 million, in addition to the general liability insurance required by the Liability and Insurance section of the Gladstone Senior Center Building Use Policy and name the City of Gladstone as an additional named insured. Both renter and caterer (if applicable) are responsible for the full cost of the required liability for insurance and will be required to show proof of coverage prior to the commencement of any such rental period, and thereafter upon request.
8. Renter and caterer will provide proof of General Liability, Workmen’s Compensation, and Liquor Liability Insurance certificates a minimum of thirty (30) days to the scheduled event.

The City of Gladstone is not responsible for accidents, injury, illness or loss of group or individual’s property. All groups and individuals using the facility shall indemnify the City of Gladstone, it’s elected and appointed officials and any and all claims for such occurrences as a result of persons attending any function at the facility. By signing this form, I am certifying that I have read the Facility Use Policy & I understand that I am responsible for conduct of the participants at the above described activity. I hereby agree to be responsible for the safekeeping of the facilities used for this activity and for payment of all charges. I further agree that City property will be used and maintained in accordance with standards established by the City of Gladstone.

The information given is true to the best of my knowledge.

SIGNATURE OF APPLICANT/RESPONSIBLE PERSON _____

PRINT NAME _____ DATE SIGNED _____

RESOLUTION 1173

***A RESOLUTION APPROVING MODIFICATIONS TO THE
CITY ADMINISTRATOR'S EMPLOYMENT CONTRACT***

WHEREAS, At the December 10, 2019 the City Council discussed the City Administrator's Employment Agreement and agreed to extend the current employment agreement expiration date to March 31, 2020;

WHEREAS, Mayor Stempel and Council President Matt Tracy met with the City Administrator on February 3, 2020 to discuss recommended changes;

WHEREAS, attached as Exhibit "A" is a revised employment contract incorporating all the proposed changes.

NOW THEREFORE BASED ON THE FOREGOING, the City of Gladstone hereby resolves as follows:

Section 1. Section II TERM of attached Exhibit "A" is modified as follows:

A. This Agreement commences on January 1, 2020 and expires on December 31, 2022.

Section 2. Section IV SALARY, HOURS OF WORK, VACATION AND SICK LEAVE, of attached Exhibit "A" is modified as follows:

A. Salary. EMPLOYEE shall receive a salary of \$145,014, and shall be paid at the same interval as the CITY pays its other employees. It is understood by CITY and EMPLOYEE that EMPLOYEE's yearly salary is subject to adjustment based on the City Council's review of EMPLOYEE's performance and budgetary considerations.

EMPLOYEE shall be entitled to receive a Cost of Living Adjustment (COLA) to her salary in the same percentage amount and at the same time as may be given to non-represented, regular, budgeted, full time employees in the City.

In addition, consideration shall be given on an annual basis to an increase in salary as is given to the City's other management.

Section 3. Section VII PERFORMANCE EVALUATION, of attached Exhibit "A" is modified as follows:

A. The Mayor and City Council shall periodically identify concerns to EMPLOYEE either by information discussions with EMPLOYEE or more formally. The City Council and EMPLOYEE could choose to participate in a performance review. This performance evaluation shall be done in Executive Session and consistent with Oregon's Public Meetings Law.

Section 4. Section VIII GENERAL BUSINESS EXPENSE, of attached Exhibit "A" is modified as follows:

B. Automobile Allowance. Acknowledging that EMPLOYEE'S duties require that she have the use of an automobile at all times during her employment with the CITY, EMPLOYEE shall receive a monthly motor vehicle allowance in the sum of Three Hundred Seventy-Five Dollars (\$375) for the use of her private vehicle(s) on and for City purposes.

Section 3. The City Council authorizes the City Recorder to initiate a Payroll Change Form to the Finance Department incorporating the above changes to the City Administrator's original employment agreement retroactive to January 1, 2020.

Duly passed by the City Council this _____th day of _____, 2020.

ATTEST:

Tamara Stempel, Mayor

Tami Bannick, City Recorder

RESOLUTION 1173
Exhibit "A"

EMPLOYMENT AGREEMENT
between
THE CITY OF GLADSTONE, OREGON
and
Jacque Betz

THIS EMPLOYMENT AGREEMENT is made and entered this _____ day of _____, 2020 (last dates signed by both parties below), by and between the CITY OF GLADSTONE, OREGON (herein referred to as "CITY") and Jacque Betz (Hereinafter referred to as "EMPLOYEE").

WITNESSETH

WHEREAS, CITY and EMPLOYEE desire a written agreement creating a professional and businesslike relationship serving as the basis for effective communication and to avoid misunderstanding;

NOW, THEREFORE, in consideration of mutual covenants herein contained and for the consideration herein specified, CITY and EMPLOYEE mutually agree:

SECTION 1, EMPLOYMENT, FUTIES AND AUTHORITY.

- A. The CITY has agreed to employ EMPLOYEE as its City Administrator and EMPLOYEE has agreed to accept said employment. EMPLOYEE understands and agrees that she is for all purposes under this Agreement an at-will employee subject to the provisions of this employment agreement.
- B. The duties of EMPLOYEE, consistent with state law, the Gladstone City Charter, and pertinent ordinances shall include, but not be limited to, the following:
 1. Exercise control and supervision of all activities, departments and offices of the government except the office of Municipal Judge and office of City Attorney, and shall as a member of a committee including the City Administrator, and such members of the City Council as determined by the Mayor and City Council, make recommendations to the Mayor and the City Council as to the appointment of certain positions as determined by the Gladstone Municipal Code 2.12.030 and the Gladstone City Charter. The City Recorder and department heads mentioned above shall be appointed by the Mayor and City Council after due consideration is given to the recommendation of the Committee. The City Administrator shall be responsible for the removal of all employees including department heads in accordance with the provisions of the city's personnel resolution and personnel policies. Before the City

- Administrator takes action to remove the City Recorder or a department head, the City Administrator shall consult with the City Council.
2. Be the chief budget and fiscal officer of the city and shall perform the functions of budget officer as prescribed by the Local Budget Law of Oregon (ORS Chapter 294). Shall provide the Mayor and Council an annual fiscal year-end report showing the differences between revenues and expenditures and the ending cash balances for each fund as soon as possible after June 30th. Shall ensure that the accounts and fiscal affairs of the city are audited annually by accountants pursuant to a contract as required by ORS Chapter 297 and reported to the City Council.
 3. Supervise the administration and be responsible for the enforcement of all laws and ordinances in effect within the city, except the provisions of any ordinance or laws which involve criminal violation, the responsibility of enforcement thereof shall be the duty of the police department; and shall be responsible for conducting analysis and making recommendations concerning policy matters to the City Council and shall administer and enforce the policies, rules, procedures and resolutions duly adopted by the Mayor and Council, and make recommendations to the Mayor and Council regarding the affairs of the city as the administrator may deem desirable.
 4. Be the chief purchasing and business agent with respect to all departments of the city.
 5. Prepare and submit to the Mayor and Council activity reports with respect to each of the city departments, not less than annually, and shall prepare and submit to the Mayor and Council such other reports as may be required to desirable concerning city affairs.
 6. Make available to the public usual and customary information concerning the operations of the city government.
 7. Perform such other and future duties as from time to time may be directed to be performed by action of the City Council.
- C. The Mayor and the other members of City Council (collectively City Council) acknowledge and agree to the principle of non-interference in the City's administration as a necessary component to orderly and efficient implementation of City Council policy. The City Council agrees to direct concerns and communications relating to administration through the City Administrator. EMPLOYEE agrees to respond in a timely manner to all inquiries from the City Council whether made individually or collectively.

SECTION II. TERM.

- A. This Agreement commences January 1, 2020 and expires on December 31, 2022. When the Agreement expires, the CITY has no further financial or other obligation to the EMPLOYEE. In the event the Council desires to extend the Agreement beyond the expiration date, the Council must do so through an amendment.
- B. Council will either extend this Agreement or allow to expire. In the event Council does not extend this Agreement, the CITY agrees to provide one hundred twenty (120) calendar days written notice to EMPLOYEE. In the event the CITY does not provide one hundred twenty (120) calendar days written notice to EMPLOYEE, EMPLOYEE will

receive compensation equal to the amount of time the CITY was deficient in providing notice. EMPLOYEE shall receive payment for the deficiency in EMPLOYEE's final paycheck.

- C. Nothing in this Agreement limits, prevents or otherwise interferes with the right of the City Council to terminate the services of EMPLOYEE subject only to the provisions set forth in this Agreement.
- D. Nothing in this Agreement prevents, limits or otherwise interferes with the right of EMPLOYEE to resign at any time from her position with CITY subject only to the provisions set forth in this Agreement.
- E. EMPLOYEE agrees to remain in the exclusive employ of the CITY during the term of this Agreement, unless EMPLOYEE receives approval from City Council to hold outside employment.

SECTION III. TERMINATION.

- A. Termination. Before this Agreement expires, this Agreement may be terminated by either the CITY or EMPLOYEE for any reason whatsoever upon giving not less than thirty (30) calendar days' written notice to the other party. This notice provision does not apply to Terminations for Cause pursuant to subsection D.
- B. In the event the CITY terminates this agreement before the expiration date, the City Council may, at its discretion, opt not to have EMPLOYEE continue in her position during that thirty day period.
- C. Severance. In the event the CITY terminates this agreement before the expiration date and such termination is not for cause as set forth in (D) below, EMPLOYEE shall be entitled to (and CITY agrees to pay) a severance payment equal to the value of six (6) months' salary. Payment of the severance shall be made monthly, each payment being the value of one month's salary. The right to said payment shall cease if, during the period of the scheduled payments, EMPLOYEE accepts employment with another employee in local government administration. EMPLOYEE has an affirmative obligation to notify the City upon acceptance of other employment. In the event EMPLOYEE fails to notify CITY of her employment, CITY shall have the right (but not the obligation) to see recovery from EMPLOYEE of any and all amounts improperly received as well as recovery of any cost(s) or fee(s) (including attorney fees) CITY incurs in pursuit thereof. In the event the City Council decides not to extend the Agreement and the Agreement expires, EMPLOYEE is not entitled to severance.
- D. Termination for Cause. EMPLOYEE's employment with CITY may be terminated immediately in the sole discretion of the CITY (acting by and through its City Council) upon the occurrence of any of the following events:

1. EMPLOYEE fails or refuses to comply with the written policies, standards, and regulations of the CITY that are now in existence or that may from time to time be established;
 2. The CITY has reasonable cause to believe EMPLOYEE has committed fraud, misappropriated City funds, goods, or services to either her own or some other private third party's benefit and/or other act(s) of misconduct which the City Council believes is/are detrimental to the City and/or its interests; or
 3. EMPLOYEE fails to perform faithfully or diligently her duties as City Administrator.
- E. Effect of Termination for Cause. If EMPLOYEE is terminated for cause or conviction, then in that event the CITY shall have no obligation to pay the foregoing severance benefits.

SECTION IV. SALARY, HOURS OF WORK, VACATION AND SICK LEAVE.

- A. Salary. EMPLOYEE shall receive a salary of \$145,014 and shall be paid at the same interval as the CITY pays its other employees. It is understood by CITY and EMPLOYEE that EMPLOYEE's yearly salary is subject to adjustment based on the City Council's review of EMPLOYEE's performance and budgetary considerations.

EMPLOYEE shall be entitled to receive a Cost of Living Adjustment (COLA) to her salary in the same percentage amount and at the same time as may be given to non-represented, regular budgeted, full time employees in the CITY.

In addition, consideration shall be given on an annual basis to an increase in salary as is given to City's other management.

- B. Hours of Work/Administrative Leave. It is recognized that EMPLOYEE must devote a great deal of time outside the normal office hours to the business of the CITY. EMPLOYEE may take a maximum of forty (40) hours during the term of this Agreement as Administrative Leave to be used at EMPLOYEE's discretion during the term of this Agreement. EMPLOYEE shall not be entitled to receipt of monetary compensation for any unused accrued Administrative Leave.
- C. Vacation. EMPLOYEE shall accrue vacation leave benefits at the same rate of 11.33 hours a month and otherwise consistent with the provisions of the City's most current Personnel Handbook.
- D. Holidays. EMPLOYEE shall accrue holiday benefits at the same rate as established for other similarly situated non represented City employees consistent with the provisions of the City's most current Personnel Handbook.
- E. Sick Leave. EMPLOYEE shall accrue sick leave benefits at the same rate as established for other similarly situated non represented City employees consistent with the provisions of the City's most current Personnel Handbook. In the event EMPLOYEE

leaves employment, EMPLOYEE shall not be entitled to receipt of monetary compensation for any unused accrued sick leave.

SECTION V. RETIREMENT, DISABILITY, LIFE AND HEALTH INSURANCE.

- A. Retirement. EMPLOYEE will continue membership in the Oregon Public Employees Retirement System (PERS) and CITY and EMPLOYEE agree to be responsible for payment of any PERS contributions in the same manner as afforded or required other full-time City employees.
- B. Health Insurance. The CITY agrees to pay, consistent with eligibility requirements of the plans, the insurance premiums for medical (including prescription coverage) dental, and vision benefit coverage for EMPLOYEE at the same rate established for other similarly situated non represented City employees. Payment of insurance premiums for coverage of other eligible members of EMPLOYEE's family shall be done consistent with current CITY policy.
- C. Disability and Life Insurance. The CITY agrees to provide Disability and Life Insurance, consistent with the eligibility requirements of the plans.

SECTION VI. PROFESSIONAL DEVELOPMENT AND EXPENSE.

- A. The CITY encourages participation, as EMPLOYEE deems appropriate, in professional associations, short courses, seminars and conferences including, but not limited to: the League of Oregon Cities (LOC), International City/County Management Association (ICMA) and the Oregon City County Management Association (OCCMA). The CITY shall permit a reasonable amount of time for EMPLOYEE to attend short courses, seminars, and conferences and the CITY shall pay for the direct costs necessary for travel, subsistence, and registration subject to availability of funds and as approved in the annual budget.
- B. The CITY recognizes certain expenses are incurred by EMPLOYEE on behalf of the CITY and agrees to reimburse or pay said expenses upon receipt of appropriate confirmation.
- C. The CITY shall pay for EMPLOYEE membership fees for ICMA, OCCMA and Rotary.

SECTION VII. PERFORMANCE EVALUATION.

- A. The Mayor and City Council shall periodically identify concerns to EMPLOYEE either by informal discussions with EMPLOYEE or more formally. The City Council and EMPLOYEE could choose to participate in a performance review. This performance evaluation shall be done in Executive Session and consistent with Oregon's Public Meetings Law.
- B. In the event the City Council believes performance of EMPLOYEE as City Administrator is unsatisfactory or needs significant improvement in any area, the Council shall set out

these concerns in writing and in reasonable detail and provide a copy to EMPLOYEE with expected timetables for achievements of improvement in each identified area. In no way does this limit the CITY's ability to exercise its power pursuant to Section III.D.

SECTION VIII. GENERAL BUSINESS EXPENSES.

- A. Cell Phone. Recognizing the importance of constant communication and maximum productivity, CITY shall provide EMPLOYEE a City-issued cell phone in lieu of a monthly cell phone allowance.
- B. Automobile Allowance. Acknowledging that EMPLOYEE's duties require that she have the use of an automobile at all times during her employment with the CITY, EMPLOYEE shall receive a monthly motor vehicle allowance in the sum of Three Hundred Seventy-Five (\$375.00) Dollars for use of her private vehicle(s) on and for City purposes. EMPLOYEE shall neither be entitled to nor seek reimbursement for mileage for her private vehicle(s) for travel on and for CITY purposes. EMPLOYEE may but is not required utilize a City vehicle for travel on City business in excess of 100 mile radius of the City.

SECTION IX. GENERAL PROVISIONS.

- A. Professional Liability. CITY agrees to defend, hold harmless, and indemnify EMPLOYEE from any and all demands, claims, suits, actions and legal proceedings brought against EMPLOYEE in her individual or in her official capacity as agent and/or employee of the CITY consistent with the terms of the Oregon Tort Claims Act (ORS 30.260 to 30.300).
- B. Nothing shall restrict the ability of the CITY and EMPLOYEE to amend or adjust the terms of this Agreement. However, no amendment or adjustment shall be valid unless in writing and signed by both an authorized representative of the City Council on behalf of the CITY and EMPLOYEE. EMPLOYEE reserves the right to discuss the terms of this Agreement with the City Council as a whole in either closed Executive Session or open Regular Session as state law allows and as EMPLOYEE deems appropriate.
- C. Severability. If any provision, or any portion thereof, contained in this Agreement is held to be unconstitutional, invalid or unenforceable, the remainder of this Agreement, or portion thereof, shall be deemed severable and shall not be affected, and shall remain in full force and effect.
- D. Mediation. Should a dispute arise between EMPLOYEE and CITY regarding the terms of this Agreement, it is agreed that such dispute is first required to be submitted to a mediator prior to arbitration. EMPLOYEE and CITY shall exercise good faith efforts to select a mediator who shall be compensated equally by both parties. Mediation will be conducted in Portland, Oregon, unless both parties agree otherwise. Both CITY and EMPLOYEE agree to exercise good faith efforts to resolve disputes covered by this section through this mediation process. If either party requests mediation and the other

party fails to respond within ten (10) days or if the parties fail to agree on a mediator within ten (10) days, a mediator shall be appointed by the presiding judge of Clackamas County Circuit Court upon request of either party.

- E. Arbitration. In the event the parties have a dispute concerning the terms of this Agreement, the terms and conditions of the employment relationship or the violation of any federal, state or local law relating to the employment relationship (and they have not otherwise resolved the matter through the mediation process set out in subsection (D) above) then the dispute shall be resolved by arbitration in accordance with the then effective arbitration rules of (and by filing a claim with) the Arbitration Service of Portland, Inc. and judgment upon the award rendered pursuant to such arbitration may be entered in any court having jurisdiction thereof. Each party shall bear equally the expense of the arbitrator and all other expenses of conducting arbitration. Each party shall bear its own expenses for witnesses, depositions and attorneys.

- F. Integration. This Agreement contains the entire Agreement between the parties and supersedes all prior written or oral discussions or agreements regarding the same subject.

IN WITNESS WHEREOF, the CITY OF GLADSTONE, OREGON has caused this Agreement to be signed and executed by its Mayor; Jacque Betz has signed and executed this Agreement, both in duplicate, the day and year first written above.

Tamara Stempel – Mayor

Jacque Betz

**STATE OF THE
CITIES
ADDRESS**

City of Gladstone Staff Report

Report Date : February 4, 2020
Meeting Date : February 11, 2020
To : City Council
From : Jacque M. Betz, City Administrator

2020 State of the Cities Address Mayor Stempel

Included in the packet is a copy of the 2019-2020 Strategic Plan, with an emphasis on areas of focus for 2020.

Department Head
Signature:
Date:


City Administrator
Signature:
Date: 2-5-2020

City of Gladstone Strategic Plan

2019-2020



The City of Gladstone is a thriving organization. In effort to prioritize for a future with forecasted financial resources, the City Council and employees prepared a two year strategic plan to better serve its citizens. The City and management team met in January of 2019 to review the prior year goals and to update the strategic plan, which continues to identify the City’s vision, mission, core values, and goals. This document is utilized by the City in the developments of budgets and to provide guidance on Council policies.

Vision

- Gladstone - a vibrant place for people to live, work and play

Mission

- Continually Improving ~ Quality Customer Service

Core Values

- Safe Community
- Healthy Economy
- Quality Services
- Accountable Leadership
- Citizen Engagement

Goals

- Provide consistent, accurate public messaging in Gladstone
- Invest in public infrastructure
- Address affordable housing constraints
- Provide Resources for Parks
- Identify a key brand message for Gladstone
- Explore annexation possibilities



The Gladstone City Council and Department Heads met on January 25, 2020 to review accomplishments of the calendar year of 2019 and to highlight areas of focus for 2020. The areas of focus are classified two ways:

1. First, those projects where City Council consideration and action are identified. These represent major policy decisions needed by the Council and are expected to take time on Council agendas for consideration and decision-making, as well as receiving and considering public input. They are indicated below as the following:

- ❖ Policy direction needed from Council

2. Second are the major projects to be undertaken in 2020 by each Department as part of their operational work and authority. Many are carried over from 2019. These do not need specific Council action other than possible consideration in the budget process. However, they will require time and financial resources within each Department. They are indicated below as the following:

- ✓ 2020 Operational projects within each Department

Public Works

- ❖ Utility (water, sewer, and storm) sustainability and rate setting to address capital needs.
- ❖ Oak Lodge Water Services permanent IGA. Temporary IGA expires in July 2020.
- ❖ Water Environment Services (WES) intergovernmental agreement (IGA) update. WES desires an updated IGA with all partners.
- ❖ Begin capital project list identified in the DEQ Mutual Agreement Order
- ❖ PW's Facility upgrade to support increased demands/needs.
- ❖ Resources to support Parks Board Work Plan and current level of service
 - ❖ Assess fees for Meldrum Bar Park
 - ❖ Nature Park Site Plan
 - ❖ Site Plan at Meldrum Bar Park
 - ❖ Shelter rental fees at Meldrum Bar and Max Patterson Parks
- ❖ Update the Clackamas County Signal Services IGA

Complete Projects already in the works

- ✓ Sewer DEQ MAO requirements and sewer system improvements
- ✓ Dredging of river
- ✓ Clarendon CDBG Project

Senior Center

- ❖ Expand transportation services to extend outside city limits
- ❖ Temporary OLCC license for non-profit fundraising event at the Senior Center.

- ✓ Review and revise Nutrition Coordinator position
- ✓ Acquisition of new oven through donations
- ✓ Purchase New van with Senior Center Foundation Donations
- ✓ Expand generational programs
- ✓ Explore names for the Senior center as branding of City persists.
- ✓ Secure contractor for painting of the Senior center
- ✓ Exploring the path of National Accreditation for the Senior Center

Fire Department

- ❖ Implement initiatives in the adopted Gladstone Fire Department Strategic Plan. Assess staffing levels and recruitment standards
- ❖ Sustain current service levels.

- ✓ “Meeting Standards of Cover objectives”
 - “Leasing space across the street from fire station for offices and public training, move first responders sleeping quarters in fire station and out of apartment”.
- ✓ “Emergency Management: establish new City EOC roles and responsibilities and redirect GEMS to community preparedness role”
- ✓ Cost- benefit analysis to retain and maintain the ladder apparatus versus declaring it surplus property.
- ✓ Removing the word “volunteer” from the Fire Department exterior building.

Police Department

- ❖ Review Park Policy and Rules’ penalties
- ❖ Accreditation- (time and money)
- ❖ Implement a Police Department Strategic Plan
- ❖ Update Gladstone Municipal Code

- ✓ Transition to the new Police Department
- ✓ Form a media strategy on all social media platforms
- ✓ Traffic Safety Committee work plan
- ✓ Continue training with school regarding school safety; specifically, Active Shooter
- ✓ Volunteers (grass roots effort)

Administration

- ❖ Assess land use fees, transition acceptance of fees for planning and building services back to the City (research land use fees). Identify the most effective means to provide land use planning services and economic development, and assist in implementing the transition (continue with current IGA with Clackamas County, share a staff person with another organization, contract with a planner from a private firm with expertise serving cities.

