



**GLADSTONE CITY COUNCIL MEETING  
CIVIC CENTER COUNCIL CHAMBERS  
February 14, 2023 – 6:30 PM**

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6:30 p.m. - CALL TO ORDER

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

Please click the link below to join the webinar:

<https://us06web.zoom.us/j/89000769054?pwd=RjN6bXMydVlpKy9EYklsNHBCCL3pMQT09>

Passcode: 726601

Or One tap mobile :

US: +12532050468,,89000769054#,,,,\*726601# or +12532158782,,89000769054#,,,,\*726601#

Or Telephone:

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

US: +1 253 205 0468 or +1 253 215 8782

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Passcode: 726601

If members of the public would like to comment on an agenda item (either virtually or in person) please email your comments to [bannick@ci.gladstone.or.us](mailto:bannick@ci.gladstone.or.us) prior to 12:00 p.m. (noon) on February 14, 2023.

The City Council will also have *Business from the Audience* at the end of the meeting. To speak during this time, (either virtually or in person) please email [bannick@ci.gladstone.or.us](mailto:bannick@ci.gladstone.or.us) prior to 12:00 p.m. (noon) on February 14, 2023 with your name, topic of discussion and city of residence.

(Zoom participant speaking instructions will be emailed to persons who request to speak and posted on the city's website)

**ROLL CALL  
FLAG SALUTE**

**AGENDA ADDITIONS OR CORRECTIONS**

**CONSENT AGENDA:**

1. Approval of January 10, 2023 Regular Minutes
2. Approval of December Bank Balances
3. Budget Report for Period ending 12-31-2022
4. Approval of December Check Register
5. Legal Costs on Projects – December 2022
6. Department Head Monthly Reports for January 2023

**CORRESPONDENCE: None**

- 7. REPORT – CLACKAMAS FIRE DISTRICT #1 UPDATE – Fire Chief Nick Browne / Asst. Fire Chief Brian Stewart**

**REGULAR AGENDA:**

- 8. APPOINTMENT TO VACANT CITY COUNCIL POSITION #4**  
The City Council will consider making an appointment to the vacant city councilor position.
- 9. APPROVAL OF THE CITY AUDIT FOR FISCAL YEAR ENDING 2022**  
Consider approval of City Audit for Fiscal Year ending 2022

**ADJOURN TO URBAN RENEWAL AGENCY MEETING**

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- 10. APPROVAL OF FEBRUARY 8, 2022 URBAN RENEWAL AGENCY MEETING MINUTES**
- 11. APPROVAL OF THE GLADSTONE URBAN RENEWAL AGENCY AUDIT FOR FISCAL YEAR ENDING 2022**  
Consider approval of the Gladstone Urban Renewal Agency Audit for Fiscal Year ending 2022

**ADJOURN**

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**RECONVENE TO REGULAR CITY COUNCIL MEETING**

- 12. APPROVAL OF THE GUARANTEED MAXIMUM PRICE CONTRACT FOR THE PUBLIC WORKS FACILITY PROJECT**  
Consider authorizing the City Administrator to approved Exhibit “A” and Exhibit B” to the American Institute of Architects (AIA) document agreement for the Public Works Facility in the amount of \$4,399,445.
- 13. ADOPTION OF THE GLADSTONE CITY COUNCIL GOALS FOR 2023 AND 2024**  
Consider adopting the Gladstone City Council Goals for 2023 and 2024
- 14. APPOINTMENTS TO BOARDS, COMMISSIONS AND COMMITTEES**
- a) Audit Committee – one application received for one vacant position
  - b) Budget Committee – six applications received for five vacant positions
  - c) Park & Recreation Advisory Board – two applications received for three vacant positions
  - d) Traffic Safety Advisory Board- one application for two vacant positions

**15. APPOINTMENTS TO CITY COUNCIL LIAISON POSITIONS**

**16. METROPOLITAN MAYOR’S CONSORTIUM MEMBERSHIP**

**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 –**

**ADJOURN**

**Upcoming Meeting Dates:**

- February 28, 2023 – City Council Work Session – 5:30 p.m.
  - March 14, 2023 – Regular City Council Meeting – 6:30 p.m.
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**MEETING ACCESSIBILITY SERVICES AND AMERICANS WITH DISABILITIES ACT (ADA) NOTICE**

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







## **CONSENT AGENDA**





## **GLADSTONE CITY COUNCIL MEETING MINUTES OF JANUARY 10, 2023**

Meeting was called to order by Councilor Garlington at 6:33 P.M. – (Via Zoom and In Person)

### **ROLL CALL:**

Mayor Michael Milch, Councilor Alexander, Councilor Garlington, Councilor Vanessa Huckaby, Councilor Veronica Reichle, Councilor Luke Roberts

### **ABSENT:**

Councilor Hartman

### **STAFF:**

Jacque Betz, City Administrator; Chad Jacobs, City Attorney; Tami Bannick, City Recorder

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### **OATH OF OFFICE/SWEARING IN OF NEW MAYOR AND CITY COUNCILORS:**

Judge Lindgren performed the oath of office/swearing in of newly elected Mayor Michael Milch, Councilors Vanessa Huckaby, Veronica Reichle, and Luke Roberts.

Mayor Milch explained that the City is abiding by guidelines set forth in House Bill 2560, which requires that they make all meetings accessible remotely, through technologic means and provide the opportunity for the public to participate to the best of their ability. This meeting will be open to the public, both in person and virtually, using the Zoom platform. The Council members and staff will be in person, as well as those citizens who wish to attend in person. He went over the procedures that will be followed for the meeting and the meeting agenda.