- ❖ Prioritize next steps related to the implementation of the City's Downtown Revitalization Plan (adopted September, 2017) and the Housing Code Audit.
- ❖ Trolley Trail Bridge- strategize next phase, which is the preliminary design, engineering, and environmental
- ❖ Complete the development of a Gladstone Tourism and Brand strategy.
- ❖ Implementation of the Metro Food Scrap Policy
- ❖ Firefighters representation negotiations between the City of Gladstone Fire Department and Professional Fire Fighters of Clackamas County, IAFF Local 1159, per the notice received from the Employment Relations Board.
- ❖ Complete the Clackamas County Housing Needs Analysis and Code Audit of Title 17 of the Gladstone Municipal Code.
- ❖ Complete construction of the Gladstone Civic Center and transition services and personnel to new facilities.
- ✓ Remove all property from the current city hall and police department in preparation for Clackamas County taking over the site.
- ✓ Enhance social media platforms
- ✓ Recruit for permanent part-time human resources manager and full-time finance manager.
- ✓ Emergency Management Training for elected officials
- ✓ Continue participation on the Gladstone Library Planning Task Force with Clackamas County
- ✓ Participate on the Clackamas County Library District Task Force
- ✓ Elections

Finance

- ✓ Assess finance staffing level and structure (coincides with existing goal to prepare a citywide staffing and programming plan for the city. Succession planning
- ✓ Professional development and succession planning for staff
- ✓ Maximize our investment with the new technology
- ✓ Document internal financial process and policies
- ✓ Review and document a budgeting process
- ✓ Research finance forecasting software
- ✓ Cost allocation plan

Muni-Court

- ✓ Writing off all accounts that are over 20 years old that the court can no longer collect on.
- ✓ Suspend driver's license on cases over 10 years old- any moving violations that have nonpayment and their driver's license were previously suspended 10 years prior, we can re-suspend the driver's license. DMV will allow an individual to get their license back after 10 years if the court does not re-suspend.
- ✓ File cleanup for the move to the new Municipal Court- have the prosecutor go through all the old warrants. Quash the warrants and either terminate probation and reduce or quash the warrant and close the case.
 - With the move, the court will need to create a filing system (moving from top tab files to end tab files). The clerks will need to move current files to end tab files.

- ✓ Department of Revenue- The court currently has to look at each file manually and decide if the case should be sent to the Department of Revenue for collections. The entire process is done by entering the defendant's information into a spreadsheet and then uploading the information one by one into the department of Revenue's directory. The court would like to have this automated with the current court program.

II

- ✓ Transition to new Gladstone Civic Center (move all servers)
- ✓ Learn new phone system & administration of phone system
- ✓ Learn new Wi-Fi system & administration of Wi-Fi system
- ✓ Learn new security access system & administration of security camera system
- ✓ Develop cost allocation budget for IT
- ✓ Confirm all systems are updated to Windows 10 and remove old systems for CJIS compliance
- ✓ Start working on IT help desk system
- ✓ Start work on backup domain controller
- ✓ Start work on intranet – internal computer network used for sharing information easily within all City departments.



CORRESPONDENCE

January 10, 2020

Mayor Tammy Stempel

Randy Ripley, Linda Neace, Matt Tracy, Neal Reisner, Tracy Todd and Thomas Mesirow, Council Members

I am impressed with the Gladstone City Council, your City Manager, and your Code Compliance Officer. When I asked you to check the Northwest corner of Portland Avenue and Arlington because it was a dangerous place to walk. You listened and quickly solved the problem. The street is now safe for all Gladstone residents and visitors.

I want to say thank you for your quick response. Please forgive me for failing to get this letter to you sooner. The message is still very sincere.

Sadly, Shear Delight is leaving Gladstone and I will not be traveling by bus to your city every week.

Thank you again for hearing my concern.

Patsy Wiemken

503-353-2763, ftzh20@concast.net

Copies to:

Jacque Bentz, City Administrator

January 14, 2020

To Whom it May Concern;

I am writing to ask how a city councilor is allowed to be on council when they do not live in the City of Gladstone. I have looked at the city charter and it clearly states they must have lived in the city for the previous 12 months! Councilor Linda Neace has not lived in Gladstone since early June 2019, when she ended her rental agreement for a house near Meldrum Bar Park. I know her son lives in Gladstone off Exeter, and she may claim she lives there. However, I am a neighbor and I have watched the house closely since June, at all hours of the day and night, and her vehicle is rarely there. I have been told she is living with either her daughter in West Linn, or her husband(?) in Vancouver, WA. Over the summer I saw her being driven around by her daughter, so I think that's where she is living. I want people that actually live in our town to represent us, and that is not the case for Councilor Neace. Please take care of this issue immediately.

Thank you.



REGULAR AGENDA

City of Gladstone Staff Report

Report Date: February 4, 2020
Meeting Date: February 11, 2020
To: City Council
From: Cathy Brucker, Interim Finance Director

AGENDA ITEM

Approval of the City of Gladstone Annual Financial Statements for the Fiscal Year Ended June 30, 2019.

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 Thursday, December 19, 2019 for review and discussion. The Audit Committee then recommended approval of the Annual Financial Statements for the FYE June 30, 2019.

Proposal

Annual filing of financial information is required by the Secretary of State/Audit Division by December 31st. Due to delay in receiving the NCCWC component unit annual report from Oak Lodge Sewer District, an extension request was filed for January 31st, 2020. Information was provided prior to that date 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, 2019.

	
Department Head Signature	City Administrator Signature
2-5-2020	2-5-2020
Date	Date

CITY OF GLADSTONE, OREGON
FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

For the Fiscal Year Ended
June 30, 2019

with

Independent Auditor's Report



7624 SW MOHAWK STREET • TUALATIN, OR 97062
PHONE: (503) 723-0300 • WWW.MERINA.COM

CITY OF GLADSTONE, OREGON
TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTORY SECTION	
City Officials.....	i
FINANCIAL SECTION	
Independent Auditor’s Report.....	1
Management’s Discussion and Analysis	4
<u>Basic Financial Statements</u>	11
Government-Wide Financial Statements:	
Statement of Net Position.....	12
Statement of Activities	13
Fund Financial Statements:.....	15
Governmental Funds:	
Balance Sheet.....	16
Statement of Revenues, Expenditures, and Changes in Fund Balances.....	18
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	20
Proprietary Funds:	21
Statement of Net Position.....	22
Statement of Revenues, Expenses, and Changes in Net Position	23
Statement of Cash Flows	24
Fiduciary Funds:.....	25
Statement of Fiduciary Net Position	26
<u>Notes to the Basic Financial Statements</u>	27
<u>Required Supplementary Information</u>	58
Budgetary Comparison Schedules:	
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual:	
General Fund	59
Road and Street Fund	60
Police and Communications Special Levy Fund.....	61
Fire and Emergency Services Special Levy Fund.....	62
Urban Renewal Agency Fund	63
Schedule of the Proportionate Share of the Net Pension Liability	64
Schedule of Contributions.....	65
Schedule of Proportionate Share – RHIA	66
Schedule of Contributions – RHIA	67
Schedule of Changes in Total OPEB Liability and Related Ratio’s.....	68
Schedule of Contributions – Implicit Rate Subsidy.....	69
<u>Notes to the Required Supplementary Information</u>	70
<u>Other Supplementary Information</u>	71
Agency Fund Schedule of Changes in Assets and Liabilities	72
Budgetary Comparison Schedules:	
Schedule of Changes in Assets and Liabilities - Agency Fund.....	73

CITY OF GLADSTONE, OREGON
TABLE OF CONTENTS

	<u>Page</u>
Schedule of Expenditures - Budget and Actual - General Fund	74
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual:	
Capital Project Funds:	
Library Capital Fund	75
Civic Buildings Capital Fund	76
Enterprise Funds:.....	77
Water Fund	78
Sewer Fund.....	79
Storm Water Fund.....	80
<u>Independent Auditor’s Report on Compliance and on Internal Control Over Financial Reporting on an Audit of Financial Statements Performed in Accordance with Oregon State Regulations</u>	81

INTRODUCTORY SECTION

CITY OF GLADSTONE, OREGON
CITY OFFICIALS
June 30, 2019

City Officials

Tamara Stempel, Mayor
Gladstone, Oregon 97027

Term Expires
December 31, 2022

Council Members

Matt Tracy, President
Gladstone, Oregon 97027

December 31, 2022

Linda Neace
Gladstone, Oregon 97027

December 31, 2020

Randy Ripley
Gladstone, Oregon 97027

December 31, 2022

Thomas Mersereau
Gladstone, Oregon 97027

December 31, 2020

Neal Reisner
Gladstone, Oregon 97027

December 31, 2020

Tracy Todd
Gladstone, Oregon 97027

December 31, 2022

City Administrator

Jacque Betz
Gladstone, Oregon 97027

Finance Director

Cathy Brucker
Gladstone, Oregon 97027

THIS PAGE INTENTIONALLY LEFT BLANK

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and Council Members
City of Gladstone, Oregon

Report on the Financial Statements

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

Management's Responsibility 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of North Clackamas County Water Commission, a joint venture of the City of Gladstone, which represents 22 percent and 26 percent of assets and net position of the business-type activities respectively. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for North Clackamas County Water Commission. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Gladstone, Oregon, as of June 30, 2019, 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.

Change in Accounting Principle

As discussed in Note 16 to the financial statements, the City of Gladstone adopted new accounting guidance, GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. Our opinion is not modified with respect to this matter.

Other Matters

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, 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, the schedule of the proportionate share of the net pension liability, schedule of contributions, schedule of proportionate share – RHIA, schedule of contributions – RHIA, schedule of changes in total OPEB liability and related ratio's, and schedule of contributions – 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.

Supplemental and Other 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 introductory section and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other supplementary information, as listed in the table of contents, 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. 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, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section 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.

Reports 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 23, 2020, 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 23, 2020

THIS PAGE INTENTIONALLY LEFT BLANK

June 30, 2019
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, 2019.

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 \$38,443,421 (net position). Of this amount, \$14,756,969 is the City's net investment in capital assets, \$15,900,398 is restricted for specific purposes, and \$7,786,054 (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 \$3,912,410 from the prior year.

The City's governmental activities reported total net position of \$26,721,850. Of this amount \$1,862,074 is unrestricted and thus available for spending at the City's discretion.

The City's business-type activities reported total net position of \$11,721,571. Of this amount \$5,923,980 is unrestricted and thus available for spending at the City's discretion.

The City's governmental funds reported combined ending fund balances of \$20,427,051, an increase of \$7,323,105 compared to the prior year. The increase is primarily due to capital construction financing and reserves for use within the next year.

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 six 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, Urban Renewal Agency Fund, and Civic Buildings Capital Fund. All of these funds are considered to be major funds. The Library Capital Fund, included in the previous year's statements, was closed and only appears in the other supplementary information section for budgetary comparison.

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. A budgetary comparison schedule for the General Fund and special revenue funds is presented immediately following the notes to the basic financial statements.

Other Supplementary Information. The schedules for the other governmental funds and the proprietary funds are presented immediately following the required supplementary information.

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 \$38,443,421 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	
	2019	2018	2019	2018	2019	2018
Cash and investments	\$ 20,306,509	\$ 12,963,310	\$ 2,958,235	\$ 2,472,561	\$ 23,264,744	\$ 15,435,871
Restricted cash and investments	573,912	376,601	933,185	758,474	1,507,097	1,135,075
Other assets	702,051	637,488	3,750,575	3,292,134	4,452,626	3,929,622
Capital assets	16,692,563	14,062,046	6,034,406	6,295,486	22,726,969	20,357,532
Total assets	<u>38,275,035</u>	<u>28,039,445</u>	<u>13,676,401</u>	<u>12,818,655</u>	<u>51,951,436</u>	<u>40,858,100</u>
Deferred outflows	<u>2,093,660</u>	<u>1,574,720</u>	<u>268,866</u>	<u>174,985</u>	<u>2,362,526</u>	<u>1,749,705</u>
Total assets and deferred outflows of resources	<u>\$ 40,368,695</u>	<u>\$ 29,614,165</u>	<u>\$ 13,945,267</u>	<u>\$ 12,993,640</u>	<u>\$ 54,313,962</u>	<u>\$ 42,607,805</u>
Current liabilities	\$ 1,886,427	\$ 778,889	\$ 496,013	\$ 970,531	\$ 2,382,440	\$ 1,749,420
Long-term liabilities	11,173,728	4,123,566	1,652,341	1,628,225	12,826,069	5,751,791
Total liabilities	<u>13,060,155</u>	<u>4,902,455</u>	<u>2,148,354</u>	<u>2,598,756</u>	<u>15,208,509</u>	<u>7,501,211</u>
Deferred inflows	<u>586,690</u>	<u>518,020</u>	<u>75,342</u>	<u>57,563</u>	<u>662,032</u>	<u>575,583</u>
Net position						
Net investment in capital assets	9,892,563	14,062,046	4,864,406	4,972,486	14,756,969	19,034,532
Restricted	14,967,213	8,912,893	933,185	758,474	15,900,398	9,671,367
Unrestricted	1,862,074	1,218,751	5,923,980	4,606,361	7,786,054	5,825,112
Total net position	<u>26,721,850</u>	<u>24,193,690</u>	<u>11,721,571</u>	<u>10,337,321</u>	<u>38,443,421</u>	<u>34,531,011</u>
Total liabilities and deferred inflows of resources and net position	<u>\$ 40,368,695</u>	<u>\$ 29,614,165</u>	<u>\$ 13,945,267</u>	<u>\$ 12,993,640</u>	<u>\$ 54,313,962</u>	<u>\$ 42,607,805</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 and the construction of the new Civic Center. The remaining balance of \$7,786,054 is unrestricted net position and may be used to meet the City’s ongoing obligations to citizens and creditors.

The following table summarizes revenues and expenses for fiscal years 2019 and 2018:

	Governmental and Proprietary Activities					
	Governmental Activities		Business type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Receipts						
Program Receipts						
Charges for services	\$ 1,769,341	\$ 1,423,471	\$ 5,069,753	\$ 4,251,163	\$ 6,839,094	\$ 5,674,634
Operating grants and contributions	259,487	21,096	-	-	259,487	21,096
Capital grants and contributions	153,760	-	-	-	153,760	-
General receipts						
Property tax	6,019,048	5,781,299	-	-	6,019,048	5,781,299
Franchise fees and public service tax	2,216,208	2,197,496	-	-	2,216,208	2,197,496
Interest	626,069	291,896	-	-	626,069	291,896
Other	250,387	492,164	1,485	2,800	251,872	494,964
Total receipts	<u>\$11,294,300</u>	<u>\$ 10,207,422</u>	<u>\$ 5,071,238</u>	<u>\$ 4,253,963</u>	<u>\$16,365,538</u>	<u>\$ 14,461,385</u>
Expenses						
Governmental activities						
General government	\$ 1,762,112	\$ 1,664,515	\$ -	\$ -	\$ 1,762,112	\$ 1,664,515
Public safety	4,847,756	4,917,841	-	-	4,847,756	4,917,841
Highways and streets	770,032	649,629	-	-	770,032	649,629
Culture and recreation	1,556,138	1,556,141	-	-	1,556,138	1,556,141
Urban renewal	115,497	6,159	-	-	115,497	6,159
Business type activities						
Water	-	-	1,108,881	1,336,675	1,108,881	1,336,675
Sewer	-	-	2,264,410	2,012,248	2,264,410	2,012,248
Storm	-	-	327,840	291,167	327,840	291,167
Total expenses	<u>\$ 9,051,535</u>	<u>\$ 8,794,285</u>	<u>\$ 3,701,131</u>	<u>\$ 3,640,090</u>	<u>\$12,752,666</u>	<u>\$ 12,434,375</u>
Change in net position before transfers	2,242,765	1,413,137	1,370,107	613,873	3,612,872	2,027,010
Transfers	\$ 285,395	\$ 257,810	\$ (285,395)	\$ (257,810)	\$ -	\$ -
Equity income (loss) in joint venture	-	-	25,071	(50,807)	-	(50,807)
Changes in net position	2,528,160	1,670,947	1,109,783	305,256	3,612,872	1,976,203
Beginning net position	24,193,690	22,902,781	10,337,321	10,052,362	34,531,011	32,955,143
Restatement	-	(380,038)	274,467	(20,297)	274,467	(400,335)
Beginning net position-restated	24,193,690	22,522,743	10,611,788	10,032,065	34,805,478	32,554,808
Ending net position	<u>\$26,721,850</u>	<u>\$ 24,193,690</u>	<u>\$11,721,571</u>	<u>\$10,337,321</u>	<u>\$38,443,421</u>	<u>\$ 34,531,011</u>

Governmental Activities. Governmental activities increased the City of Gladstone's net position by \$2,528,160.

Business-type Activities. Business-type activities increased the City of Gladstone's net position by \$1,384,250.

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 \$20,427,051.

	General Fund	Road and Street Fund	Police and Communications Special Levy Fund	Fire and Emergency Services Special Levy Fund	Urban Renewal Agency Fund	Civic Buildings Capital Fund	Total Governmental
Beginning Fund Balance	\$ 3,578,632	\$ 1,525,751	\$ 145,226	\$ 425,583	\$ 7,391,142	\$ 37,612	\$ 13,103,946
Increase (decrease) - current year	1,297,360	687,474	45,630	69,981	5,259,506	(36,846)	7,323,105
Ending Fund Balance as of June 30, 2019	\$ 4,875,992	\$ 2,213,225	\$ 190,856	\$ 495,564	\$ 12,650,648	\$ 766	\$ 20,427,051

- General Fund increased 36.3 percent over the previous year fund balance partially due to strong revenues in:
 - Charges for Services – full year of Transient Lodging Tax
 - Property Taxes
 - Interest earnings
 - Imposition of Parks SDC fees, and overall reduction in General Fund expenditures over the previous year.
- Road and Street Fund increased 99.0 percent over the previous year addition due to slight increases in revenue, and reserve of funds within the year for future improvements.
- Urban Renewal Fund has temporarily increased due to the financing secured within the year (a combined total of \$6,800,000) for capital use for construction of the civic center buildings.

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	\$ 6,698,027	\$ 3,567,635	\$ 71,659	\$ 10,337,321
Restatements (Note 6)	274,467	-	-	274,467
Beginning Fund Balance-restated	6,972,494	3,567,635	71,659	10,611,788
Increase (decrease) - current year	666,992	104,122	338,669	1,109,783
Ending Fund Balance as of June 30, 2019	\$ 7,639,486	\$ 3,671,757	\$ 410,328	\$ 11,721,571

- All business type funds had modest gains due to rate increases in user fees. The Water Fund had a significant refund of water costs from North Clackamas County Water Commission (NCCWC), increasing fund balance, along with a restatement of NCCWC assets as explained in Note 6. The Storm Water Fund doubled user fees within the year – from \$5 to \$10 per month per user, generating an additional \$250,000 per year.

Budgetary Highlights

On October 9, 2019 the City Council approved adjustments to the City and Urban Renewal Agency budgets for the debt financing and appropriations necessary for the construction of the new Civic Center within Gladstone. These adjustments affected the General Fund, Civic Center Capital Project Fund and the Urban Renewal Agency Fund. Other budgetary transfers were approved within the year through transfer resolution, as allowed by Oregon Local Budget Law.

Capital Assets and Debt Administration

The following tables compare capital assets and changes in capital assets as of June 30, 2019 and June 30, 2018:

	Capital Assets at Year End (Net of Depreciation)					
	<u>Governmental Activities</u>		<u>Business Type Activities</u>		<u>Total Government</u>	
	2019	2018	2019	2018	2019	2018
Land	\$ 6,498,106	\$ 6,498,106	\$ 640,964	\$ 640,964	\$ 7,139,070	\$ 7,139,070
Buildings	5,922,479	3,158,635	8,618	9,280	5,931,097	3,167,915
Vehicles & Equipment	990,141	1,112,560	493,379	542,830	1,483,520	1,655,390
Intangible Assets	152,371	193,370	15,726	18,820	168,097	212,190
Infrastructure	3,129,466	3,099,375	4,875,719	5,083,592	8,005,185	8,182,967
Total	\$ 16,692,563	\$ 14,062,046	\$ 6,034,406	\$ 6,295,486	\$ 22,726,969	\$ 20,357,532

	Changes in Capital Assets					
	<u>Governmental Activities</u>		<u>Business Type Activities</u>		<u>Total Government</u>	
	2019	2018	2019	2018	2019	2018
Beginning Balance	\$ 14,062,046	\$ 13,689,115	\$ 6,295,486	\$ 5,868,881	\$ 20,357,532	\$ 19,557,996
Additions	3,222,140	859,541	35,046	662,221	3,257,186	1,521,762
Depreciation	(343,272)	(484,203)	(94,626)	(235,616)	(437,898)	(719,819)
Deletions	(248,351)	(2,407)	(201,500)	-	(449,851)	(2,407)
Ending Balance	\$ 16,692,563	\$ 14,062,046	\$ 6,034,406	\$ 6,295,486	\$ 22,726,969	\$ 20,357,532

The \$2.6 million net increase in the Governmental Activities is directly attributable to the construction of the new Civic Center buildings.

Long-term Debt. At June 30, 2019, the City had business-type bonded debt outstanding of \$1,170,000 compared to \$1,323,000 at June 30, 2018. 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 \$46 million.

At June 30, 2019, the City had a governmental activities debt outstanding of notes payable in the amount of \$6,800,000. This debt was assumed as of July 2018 and combined with additional funds available within the Urban Renewal Agency for construction of the new Civic Center buildings. The new City Hall and Police Station will be completed in the summer of 2020. More information on the debt is available in Note 8, Long Term Debt within the notes to the financial statements.

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.

The current biennium budget has started off strong, and management anticipates a stable environment with a focus on infrastructure improvements in the utility funds. A significant rate increase was adopted by the City Council, effective January 1, 2020, that will allow work on some badly needed renovations of the water, sewer and storm system within city limits.

The City is anticipating the completion of the new Civic Center complex, which will be a significant improvement to the downtown core. As of December 1st, 2019 the Gladstone Public Library was formally transferred to Clackamas County for full operations. Clackamas County has already begun plan development of a new library building that will be built on the site of the old City Hall. The City will participate financially in the demolition of the old City Hall, lease the site to the County for \$1 per year, and contribute \$200,000 per year to the operating costs of the new library. Within the next few years, the downtown core will be further improved with this significant development, along with other planned improvements.

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 Director, at 525 Portland Ave., Gladstone, OR 97027; (503) 479-6860; or finance@ci.gladstone.or.us.

THIS PAGE INTENTIONALLY LEFT BLANK

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.

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF GLADSTONE, OREGON
STATEMENT OF NET POSITION
June 30, 2019

	Governmental Activities	Business-Type Activities	Total
ASSETS:			
Current assets:			
Cash and investments	\$ 20,306,509	\$ 2,958,235	\$ 23,264,744
Cash with county treasurer	20,993	-	20,993
Accounts receivable	416,636	538,259	954,895
Property tax receivable	172,786	-	172,786
Interest receivable	2,482	891	3,373
Prepaid expenses	55,616	166,583	222,199
Other current assets	-	10,266	10,266
Total current assets	20,975,022	3,674,234	24,649,256
Noncurrent assets:			
Restricted cash and investments	573,912	933,185	1,507,097
Assessments receivable	-	2,547	2,547
Net OPEB asset	33,538	4,306	37,844
Investment in joint venture	-	3,027,723	3,027,723
Capital assets:			
Non depreciable	9,474,355	640,964	10,115,319
Depreciable, net	7,218,208	5,393,442	12,611,650
Total noncurrent assets	17,300,013	10,002,167	27,302,180
Total assets	38,275,035	13,676,401	51,951,436
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred outflow related to pension	2,079,160	267,003	2,346,163
Deferred outflow related to OPEB	14,500	1,863	16,363
Total deferred outflows of resources	2,093,660	268,866	2,362,526
Total assets and deferred outflows of resources	\$ 40,368,695	\$ 13,945,267	\$ 54,313,962
LIABILITIES:			
Current liabilities:			
Accounts payable	\$ 779,105	\$ 270,896	\$ 1,050,001
Interest payable	84,276	11,583	95,859
Accrued compensated absences	254,004	45,137	299,141
Bonds payable - current maturity	589,282	155,000	744,282
Other current liabilities	179,760	13,397	193,157
Total current liabilities	1,886,427	496,013	2,382,440
Noncurrent liabilities:			
Net pension liability	4,429,408	568,817	4,998,225
OPEB liability	533,602	68,524	602,126
Noncurrent portion of long-term obligations	6,210,718	1,015,000	7,225,718
Total noncurrent liabilities	11,173,728	1,652,341	12,826,069
Total liabilities	13,060,155	2,148,354	15,208,509
DEFERRED INFLOWS OF RESOURCES:			
Deferred inflow related to pension	576,964	74,093	651,057
Deferred inflow related to OPEB	9,726	1,249	10,975
Total deferred inflows of resources	586,690	75,342	662,032
NET POSITION:			
Net investment in capital assets	9,892,563	4,864,406	14,756,969
Restricted for:			
Street operations	2,213,225	-	2,213,225
System development	103,340	933,185	1,036,525
Urban Renewal development	12,650,648	-	12,650,648
Unrestricted	1,862,074	5,923,980	7,786,054
Total net position	26,721,850	11,721,571	38,443,421
Total liabilities, deferred inflows of resources and net position	\$ 40,368,695	\$ 13,945,267	\$ 54,313,962

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, 2019

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 1,762,112	\$ 1,384,837	\$ -	\$ -
Public safety	4,847,756	384,504	256,543	-
Highways and streets	770,032	-	-	-
Urban and renewal	115,497	-	-	-
Culture and recreation	1,556,138	-	2,944	153,760
Total governmental activities	9,051,535	1,769,341	259,487	153,760
Business-type activities:				
Water Fund	1,108,881	1,838,952	-	-
Sewer Fund	2,264,410	2,509,317	-	-
Storm Water Fund	327,840	721,484	-	-
Total business type activities	3,701,131	5,069,753	-	-
Total government	\$ 12,752,666	\$ 6,839,094	\$ 259,487	\$ 153,760

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

Transfers in (out)

Total general revenues and transfers

Change in net position

Net position - beginning

Cumulative effect of restatement

Net position - beginning as restated

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
\$ (377,275)	\$ -	\$ (377,275)
(4,206,709)	-	(4,206,709)
(770,032)	-	(770,032)
(115,497)	-	(115,497)
(1,399,434)	-	(1,399,434)
(6,868,947)	-	(6,868,947)
-	730,071	730,071
-	244,907	244,907
-	393,644	393,644
-	1,368,622	1,368,622
(6,868,947)	1,368,622	(5,500,325)
6,019,048	-	6,019,048
1,283,778	-	1,283,778
932,430	-	932,430
25,771	-	25,771
626,069	-	626,069
-	25,071	25,071
224,616	1,485	226,101
285,395	(285,395)	-
9,397,107	(258,839)	9,138,268
2,528,160	1,109,783	3,637,943
24,193,690	10,337,321	34,531,011
-	274,467	274,467
24,193,690	10,611,788	34,805,478
\$ 26,721,850	\$ 11,721,571	\$ 38,443,421

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.

Civic Center Capital Project Fund

The Civic Center Capital Project Fund accounts for the construction of the City's new police station and city hall administration offices. The primary source of funding are dedicated debt proceeds and Urban Renewal funds.

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF GLADSTONE, OREGON
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2019

	General Fund	Road and Street Fund	Police and Communications Special Levy Fund
ASSETS:			
Cash and investments	\$ 4,614,248	\$ 1,753,088	\$ 191,517
Restricted cash and investments	103,340	470,572	-
Cash with county treasurer	14,695	-	2,074
Accounts receivable	155,865	-	-
Property taxes receivable	120,884	-	17,064
Interest Receivable	1,659	-	234
Due from other funds	-	-	-
Due from other governments	260,771	-	-
Prepaid Expenses	55,616	-	-
Total assets	\$ 5,327,078	\$ 2,223,660	\$ 210,889
LIABILITIES:			
Accounts payable	\$ 234,930	\$ 9,951	\$ 391
Due to other funds	-	-	-
Other current liabilities	105,215	484	3,982
Total liabilities	340,145	10,435	4,373
DEFERRED INFLOWS OF RESOURCES:			
Unavailable revenues - property taxes	110,941	-	15,660
Total deferred inflows of resources	110,941	-	15,660
FUND BALANCES:			
Non-Spendable:			
Prepays	55,616	-	-
Restricted:			
Street operations	-	2,213,225	-
Civic Center Capital Project	-	-	-
System development	103,340	-	-
Urban Renewal development	-	-	-
Assigned:			
Police services	-	-	190,856
Fire and emergency services	-	-	-
Unassigned	4,717,036	-	-
Total fund balance	4,875,992	2,213,225	190,856
Total liabilities, deferred inflows of resources and fund balance	\$ 5,327,078	\$ 2,223,660	\$ 210,889

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Other assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds:

- 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

Net position of governmental activities

Fire and Emergency Services Special Levy Fund	Urban Renewal Agency Fund	Civic Buildings Capital Fund	Total Governmental
\$ 504,068	\$ 12,654,104	\$ 589,484	\$ 20,306,509
-	-	-	573,912
946	3,278	-	20,993
-	-	-	155,865
7,781	27,057	-	172,786
107	482	-	2,482
-	-	5,000	5,000
-	-	-	260,771
-	-	-	55,616
<u>\$ 512,902</u>	<u>\$ 12,684,921</u>	<u>\$ 594,484</u>	<u>\$ 21,553,934</u>
\$ 8,426	\$ -	\$ 525,410	\$ 779,108
-	5,000	-	5,000
<u>1,771</u>	<u>-</u>	<u>68,308</u>	<u>179,760</u>
10,197	5,000	593,718	963,868
7,141	29,273	-	163,015
<u>7,141</u>	<u>29,273</u>	<u>-</u>	<u>163,015</u>
-	-	-	55,616
-	-	-	2,213,225
-	-	766	766
-	-	-	103,340
-	12,650,648	-	12,650,648
-	-	-	190,856
495,564	-	-	495,564
<u>-</u>	<u>-</u>	<u>-</u>	<u>4,717,036</u>
495,564	12,650,648	766	20,427,051
<u>\$ 512,902</u>	<u>\$ 12,684,921</u>	<u>\$ 594,484</u>	
			16,692,563
			2,079,160
			33,538
			14,500
			163,018
			(254,004)
			(84,276)
			(4,429,408)
			(533,602)
			(576,964)
			(9,726)
			<u>(6,800,000)</u>
			<u>\$ 26,721,850</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, 2019

	General Fund	Road and Street Fund	Police and Communications Special Levy Fund
REVENUES:			
Property taxes	\$ 4,341,784	\$ -	\$ 612,926
Public service taxes	420,060	863,718	-
Franchise taxes	932,430	-	-
Grants	413,246	-	-
Charges for services	131,295	-	-
Licenses and permits	98,210	-	-
Fines and forfeitures	384,504	-	-
Special assessments	1,061,361	93,971	-
Contributions and donations	25,771	-	-
Interest	248,358	-	7,292
Miscellaneous	73,817	25,888	-
Sales of surplus property	160,451	-	-
	<u>8,291,287</u>	<u>983,577</u>	<u>620,218</u>
EXPENDITURES:			
Current:			
General government	1,590,553	-	-
Public safety	3,697,548	-	559,598
Highways and streets	-	541,825	-
Urban and renewal	-	-	-
Culture and recreation	1,395,490	-	-
Capital outlay	367,100	4,199	-
Debt service:			
Interest	45,000	-	-
	<u>7,095,691</u>	<u>546,024</u>	<u>559,598</u>
Total expenditures	<u>7,095,691</u>	<u>546,024</u>	<u>559,598</u>
Revenues over (under) expenditures	1,195,596	437,553	60,620
OTHER FINANCING SOURCES (USES):			
Issuance of debt	3,000,000	-	-
Transfers in	197,390	316,026	-
Transfers out	(3,095,626)	(66,105)	(14,990)
	<u>101,764</u>	<u>249,921</u>	<u>(14,990)</u>
Total other financing sources (uses)	<u>101,764</u>	<u>249,921</u>	<u>(14,990)</u>
Net changes in fund balances	1,297,360	687,474	45,630
FUND BALANCES, BEGINNING	<u>3,578,632</u>	<u>1,525,751</u>	<u>145,226</u>
FUND BALANCES, ENDING	<u>\$ 4,875,992</u>	<u>\$ 2,213,225</u>	<u>\$ 190,856</u>

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

Fire and Emergency Services Special Levy Fund	Urban Renewal Agency Fund	Civic Buildings Capital Fund	Total Governmental
\$ 279,506	\$ 967,647	\$ -	\$ 6,201,863
-	-	-	1,283,778
-	-	-	932,430
-	-	-	413,246
-	-	-	131,295
-	-	-	98,210
-	-	-	384,504
-	-	-	1,155,332
-	-	-	25,771
13,045	357,374	-	626,069
-	-	-	99,705
-	-	-	160,451
<u>292,551</u>	<u>1,325,021</u>	<u>-</u>	<u>11,512,654</u>
-	-	-	1,590,553
184,192	-	-	4,441,338
-	-	-	541,825
-	11,346	-	11,346
-	-	-	1,395,490
32,078	-	2,788,890	3,192,267
<u>-</u>	<u>57,125</u>	<u>-</u>	<u>102,125</u>
<u>216,270</u>	<u>68,471</u>	<u>2,788,890</u>	<u>11,274,944</u>
76,281	1,256,550	(2,788,890)	237,710
-	3,800,000	-	6,800,000
-	3,000,000	2,752,044	6,265,460
(6,300)	(2,797,044)	-	(5,980,065)
<u>(6,300)</u>	<u>4,002,956</u>	<u>2,752,044</u>	<u>7,085,395</u>
69,981	5,259,506	(36,846)	7,323,105
<u>425,583</u>	<u>7,391,142</u>	<u>37,612</u>	<u>13,103,946</u>
<u>\$ 495,564</u>	<u>\$ 12,650,648</u>	<u>\$ 766</u>	<u>\$ 20,427,051</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, 2019

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

Net change in fund balances - total governmental funds	\$ 7,323,105
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.	2,630,517
Some revenue reported in the statement of activities do not provide current financial resources in the governmental funds.	(6,982,814)
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	(2,736)
Accrued interest payable	(84,276)
Net OPEB obligations	9,529
Net pension liability	<u>(365,165)</u>
Change in net position of governmental activities	<u><u>\$ 2,528,160</u></u>

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.

**CITY OF GLADSTONE, OREGON
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 June 30, 2019**

	Business-Type Activities - Enterprise Funds			
	Water Fund	Sewer Fund	Storm Water Fund	Total
ASSETS:				
Current assets:				
Cash and investments	\$ 1,793,168	\$ 886,104	\$ 278,963	\$ 2,958,235
Trade accounts receivable	230,602	240,702	66,955	538,259
Prepays	166,583	-	-	166,583
Interest receivable	-	891	-	891
Due from other agency	-	10,266	-	10,266
Total current assets	<u>2,190,353</u>	<u>1,137,963</u>	<u>345,918</u>	<u>3,674,234</u>
Noncurrent assets:				
Assessments receivable	-	2,547	-	2,547
Restricted cash	548,820	339,639	44,726	933,185
Net OPEB asset	1,841	1,528	937	4,306
Investment in joint venture	3,027,723	-	-	3,027,723
Capital assets:				
Non-depreciable	129,414	511,550	-	640,964
Depreciable	<u>3,195,134</u>	<u>2,071,210</u>	<u>127,098</u>	<u>5,393,442</u>
Total noncurrent assets	<u>6,902,932</u>	<u>2,926,474</u>	<u>172,761</u>	<u>10,002,167</u>
Total assets	<u>9,093,285</u>	<u>4,064,437</u>	<u>518,679</u>	<u>13,676,401</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension	114,134	94,756	58,113	267,003
Other post employment	<u>796</u>	<u>661</u>	<u>406</u>	<u>1,863</u>
Total deferred outflows of resources	<u>114,930</u>	<u>95,417</u>	<u>58,519</u>	<u>268,866</u>
Total assets & deferred outflows of resources	<u>\$ 9,208,215</u>	<u>\$ 4,159,854</u>	<u>\$ 577,198</u>	<u>\$ 13,945,267</u>
LIABILITIES:				
Current liabilities:				
Accounts payable	\$ 67,430	\$ 192,354	\$ 11,112	\$ 270,896
Interest payable	11,583	-	-	11,583
Accrued payroll payable	-	2,600	644	3,244
Accrued compensated absences	4,916	40,221	-	45,137
Bonds payable - current maturity	155,000	-	-	155,000
Other	<u>10,153</u>	<u>-</u>	<u>-</u>	<u>10,153</u>
Total current liabilities	<u>249,082</u>	<u>235,175</u>	<u>11,756</u>	<u>496,013</u>
Noncurrent liabilities:				
OPEB liability	29,292	24,318	14,914	68,524
Bonds payable	1,015,000	-	-	1,015,000
Net pension liability	<u>243,149</u>	<u>201,866</u>	<u>123,802</u>	<u>568,817</u>
Total noncurrent liabilities	<u>1,287,441</u>	<u>226,184</u>	<u>138,716</u>	<u>1,652,341</u>
Total liabilities	<u>1,536,523</u>	<u>461,359</u>	<u>150,472</u>	<u>2,148,354</u>
DEFERRED INFLOWS OF RESOURCES				
Pension	31,672	26,295	16,126	74,093
Other post employment	<u>534</u>	<u>443</u>	<u>272</u>	<u>1,249</u>
Total deferred inflows of resources	<u>32,206</u>	<u>26,738</u>	<u>16,398</u>	<u>75,342</u>
NET POSITION:				
Net investment in capital assets	2,154,548	2,582,760	127,098	4,864,406
Restricted for:				
System development	548,820	339,639	44,726	933,185
Unrestricted	<u>4,936,118</u>	<u>749,358</u>	<u>238,504</u>	<u>5,923,980</u>
Total net position	<u>7,639,486</u>	<u>3,671,757</u>	<u>410,328</u>	<u>11,721,571</u>
Total liabilities, deferred inflows & net position	<u>\$ 9,208,215</u>	<u>\$ 4,159,854</u>	<u>\$ 577,198</u>	<u>\$ 13,945,267</u>

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

**CITY OF GLADSTONE, OREGON
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES,
 AND CHANGES IN NET POSITION
 For the Fiscal Year Ended June 30, 2019**

	Business-Type Activities - Enterprise Funds			
	Water Fund	Sewer Fund	Storm Water Fund	Total
OPERATING REVENUES:				
Service charges	\$ 1,758,698	\$ 2,399,015	\$ 692,492	\$ 4,850,205
Connection and installation fees	5,621	12,375	-	17,996
System development charge	74,633	97,927	28,992	201,552
Miscellaneous	-	1,485	-	1,485
Total operating revenues	1,838,952	2,510,802	721,484	5,071,238
OPERATING EXPENSES:				
Purchases	276,361	1,707,371	-	1,983,732
Salaries and fringe benefits	379,099	285,602	217,753	882,454
Contract charges	77,691	35,583	35,618	148,892
Connection turnovers	-	12,564	-	12,564
Maintenance and repairs	133,302	58,675	46,353	238,330
Utilities	22,631	1,643	1,504	25,778
Depreciation	145,134	135,023	15,969	296,126
Supplies	48,391	27,398	10,643	86,432
Miscellaneous	3,106	551	-	3,657
Total operating expenses	1,085,715	2,264,410	327,840	3,677,965
Operating income (loss)	753,237	246,392	393,644	1,393,273
NON-OPERATING REVENUES (EXPENSES):				
Interest expense	(23,166)	-	-	(23,166)
Gain (loss) in joint venture	25,071	-	-	25,071
Total non-operating revenues (expenses)	1,905	-	-	1,905
Income before transfers	755,142	246,392	393,644	1,395,178
TRANSFERS:				
Transfers in (out)	(88,150)	(142,270)	(54,975)	(285,395)
Change in net position	666,992	104,122	338,669	1,109,783
NET POSITION, BEGINNING	6,698,027	3,567,635	71,659	10,337,321
Restatement	274,467	-	-	274,467
NET POSITION, BEGINNING AS RESTATED	6,972,494	3,567,635	71,659	10,611,788
NET POSITION, ENDING	\$ 7,639,486	\$ 3,671,757	\$ 410,328	\$ 11,721,571

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, 2019

	Business-Type Activities - Enterprise Funds			
	Water Fund	Sewer Fund	Storm Water Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	\$ 1,778,141	\$ 2,589,225	\$ 684,865	\$ 5,052,231
Cash paid to employees for salaries and benefits	(332,805)	(256,029)	(185,094)	(773,928)
Cash paid to suppliers and others	(870,609)	(1,979,700)	(271,810)	(3,122,119)
Net cash provided by operating activities	574,727	353,496	227,961	1,156,184
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:				
Transfers in (out)	(88,150)	(142,270)	(54,975)	(285,395)
Net cash provided (used) by non-capital financing activities	(85,827)	(142,270)	(54,975)	(283,072)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of capital assets	(4,199)	(26,648)	(4,199)	(35,046)
Principal paid on capital debt	(153,000)	-	-	(153,000)
Interest paid on capital debt	(24,681)	-	-	(24,681)
Net cash used by capital and related financing activities	(181,880)	(26,648)	(4,199)	(212,727)
Net increase in cash and cash equivalents	307,020	184,578	168,787	660,385
CASH AND CASH EQUIVALENTS, BEGINNING	2,034,968	1,041,165	154,902	3,231,035
CASH AND CASH EQUIVALENTS, ENDING	\$ 2,341,988	\$ 1,225,743	\$ 323,689	\$ 3,891,420
COMPRISED AS FOLLOWS:				
Unrestricted	\$ 1,793,168	\$ 886,104	\$ 278,963	\$ 2,958,235
Restricted	548,820	339,639	44,726	933,185
Total cash and cash equivalents	\$ 2,341,988	\$ 1,225,743	\$ 323,689	\$ 3,891,420
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating Income (loss)	\$ 753,237	\$ 246,392	\$ 393,644	\$ 1,393,273
Adjustments:				
Depreciation	145,134	135,023	15,969	296,126
Decrease (increase) in:				
Accounts receivable	(60,810)	109,415	(36,619)	11,986
Prepays	(166,583)	-	-	(166,583)
Deferred outflows related to pension	(41,149)	(26,435)	(26,297)	(93,881)
Increase (decrease) in:				
Accounts payable and accrued expenses	(142,545)	(135,915)	(177,692)	(456,152)
Other liabilities	-	(30,992)	-	(30,992)
Accrued compensated absences	2,173	8,035	(390)	9,818
Deferred inflows related to pension	7,936	4,048	5,795	17,779
Pension liability	73,373	43,134	49,658	166,165
OPEB obligation	3,961	791	3,893	8,645
Net cash provided by operating activities	\$ 574,727	\$ 353,496	\$ 227,961	\$ 1,156,184
NON-CASH CAPITAL FINANCING ACTIVITIES				
NON-CASH INFORMATION:				
Increase (decrease) in joint venture	\$ 25,071	\$ -	\$ -	\$ 25,071

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.

Agency Funds

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, 2019

	<u>Agency Fund</u>
ASSETS:	
Cash and investments	\$ 34,264
Accounts receivable	<u>805</u>
Total assets	<u><u>\$ 35,069</u></u>
LIABILITIES:	
Other current liabilities	<u>\$ 35,069</u>
NET POSITION:	
Unassigned	<u>-</u>
Total liabilities and net position	<u><u>\$ 35,069</u></u>

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

CITY OF GLADSTONE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2019

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, 525 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, 2019

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, 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 *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, 2019

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 *Civic Buildings Capital Fund* accounts for resources accumulated and expended for land and other capital costs associated with acquisition and construction of City buildings.

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.

CITY OF GLADSTONE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2019

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 unavailable revenue consists primarily of uncollected property taxes and assessments not deemed available to financial 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 expended 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 principle 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.

CITY OF GLADSTONE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2019

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
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2019

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. 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 included as part of the capitalized value of the assets constructed. No interest costs were capitalized during the year ended June 30, 2019.

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. 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.

M. 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.

CITY OF GLADSTONE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2019

N. 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.

O. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position 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 will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has three items that qualify for reporting in this category. Unavailable revenue from property taxes is reported in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that 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.

P. 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.

Q. 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.

CITY OF GLADSTONE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2019

R. 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.

S. 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, 2019 investments of the City consist of the following:

	Weighted Average Maturity (Years)	Fair Value
Investments in the State Treasurer’s Local Government Investment Pool	0.00	\$ 23,574,528
Municipal bond	8.80	39,110
		\$ 23,613,638

A. Interest rate risk

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.

CITY OF GLADSTONE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2019

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, 2019, the book value of the City's deposits was \$1,158,203 and the bank balance was \$2,451,970. 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, 2019, 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.

3. Assessment Liens Receivable

Assessment liens receivable represent the uncollected amounts levied against benefited property for the cost of local improvements. Because the assessments are liens against the benefited property, an allowance for uncollectible amounts is not deemed necessary.

CITY OF GLADSTONE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2019

4. Interfund Transfers

Transfers between funds during the year were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Governmental Funds		
General Fund	\$ 197,390	\$ 3,095,626
Road & Street Fund	316,026	66,105
Police / Communications Fund	-	14,990
Fire / Emergency Services Fund	-	6,300
Urban Renewal Fund	3,000,000	2,797,044
Civic Buildings	2,752,044	-
Total Governmental Funds	<u>6,265,460</u>	<u>5,980,065</u>
Proprietary Funds		
Sewer Fund	-	142,270
Water Fund	-	88,150
Storm Water Fund	-	54,975
Total Proprietary Funds	<u>-</u>	<u>285,395</u>
Total All Funds	<u>\$ 6,265,460</u>	<u>\$ 6,265,460</u>

Transfers for services between funds are utilized to provide support for various city programs in accordance with budgetary authorizations. These transfers are utilized to cover administrative services, provide for additional funding for reserve purposes, contribute towards the cost of capital projects, and to provide for other operational resources. For the fiscal year ended June 30, 2019, all City transfers are classified under operating transfers in/out for financial reporting purposes.

CITY OF GLADSTONE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2019

5. Capital Assets

Capital asset activity for the year ended June 30, 2019 is as follows:

Primary Government	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, non-depreciable:				
Land	\$ 6,498,106	\$ -	\$ -	\$ 6,498,106
Construction in progress	142,342	2,833,907	-	2,976,249
Total capital assets, non-depreciable	<u>6,640,448</u>	<u>2,833,907</u>	<u>-</u>	<u>9,474,355</u>
Capital assets, depreciable:				
Intangible assets	283,383	64,017	-	347,400
Buildings, structures and improve	4,913,787	21,680	(15,160)	4,920,307
Equipment	1,406,902	45,623	(79,281)	1,373,244
Vehicles	3,583,178	124,545	(153,910)	3,553,813
Infrastructure	4,150,900	132,368	-	4,283,268
Total capital assets, depreciable	<u>14,338,150</u>	<u>388,233</u>	<u>(248,351)</u>	<u>14,478,032</u>
Total assets	20,978,598	3,222,140	(248,351)	23,952,387
Less accumulated depreciation for:				
Intangible assets	(90,013)	(30,388)	-	(195,029)
Buildings, structures and improve	(1,897,494)	(91,743)	15,160	(1,974,077)
Equipment	(1,320,307)	(43,941)	15,264	(1,274,356)
Vehicles	(2,557,213)	(223,717)	118,370	(2,662,560)
Infrastructure	(1,051,525)	(102,277)	-	(1,153,802)
Total accumulated depreciation	<u>(6,916,552)</u>	<u>(492,066)</u>	<u>148,794</u>	<u>(7,259,824)</u>
Net depreciable capital assets	<u>7,421,598</u>	<u>(103,833)</u>	<u>(99,557)</u>	<u>7,218,208</u>
Net capital assets	<u>\$ 14,062,046</u>	<u>\$ 2,730,074</u>	<u>\$ (99,557)</u>	<u>\$ 16,692,563</u>

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

Governmental activities:	
General government	\$ 40,060
Public safety	181,314
Roads and highways	172,224
Culture and recreation	98,468
Total depreciation expense	<u>\$ 492,066</u>

CITY OF GLADSTONE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2019

Business-type activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, non-depreciable:				
Land	\$ 640,964	\$ -	\$ -	\$ 640,964
Total capital assets, non-depreciable	640,964	-	-	640,964
Capital assets, depreciable:				
Intangible assets	21,658	-	-	21,658
Buildings	299,113	-	(193,000)	106,113
Equipment	170,636	35,046	-	205,682
Vehicles	637,115	-	(8,500)	628,615
Infrastructure	11,013,490	-	-	11,013,490
Total capital assets, depreciable	12,142,012	35,046	(201,500)	11,975,558
Total	12,782,976	35,046	(201,500)	12,616,522
Less accumulated depreciation for:				
Intangible assets	(2,838)	(3,094)	-	(5,932)
Buildings	(289,833)	(662)	193,000	(97,495)
Equipment	(151,311)	(7,172)	-	(158,483)
Vehicles	(113,610)	(77,325)	8,500	(182,435)
Infrastructure	(5,929,898)	(207,873)	-	(6,137,771)
Total accumulated depreciation	(6,487,490)	(296,126)	201,500	(6,582,116)
Net depreciable capital assets	5,654,522	(261,080)	-	5,393,442
Net capital assets	\$ 6,295,486	\$ (261,080)	\$ -	\$ 6,034,406

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

Business-type activities:	
Water	\$145,134
Sewer	135,023
Storm Water	15,969
Total depreciation expense - Business Activities	<u>\$296,126</u>

6. Joint Venture

The City is a member of the North Clackamas County Water Commission, a joint venture in which the City has a ten percent interest and the Sunrise Water Authority and the Oak Lodge Water Services District hold forty-eight and forty-two percent interests, respectively. The joint venture was created in 1998 by the First Intergovernmental Agreement between the Damascus and Mt. Scott Water Districts (which became the Sunrise Water Authority) and the Oak Lodge Water Services District to plan, construct, and operate a regional water supply system with water rights from the Clackamas River; to operate, maintain, and facilities for the production of potable water from the headworks on the

CITY OF GLADSTONE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2019

Clackamas River, and to cooperatively conduct water resource planning and management. The Second Intergovernmental Agreement between Sunrise Water Authority and Oak Lodge Water Services District in 2004 provided for the expansion of the water treatment works operated by the Commission to handle the full capacity of the intake at the headworks on the Clackamas River.

The City of Gladstone became a partner in the joint venture through the First Addendum to the Second Intergovernmental Agreement, paying \$2,609,118, transferring rights to 8,900,000 gallons per day of Clackamas River Water, and supporting the substitution of the North Clackamas County Water Commission for the City as a member of the Willamette Water Resources Commission to acquire ten percent interest in the assets and liabilities of the North Clackamas County Water Commission and an allocation of 2,500,000 gallons per day of treated water from the Commission's water treatment facility. The Addendum also requires each of the parties to allow the other parties of the agreement access to use of their facilities to the extent that they are not needed for service of the party's own customers. Fees for such usage are determined on a cost basis.

The Addendum to the Second Intergovernmental Agreement reconstituted the Board of Commissioners for the North Clackamas County Water Commission. The Board of Commissioners consists of seven members: the Boards of Commissioners for Sunrise Water Authority and Oak Lodge Water Services District select three commissioners each, and the Gladstone City Council selects one commissioner. The commissioners are required to be voting members of the governing body, council, or board of commissioners of the party making the selection. The commissioners select a Chair from among their members to serve a term of one year, beginning July 1 of each year. The position of Chair will rotate each year to represent each party. The commissioners will also select a Vice Chair to serve in the absence of the Chair. Each commissioner will have one vote. Five commissioners must be present to meet requirements for a quorum, and five affirmative votes will be required for adoption of any measure, ordinance, or resolution.

The Commission restated capital assets in the fiscal year June 30, 2018 in order to correct the value of water rights.

The Commission had improperly amortized its water rights from fiscal year 2005 to fiscal year 2015. Consequently, the Commission is now restating the value of its water rights per guidance from GASB 51; this restatement removes all accumulated amortization on water rights in the amount of \$2,744,671. The City's share of the restatement is \$274,467 (ten percent) of value and increases beginning net position within the Water Fund from \$6,698,027 to \$6,972,494 as of June 30, 2018.

The City's net position in the joint venture as of June 30, 2019 was \$3,027,723. The current year operation of the Commission resulted in a net gain on investment to the City of \$25,071. The City had net water purchases from the Commission of \$256,414 for the year ended June 30, 2019. This included a "true-up" refund of \$165,201 received within the year, as approved by the NCCWC board.

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

CITY OF GLADSTONE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2019

7. Deferred Inflows of Resources

Deferred inflows of resources related to unavailable revenue presented on the Governmental Funds Balance Sheet as of June 30, 2019 consist of the following:

	General Fund	Urban Renewal Fund	Police & Communications Special Levy Fund	Fire & Emergency Services Special Levy Fund	Total
Property Taxes	\$ 110,941	\$ 29,273	\$ 15,660	\$ 7,141	\$ 163,015

8. Long Term Debt

A. Changes in General Long-Term Liabilities

During the year ended June 30, 2019, long-term liability activity was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Note payable - FF&C	\$ -	\$ 3,000,000	\$ -	\$ 3,000,000	\$ 157,709
Note payable - URA	-	3,800,000	-	3,800,000	431,573
Total Notes	-	6,800,000	-	6,800,000	589,282
Compensated absences	251,268	254,004	(251,268)	254,004	254,004
Total Governmental Activities	\$ 251,268	\$ 7,054,004	\$ (251,268)	\$ 7,054,004	\$ 843,286

Accrued Interest

	Previous Int Pmt Date	Amt of Next Int Payment	Date through which accrued	Days to Accrue	Accrued Interest
2018 FF&C Note payable	2/1/2019	\$ 45,000	6/30/2019	149	37,250
2018 URA Note payable	2/1/2019	56,810	6/30/2019	149	47,026
		\$ 101,810			\$ 84,276

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Business-type Activities					
Bonds	\$ 1,323,000	\$ -	\$ 153,000	\$ 1,170,000	\$ 155,000
Compensated absences	35,844	45,137	(35,844)	45,137	45,137
Total Business-type Activities	\$ 1,358,844	\$ 45,137	\$ 117,156	\$ 1,215,137	\$ 200,137

Accrued Interest

	Previous Int Pmt Date	Amt of Next Int Payment	Date through which accrued	Days to Accrue	Accrued Interest
2015 FF&C Obligations	1/1/2019	\$ 11,583	6/30/2019	180	\$ 11,583

CITY OF GLADSTONE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2019

B. Direct Borrowings

Governmental Activities

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%. 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 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.

Annual debt service requirements to maturity for direct borrowings are as follows:

Fiscal Year	Series 2018 Full Faith & Credit Note Payable- General Fund		Series 2018 Note Payable Urban Renewal Agency		Total Governmental Activities	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 157,709	\$ 87,634	\$ 431,573	\$ 107,168	\$ 589,282	\$ 194,802
2021	162,690	82,828	444,793	94,066	607,483	176,894
2022	167,571	77,875	458,092	80,568	625,663	158,443
2023	172,598	72,772	471,789	66,666	644,387	139,438
2024	177,775	67,516	485,896	52,349	663,671	119,865
2025-2029	2,016,235	220,377	1,507,857	67,377	3,524,092	287,754
2030	145,422	2,181	-	-	145,422	2,181
	<u>\$ 3,000,000</u>	<u>\$ 611,183</u>	<u>\$ 3,800,000</u>	<u>\$ 468,194</u>	<u>\$ 6,800,000</u>	<u>\$ 1,079,377</u>

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.

CITY OF GLADSTONE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2019

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

During 2015-2016, the City issued \$1,614,000 in full faith and credit funding 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.

Annual debt service requirements to maturity for general obligation bonds are as follows:

Fiscal Year	Series 2015 Full Faith & Credit Obligation	
	Principal	Interest
2020	\$ 155,000	\$ 21,632
2021	162,000	18,493
2022	165,000	15,256
2023	166,000	11,979
2024	173,000	8,623
2025-2026	349,000	6,920
	<u>\$ 1,170,000</u>	<u>\$ 82,903</u>

9. Pension Plan

A. Plan Description

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/section/financial_reports/financials.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.

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 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 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.

A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

Death Benefits

Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

Disability Benefits

A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

Benefit Changes After Retirement

Under ORS 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.

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, 2016 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2017. Employer contributions for the year ended June 30, 2019 were \$524,556, excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2019 were 19.19 percent for Tier One/Tier Two General Service Member, 19.19 percent for Tier One/Tier Two Police and Fire, 10.00 percent

CITY OF GLADSTONE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2019

for OPSRP Pension Program General Service Members, 14.77 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 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; contribution were \$210,865 for the year ended June 30, 2019.

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

At June 30, 2019, the City reported a liability of \$4,998,225 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016 rolled forward to June 30, 2018. 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, 2018, the City's proportion was 0.0330 percent, which was increased from its proportion of 0.0299 measured as of June 30, 2017.

For the year ended June 30, 2019, the City's recognized pension expense (income) of \$456,376. At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 170,025	\$ -
Changes of assumptions	1,162,078	-
Net difference between projected and actual earnings on investments	-	221,949
Changes in proportion	389,763	387,377
Differences between employer contributions and proportionate share of contributions	99,741	41,731
Total (prior to post-MD contributions)	<u>1,821,607</u>	<u>651,057</u>
Contributions subsequent to the MD	<u>524,556</u>	<u>-</u>
Total	<u>\$ 2,346,163</u>	<u>\$ 651,057</u>

CITY OF GLADSTONE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2019

The \$524,556 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, 2020. 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>	
2020	\$ 604,014
2021	434,568
2022	(61,350)
2023	134,012
2024	59,306
Total	<u>\$ 1,170,550</u>

E. Actuarial Assumptions

The employer contribution rates effective July 1, 2017, through June 30, 2019 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, 2016 actuarial valuation was determined using the following actuarial assumptions:

CITY OF GLADSTONE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2019

Valuation Date	December 31, 2016
Measurement Date	June 30, 2018
Experience Study Report	2016, published July 26, 2017
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Inflation Rate	2.50 percent
Long-Term Expected Rate of Return	7.20 percent
Discount Rate	7.20 percent
Projected Salary Increases	3.50 percent 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>Health retirees and beneficiaries: RP-2014 healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.</p> <p>Active Members: RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.</p>

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2016 Experience Study which reviewed experience for the four-year period ending on December 31, 2016.

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 July 2015 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 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.

CITY OF GLADSTONE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2019

Asset Class/Strategy	Assumed Asset Allocation		
	Low Range	High Range	Target
Cash	0.0%	3.0%	0.0%
Debt Securities	15.0%	25.0%	20.0%
Public Equity	32.5%	42.5%	37.5%
Private Equity	13.5%	21.5%	17.5%
Real Estate	9.5%	15.5%	12.5%
Alternative Equity	0.0%	12.5%	12.5%
Opportunity Portfolio	0.0%	3.0%	0.0%
Total			<u>100.0%</u>

Asset Class	Target Allocation	Compounded Annual Return (Geometric)
Core Fixed Income	8.00%	3.49%
Short-Term Bonds	8.00%	3.42%
Bank/Leveraged Loans	3.00%	5.09%
High Yield Bonds	1.00%	6.45%
Large/Mid Cap US Equities	15.75%	6.30%
Small Cap US Equities	1.30%	6.69%
Micro Cap US Equities	1.30%	6.80%
Developed Foreign Equities	13.13%	6.71%
Emerging Foreign Equities	4.12%	7.45%
Non-US Small Cap Equities	1.88%	7.01%
Private Equities	17.50%	7.82%
Real Estate (Property)	10.00%	5.51%
Real Estate (REITS)	2.50%	6.37%
Hedge Fund of Funds - Diversified	2.50%	4.09%
Hedge Fund - Event-Driven	0.63%	5.86%
Timber	1.88%	5.62%
Farmland	1.88%	6.15%
Infrastructure	3.75%	6.60%
Commodities	1.88%	3.84%
Total	<u>100.00%</u>	
Assumed Inflation - Mean		2.50%

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-

CITY OF GLADSTONE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2019

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

	<u>1% Decrease (6.20%)</u>	<u>Discount Rate (7.20%)</u>	<u>1% Increase (8.20%)</u>
City's proportionate share of the net pension liability (asset)	\$ 8,352,978	\$ 4,998,225	\$ 2,229,151

CITY OF GLADSTONE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2019

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.

K. Changes in Plan Provisions During the Measurement Date

There were no changes during the June 30, 2018 measurement period that require disclosure.

L. Changes in Plan Provisions Subsequent to Measurement Date

There were no changes subsequent to the June 30, 2018 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	\$ -	\$ 37,844	\$ 37,844
Deferred Outflows of Resources			
Change in Proportionate Share	-	335	335
Contributions After MD	-	16,028	16,028
Total OPEB Liability	(602,126)	-	(602,126)
Deferred Inflows of Resources			
Difference in Experience	-	(2,145)	(2,145)
Difference in Earnings	-	(8,159)	(8,159)
Change in Assumptions	-	(120)	(120)
Change in Proportionate Share	-	(551)	(551)
OPEB Expense/(Income)*	57,225	(3,594)	53,631

*Included in program expenses on Statement of Activities

CITY OF GLADSTONE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2019

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.

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, 2017, the following employees were covered by the benefit terms:

Active employees	102
Inactive employees or beneficiaries receiving benefits	4
	<u>106</u>

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

The City’s total OPEB liability of \$602,126 was measured as of June 30, 2019, and was determined by an actuarial valuation as of July 1, 2017.

For the fiscal year ended June 30, 2019, the City recognized OPEB expense from this plan of \$57,225. At June 30, 2019, the City reported no deferred outflows of resources and deferred inflows of resources related to this OPEB plan.

4. Actuarial Assumptions and Other Inputs

The total OPEB liability in the July 1, 2017 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Entry age normal
General inflation	2.5 percent per year
Salary scale	3.5 percent per year
Mortality rates	RP2014-employee/healthy annuitant, sex distinct, generational. Blended 50% white collar/50% blue collar, males set back 12 months.

CITY OF GLADSTONE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2019

Discount rate	3.5 percent based on all years discounted at municipal bond rate.
Healthcare cost trend rate	Medical: 4.00 percent per year, decreasing to 3.25 percent per year.

5. Changes in the Total OPEB Liability

	Total OPEB Liability
Balance as of June 30, 2018	\$ 568,264
Changes for the year:	
Service cost	37,095
Interest on Total OPEB Liability	20,130
Effect of assumptions changes or inputs	-
Benefit payments	(23,363)
Balance as of June 30, 2019	<u>\$ 602,126</u>

6. Sensitivity of the Total 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 (2.5 percent) or 1-percentage-point higher (4.5 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 (2.50%)</u>	<u>Current Discount Rate (3.50%)</u>	<u>1% Increase (4.50%)</u>
Total OPEB Liability	\$ 647,401	\$ 602,126	\$ 560,102

Healthcare Cost Trend:

	<u>1% Decrease</u>	<u>Current Health Care Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 535,641	\$ 602,126	\$ 680,351

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

CITY OF GLADSTONE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2019

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://Oregon.gov/PERS/section/financial_reports/financials.shtml.

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 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, 2016 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2017. The City's contribution rates for the period were 0.50% for Tier One/Tier Two members, and 0.43% for OPSRP members. The City's total for the year ended June 30, 2019 contributions was \$16,028.

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

At June 30, 2019, the City reported an asset of \$37,844 for its proportionate share of the OPERS net OPEB asset. The net OPEB asset was measured as of June 30, 2018, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2016 rolled forward to June 30, 2018. 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, 2018, the City's proportionate share was 0.0339%, which is an increase from its proportion of 0.0304% as of June 30, 2017.

For the year ended June 30, 2019, the City recognized OPEB income from this plan of \$3,594. At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

CITY OF GLADSTONE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2019

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 2,145
Changes of assumptions	-	120
Net difference between projected and actual earnings on investments	-	8,159
Changes in proportionate share	335	551
Total (prior to post-MD contributions)	335	10,975
Contributions subsequent to the MD	16,028	-
Total	<u>\$ 16,363</u>	<u>\$ 10,975</u>

Deferred outflows of resources related to OPEB of \$16,028 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year ended June 30:</u>	
2020	\$ (3,475)
2021	(3,536)
2022	(2,817)
2023	(812)
Total	<u>\$ (10,640)</u>

5. Actuarial Methods and Assumptions

The total OPEB asset in the December 31, 2016 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 total OPEB liability was 7.20% 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 total OPEB liability.

CITY OF GLADSTONE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2019

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 7.20%, 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 (6.20%) or 1-percentage-point higher (8.20%) than the current rate:

<u>Discount Rate:</u>	<u>1% Decrease (6.20%)</u>	<u>Current Discount Rate (7.20%)</u>	<u>1% Increase (8.20%)</u>
Total OPEB Liability	\$ (22,035)	\$ (37,844)	\$ (51,301)

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, 2018 measurement period that require disclosure.

11. Changes in Plan Provisions Subsequent to Measurement Date

There were no changes subsequent to the June 30, 2018 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 \$1,707,371 were made to the service districts during fiscal year 2019 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 2018 to 2019. 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. Subsequent events

On December 1, 2019, the City entered into an intergovernmental agreement with Clackamas County to transfer operating responsibility of the Gladstone Public Library to the County. As of November 30th, employees and assets were transferred, and all expenditures and library district revenues will be paid or received by the Clackamas County, as of December 1st. The City will contribute \$200,000 per year to operating costs, with an initial, pro-rated contribution of \$116,666 due by December 31, 2019.

On December 10, 2019, the City Council approved the purchase of a Pierce Velocity Pumper Fire Truck, in the amount of \$616,953. Payment will be issued by December 20, 2019 for commencement of construction of the fire engine, and delivery is anticipated by December 2020.

15. Restatements

Refer to Note 6 – Joint Venture for information on the restatement shown within the statements.

16. Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued *Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. GASB Statement 88 amends portions of Statement No. 34, paragraph 119, and Statement No. 38, paragraphs 10 and 12 and establishes new accounting and financial reporting requirements for disclosures related to borrowings. GASB Statement 88 establishes standards for disclosure in notes related to debt, including direct borrowings and direct placements, along with other essential information about debt. The City implemented Statement 88 for the year ending June 30, 2019.

THIS PAGE INTENTIONALLY LEFT BLANK

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 Contributions
- Schedule of Proportionate Share - RHIA
- Schedule of Contributions - RHIA
- Schedule of Changes in Total OPEB Liability and Related Ratio's
- Schedule of Contributions - Implicit Rate Subsidy
- Notes to the Required Supplementary Information

CITY OF GLADSTONE, OREGON
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Budget for the 2018-2019 Biennium		Actual	Actual	Total	Variance with Final Budget
	Original	Final	1st Year FY 2017-18	2nd Year FY 2018-19		
REVENUES:						
Property taxes	\$ 7,855,791	\$ 7,855,791	\$ 4,035,720	\$ 4,341,784	\$ 8,377,504	\$ 521,713
Public service taxes	434,000	434,000	414,645	420,060	834,705	400,705
Right of way fees	1,747,500	1,747,500	1,036,896	932,430	1,969,326	221,826
Grants	66,800	518,135	382,659	413,246	795,905	277,770
Charges for services	187,200	187,200	70,936	131,295	202,231	15,031
Licenses and permits	258,400	258,400	138,401	98,210	236,611	(21,789)
Fines and forfeitures	635,400	635,400	408,615	384,504	793,119	157,719
Special assessments	1,461,370	1,461,370	774,089	1,061,361	1,835,450	374,080
Contributions and donations	10,665	10,665	21,096	25,771	46,867	36,202
Interest	135,000	135,000	150,014	248,358	398,372	263,372
Miscellaneous	293,000	293,000	77,124	73,817	150,941	(142,059)
Sales of surplus property	30,000	30,000	20,042	160,451	180,493	150,493
Total revenues	13,115,126	13,566,461	7,530,237	8,291,287	15,821,524	2,255,063
EXPENDITURES:						
General government	3,572,055	3,694,555	1,570,977	1,590,553	3,161,530	533,025
Public safety	8,099,153	8,205,821	3,627,511	3,697,548	7,325,059	880,762
Cultural and recreation	3,087,490	3,137,490	1,418,479	1,395,490	2,813,969	323,521
Capital outlay	1,398,959	1,698,626	318,951	367,100	686,051	1,012,575
Debt service:						
Interest	-	45,250	-	45,000	45,000	250
Contingency	800,000	720,000	-	-	-	720,000
Total expenditures	16,957,657	17,501,742	6,935,918	7,095,691	14,031,609	3,470,133
Revenues over (under) expenditures	(3,842,531)	(3,935,281)	594,319	1,195,596	1,789,915	5,725,196
OTHER FINANCING SOURCES (USES):						
Issuance of debt	-	3,000,000	-	3,000,000	3,000,000	-
Transfers in	350,320	395,570	147,930	197,390	345,320	(50,250)
Transfers out	(442,350)	(3,487,350)	(266,175)	(3,095,626)	(3,361,801)	125,549
Total other financing sources (uses)	(92,030)	(91,780)	(118,245)	101,764	(16,481)	75,299
Net changes in fund balances	(3,934,561)	(4,027,061)	476,074	1,297,360	1,773,434	5,800,495
FUND BALANCES, BEGINNING	7,600,000	7,600,000	3,102,558	3,578,632	3,102,558	(4,497,442)
FUND BALANCES, ENDING	\$ 3,665,439	\$ 3,572,939	\$ 3,578,632	\$ 4,875,992	\$ 4,875,992	\$ 1,303,053

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, 2019

	Budget for the 2018-2019 Biennium		Actual	Actual	Total	Variance with Final Budget
	Original	Final	1st Year FY 2017-18	2nd Year FY 2018-19		
REVENUES:						
Public service taxes	\$ 1,350,000	\$ 1,350,000	\$ 745,955	\$ 863,718	\$ 1,609,673	\$ 259,673
Special assessments	20,000	20,000	31,430	93,971	125,401	105,401
Miscellaneous	55,000	55,000	14,744	25,888	40,632	(14,368)
Total revenues	1,425,000	1,425,000	792,129	983,577	1,775,706	350,706
EXPENDITURES:						
Personnel service	570,010	570,010	264,308	317,212	581,520	(11,510) *
Materials and service	1,061,500	1,061,500	163,000	224,613	387,613	673,887
Capital outlay	1,938,550	1,938,550	371,872	4,199	376,071	1,562,479
Contingency	350,000	350,000	-	-	-	350,000
Total expenditures	3,920,060	3,920,060	799,180	546,024	1,345,204	2,574,856
Revenues over (under) expenditures	(2,495,060)	(2,495,060)	(7,051)	437,553	430,502	2,925,562
OTHER FINANCING SOURCES (USES):						
Transfers in	860,345	860,345	415,895	316,026	731,921	(128,424)
Transfers out	(130,285)	(130,285)	(64,180)	(66,105)	(130,285)	-
Total other financing sources (uses)	730,060	730,060	351,715	249,921	601,636	(128,424)
Net changes in fund balances	(1,765,000)	(1,765,000)	344,664	687,474	1,032,138	2,797,138
FUND BALANCES, BEGINNING	1,765,000	1,765,000	1,181,087	1,525,751	1,181,087	(583,913)
FUND BALANCES, ENDING	\$ -	\$ -	\$ 1,525,751	\$ 2,213,225	\$ 2,213,225	\$ 2,213,225

* Appropriations adopted at Operations level

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, 2019

	Budget for the		Actual		Total	Variance with Final Budget
	2018-2019 Biennium		1st Year	2nd Year		
	Original	Final	FY 2017-18	FY 2018-19		
REVENUES:						
Property taxes	\$ 1,264,250	\$ 1,264,250	\$ 569,721	\$ 612,926	\$ 1,182,647	\$ (81,603)
Interest	7,500	7,500	5,845	7,292	13,137	5,637
Total revenues	1,271,750	1,271,750	575,566	620,218	1,195,784	(75,966)
EXPENDITURES:						
Personnel service	1,230,275	1,230,275	554,831	426,228	981,059	249,216
Materials and service	291,000	291,000	153,277	133,370	286,647	4,353
Capital outlay	10,000	55,000	54,006	-	54,006	994
Contingency	724,555	724,555	-	-	-	724,555
Total expenditures	2,255,830	2,300,830	762,114	559,598	1,321,712	979,118
Revenues over (under) expenditures	(984,080)	(1,029,080)	(186,548)	60,620	(125,928)	903,152
OTHER FINANCING SOURCES (USES):						
Transfers in	-	45,000	45,000	-	45,000	-
Transfers out	(29,535)	(29,535)	(14,545)	(14,990)	(29,535)	-
Total other financing sources (uses)	(29,535)	15,465	30,455	(14,990)	15,465	-
Net changes in fund balances	(1,013,615)	(1,013,615)	(156,093)	45,630	(110,463)	903,152
FUND BALANCES, BEGINNING	1,013,615	1,013,615	301,319	145,226	301,319	(712,296)
FUND BALANCES, ENDING	\$ -	\$ -	\$ 145,226	\$ 190,856	\$ 190,856	\$ 190,856

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, 2019

	Budget for the 2018-2019 Biennium		Actual	Actual	Total	Variance with Final Budget
	Original	Final	1st Year FY 2017-18	2nd Year FY 2018-19		
REVENUES:						
Property taxes	\$ 555,046	\$ 555,046	\$ 259,802	\$ 279,506	\$ 539,308	\$ (15,738)
Interest	8,500	8,500	8,305	13,045	21,350	12,850
Total revenues	563,546	563,546	268,107	292,551	560,658	(2,888)
EXPENDITURES:						
Personnel service	389,825	389,825	170,335	173,099	343,434	46,391
Materials and service	90,000	90,000	51,128	11,093	62,221	27,779
Capital outlay	455,000	455,000	35,597	32,078	67,675	387,325
Contingency	34,306	34,306	-	-	-	34,306
Total expenditures	969,131	969,131	257,060	216,270	473,330	495,801
Revenues over (under) expenditures	(405,585)	(405,585)	11,047	76,281	87,328	492,913
OTHER FINANCING SOURCES (USES):						
Transfers out	(12,415)	(12,415)	(6,115)	(6,300)	(12,415)	-
Total other financing sources (uses)	(12,415)	(12,415)	(6,115)	(6,300)	(12,415)	-
Net changes in fund balances	(418,000)	(418,000)	4,932	69,981	74,913	492,913
FUND BALANCES, BEGINNING	418,000	418,000	420,651	425,583	420,651	2,651
FUND BALANCES, ENDING	\$ -	\$ -	\$ 425,583	\$ 495,564	\$ 495,564	\$ 495,564

**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, 2019**

	Budget for the 2018-2019 Biennium		Actual		Total	Variance with Final Budget
	Original	Final	1st Year FY 2017-18	2nd Year FY 2018-19		
REVENUES:						
Property taxes	\$ 1,638,500	\$ 1,638,500	\$ 886,788	\$ 967,647	1,854,435	\$ 215,935
Interest	120,000	120,000	127,732	357,374	485,106	365,106
Total revenues	1,758,500	1,758,500	1,014,520	1,325,021	2,339,541	581,041
EXPENDITURES:						
District operations	-	31,100	6,159	11,346	17,505	13,595
Materials and service	225,000	-	-	-	-	-
Capital outlay	300,000	-	-	-	-	-
Debt service:						
Interest	-	57,126	-	57,125	57,125	1
Contingency	3,842,700	2,605,624	-	-	-	2,605,624
Total expenditures	4,367,700	2,693,850	6,159	68,471	74,630	2,619,220
Revenues over (under) expenditures	(2,609,200)	(935,350)	1,008,361	1,256,550	2,264,911	3,200,261
OTHER FINANCING SOURCES (USES):						
Issuance of debt	-	3,800,000	-	3,800,000	3,800,000	-
Transfers in	-	3,000,000	-	3,000,000	3,000,000	-
Transfers out	(5,000,000)	(13,473,850)	(180,000)	(2,797,044)	(2,977,044)	10,496,806
Total other financing sources (uses)	(5,000,000)	(6,673,850)	(180,000)	4,002,956	3,822,956	10,496,806
Net changes in fund balances	(7,609,200)	(7,609,200)	828,361	5,259,506	6,087,867	13,697,067
FUND BALANCES, BEGINNING	7,609,200	7,609,200	6,562,781	7,391,142	6,562,781	(1,046,419)
FUND BALANCES, ENDING	\$ -	\$ -	\$ 7,391,142	\$ 12,650,648	\$ 12,650,648	\$ 12,650,648

CITY OF GLADSTONE, OREGON
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
For the Last Six Fiscal Years¹

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
2018	0.03299445%	\$ 4,998,225	\$ 3,992,008	125.21%	82.10%
2017	0.02986788%	4,026,202	3,530,528	114.04%	83.10%
2016	0.03134115%	4,705,034	3,028,865	155.34%	80.53%
2015	0.02869354%	1,647,429	3,142,527	52.42%	91.90%
2014	0.02677427%	(606,896)	3,152,443	-19.25%	103.60%
2013	0.02869354%	673,613	2,233,312	30.16%	91.97%

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

¹This 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 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. 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 update.

CITY OF GLADSTONE, OREGON
SCHEDULE OF CONTRIBUTIONS
For the Last Six Fiscal Years¹

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
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.

¹This 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, 2015	December 31, 2013	December 31, 2011
Effective:	July 2017 - June 2019	July 2015 - June 2017	July 2013 - June 2015
Actuarial cost method:	Entry Age Normal	Entry Age Normal	Projected Unit Credit
Amortization method:	Level percentage of payroll	Level percentage of payroll	Level percentage of payroll
Asset valuation method:	Market value	Market value	Market value
Remaining amortization periods:	20 years	20 years	N/A
Actuarial assumptions			
Inflation rate	2.50 percent	2.75 percent	2.75 percent
Projected salary increases	3.50 percent	3.75 percent	3.75 percent
Investment rate of return	7.50 percent	7.75 percent	8.00 percent

CITY OF GLADSTONE, OREGON
SCHEDULE OF PROPORTIONATE SHARE - RHIA
For the Last Three Fiscal Years¹

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) City's 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
2018	0.03390207%	\$ (37,844)	\$ 3,992,008	-0.95%	124.00%
2017	0.03037003%	(12,675)	3,530,528	-0.36%	108.88%
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.

¹This 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, 2018 total OPEB liability. The changes include lowering of the long-term expected rate of return to 7.20 percent. In addition, healthy retiree participation and healthy mortality assumptions were changes to reflect an updated trends and mortality improvement scale for all groups.

CITY OF GLADSTONE, OREGON
SCHEDULE OF CONTRIBUTIONS - RHIA
For the Last Two Fiscal Years¹

Year Ended June 30,	(a) Contractually determined contribution	(b) Contributions in relation to the actuarially required contribution	(a-b) Contribution deficiency (excess)	(c) City's covered payroll	(b/c) Contributions as a percent of covered payroll
2019	\$ 16,028	\$ 16,028	\$ -	\$ 4,132,382	0.39%
2018	16,415	16,415	-	3,992,008	0.41%

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

¹This 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, 2015	December 31, 2013	December 31, 2011
Effective:	July 2017 - June 2019	July 2015 - June 2017	July 2013 - June 2015
Actuarial cost method:	Entry Age Normal	Entry Age Normal	Projected Unit Credit
Amortization method:	Level percentage of payroll	Level percentage of payroll	Level percentage of payroll
Amortization period:	10 years	10 years	10 years
Asset valuation method:	Market value	Market value	Market value
Remaining amortization periods:	20 years	20 years	N/A
Actuarial assumptions			
Inflation rate	2.50 percent	2.75 percent	2.75 percent
Projected salary increases	3.50 percent	3.75 percent	3.75 percent
Investment rate of return	7.50 percent	7.75 percent	8.00 percent
Healthcare cost trend rates	None. Statute stipulates \$60 monthly payment for healthcare insurance	None. Statute stipulates \$60 monthly payment for healthcare insurance	None. Statute stipulates \$60 monthly payment for healthcare insurance

CITY OF GLADSTONE, OREGON
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIO'S
For the Last Two Fiscal Years¹

	<u>2019</u>	<u>2018</u>
Total OPEB Liability		
Service Cost	\$ 37,095	\$ 37,095
Interest	20,130	18,962
Changes of benefit terms	-	-
Differences between expected and actual experience	-	-
Changes of assumptions	-	-
Benefit payment	<u>(23,363)</u>	<u>(22,017)</u>
Net change in total OPEB liability	<u>33,862</u>	<u>34,040</u>
Total OPEB liability - beginning	<u>568,264</u>	<u>534,224</u>
Total OPEB liability - ending (a)	<u><u>602,126</u></u>	<u><u>568,264</u></u>
Covered-employee payroll	\$ 4,132,382	\$ 3,992,008
Total OPEB liability as a percentage of covered-employee payroll	14.57%	14.24%

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

¹This 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 - IMPLICIT RATE SUBSIDY
For the Last Two Fiscal Years¹

Year Ended June 30,	(a) Actuarially determined contribution	(b) Contributions in relation to the actuarially required contribution	(a-b) Contribution deficiency (excess)	(c) City's covered payroll	(b/c) Contributions as a percent of covered payroll
2019	\$ 23,363	\$ 23,363	\$ -	\$ 4,132,382	0.57%
2018	22,017	22,017	-	3,992,008	0.55%

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

¹This 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, 2017
Effective:	July 2017 - June 2019
Actuarial cost method:	Entry Age Normal
Amortization method:	Level percentage of payroll, closed
Amortization period:	8.9 years
Asset valuation method:	Market value
Remaining amortization periods:	20 years
Actuarial assumptions	
Inflation rate	2.50 percent
Projected salary increases	3.50 percent
Investment rate of return	3.50 percent

CITY OF GLADSTONE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2019

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 budget transfer resolutions, during the year ended June 30, 2019. On October 9th, 2018 the City Council approved the adjustments to the City and Urban Renewal Agency budgets for the Civic Center debt financing and construction costs. Appropriations lapse as of year-end.

No expenditures exceeded appropriation levels in the year ended June 30, 2019.

THIS PAGE INTENTIONALLY LEFT BLANK

OTHER SUPPLEMENTARY INFORMATION

OTHER SUPPLEMENTARY INFORMATION

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

Such statements and schedules include:

Agency 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. Funds included in this category are:

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
AGENCY FUND
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended June 30, 2019

	Balance June 30, 2018	Additions	Deductions	Balance June 30, 2019
Municipal Court Trust Fund				
Assets				
Cash	\$ 50,421	\$ 454,531	\$ 470,688	\$ 34,264
Accounts receivable	503	3,989	3,687	805
	<u>\$ 50,924</u>	<u>\$ 458,520</u>	<u>\$ 474,375</u>	<u>\$ 35,069</u>
Liabilities				
Other current liabilities	<u>\$ 50,924</u>	<u>\$ 21,393</u>	<u>\$ 37,248</u>	<u>\$ 35,069</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 included the following:

- General Fund Schedule of Expenditures
- Library Capital Fund
- Civic Center Capital Fund

CITY OF GLADSTONE, OREGON
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Budget for the 2018-2019 Biennium		Actual	Actual	Total	Variance with Final Budget
	Original	Final	1st Year FY 2017-18	2nd Year FY 2018-19		
General Administration:						
Personnel services	\$ 1,432,780	\$ 1,403,781	\$ 575,917	\$ 591,575	\$ 1,167,492	\$ 236,289
Materials and services	1,830,250	1,859,249	810,616	798,985	1,609,601	249,648
Subtotal	3,263,030	3,263,030	1,386,533	1,390,560	2,777,093	485,937
Facilities:						
Personnel services	91,025	121,025	35,133	53,519	88,652	32,373
Materials and services	218,000	310,500	149,311	146,474	295,785	14,715
Capital outlay	-	-	22,674	208	22,882	(22,882) *
Subtotal	309,025	431,525	207,118	200,201	407,319	24,206
Municipal Court:						
Personnel services	279,925	279,925	136,153	158,149	294,302	(14,377) *
Materials and services	289,100	289,100	136,565	117,331	253,896	35,204
Subtotal	569,025	569,025	272,718	275,480	548,198	20,827
Police:						
Personnel services	4,296,545	4,296,545	1,861,975	1,876,968	3,738,943	557,602
Materials and services	793,600	713,600	313,044	266,417	579,461	134,139
Capital outlay	245,000	325,000	152,272	91,263	243,535	81,465
Subtotal	5,335,145	5,335,145	2,327,291	2,234,648	4,561,939	773,206
Fire:						
Personnel services	1,598,733	1,785,401	864,807	967,109	1,831,916	(46,515) *
Materials and services	841,250	841,250	314,967	311,574	626,541	214,709
Capital outlay	714,000	900,667	67,570	129,109	196,679	703,988
Subtotal	3,153,983	3,527,318	1,247,344	1,407,792	2,655,136	872,182
Parks:						
Personnel services	452,600	502,600	249,478	287,607	537,085	(34,485) *
Materials and services	357,500	357,500	172,087	161,967	334,054	23,446
Capital outlay	290,000	290,000	42,435	143,582	186,017	103,983
Subtotal	1,100,100	1,150,100	464,000	593,156	1,057,156	92,944
Recreation:						
Personnel services	60,000	60,000	34,525	21,834	56,359	3,641
Materials and services	57,350	57,350	24,375	26,846	51,221	6,129
Subtotal	117,350	117,350	58,900	48,680	107,580	9,770
Senior Center:						
Personnel services	509,275	509,275	232,809	245,510	478,319	30,956
Materials and services	83,900	83,900	37,062	30,257	67,319	16,581
Capital outlay	149,959	182,959	34,000	2,938	36,938	146,021
Subtotal	743,134	776,134	303,871	278,705	582,576	193,558
Library:						
Personnel services	1,255,500	1,255,500	539,739	433,469	973,208	282,292
Materials and services	311,365	311,365	128,404	188,000	316,404	(5,039) *
Subtotal	1,566,865	1,566,865	668,143	621,469	1,289,612	277,253
Total expenditures	\$ 16,157,657	\$ 16,736,492	\$ 6,935,918	\$ 7,050,691	\$ 13,986,609	\$ 2,749,883

* Appropriations are adopted at the departmental level for the General Fund

CITY OF GLADSTONE, OREGON
LIBRARY CAPITAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Budget for the 2018-2019 Biennium		Actual		Total	Variance with Final Budget
	Original	Final	1st Year FY 2017-18	2nd Year FY 2018-19		
REVENUES:						
Contributions and donations	\$ 2,600,000	\$ 2,600,000	\$ -	\$ -	\$ -	\$ (2,600,000)
Total revenues	2,600,000	2,600,000	-	-	-	(2,600,000)
EXPENDITURES:						
Capital outlay	4,050,000	4,050,000	-	-	-	4,050,000
Contingency	1,250,000	1,250,000	-	-	-	1,250,000
Total expenditures	5,300,000	5,300,000	-	-	-	5,300,000
Revenues over (under) expenditures	(2,700,000)	(2,700,000)	-	-	-	2,700,000
OTHER FINANCING SOURCES (USES):						
Issuance of debt	2,700,000	2,700,000	-	-	-	(2,700,000)
Total other financing sources (uses)	2,700,000	2,700,000	-	-	-	(2,700,000)
Net changes in fund balances	-	-	-	-	-	-
FUND BALANCES, BEGINNING	-	-	-	-	-	-
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF GLADSTONE, OREGON
CIVIC BUILDING CAPITAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019**

	Budget for the 2018-2019 Biennium		Actual	Actual	Total	Variance with Final Budget
	Original	Final	1st Year FY 2017-18	2nd Year FY 2018-19		
EXPENDITURES:						
Capital outlay	\$ 10,200,000	\$ 13,286,258	\$ 142,342	\$ 2,788,890	\$ 2,931,232	\$ (10,355,026)
Total expenditures	10,200,000	13,286,258	142,342	2,788,890	2,931,232	(10,355,026)
OTHER FINANCING SOURCES (USES):						
Issuance of debt	5,200,000	-	-	-	-	-
Transfers in	5,000,000	13,248,600	180,000	2,752,044	2,932,044	10,316,556
Total other financing sources (uses)	10,200,000	13,248,600	180,000	2,752,044	2,932,044	10,316,556
Net changes in fund balances	-	(37,658)	37,658	(36,846)	812	38,470
FUND BALANCES, BEGINNING	-	37,658	(46)	37,612	(46)	(37,704)
FUND BALANCES, ENDING	\$ -	\$ -	\$ 37,612	\$ 766	\$ 766	\$ 766

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, 2019

	Budget for the		Actual	Actual	Total	Variance with
	2018-2019 Biennium		1st Year	2nd Year		Final Budget
	Original	Final	FY 2017-18	FY 2018-19		
REVENUES:						
Service charges	\$ 2,681,000	\$ 2,681,000	\$ 1,464,303	\$ 1,758,698	\$ 3,223,001	\$ 542,001
Connection and installation fees	24,000	24,000	7,035	5,621	12,656	(11,344)
System development charges	40,000	40,000	111,019	74,633	185,652	145,652
Miscellaneous	72,500	72,500	100	-	100	(72,400)
Total revenues	2,817,500	2,817,500	1,582,457	1,838,952	3,421,409	603,909
EXPENDITURES:						
Personnel service	785,630	785,630	309,498	332,040	641,538	144,092
Materials and service	1,724,500	1,724,500	850,140	561,482	1,411,622	312,878
Capital outlay	1,579,553	1,579,553	126,822	4,199	131,021	1,448,532
Debt service:						
Principal	303,000	303,000	150,000	153,000	303,000	-
Interest	52,362	52,362	26,195	23,166	49,361	3,001
Contingency	700,000	700,000	-	-	-	700,000
Total expenditures	5,145,045	5,145,045	1,462,655	1,073,887	2,536,542	2,608,503
Revenues over (under) expenditures	(2,327,545)	(2,327,545)	119,802	765,065	884,867	3,212,412
OTHER FINANCING SOURCES (USES):						
Transfers out	(172,455)	(172,455)	(84,305)	(88,150)	(172,455)	-
Total other financing sources (uses)	(172,455)	(172,455)	(84,305)	(88,150)	(172,455)	-
Net changes in fund balances	(2,500,000)	(2,500,000)	35,497	676,915	712,412	3,212,412
FUND BALANCE, BEGINNING- BUDGETARY BASIS	2,500,000	2,500,000	2,016,105	2,051,602	2,016,105	(483,895)
FUND BALANCES, ENDING - BUDGETARY BASIS	\$ -	\$ -	\$ 2,051,602	\$ 2,728,517	\$ 2,728,517	\$ 2,728,517
					Revenues	Expenditures/ Expenses
Total revenue and expenditures above					\$ 1,838,952	\$ 1,073,887
Operating transfers in/out					-	88,150
Expenditures capitalized					-	(4,199)
Compensated absences					-	2,938
Debt service principal payments					-	(153,000)
Depreciation expense					-	145,134
Net pension activity					-	40,646
Net OPEB asset					-	(1,368)
Net OPEB obligation					-	4,843
Equity in net income/loss of joint venture					25,071	-
Total revenues and expenses - generally accepted accounting principles					\$ 1,864,023	1,197,031
Change in net position						\$ 666,992

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, 2019

	Budget for the		Actual	Actual	Total	Variance with
	2018-2019 Biennium		1st Year	2nd Year		Final Budget
	Original	Final	FY 2017-18	FY 2018-19		
REVENUES:						
Service charge	\$ 4,359,375	\$ 4,359,375	\$ 2,161,781	\$ 2,399,015	\$ 4,560,796	\$ 201,421
Connection and installation fees	45,000	45,000	9,375	12,375	21,750	(23,250)
System development charge	8,000	8,000	96,824	97,927	194,751	186,751
Miscellaneous	15,000	15,000	2,700	1,485	4,185	(10,815)
Total revenues	4,427,375	4,427,375	2,270,680	2,510,802	4,781,482	354,107
EXPENDITURES:						
Personnel service	558,910	558,910	250,003	256,675	506,678	52,232
Materials and service	3,714,500	3,714,500	1,755,206	1,828,785	3,583,991	130,509
Capital outlay	1,660,190	1,660,190	356,101	41,648	397,749	1,262,441
Contingency	700,000	700,000	-	-	-	700,000
Total expenditures	6,633,600	6,633,600	2,361,310	2,127,108	4,488,418	2,145,182
Revenues over (under) expenditures	(2,206,225)	(2,206,225)	(90,630)	383,694	293,064	2,499,289
OTHER FINANCING SOURCES (USES):						
Transfers out	(277,775)	(277,775)	(135,505)	(142,270)	(277,775)	-
Total other financing sources (uses)	(277,775)	(277,775)	(135,505)	(142,270)	(277,775)	-
Net changes in fund balances	(2,484,000)	(2,484,000)	(226,135)	241,424	15,289	2,499,289
FUND BALANCE, BEGINNING- BUDGETARY BASIS	2,484,000	2,484,000	1,186,877	960,742	1,186,877	(1,297,123)
FUND BALANCES, ENDING - BUDGETARY BASIS	\$ -	\$ -	\$ 960,742	\$ 1,202,166	\$ 1,202,166	\$ 1,202,166
					Revenues	Expenditures/ Expenses
Total revenue and expenditures above					\$ 2,510,802	\$ 2,127,108
Operating transfers in/out					-	142,270
Expenditures capitalized					-	(26,648)
Compensated absences					-	7,389
Depreciation expense					-	135,023
Net pension activity					-	21,173
Net OPEB asset					-	(1,126)
Net OPEB obligation					-	1,491
Total revenues and expenses - generally accepted accounting principles					\$ 2,510,802	2,406,680
Change in net position						\$ 104,122

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, 2019

	Budget for the		Actual	Actual	Total	Variance with
	2018-2019 Biennium		1st Year	2nd Year		Final Budget
	Original	Final	FY 2017-18	FY 2018-19		
REVENUES:						
Service charge	\$ 1,050,000	\$ 1,050,000	\$ 344,322	\$ 692,492	\$ 1,036,814	\$ (13,186)
System development charge	-	-	56,504	28,992	85,496	85,496
Miscellaneous	3,000	3,000	-	-	-	(3,000)
Total revenues	1,053,000	1,053,000	400,826	721,484	1,122,310	69,310
EXPENDITURES:						
Personnel service	431,110	431,110	147,558	185,737	333,295	97,815
Materials and service	219,500	219,500	77,437	89,727	167,164	52,336
Capital outlay	264,000	264,000	141,397	8,590	149,987	114,013
Contingency	22,930	22,930	-	-	-	22,930
Total expenditures	937,540	937,540	366,392	284,054	650,446	287,094
Revenues over (under) expenditures	115,460	115,460	34,434	437,430	471,864	356,404
OTHER FINANCING SOURCES (USES):						
Transfers out	(145,850)	(145,850)	(38,000)	(54,975)	(92,975)	52,875
Total other financing sources (uses)	(145,850)	(145,850)	(38,000)	(54,975)	(92,975)	52,875
Net changes in fund balances	(30,390)	(30,390)	(3,566)	382,455	378,889	409,279
FUND BALANCE, BEGINNING- BUDGETARY BASIS	30,390	30,390	-	(3,566)	-	(30,390)
FUND BALANCES, ENDING - BUDGETARY BASIS	\$ -	\$ -	\$ (3,566)	\$ 378,889	\$ 378,889	\$ 378,889

	Revenues	Expenditures/ Expenses
Total revenue and expenditures above	\$ 721,484	\$ 284,054
Operating transfers in/out	-	54,975
Expenditures capitalized	-	(4,199)
Compensated absences	-	(1,034)
Depreciation expense	-	15,969
Net pension liability	-	29,392
Net OPEB Asset	-	(554)
Net OPEB liability	-	4,212
Total revenues and expenses - generally accepted accounting principles	\$ 721,484	382,815
Change in net position		\$ 338,669

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

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

The Honorable Mayor and City Council
City of Gladstone, Oregon

We have audited the basic financial statements of the City of Gladstone, Oregon, as of and for the year ended June 30, 2019 and have issued our report thereon dated January 23, 2020. 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 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 as specified in the Oregon Administrative Rules 162 of the *Minimum Standards for Audits of Oregon Municipal Corporations*, noncompliance with which could have a direct and material effect on the determination of financial statement amounts:

- 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.

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. In connection with our testing, nothing came to our attention that caused us to believe the City of Gladstone, Oregon was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in the Oregon Administrative Rules 162-10-000 through 162-10-330 of the *Minimum Standards for Audits of Oregon Municipal Corporations*.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the City of Gladstone, Oregon's internal control over financial reporting (internal control) to determine the 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 City of Gladstone, Oregon's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 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 23, 2020

**GLADSTONE
URBAN
RENEWAL
AGENCY**

GLADSTONE CITY COUNCIL/URBAN RENEWAL AGENCY MEETING MINUTES of June 11, 2019

Meeting was called to order at approximately 7:48 PM.

ROLL CALL:

Mayor Stempel, Councilor Ripley, Councilor Neace, Councilor Tracy, Councilor Todd, Councilor Mersereau

ABSENT:

Councilor Reisner

STAFF:

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

REGULAR AGENDA:

15. APPROVAL OF FEBRUARY 12, 2019 MEETING MINUTES:

Councilor Mersereau made a motion to approve the February 12, 2019 meeting minutes. Motion was seconded by Councilor Tracy. Motion passed unanimously.

16. RESOLUTION UR-69 – A RESOLUTION ADOPTING THE URBAN RENEWAL AGENCY BUDGET FOR BIENNIAL YEARS 2019-2021:

Ms. Betz said the Budget Committee met on March 25th and reviewed this budget. Ms. Brucker went over the budget – the overall total is \$16,666,000. The tax increment remains unchanged and they are requesting the maximum amount of revenue that will be raised by a method they refer to as 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. Much of this will be transferred over to the City for the construction of the Civic Center.

Mayor Stempel said she has heard about more and more cities dissolving their Urban Renewal Agencies. Mr. Doughman said that none of their clients have dissolved them and they have seen some clients recently create them. Ms. Betz said that after the payments are paid back within the 8-9 years they will probably come to the Council to discuss whether or not it is time to “sunset” this mechanism at that point.

PUBLIC COMMENTS:

None.

Councilor Mersereau made a motion to adopt Resolution UR-69 adopting the 2019-2021 Biennial budget in the sum of \$16,666,000. Motion was seconded by Councilor Tracy. Motion passed unanimously.

Declaring the Tax Increment

Councilor Tracy made a motion to adopt UR-69 declaring the tax increment to remain unchanged for both tax years 2019-2020 and 2020-2021. 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 Neace. Motion passed unanimously.

ADJOURN:

Meeting adjourned at approximately 7:55 P.M.

Approved by the Mayor this _____ day of _____, 2020.

ATTEST:

Tamara Stempel, Mayor

Tami Bannick

Gladstone Urban Renewal Agency Staff Report

Report Date: February 4, 2020
Meeting Date: February 11, 2020
To: City Council
From: Cathy Brucker, Interim Finance Director

AGENDA ITEM

Approval of the Gladstone Urban Renewal Agency Annual Financial Statements for the Fiscal Year Ended June 30, 2019.

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 Thursday, December 19, 2019 for review and discussion. The Audit Committee then recommended approval of the Annual Financial Statements for the FYE June 30, 2019.

Proposal

Annual filing of financial information is required by the Secretary of State/Audit Division by December 31st. Due to a delay in receiving NCCWC component unit information for the City of Gladstone financial reports, an extension request was filed for January 31, 2020, for submission of both entities at the same time. Information was provided prior to that date 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, 2019..



Department Head
Signature

Date



City Administrator
Signature

Date

GLADSTONE URBAN RENEWAL AGENCY
(A COMPONENT UNIT OF THE CITY OF GLADSTONE, OREGON)

FINANCIAL STATEMENTS

For the Fiscal Year Ended
June 30, 2019

with

Independent Auditor's
Report



7624 SW MOHAWK STREET • TUALATIN, OR 97062
PHONE: (503) 723-0300 • WWW.MERINA.COM

**GLADSTONE URBAN RENEWAL AGENCY
TABLE OF CONTENTS**

Page

INTRODUCTORY SECTION

Principal Officials i

FINANCIAL SECTION

Independent Auditor’s Report..... 1

Management Discussion and Analysis 3

Basic Financial Statements

Statement of Net Position 6

Statement of Activities..... 7

Balance Sheet – Governmental Fund..... 8

Statement of Revenues, Expenditures, and Changes in
Fund Balance – Governmental Funds 9

Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balance of Governmental Funds to the Statement of Activities..... 10

Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget And Actual 11

Notes to the Basic Financial Statements..... 12

**Independent Auditor’s Report on Compliance and on Internal Control over
Financial Reporting on an Audit of Financial Statements Performed in
Accordance with *Oregon State Regulations* 19**

THIS PAGE INTENTIONALLY LEFT BLANK

INTRODUCTORY SECTION

**GLADSTONE URBAN RENEWAL AGENCY
LIST OF PRINCIPAL OFFICIALS
June 30, 2019**

<u>Officials</u>	<u>Term Expires</u>
Tamara Stempel, Mayor Gladstone, Oregon 97027	December 31, 2022
Matt Tracy, President Gladstone, Oregon 97027	December 31, 2022
Linda Neace Gladstone, Oregon 97027	December 31, 2020
Randy Ripley Gladstone, Oregon 97027	December 31, 2022
Tracy Todd Gladstone, Oregon 97027	December 31, 2022
Neal Reisner Gladstone, Oregon 97027	December 31, 2020
Thomas Mersereau Gladstone, Oregon 97027	December 31, 2020
<u>Administrator</u> Jacque Betz Gladstone, Oregon 97027	
<u>Finance Director</u> Cathy Brucker Gladstone, Oregon 97027	

THIS PAGE INTENTIONALLY LEFT BLANK

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Agency Officials
Gladstone Urban Renewal Agency
Gladstone, Oregon

Report on the Financial Statements

We have audited the accompanying 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, 2019, and the related notes to the financial statements, which collectively comprise Gladstone Urban Renewal Agency's basic financial statements as listed in the table of contents.

Management's Responsibility 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Gladstone Urban Renewal Agency, as of June 30, 2019, 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.

Change in Accounting Principle

As discussed in Note 7 to the financial statements, the Gladstone Urban Renewal Agency adopted new accounting guidance, GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. Our opinion is not modified with respect to this matter.

Other Matters

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, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, 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

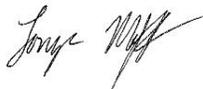
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Gladstone Urban Renewal Agency's basic financial statements. The introductory section is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The introductory 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.

Reports 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 23, 2020, 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 23, 2020

June 30, 2019
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, 2019.

Financial Highlights

The assets of the Gladstone Urban Renewal Agency exceeded its liabilities at the close of the most recent fiscal year by \$8,879,921 (net position). This amount may be used to meet the Agency's ongoing obligations to citizens and creditors.

The Gladstone Urban Renewal Agency's total net position increased by \$1,433,298 from the fiscal year ending in 2019. The Agency initiated the design and construction of a new Police Station and City Hall on Portland Avenue, as discussed in Note 6 of the Notes to the Financial Statements.

As of the close of the current fiscal year, the Gladstone Urban Renewal Agency's governmental fund reported a total ending fund balance of \$12,650,648. The difference between \$8,879,921 unrestricted net position and the ending fund balance of \$12,650,648 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, 2019. As noted earlier, net position may serve over time as a useful indicator of the Agency's financial position. Assets exceeded liabilities by \$8,879,921 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.

The following table reflects a summary of net position for fiscal years 2018-19 and 2017-18.

	Summary Statement of Net Position		
	as of June 30,		
	<u>2019</u>	<u>2018</u>	<u>Total Change</u>
Cash and investments	\$12,654,104	\$7,385,250	\$ 5,268,854
Due from other governments	3,278	2,738	540
Property tax receivable	27,057	57,970	(30,913)
Interest receivable	482	665	(183)
Total Assets	<u>12,684,921</u>	<u>7,446,623</u>	<u>5,238,298</u>
Due to City of Gladstone	5,000	-	5,000
Notes payable	3,800,000	-	3,800,000
Total Liabilities	<u>3,805,000</u>	<u>-</u>	<u>3,805,000</u>
Net position:			
Unrestricted	<u>\$ 8,879,921</u>	<u>\$ 7,446,623</u>	<u>\$ 1,433,298</u>

The following table reflects a Statement of Activities for fiscal years 2018-19 and 2017-18.

	Summary Statement of Activities		
	For the Fiscal Years Ended June 30,		
	<u>2019</u>	<u>2018</u>	<u>Total Change</u>
REVENUES			
General Revenues			
Property tax	\$ 941,439	\$ 891,336	\$ 50,103
Interest	357,374	127,732	229,642
Total receipts	<u>1,298,813</u>	<u>1,019,068</u>	<u>279,745</u>
EXPENSES			
Division operations	68,471	6,159	62,312
Transfers (in) out	(202,956)	180,000	(382,956)
Total expense and transfer	<u>(134,485)</u>	<u>186,159</u>	<u>(320,644)</u>
Increase in net position	<u>1,433,298</u>	<u>832,909</u>	<u>600,389</u>
Beginning net position	<u>7,446,623</u>	<u>6,613,714</u>	<u>832,909</u>
Ending net position	<u>\$ 8,879,921</u>	<u>\$ 7,446,623</u>	<u>\$ 1,433,298</u>

Governmental Activities. Governmental activities increased the Gladstone Urban Renewal Agency's net position by \$1,433,298.

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 \$12,650,648 ending fund balance is fully available for Urban Renewal Development.

Budgetary Highlights. The Agency's General Fund original legal appropriations totaled \$4,367,700. Changes were made to the amounts and classifications of resources and appropriations to facilitate the second year of the biennium budget and completion of the notes payable financing. These changes were completed by a supplemental budget adjustment, approved by the board of directors, to allow the transfer of funds to the City of Gladstone Civic Center Capital Project Fund. The Agency's actual spending for urban renewal development fell well short of budgeted levels as monies were held for future projects.

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 \$3,800,000 in notes payable outstanding for the construction of the new city hall and police facility. 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. The adjusted maximum indebtedness is currently \$23,589,427.

Economic Factors and Next Year's Budget. The future finances of the Agency will largely be expended on the future debt service, design and construction of the Civic Center Project, currently under construction. The estimated completion date is summer, 2020. Once completed, further analysis and needs of the Agency can be evaluated.

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 525 Portland Avenue, Gladstone, 97027 or call 503.479.6860.

THIS PAGE INTENTIONALLY LEFT BLANK

BASIC FINANCIAL STATEMENTS

GLADSTONE URBAN RENEWAL AGENCY
STATEMENT OF NET POSITION
June 30, 2019

	<u>Governmental Activities</u>
ASSETS:	
Cash and cash equivalents	\$ 12,654,104
Cash with County Treasurer	3,278
Property taxes receivable	27,057
Interest receivable	<u>482</u>
Total assets	<u>12,684,921</u>
 LIABILITIES:	
Due to City of Gladstone	5,000
Notes payable - current maturity	431,573
Noncurrent portion of notes payable	<u>3,368,427</u>
Total liabilities	<u>3,805,000</u>
 NET POSITION:	
Unrestricted:	
Urban Renewal Development	<u>8,879,921</u>
Total net position	<u><u>\$ 8,879,921</u></u>

GLADSTONE URBAN RENEWAL AGENCY
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2019

	<u>Expenses</u>	<u>Net Revenue (Expenses) and Changes in Net Position</u>
EXPENSES:		
Governmental activities:		
Community development	\$ 68,471	\$ (68,471)
GENERAL REVENUES:		
Property taxes		941,439
Interest		357,374
Transfers in (out) to City of Gladstone		<u>202,956</u>
Total general revenues and transfers		<u>1,501,769</u>
Change in net position		1,433,298
NET POSITION, BEGINNING		<u>7,446,623</u>
NET POSITION, ENDING		<u><u>\$ 8,879,921</u></u>

GLADSTONE URBAN RENEWAL AGENCY
BALANCE SHEET - GOVERNMENTAL FUND
June 30, 2019

ASSETS:

Cash and cash equivalents	\$ 12,654,104
Cash with County Treasurer	3,278
Property taxes receivable	27,057
Interest receivable	482
	<hr/>
Total assets	<u>\$ 12,684,921</u>

LIABILITIES:

Due to City of Gladstone	<u>\$ 5,000</u>
	<hr/>
Total liabilities	<u>5,000</u>

DEFERRED INFLOWS OF RESOURCES:

Unavailable revenue - property taxes	<u>29,273</u>
	<hr/>
Total deferred inflows of resources	<u>29,273</u>

FUND BALANCE:

Unassigned	<u>12,650,648</u>
Total fund balance	<u>12,650,648</u>
	<hr/>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 12,684,921</u>

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balance	\$ 12,650,648
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the fund	29,273
Accrued liabilities and notes payable are not due and payable in the current period and, therefore, are not reported in the fund	<u>(3,800,000)</u>
	<hr/>
Net position of governmental activities	<u>\$ 8,879,921</u>

**GLADSTONE URBAN RENEWAL AGENCY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUND
For the Fiscal Year Ended June 30, 2019**

REVENUES:

Property taxes	\$ 967,647
Interest on investments	357,374
	<hr/>
Total revenues	1,325,021
	<hr/>

EXPENDITURES:

District operations	11,346
Debt service:	
Interest	57,125
	<hr/>
Total expenditures	68,471
	<hr/>
Revenues over (under) expenditures	1,256,550
	<hr/>

OTHER FINANCING (USES):

Issuance of debt	3,800,000
Transfers from City of Gladstone	3,000,000
Transfers to City of Gladstone	(2,797,044)
	<hr/>
Total other financing sources (uses)	4,002,956
	<hr/>
Net change in fund balance	5,259,506

FUND BALANCE, BEGINNING	<hr/>
	7,391,142

FUND BALANCE, ENDING	<hr/> <hr/>
	\$ 12,650,648

**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, 2019**

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

Net change in fund balance - total governmental fund	\$ 5,259,506
Some revenue reported in the statement of activities do not provide current financial resources in the government fund	<u>(3,826,208)</u>
Changes in net position of governmental activities	<u><u>\$ 1,433,298</u></u>

GLADSTONE URBAN RENEWAL AGENCY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Budget for the 2018-2019 Biennium		Actual	Actual	Total	Variance with Final Budget
	Original	Final	1st Year FY 2017-18	2nd Year FY 2018-19		
REVENUES:						
Property taxes	\$ 1,638,500	\$ 1,638,500	\$ 886,788	\$ 967,647	\$ 1,854,435	\$ 215,935
Interest on investments	120,000	120,000	127,732	357,374	485,106	365,106
Total revenues	1,758,500	1,758,500	1,014,520	1,325,021	2,339,541	581,041
EXPENDITURES:						
District Operations	-	31,100	6,159	11,346	17,505	13,595
Materials and services	225,000	-	-	-	-	-
Capital outlay	300,000	-	-	-	-	-
Debt service:						
Interest	-	57,126	-	57,125	57,125	1
Contingency	3,842,700	2,605,624	-	-	-	2,605,624
Total expenditures	4,367,700	2,693,850	6,159	68,471	74,630	2,619,220
Revenues over (under) expenditures	(2,609,200)	(935,350)	1,008,361	1,256,550	2,264,911	3,200,261
OTHER FINANCING SOURCES (USES):						
Issuance of debt	-	3,800,000	-	3,800,000	3,800,000	-
Transfers from City of Gladstone	-	3,000,000	-	3,000,000	3,000,000	-
Transfers to City of Gladstone	(5,000,000)	(13,473,850)	(180,000)	(2,797,044)	(2,977,044)	10,496,806
Total other financing sources (uses)	(5,000,000)	(6,673,850)	(180,000)	4,002,956	3,822,956	10,496,806
Net changes in fund balances	(7,609,200)	(7,609,200)	828,361	5,259,506	6,087,867	13,697,067
FUND BALANCES, BEGINNING	7,609,200	7,609,200	6,562,781	7,391,142	6,562,781	(1,046,419)
FUND BALANCES, ENDING	\$ -	\$ -	\$ 7,391,142	\$ 12,650,648	\$ 12,650,648	\$ 12,650,648

The accompanying notes are an integral part of these financial statements
141-121

GLADSTONE URBAN RENEWAL AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2019

(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, 2019.

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. Each 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, 2019

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.

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, 2019

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 in the fund financial statements, 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 Statement of Net Position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position 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, 2019

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. Appropriations lapse as of year-end.

(3) Cash and Cash Equivalents

At June 30, 2019 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	<u>0.00</u>	<u>\$12,636,558</u>

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.

GLADSTONE URBAN RENEWAL AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2019

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, 2019, the book value and bank balance of the Agency's deposits was \$17,546. 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, 2019

(4) Property Taxes

Property tax transactions for the year ended June 30, 2019, were as follows:

Tax Year	Taxes	2018-2019		Adjustments and Discounts	Taxes
	Receivable July 1, 2018	Levy	Collections		Receivable June 30, 2019
2018-2019		\$ 979,364	\$ (936,547)	\$ (28,584)	\$ 14,233
2017-2018	18,283	-	(10,025)	(2,479)	5,779
2016-2017	9,353	-	(3,907)	(2,275)	3,171
2015-2016	7,175	-	(3,390)	(2,392)	1,393
2014-2015	5,124	-	(3,842)	(837)	445
2013-2014	4,332	-	(3,338)	(547)	447
Prior Years	13,702	-	(11,045)	(1,068)	1,589
	<u>\$ 57,970</u>	<u>\$ 979,364</u>	<u>\$ (972,094)</u>	<u>\$ (38,182)</u>	<u>\$ 27,057</u>

(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 2018 to 2019.

(6) Long Term Debt

A. Changes in General Long-Term Liabilities

During the year ended June 30, 2019, long-term liabilities activity was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Note payable - URA	\$ -	\$ 3,800,000	\$ -	\$ 3,800,000	\$ 431,573

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, 2019

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 Year</u>	<u>Series 2018 Note Payable Urban Renewal Agency</u>	
	<u>Principal</u>	<u>Interest</u>
2020	\$ 431,573	\$ 107,168
2021	444,793	94,066
2022	458,092	80,568
2023	471,789	66,666
2024	485,896	52,349
2025-2029	1,507,857	67,377
	<u>\$ 3,800,000</u>	<u>\$ 468,194</u>

(7) Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued *Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. GASB Statement 88 amends portions of Statement No. 34, paragraph 119, and Statement No. 38, paragraphs 10 and 12 and establishes new accounting and financial reporting requirements for disclosures related to borrowings. GASB Statement 88 establishes standards for disclosure in notes related to debt, including direct borrowings and direct placements, along with other essential information about debt. The City implemented Statement 88 for the year ending June 30, 2019.

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

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

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, 2019 and have issued our report thereon dated January 23, 2020. 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 as specified in the Oregon Administrative Rules 162 of the *Minimum Standards for Audits of Oregon Municipal Corporations*, noncompliance with which could have a direct and material effect on the determination of financial statement amounts:

- 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.

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. 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 grants, including the provisions of Oregon Revised Statutes as specified in the Oregon Administrative Rules 162-10-000 through 162-10-330 of the *Minimum Standards for Audits of Oregon Municipal Corporations*.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the Gladstone Urban Renewal Agency's internal control over financial reporting (internal control) to determine the 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 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 23, 2020



REGULAR AGENDA

City of Gladstone Staff Report

Report Date : February 4, 2020
Meeting Date : February 11, 2020
To : City Council
From : Jacque M. Betz, City Administrator

AGENDA ITEM:

Consider continuing financial support to repair and reopen the Willamette Falls Locks.

Proposal:

The Willamette Falls Locks were closed to all river traffic in 2011. SB 256 adopted by the Oregon Legislature and signed by Governor Brown in 2017, established the Willamette Falls Locks Commission to oversee an effort to repair and reopen the Locks. The Commission comprises public and private sector members plus non-voting members of the Oregon House and Senate, and is tasked with identifying a locks governance and finance plan and negotiating with the USACE to implement the plan.

In November 2018, the City Council agreed to financially contribute \$2,500 in years 2018 and 2019.

In December 2019, the City received a letter from the Willamette Falls Locks Commission to report on the Commission's activities and to ask for Gladstone's continued support of the effort to repair and reopen the Locks for the next five years (Exhibit A).

Here is a summary of the work expected to take place in the next five years (Phase I)

Years 2020 – 2024 (from end of Commission to opening of repaired locks)

- Primary Activities: Launch the Public Corporation; negotiate and oversee transfer of the Locks; negotiate contracts and oversee capital improvements, administration and funding; negotiate operating agreements; marketing of the Locks to potential commercial/tourism users; and set the stage for the opening of the Locks.
- Annual Expenses: \$350,000
- Annual Revenues: \$350,000 (covered through shared allocations from multiple sources)

Assumptions:

- Legislature (in 2020 Short Session) authorizes the formation of a Public Corporation to serve as the owner of the Locks, and have authority over its repair, upgrade and operations

- Legislature (also in 2020 Short Session) authorizes sufficient bond-backed funds to proceed with the repair of the Locks, including design, entitlements, and repair work.
- Seed funding for this initial Phase I secured through IGAs with participating local and regional governments, as well as some mix of private funds and tourism grant funding and/or Marine Board grant funding.

Expected Activities:

Administration

- Negotiate and oversee transfer of the Locks from the US Army Corps of Engineers to the PC.
- Oversee the formation of the PC – incorporation, appointment of Board, adoption of bylaws, Board hires Executive Director or General Manager.
- Establish and maintain the ongoing administration of the Locks
- Secure and oversee IGAs with entities providing funding during this Phase I; extend IGAs as necessary (i.e. some IGAs will be for a period of three years and may not fully cover the entire Phase I, which is projected to last four years).
- Oversee the negotiation of an IGA or contract with an operating entity in anticipation of an opening in 2024, unless the PC itself is the operator.
- Secure capital funding – per terms of legislative allocation; potential Metro OS bond funds, potential tourism grants, Army Corps of Engineers funds, private/foundation support, etc.
- Secure Phase II permanent operational funding – negotiations with funders, legislation as necessary, etc.
- Obtain liability insurance for the PC, and assure that prior to opening of the Locks, any contracted/certified operators likewise obtain insurance (note that insurance needs will be very modest prior to re-opening of the Locks).
- Oversee environmental conditions (assessment and mitigation) as part of due diligence, including obtaining Prospective Purchaser Agreement if necessary.
- In preparation for opening, seek a tourism grant to develop and implement a marketing and promotion campaign including target markets, advertising and subsidized operating support in the early years.

- Initiate private fund-raising campaign (i.e. charitable, tax-deductible private donations) for both operational and capital funds

CAPITAL REPAIRS

- Secure approval of permits for repair
- Negotiate repair work plan with affected parties – Corps, etc.
- Bid out repair project; select bidder; negotiate contracts

Options:

- The City could choose not to contribute \$2,500 annually beginning July 1, 2020 for a maximum of five years
- The City could choose to contribute a lesser amount in each year

Cost Impact:

If the Council wants to contribute \$2,500 annually beginning July 1, 2020, the funds can be allocated from the Business Development/Community Promotions/Tourism line item.

Recommended Staff Action:

Staff recommends Council approval by making the following motion:

“I make a motion to approve that the City of Gladstone contributes \$2,500 annually beginning July 1, 2020 for a maximum of five years (\$12,500 in totality) for the Willamette Falls Locks project.”

 Department Head
 Signature: Date:

 City Administrator
 Signature: Date:

City of GLADSTONE

February 11, 2020

Willamette Falls Locks Commission
c/o Turner Odell, Oregon Solutions
National Policy Consensus Center (NPCC)
Portland State University
PO Box 751
Portland, OR 97207-0751

Dear Chair Axelrod and Willamette Falls Locks Commission,

We are writing to express the City of Gladstone's support for the continued effort to repair and reopen the Willamette Falls Locks during the interim, Phase 1, development of the Locks Authority. The Willamette Locks are located on the Willamette River in West Linn, directly across the river from Oregon City and in close proximity to Gladstone. The Locks are unique since they were the first, and are possibly the only major remaining, multi lift navigation locks built in the United States and connectivity between upriver and downriver locations is a key goal of these communities.

Gladstone is in the process of developing a tourism strategy and re-opening the Willamette Locks will assist in our endeavors to attract the use of recreational vessel such as kayaks, canoes, and power boats; passenger boats that operate from bases in Portland and Oregon City (jet boats, stern wheelers and potentially canal boats).

As a result, we support the Commission's work in the 2020 Oregon Legislative Session to create a new Willamette Falls Locks Authority and to secure capital funding for the urgently needed repairs to the Locks. If these efforts are successful, we are prepared to support the Locks Authority's Phase 1 work with a contribution of \$2,500 per year beginning in July 2020 and lasting a maximum of five years. This commitment is conditional on the successful passage of the needed legislation, and on the commitments of other organizations as described in the Willamette Falls Locks Business Plan, without which the effort will not be successful.

We look forward to continued partnership with the broader coalition to achieve the important goal of keeping the Willamette River as one river.

City Hall
525 Portland Avenue
Gladstone, OR 97027
(503) 656-5223
FAX: (503) 650-8938
E-Mail: (last name)@ci.gladstone.or.us

Municipal Court
525 Portland Avenue
Gladstone, OR 97027
(503) 656-5224 ext. 1
E-Mail: municourt@ci.gladstone.or.us

Police Department
535 Portland Avenue
Gladstone, OR 97027
(503) 656-4253
E-Mail: (last name)@ci.gladstone.or.us

Fire Department
555 Portland Avenue
Gladstone, OR 97027
(503) 557-2776
E-Mail: (last name)@ci.gladstone.or.us

Public Library
135 E. Dartmouth
Gladstone, OR 97027
(503) 656-2411
FAX: (503) 655-2438

Senior Center
1050 Portland Avenue
Gladstone, OR 97027
(503) 655-7701
FAX: (503) 650-4840

City Shop
18595 Portland Avenue
Gladstone, OR 97027
(503) 656-7957
FAX: (503) 722-9078

Sincerely,

Tammy Stempel
Gladstone Mayor

Matt Tracy
Gladstone City Council-President

Randy Ripley
Gladstone City Councilor

Linda Neace
Gladstone City Councilor

Neal Reisner
Gladstone City Councilor

Tracy Todd
Gladstone City Councilor

Tom Mersereau
Gladstone City Councilor



Willamette Falls Locks
COMMISSION

Oregon Solutions | National Policy Consensus Center
Portland State University | P.O. Box 751
Portland, OR 97207-0751

Phone: (503) 725-8200 | [web: orsolutions.org/orsproject/WFLC](http://web.orsolutions.org/orsproject/WFLC)

Mayor Tammy Stempel
City of Gladstone
525 Portland Avenue
Gladstone, OR 97027

December 5, 2019

Dear Mayor Stempel,

On behalf of the Willamette Falls Locks Commission, I am writing to report on the Commission's activities and to ask for your continued support of the effort to repair and reopen the Locks. Gladstone's support has been vital to the success of our effort to date and a sustained partnership will be critical to the success of the project.

As you know, the Willamette Falls Locks were closed to all river traffic in 2011. SB 256, adopted unanimously by the Oregon Legislature and signed by Governor Brown in 2017, established the Willamette Falls Locks Commission to oversee an effort to repair and reopen the Locks. The Locks Commission comprises public and private sector members plus non-voting members of the Oregon House and Senate, and is tasked with identifying a Locks governance and finance plan and negotiating with the US Army Corps of Engineers (USACE) to implement the plan. The USACE released a final disposition study this fall listing transfer of the Locks to a new owner as the preferred pathway.

This is the moment we have been working towards, and now is the time for all stakeholders to come together for this transfer to be successful. The Locks Commission has held eleven meetings to date and is close to fulfilling its mission, having agreed on the following items with broad consensus:

- **Governance.** After thorough review of a wide variety of ownership and governance options, the Locks Commission has concluded that the Locks should be owned, operated and maintained by a newly formed public corporation. This follows the successful model of Oregon Health Sciences University and the State Fair Board. The public corporation can be flexible and entrepreneurial but at the same time the Locks will be safely retained as a public asset. State Representative Mark Meek will be sponsoring a bill in the 2020 Oregon Legislative Session to implement this recommendation. A summary of the legislative concept to establish a Willamette Falls Locks Authority is attached.
- **Capital Repairs.** KPFF Consulting Engineers completed an independent engineering assessment for the Locks Commission to assess all needed repairs and future maintenance of the Locks. Based on this report, and the work that USACE has committed to do before transfer, the Commission has concluded that \$14.04 Million is needed for a full repair and upgrade of the facility. Accordingly, we are seeking an appropriation of that amount from Oregon lottery bonds in the 2020 Oregon Legislative Session. The full engineering assessment is available at the [Commission's website](#), located on the "meeting materials, resources, and background" page.
- **Business Plan for Operations and Maintenance.** As requested by the Ways and Means Committee of the Legislature to support the request for lottery bonding funds for the capital repairs and upgrades, the Commission is recommending a two-phase Business Plan for operations and maintenance of the Locks. Phase 1 covers the period before and during repairs and would fund a single staff position, with a modest consulting budget, to oversee the varied

activities that will be undertaken. Phase 1 is expected to have a 3 to 5 year horizon beginning in July 2020. Years four and five should only be necessary if state or federal legislation is delayed. A list of expected responsibilities is attached. Phase 2 describes ongoing operations and maintenance in 2025 and beyond, once the Locks are open and operating. As you will see in the attachments, Phase 1 relies on continued funding from project partners, which will be needed until a revenue can be generated from an operating Locks, which begins when the Locks are repaired and reopened.

In order to secure passage of the Public Corporation legislation and the capital funding requests, we must submit a feasible and funded business plan to Oregon legislators during this Phase 1 period. For this reason we are requesting that all of the funding partners, including Gladstone, provide a letter of support for the chosen path and committing to financial support of the Phase 1 work. For your convenience, we have attached a template commitment letter which can of course be customized to suit your needs. Gladstone has been providing \$2,500 per year and the Commission hopes that you are willing to continue support at that level or more between July 2020 and June 2025 as needed, until the Locks open and permanent funding kicks in. We are trying to raise \$75,000 per year total from the cities.

Because 2020 will be a short session, letters of support for the business plan are needed as early as possible, and by January 31 at the latest. If it would help, I and other Commission members would be pleased to discuss this further with you at any time or attend an upcoming Gladstone City Council meeting/work session to discuss this project and its importance and address any comments or questions you may have.

As the legislative session progresses, we will certainly be reaching out to all partners for support at hearings and in working directly with legislators to pass the legislation. We hope we can also count on your involvement in that work.

You can reach me directly at raxelrod@westlinnoregon.gov / (503) 568-2804 or your staff can contact John Williams, West Linn's Deputy City Manager, at jwilliams@westlinnoregon.gov / (503) 742-6063. I look forward to hearing from you.

Sincerely,



Russell B. Axelrod
Mayor, City of West Linn and
Chair of Willamette Falls Locks Commission

Attachments:

- Summary of Draft Legislation establishing Willamette Falls Locks Authority
- Willamette Falls Locks Business Plan and Timeline including cost sharing proposals

City of Gladstone Staff Report

Report Date: February 4, 2020
Meeting Date: February 11, 2020
To: City Council
From: Jacque M. Betz, City Administrator

AGENDA ITEM

Review the Trolley Trail Bridge Feasibility Study Design Concepts and consider narrowing the selection of bridge types for the environmental/engineering phase.

History/Background

The City was awarded \$201,892 Surface Transportation Program funds from the Regional Funds Allocation to study the feasibility and location of rebuilding an abandoned trolley trail bridge crossing the Clackamas River in the City of Gladstone that collapsed in 2014 as an extension of the Trolley Trail. Studying the feasibility of replacing the Trolley Trail Bridge for pedestrians and bicyclists could provide a much-needed active transportation link across the Clackamas River and become the signature landmark for the popular Trolley Trail.

Proposal

The City requested that Clackamas County complete the feasibility study on its behalf as a Supplemental Project under the Local Agency Certification Program. Oregon Revised Statutes (ORS) 190.110, 366.572 and 366.576 gives authority to the State to enter Cooperative Improvement Agreements with counties, cities, and local governments for the performance of work on certain types of improvement projects. ODOT and Clackamas County entered into a Local Agency Certification Program Agreement No. 30923 in January 2017. The Local Agency Certification Program allows for a certified agency (such as the County) to perform work on behalf of a non-certified agency (such as the City).

David Evans and Associates was then hired to complete the feasibility study, in conjunction with the City of Gladstone and Clackamas County. On October 19, 2019 the City held an Open House and presented the five draft design concept alternatives and estimated costs associated with the options. Comments received on the proposed structure types recommended a single-span structure and truss bridge type, reflecting the previous railroad bridge.

The feasibility study is complete and staff needs direction from Council on which bridge type(s) they would like to further refine for the environmental/engineering phase of the project. Staff recommends that if Council cannot come to a consensus on one bridge type, then they narrow it to two so a determination can be made at the 30% preliminary design level in the next phase.

The feasibility study is 619 pages and includes the following Appendices:

- Appendix A: Design Criteria Matrix
- Appendix B: Design Concept Alternative Plans
- Appendix C: Concept Construction Cost Estimate
- Appendix D: Concept Construction Cost Estimate
- Appendix E: Geotechnical Report
- Appendix F: Hydraulics Report
- Appendix G: Stormwater Report

The Council packet includes the Executive Report and the appendixes can be accessed on the City's Website.

Options

- The City could choose not to narrow the selection of the bridge type and launch a community engagement process to make a determination.
- The City could choose to not move forward with the environmental/engineering phase.

Cost Impact

The total project cost for the feasibility study was \$225,000. The federal and state funds for this project were \$201,892. The City's match was \$23,108 and will be expended from the Streets System Improvements & Projects line item #676050.

Recommended Staff Action

Taken From the Executive Summary: If funding is available, and a more historically appropriate bridge is desired, the 3-span truss alternatives would be a good choice with less cost than the single span truss, A signature bridge, such as the arch, makes a stronger visual statement but at a higher costs, If funding is limited, the 3-span steel girder alternative would be the preferred choice since its geometrics, aesthetic and right of way characteristics are better, while cost is just slightly more than the concrete girder alternative.

Department Head
Signature

Date

 2-5-2020
City Administrator
Signature

Date

Trolley Trail Bridge: Gladstone to Oregon City Feasibility Study

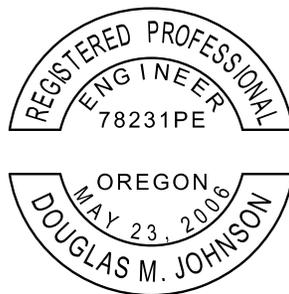
Design Concept Alternatives Report

Prepared for:
CLACKAMAS COUNTY
County Project No. 22265

Submitted by
David Evans and Associates, Inc.



January 23, 2020



Contents

PROJECT PURPOSE, NEED AND DESIGN SOLUTION.....	1
EXISTING CONDITIONS AND DESIGN STANDARDS.....	1
DESIGN EXCEPTIONS	2
MULTIUSE PATH ALTERNATIVES CONSIDERED.....	3
STRUCTURE CONCEPT ALTERNATIVES CONSIDERED	3
PROJECT CONSTRAINTS.....	5
ENVIRONMENTAL IMPACTS AND PERMITTING REQUIREMENTS.....	5
UTILITIES	7
PUBLIC INVOLVEMENT.....	8
GEOTECHNICAL	8
STORMWATER MANAGEMENT/DRAINAGE FEATURES	9
HYDRAULICS.....	10
RIGHT OF WAY.....	11
LOCAL PERMIT NEEDS.....	11
AESTHETICS.....	12
OTHER CONSIDERATIONS.....	13
STRUCTURE CONSTRUCTION COST ESTIMATE	14
TOTAL CONSTRUCTION COST ESTIMATE.....	14
RECOMMENDATIONS.....	15

Appendices

- Appendix A: Design Criteria Matrix
- Appendix B: Design Concept Alternative Plans
- Appendix C: Land Use Permitting Memorandum
- Appendix D: Concept Construction Cost Estimate
- Appendix E: Geotechnical Report
- Appendix F: Hydraulics Report
- Appendix G: Stormwater Report

PROJECT PURPOSE, NEED AND DESIGN SOLUTION

The goal of the project is to study the feasibility of extending the Trolley Trail, a shared-use path for bicycles and pedestrians, across the Clackamas River at the site of an abandoned trolley bridge that collapsed in 2014. The project would include a new bridge structure and approach paths, creating an exciting new active transportation link and providing pedestrians and bicyclists with a safe and convenient route between the communities of Gladstone and Oregon City. The purpose of this report is to evaluate alternatives, determine a recommended alternative, and produce conceptual bridge plans and cost estimate. Funding for final design and construction has not yet been secured.

EXISTING CONDITIONS AND DESIGN STANDARDS

The Project site follows an alignment beginning in Gladstone, extending southeasterly along Portland Avenue, from the south edge of Arlington Street, through the old rail and bridge corridor, to a tie-in point on the Clackamas River Greenway Trail south of the Clackamas River in Oregon City. The project study area is shown in the figure below.



Figure 1: Trolley Trail Bridge Project Study Area

Path Design Criteria

The multiuse path will be 12 feet wide with 2-foot shoulders, meeting guidelines in the 2011 Oregon Bicycle and Pedestrian Design Guide and the AASHTO Bicycle Facilities Guide. This width will also accommodate emergency and maintenance vehicles. The maximum cross slope will be 2% and the maximum longitudinal grade will be 5%, meeting guidelines in the 2011 Oregon Bicycle and Pedestrian Design Guide as well as the Americans with Disabilities Act Accessibility Guidelines.

The full design criteria for all of the path alternatives is shown in the Design Criteria Matrix, see Appendix A.

Structure Design Criteria:

The following structural design criteria summary has been established for all of the structure alternatives.

- Accommodate a 12-foot wide path with two 2-foot shoulders for a total clear width of 16-feet.
- Support pedestrian live load of 90 pounds per square foot
- Support a 12 ton emergency vehicle live load (H12)
- Overhead vertical clearance 16 feet minimum (for emergency vehicles)
- Deflection under pedestrian live load shall not exceed 1/360 of the span length

Design Standards:

The design standards which will govern bridge design are:

- AASHTO LRFD Bridge Design Specifications, 8th Edition
- AASHTO LRFD Guide Specifications for the Design of Pedestrian Bridges, 1st Edition
- ODOT Bridge Design Manual (BDM), current edition
- ODOT Geotechnical Design Manual, current edition

DESIGN EXCEPTIONS

No design exceptions are proposed for this project.

MULTIUSE PATH ALTERNATIVES CONSIDERED

The existing ground on the north bank of the Clackamas River is higher than the south bank, so the transition from the bridge end to existing ground will be relatively short on the Gladstone side. On the Oregon City side, the grade will need to be raised to meet the end of the bridge, with the amount of grade increase and transition length varying for each of the bridge alternatives. The fill section will utilize 2:1 side slopes.

Full vertical profiles have been developed to correspond with Bridge Alternatives No. 1 and 3. Bridge Alternatives No. 4 and 5 can utilize the same profile and Alternative No. 1. A full profile was not developed for Bridge Alternative No. 2, since it requires the most fill and seems like the least desirable alternative. Conceptual plans of each alternative can be found in Appendix B.

Alternative 1

The alignment is tangent from the starting point at Clackamas Blvd. and Portland Ave. to a point just south of bridge. The alignment then curves to the west to provide a meeting point with the Clackamas River Trail. The existing ground on the north bank of the Clackamas River is higher than the south bank, so there will be a grade of 1.93% on the bridge. The vertical profile transitions from the bridge end to existing ground with a 3.59% grade. The fill section in this area will utilize 2:1 side slopes.

This alternative requires a less steep grade for the transition at the south end of the bridge compared to Alternative 3. The amount of fill and right of way footprint required is also less. The horizontal and vertical alignments meet all applicable standards.

Alternative 3

The horizontal alignment for Alternative 3 is the same as Alternative 1. The existing ground on the north bank of the Clackamas River is higher than the south bank, so there will be a grade of 1.18% on the bridge. The vertical profile transitions from the bridge end to existing ground with a 4.61% grade. There will also be a small raise in elevation required for the existing Clackamas River Trail. The fill section in this area will utilize 2:1 side slopes. The horizontal and vertical alignments meet all applicable standards.

This alternative requires a steeper grade for the transition at the south end of the bridge compared to Alternative 1. The amount of fill and right of way footprint required is also greater.

STRUCTURE CONCEPT ALTERNATIVES CONSIDERED

The following bridge structural alternatives have been investigated:

- Alternative 1 – Single span steel truss

- Alternative 2 – 3-span prestressed concrete girder
- Alternative 3 – 3-span steel girder
- Alternative 4 – Single span tied steel arch
- Alternative 5 – 3-span steel truss

Alternative 1 is a steel through truss structure with a single 365-foot span. This bridge type places the path between the trusses, therefore minimizing the depth of the structure and the amount of fill required for the adjoining path to match the bridge. The bridge will have a concrete deck. The structure depth from top of path to bottom chord is assumed to be 2'-0". The total height of the truss is assumed to be 36 feet.

Alternative 2 is a 3-span bulb-tee prestressed concrete girder structure with span lengths of 112.5'-140'-112.5'. The bridge will have a concrete deck. The structure depth from top of path to bottom of girder is assumed to be 6'-3".

Alternative 3 is a 3-span steel plate girder structure with span lengths of 112.5'-140'-112.5'. The bridge will have a concrete deck. The structure depth from top of path to bottom of girder is assumed to be 4'-9".

Alternative 4 is a tied steel through arch structure with a single 365-foot span. This bridge type places the path between the arches, therefore minimizing the depth of the structure and the amount of fill required for the adjoining path to match the bridge. The bridge will have a concrete deck. The structure depth from top of path to bottom chord is assumed to be 2'-0". The total height of the arch is assumed to be 52 feet.

Alternative 5 is a steel through truss structure with a three 121.7-foot spans. This bridge type places the path between the trusses, therefore minimizing the depth of the structure and the amount of fill required for the adjoining path to match the bridge. The bridge will have a concrete deck. The structure depth from top of path to bottom chord is assumed to be 2'-0". The total height of the truss is assumed to be 18 feet.

The substructure consists of the abutments, and in the case of the multi-span alternatives, the interior bents. The substructure elements must support the loads from the superstructure while considering the effects of scour and seismic events.

The abutments would be similar for all of the alternatives, although the single span alternatives would require larger foundation components to support the larger loads from the longer single span. The abutments would be short, stub type with wingwalls to retain fill at the end of the bridge. The abutments are likely to utilize driven pile foundations.

For the multi-span alternatives, the interior bents are likely to consist of a drilled shaft foundation supporting a formed single column and cap.

Conceptual plans of the five alternatives can be found in Appendix B.

PROJECT CONSTRAINTS

The proposed location and layout of the bridge alternatives were strongly influenced by the following considerations:

- The bridge alignment matches Portland Avenue, providing a direct and logical link to the existing Trolley Trail.
- The alignment avoids impacting the existing electrical lines spanning the Clackamas River to the east.
- The alignment matches the historic Trolley Trail Bridge location, which means the bridge can be considered a replacement of an existing structure for permitting purposes.
- The alignment crosses the Clackamas River at a moderate skew, which does not significantly increase the required bridge length.
- For permitting, it is desirable to minimize any structures within the floodway. The abutments have been placed outside of the floodway for all alternatives.
- The north abutment has been placed behind the existing abutment from the historic Trolley Trail Bridge to avoid interference with existing deep foundation components that may be present.
- For the multi-span alternatives, the intermediate bents were located to provide a larger clear opening in the center of the river, with shorter end spans on each side.
- The superstructure provides 3 feet minimum clearance above the 100-yr flood.
- Structure depth from top of path to bottom of structure should be minimized to reduce fill requirements for the adjoining path on the south side of the river.
- The U.S. Coast Guard has confirmed that the Clackamas River is not considered to be navigable waters at the project site and therefore there is no minimum navigational height that must be maintained and a Coast Guard permit will not be required.

ENVIRONMENTAL IMPACTS AND PERMITTING REQUIREMENTS

The section of the Clackamas River to be crossed has several endangered species of fish. No other threatened or endangered species are believed to be present in the project vicinity. See Biological Resources Memorandum for more detail.

The Ordinary High Water Mark (OHWM) has been determined to be at Elev. 20.5 NAVD88. The OHWM is the jurisdictional boundary for the Clackamas River, which is

regulated under Oregon's Fill-Removal law and Section 404 of the Clean Water Act. No other wetlands or regulated waters were observed in the project area. See Wetland/Water Reconnaissance Memorandum for more detail.

Based on a literature review and field reconnaissance, historic and pre-historic artifacts have been previously found in the project vicinity on the north side of the river. Archeological test excavations and monitoring are recommended in this portion of the project area. Because the project area on the south side of the river has previously been extensively disturbed by construction activities, it is unlikely that intact archeological will be found and additional testing does not appear to be necessary. See the Archeological Review and Reconnaissance for the Trolley Trail Bridge: Gladstone to Oregon City Feasibility Study report for more information.

Based on a review of available environmental records and historic information, there is a potential for petroleum, heavy metals, pesticide, and herbicide contamination in the groundwater and soils in the project area on both sides of the river. Any contaminated soil that is removed for the project will need to be disposed of in an appropriate, permitted landfill. Further exploration and sampling are recommended. See the Preliminary Hazardous Materials Corridor Assessment report for more information.

A Clean Water Act Section 404 permit is required for any temporary or permanent fill within jurisdictional waters, except for temporary piling. A Clean Water Act Section 401 Water Quality Certification will be required along with a Section 404 permit. A State Removal/Fill Permit will also be required for any temporary or permanent fill. The Oregon Department of Fish and Wildlife will require a Fish Passage Plan. The project will likely need to meet Endangered Species Act (ESA) and Magnuson-Stevenson Act (MSA) requirements because the project area is designated as Essential Fish Habitat for Chinook and coho salmon. Assuming the pedestrian bridge is placed in the same alignment as the collapsed structure, FHWA is likely to consider this action to fit within a Categorical Exclusion (CE) and thus require CE or Programmatic CE documentation to be completed for NEPA compliance. However, further conversations with FHWA should confirm this assumption.

It is possible that the project can be designed to fit within the criteria for NMFS's programmatic biological opinions, either the Federal Aid Highway Program (FAHP) or Standard Local Operating Procedures for Endangered Species (SLOPES). The FAHP biological opinion can only be used for projects funded by the Federal Highway Administration (FHWA) and administered by Oregon Dept. of Transportation. Without FHWA funding, SLOPES can be used if there is a USACE nexus through a Section 404 permit. A bridge that clear-spans the entire channel will probably be able to use either the FAHP or SLOPES programmatic biological opinion to meet these requirements. A multi-span bridge with piers in the water will probably need an individual Biological

Opinion. See the Environmental Compliance and Permitting Strategy memo for more detail.

UTILITIES

Utility locations have been identified through surveyed utility locates, field observation, as-built drawings provided by the utilities and email correspondence. A brief discussion of the utilities is provided below:

1. Portland General Electric (PGE)

PGE has both aerial transmission and distribution lines crossing the Clackamas River to the east of the proposed bridge. No impact are anticipated on the Gladstone side of the river. On the Oregon City side the side slope for the proposed embankment will impact the PGE utility pole and could result in adjustments being required to multiple poles and not only the one directly affected by the fill. PGE also has a large vault on the Oregon City side that will be impacted due to the project fill limits and would need to be relocated.

The property on the Oregon City side is outside of road right of way. Based on discussions with PGE it expected that their facilities are within a private easement. Any relocation or adjustments to PGE's facilities on the Oregon City side will be reimbursable and paid for by the project.

2. Northwest Natural Gas (NWN)

NWN has facilities within Portland Avenue on the Gladstone side of the proposed bridge. A 4-inch gas line is located within Clackamas Blvd at the north end of the project area. A valve may need adjusted for the proposed multiuse path. No other conflict is anticipated.

3. City of Gladstone: water & sanitary

The City of Gladstone has water facilities within the project area on the north side of the proposed bridge. The multiuse path impacts a fire hydrant and a water meter that would need to be relocated. Manhole lids and valves would also need to be adjusted for any grade change with new pavement.

The City of Gladstone expressed an interest in using the new bridge to carry an 18-inch gravity sewer line. However, the gravity sewer is about 12' deep at Clackamas Blvd. This means the sewer would need to hang below the structure and cross the river at an elevation considerably below the design flood elevation, which is not feasible.

4. City of Lake Oswego: water

The water main transporting water to Lake Oswego is adjacent to the project area, but no impacts are anticipated.

5. Comcast

Comcast has aerial facilities along Portland Ave on the Gladstone side that drop to underground and turn east toward Lake Oswego's water intake. No impacts are anticipated based on the concept design.

6. CenturyLink

CenturyLink has aerial facilities along Portland Ave and Clackamas Blvd providing service drops to homes on Clackamas Blvd. No Impacts are anticipated.

7. Verizon

Currently Verizon is looking at a capital expansion and have an aerial crossing proposed on the PGE pole adjacent to the proposed bridge. This should be tracked if the Trolley Trail Bridge project goes forward.

8. Clackamas County DOT

Clackamas County has aerial communication facilities are attached to the poles used by PGE on the Oregon City side of the bridge. The facilities transition from aerial to underground at the pole closest to the proposed bridge location with a vault located near the pole. These facilities would be impacted by the fill needed for the bridge and would need to be relocated.

PUBLIC INVOLVEMENT

A presentation on the project was given and comments were solicited at the Clackamas County Pedestrian and Bikeway Advisory Committee meeting on October 1, 2019. A public presentation of the project was made to interested citizens at the City of Gladstone's Council Chambers on October 30, 2019. Comments received on the proposed structure types recommended a single-span structure and truss bridge type, reflecting the previous railroad bridge.

GEOTECHNICAL

A geotechnical investigation was conducted which included a review of available existing information, one geotechnical boring, one infiltration test, laboratory testing, preliminary geotechnical analysis, evaluation of subsurface conditions and seismic hazards, and recommended bridge foundation alternatives and lateral earth pressures for design. The boring and infiltration test were located on the south bank of the Clackamas River, near the proposed location of the south bridge abutment. Based on previous studies and the current investigation, the subsurface material at the project site was

categorized into geotechnical layers that include fill, sand alluvium, gravel alluvium, Sandy River Mudstone and Columbia River Basalt.

The primary seismic hazard is ground shaking. The potential for liquefaction at the bridge abutments is considered to be low, although the potential for liquefaction may exist at the interior river bents. In accordance with the 2018 Oregon Department of Transportation Geotechnical Design Manual, seismic design parameters were developed for two design events:

- A “Life Safety” event with a 1000-yr return period, in which the bridge, approach structures and foundations may sustain some damage but will not collapse.
- An “Operational” event, defined as a full rupture Cascadia Subduction Zone Earthquake. Under this level of shaking, the bridge and approach sections are designed to remain in service shortly after the event to provide access for emergency vehicles.

The recommended foundation types are driven steel H-piles for the abutments and 6-foot or 8-foot diameter drilled shafts for interior bents in the river. Additional details, including foundation design resistance and lateral earth pressures, are shown in the Preliminary Geotechnical Report. Additional subsurface investigations are recommended at the north abutment and any interior river bents to develop the final design.

STORMWATER MANAGEMENT/DRAINAGE FEATURES

Stormwater from the bridge will flow to the Oregon City side. The project will add over 10,000 square-feet of new impervious area. Stormwater management was evaluated based on Oregon City’s “Stormwater and Grading Design Standards” dated February 2015 and updated in 2019. Pedestrian and bicycle improvements do not require water quality treatment according to the standards. Additionally, projects are exempt from the flow control requirement when they are located within the 100-year floodplain or up to 10 feet above the design flood elevation. The project area is within the 100-year floodplain of the Clackamas River. Therefore, no treatment or flow control standards are required for this project.

In addition, the ODOT 2014 *Hydraulics Manual* and Federal Aid Highway Program Programmatic Biological Opinion (FAHP) were reviewed for stormwater management criteria. Projects discharging directly into the Clackamas River are exempt from flow control requirements by both the ODOT *Hydraulic Manual* and FAHP. FAHP does not require water quality for bicycle and pedestrian bridges not associated with a highway.

Although not required for stormwater quality or quantity control, a small rain garden is proposed to provide stormwater infiltration and flow dissipation into the vegetated corridor. Rain gardens are landscaped reservoirs that collect and treat stormwater runoff

through vegetation and soil media. The rain garden will be placed near the bridge to allow for stormwater runoff from the bridge to be directed to the rain garden. See the Stormwater Management Concept Design Memorandum for more information.

HYDRAULICS

A hydraulic analysis and scour evaluation were conducted for the proposed bridge alternatives. Seven cross sections were surveyed for this project: two sections downstream of the bridge, one each at the upstream and downstream face of the bridge, and three sections upstream of the bridge. Nine additional cross sections were available from a previous survey conducted by WEST Consultants, Inc. (WEST) and KPFF Consulting Engineers for the Clackamette Park Boat Ramp Project located approximately 1,200 ft downstream of the project site. The cross sections were incorporated into the study to account for backwater associated with the Willamette River and the Highway 99E bridge.

Alternatives 1 and 4 are the same for hydraulic purposes and represent one hydraulic condition, while Alternatives 2, 3 and 5 represent a second hydraulic condition. The governing design condition is the 100-yr flood because the site is in a FEMA floodplain. The existing conditions hydraulic model has been developed, with the following conclusions:

- Upstream face water surface elevation = 48.4 ft. (NAVD88) (backwater condition from Willamette River governs)
- Recommended freeboard = 3 feet due to heavy debris load
- The FEMA Floodway boundary is Elevation 45.6 (NAVD88)
- The FEMA Floodplain boundary is Elevation 47.8 (NAVD88)

Hydraulic evaluations for the proposed bridge alternatives over the Clackamas River demonstrated that neither the 100-year base (design) flood nor the 500-year check flood will overtop the superstructure for any of the proposed alternatives. However, the bottom chord of the superstructure would be submerged approximately 4.5 feet below the 500-year check flood elevation at the south abutment. The 100-year flood is 3.2 and 3.1 feet below the low chord of the bridge for Alternatives 1/4 and 2/3/5, respectively, for the with-backwater conditions. Both Alternatives 1/4 and 2/3/5 will not result in an increase in the FEMA 100-year base flood elevations (“no-rise” condition).

The sediment transport capacity of the Clackamas River is not significantly altered by the proposed bridge alternatives compared to natural (no bridge) conditions. Scour calculations were conducted for 500-year recurrence interval flood. The calculated total scour depth is 8.2 feet for Alternatives 1/4 and 22.8 feet for Alternatives 2/3/5. Bridge substructure will be designed for the appropriate calculated scour depth.

Abutment protection consisting of ODOT Class 2000 riprap is considered necessary for the south abutment. The north abutment will be founded on siltstone bedrock that is moderately resistant to erosion. The stability of the north bank should be evaluated by a geotechnical engineer to determine if additional erosion protection is needed for this location.

See the Bridge Hydraulic Design and Scour Assessment Detailed Report for more information.

RIGHT OF WAY

On the north side of the Clackamas River, the project path will fall within existing right of way along Portland Avenue from Clackamas Blvd. to the river. On the south side of the river, the proposed path falls on land owned by both Water Environmental Services and Urban Renewal Agency of Oregon City, which would need to be acquired for the project. The outlines of the estimated ROW needs are shown on the Concept Plan and Profile sheets. A programming cost estimate for these parcels has been performed.

The State of Oregon Division of State Lands (DSL) requires easements for use of State-owned submersible and submerged land, including uses such as bridges and utility lines. State ownership is determined as navigable and tidally influenced waterways that generally extend from ordinary high water on each side of the waterway. A determination by DSL was made in 2014 that the Clackamas River was tidally influenced up to the Historic Trolley Bridge location. In a conversation with Justin Russel, a Proprietary Coordinator with DSL, DSL confirmed that it does not manage ownership of the Clackamas River at the Historic Trolley Bridge location and a DSL easement will be required.

LOCAL PERMIT NEEDS

The Project would install a new bridge that would span the Clackamas River to carry the Trolley Trail from the City of Gladstone (Gladstone) south to the City of Oregon City (Oregon City). The Project is entirely within the Portland Metro UGB and crosses the Clackamas River floodplain. It crosses two local jurisdictions: Gladstone north of the Clackamas River and Oregon City south of the river. Land use permits from each of these two jurisdictions will be required for the Project. Zoning designations are Single-Family Residential (R-5) and Open Space (OS) in Gladstone; in Oregon City the zoning designations are Mixed Use Downtown (MUD) and General Industrial (GI).

The Project area is located primarily within the floodplain of the Clackamas River and therefore will require avoidance of and mitigation for the natural resources present. Per Title 44 of the Code of Federal Regulations, Section 60.3(d)(3), a local regulatory agency shall prohibit encroachments into the regulatory floodway (100-year floodplain) of a

water body “unless it has been demonstrated through hydrologic and hydraulic analyses performed in accordance with standard engineering practice that the proposed encroachment would not result in any increase in flood levels within the community during the occurrence of the [100-year] flood discharge.” Therefore, the Project should complete a no-rise statement supported by technical data and signed and stamped by a registered professional engineer. It is noted that Oregon City’s flood management area includes all of the following:

- The area of inundation of the February 1996 flood
- The one hundred-year floodplain, flood area and floodway mapped on the June 17, 2008 FEMA FIRM maps
- Other areas that have physical or documented evidence of flooding (i.e. from aerial photos, etc)

The following permits are anticipated to be required by the City of Gladstone:

- Design Review Permit - §17.80
- Habitat Conservation Area District Development Permit - §17.25
- Flood Management District Development Permit - §17.29
- Water Quality Resource Area District Permit - §17.27

The following permits are anticipated to be required by the City of Oregon City:

- Natural Resources Overlay District Permit (Type II or III) - §17.49
- Flood Management Area Development Permit (Type II or III) - §17.42
- Removal of trees should demonstrate conformance with Oregon City Municipal Code Chapter 17.41, Tree Protection, Preservation, Removal and Replanting Standards

See the Land Use Permitting Memorandum (Appendix C) for more information.

AESTHETICS

The truss bridge type provides an iconic style that is reminiscent of the historic trolley bridge. Various truss configurations are possible to achieve different aesthetic effects. A constant depth Warren-type truss has been shown, which is consistent with the historic trolley bridge design. The multi-span truss alternative provides a similar aesthetic, but with a shorter height will be less impressive than the very tall truss for the single span alternative.

The multi-span girder bridge alternatives are similar to most typical highway bridges and present a lower degree of inherent aesthetic appeal. The steel girder alternative, with its reduced structure depth, would probably be slightly preferred over the concrete girder alternative. The aesthetic appeal of these structures can be improved with decorative railing designs and the addition of special features such as pylons at the bridge ends and haunched girders. Weathering steel girders naturally develop a pleasing uniform dark brown color over time.

The arch bridge type provides a more dramatic signature style that is generally considered to be visually appealing. An arch bridge would also echo the style of the OR99E bridge over the Clackamas River, just downstream from the project. The visual effect of the arches can be enhanced by tilting the plane of the arches inward or outward.

OTHER CONSIDERATIONS

It is assumed that retaining walls will not be required to support the raised path elevation, other than the wingwalls that are part of the abutments.

Site access and construction activities required for each structure type need to be evaluated to make sure they are constructible. The evaluation of site access needs to consider any limitations of the vehicle size and delivery route for materials that can feasibly be delivered to the site. This evaluation should be included in the final design phase so that potential access routes can be included in the bid documents and permit applications.

Cranes will need to be placed near the bridge ends to facilitate construction of the abutments erection of structure components. Careful placement of the cranes will be required to avoid interference with the power lines located near the bridge. For the intermediate bents in the water, temporary cofferdams will need to be provided during construction. Temporary bridge structures will probably be needed to access the bents in the water.

The single span structures are likely to require temporary bents in the water to support portions of the structure during erection. Temporary bridge structures will probably be required to access and install the temporary support bents.

Duration of construction will be affected by the permitted in-water work window for the Clackamas River. It is likely that the construction will extend over two seasons to accomplish all of the in-water work, including removal of temporary structures. The single-span truss and tied arch alternatives have more complex members that will take longer to fabricate, but this is mitigated by avoiding construction of permanent piers in the water.

Maintenance requirements are likely to be minimal, such as periodic cleaning and minor repairs, and are similar for all of the alternatives. The steel structures will utilize weathering steel, so painting will not be necessary. Concrete deck and substructure will utilize high performance concrete for improved durability.

While not mandated by federal or state regulations, inspection of the bridge at regular intervals by a qualified bridge inspection professional is recommended. A 48-month inspection interval is probably sufficient as long as the bridge does not have significant deterioration or other conditions that warrant a more frequent inspection.

STRUCTURE CONSTRUCTION COST ESTIMATE

Concept-level cost estimates have been developed for each structure alternative. The approximate structure-only costs shown below are based on current 2019 dollar values and do not include allowances for mobilization, engineering and contingencies.

Structure Alternative	Estimated Cost/ Sq. Ft.	Estimated Structure Construction Cost
Alt. 1 - Single Span Steel Truss	\$400	\$2,628,000
Alt. 2 - 3-Span P/S Concrete Girder	\$250	\$1,643,000
Alt. 3 - 3-Span Steel Girder	\$260	\$1,709,000
Alt. 4 – Single Span Tied Steel Arch	\$700	\$4,600,000
Alt. 5 – 3-Span Steel Truss	\$320	\$2,102,000

TOTAL CONSTRUCTION COST ESTIMATE

A total concept-level construction cost estimate including non-structural work items as well as mobilization, construction engineering, administration and contingencies is included in Appendix D. Costs for engineering for final design and permitting, ROW acquisition and utility relocation are not included in this estimate. Due to design currently only being at a conceptual level, a contingency of 30% has been added in addition to 10% mobilization and 15% for construction engineering and administration. The estimated cost ranges from \$2.8M for Alternative 2 to \$7.4M for Alternative 4.

RECOMMENDATIONS

The table below summarizes the attributes of each structure type for certain key criteria.

Structure Alternative	Permitting	Aesthetics	Geometrics (Grade)	Right of Way Need	Cost
Alt. 1 - Single Span Steel Truss	Good	Good	Good	Lower	High
Alt. 2 - 3-Span P/S Concrete Girder	Average	Below Average	Below Average	Higher	Low
Alt. 3 - 3-Span Steel Girder	Average	Average	Average	Average	Low
Alt. 4 – Single Span Tied Steel Arch	Good	Excellent	Good	Lower	Very High
Alt. 5 – 3-Span Steel Truss	Average	Good	Good	Lower	Moderate

If funding is available, and a more historically appropriate bridge is desired, the 3-span truss alternatives would be a good choice with less cost than the single span truss. A signature bridge, such as the arch, makes a stronger visual statement but at a higher cost. If funding is limited, the 3-span steel girder alternative would be the preferred choice since its geometrics, aesthetic and right of way characteristics are better, while cost is just slightly more than the concrete girder alternative.

Tami Bannick

From: Jacque Betz
Sent: Monday, January 27, 2020 10:01 AM
To: City Council
Cc: Cathy Brucker; Tami Bannick
Subject: FW: The City's official bank

Councilor Reisner,

We will place this on the February 11th City Council Meeting.

Thanks,

Jacque

From: Neal Reisner
Sent: Saturday, January 25, 2020 7:08 AM
To: Jacque Betz <betz@ci.gladstone.or.us>
Cc: Tamara Stempel <tstempel@ci.gladstone.or.us>; Tami Bannick <bannick@ci.gladstone.or.us>
Subject: The City's official bank

Jacque,

With the recent decision to add On-Point Credit Union as an official bank of deposit, I would request City staff to move all of it's banking away from US Bank to On-Point Credit Union and/or Clackamas Federal Credit Union. Both credit unions are locally based non-profits where it's members come first. Whereas, US Bank is a for-profit company headquartered in Minneapolis, Minnesota and its main goal is to make money for its stockholders.

Under Council Rules, a request like this needs Council approval so, please forward this to them and place it on next month's agenda. Thank you.

Neal Reisner
Gladstone City Council

**CITY COUNCIL
MONTHLY
ACTIVITY
REPORTS**

MAYOR TAMMY STEMPEL

JANUARY 2020 – CIVIC ACTIVITY DETAIL

MEETINGS - ACTIVITIES

- 1/2/2020 - Meeting with Local Elected Officials
- 1/6/2020 - Meeting with Jacque
- Discussion with Local Business RE: City Issues
- 1/7/2020 - Metro Meeting
- 1/8/2020 - Food Pantry Stocking
- 1/9/2020 - Meeting with Ben Misley | Jim Whynot – Parks Brainstorming Session
- Metro Council Work session
- Historical Society Meeting
- 1/10/2020 - Meeting with Jim Whynot | Christopher Bowker – Sewer District Meeting
- Lunch with West Linn
- 1/11/2020 - Review City Council Packet
- 1/13/2020 - Gladstone Parks and Rec Meeting
- 1/14/2020 - City Council Meeting
- Metro Council Meeting
- 1/15/2020 - Food Pantry Stocking
- Transportation Funding Task Force
- 1/16/2020 - Sewer Governance Meeting
- 1/17/2020 - Citizen Meeting – Construction Issues
- 1/21/2020 - Council Retreat Agenda Meeting
- CERT Meeting
- 1/22/2020 - Children’s Course Ground Breaking Luncheon
- Food Pantry Stocking
-
- 1/23/2020 - Coffee with Local Business
- Food Pantry Shift
- Clackamas Cities Dinner - Canby
- 1/25/2020 - Council / Department Head Retreat

12/20/2019 - Food Pantry Shift

**Throughout the month review of social media, responses to email, Nextdoor Gladstone and direct phone calls.

NOTES

**PRELIMINARY
CITY COUNCIL
AGENDA
PLANNING
DOCUMENT**

February 25, 2020 City Council Work Session 6:30 PM			
	Gladstone Tourism Strategy and Brand		
March 10, 2020 Regular City Council Meeting 6:00 PM			
6:00 PM	PGE Incentive Programs for Residents	Eric Underwood	
	<ul style="list-style-type: none"> • Financials • Legal costs on projects • Minutes from previous Council meetings • Department Head Monthly Reports (February) • Approval of an IGA between Clackamas County and the City of Gladstone related to Planning Services • Expand Senior Center transportation services outside the city limits 		
Presentation	Life Saving Award	Gladstone Fire Department	
Presentation	Swearing In of Police Officer Dan Winters	PC Schmerber	
Public Hearing	Ordinance to address accessory dwelling unit compliance per HB 2001	SP Fields	
	Change order to the Gladstone Civic Center Guaranteed Maximum Price to include Corporate Activity Tax HB 3427	CA Betz	
	Appointments to Committees, Boards, and Commissions	City Council	
Public Hearing	Ordinance to enforce no through-truck route designations	PC Schmerber	
	Water Environment Services (WES) Intergovernmental Agreement	Mayor Stempel	
	Parking Requirements for new Library Discussion	CA Betz	
March 24, 2020 City Council Worksession 6:30 PM			
	Joint work session with the City Council/Parks Board on annual work plan	PWD Whynot	
	Present the Traffic Safety Board annual work plan	Police Chief Schmerber	
	Present the Planning Commission annual work plan	CA Betz	
	Present the Senior Center Advisory Board annual work plan	SCM Black	

Gladstone City Council Preliminary Agendas

April 14, 2020			
Regular City Council Meeting			
	<ul style="list-style-type: none"> • Financials • Legal costs on projects • Minutes from previous Council meetings Department Head Monthly Reports (March)		
	Consider approval of a Community Meeting Room Policy at the Gladstone Civic Center	CA Betz	
	Approval of Finance Director Job Description	CA Betz	
To Be Set			
	Update the Traffic Signal Maintenance and Transportation Engineering Services IGA with Clackamas County	PWD Whynot	
	Oak Lodge Sewer District IGA with City of Gladstone	PWD Whynot	