### **AGENDA ADDITIONS OR CORRECTIONS:**

Mayor Milch read a letter from Councilor Hartman: “Mayor Milch, Councilors, Gladstone City staff, and Gladstone residents: In 2020 I made the ultimate decision to run to be one of Gladstone’s City Councilors. I ran with the conviction that we must have diverse representation at all levels of government. Diversity in socioeconomic background, diversity in lived experience, diversity in abilities, diversity in age, and so much more. I wanted to show myself and others that people like me deserve a seat at the table. When I became elected I had no idea of the uphill battles that I and the community would face, and I can’t help but acknowledge that if it weren’t for some of these toxic and disappointing moments that new and inspiring leadership may not have emerged. Because in times of great adversity we see the true nature of those around us. Mayor Milch, Councilor Huckaby, Councilor Reichle, and Councilor Roberts, I look forward to working with you and seeing how your leadership takes this city into a positive and inclusive future. Councilor Garlington and Councilor Alexander, I am thankful for the opportunity to have served with you and look forward to continuing to work with you from the State Legislature. Administrator Betz and all of our wonderful staff, thank you for all that you do. Without each and every one of you and your dedication to Gladstone we would be lost. Due to my committee assignments in the Legislature it is a bittersweet decision that I must resign from my Council seat position number 4 effective immediately. I am so grateful for my time as a City Councilor and I am eager to continue to fight for Gladstone as your State Representative. Nya:weh, which means I am thankful. Annessa Hartman.”

*Councilor Garlington made a motion to declare a vacancy for Council Seat #4. Motion was seconded by Councilor Huckaby. Ms. Bannick took a roll call vote: Councilor Huckaby – yes. Councilor Alexander – yes. Councilor Reichle – yes. Councilor Roberts – yes. Councilor Garlington – yes. Mayor Milch – yes. Motion passed with a unanimous vote.*

Mayor Milch explained that according to the City Charter, because there are more than 17 months remaining on Councilor Hartman’s term, it requires them to hold an election in the nearest November election to elect

a replacement, and in the interim to appoint a Councilor to serve until the person elected in November can take office. He instructed Ms. Bannick to take the necessary steps to arrange for a November election and instructed Ms. Betz to take the necessary steps to solicit applications for the vacancy to be filled. There was discussion regarding the timeline. Mr. Jacobs said the ordinance requires that they give at least two weeks for applications to be submitted before they can consider them. Interviews are optional. The Council will vote as a body to make the appointment.

**CONSENT AGENDA:**

1. Approval of December 13, 2022 Regular Meeting Minutes
2. Approval of November Bank Balances
3. Budget Report for Period ending 11-30-2022
4. Approval of November Check Register
5. Department Head Monthly Reports for December 2022

*Councilor Alexander made a motion to approve the Consent Agenda. Motion was seconded by Councilor Garlington. (No vote was taken).*

**CORRESPONDENCE:**

None.

**6. REPORT FROM CLACKAMAS FIRE DISTRICT #1:**

Captain Mike Bauer congratulated the new Mayor and Councilors – he is very excited to work with them. He said they went on 149 calls within the City limits last month, and 249 calls overall – it was a busy month. They assisted Tualatin Valley Fire & Rescue on some fires in West Linn. He made an appearance on the “Meanwhile In Gladstone” Facebook page and had an interview with Elf on the Shelf – they talked about fire extinguishers, carbon monoxide detectors, etc. He invited all the Councilors to visit the fire station any time to get to know the firefighters.

Fire Chief Nick Browne also congratulated the new Mayor and Councilors – he looks forward to getting to know them better. He said Captain Bauer is one of the best Captains they have. He said District-wide they responded to 465 calls for service during the ice storm. It really stressed resources, but they were able to handle all of them.

He said in Gladstone it has been an amazing seven months of community engagement/involvement - getting to know the community and being able to attend community events. He said for them what’s awesome and unique about the Gladstone community is the vibe and how much people pour their hearts and souls into this community, and they love being a part of that.

For the last seven months of service they have responded to 908 calls for service. There have been 214 shifts. Out of those shifts, six of those days were staffed with one paramedic. There were 112 days where it’s been staffed with 2 paramedics. 96 of those days it was staffed with three paramedics. So 3% of the time they’ve had 1 paramedic, 52% of the time it’s been staffed with 2 paramedics, and 45% of the time it’s been staffed with 3 paramedics. Their focus is being able to save lives and mitigate the emergencies they face. It is an honor for them to be able to serve the residents of Gladstone. Councilor Roberts asked if the staffing levels of paramedics is sporadic – Chief Browne confirmed that it is. He said they always have a minimum of 1 paramedic on duty 24/7, and the daily staffing is 2. He said that 75% of the 238 firefighters are paramedics.

**REGULAR AGENDA**

7. **SELECTION OF CITY COUNCIL PRESIDENT (PER CHAPTER III, SECTION 9 OF THE GLADSTONE CITY CHARTER):**

Mayor Milch said the new City Charter took effect last year and now requires them to elect a Council President every year. He opened the floor to nominations from Councilors. *Mayor Milch nominated Councilor Huckaby. Councilor Alexander nominated Councilor Garlington. Ms. Bannick took a roll call vote: Councilor Huckaby – Huckaby. Councilor Alexander – Garlington. Councilor Reichle – Huckaby. Councilor Roberts – Huckaby. Councilor Garlington – Abstained. Mayor Milch – Huckaby. Councilor Huckaby was elected Council President (4 – 1).*

**8. CONSIDER APPROVAL OF ALL THE 2023-2025 BUDGET CALENDAR:**

Ms. Betz said they have outlined the dates they would like to begin the budget process. They are asking for approval of the budget and staff will go forward with preparing the documents and meetings.

*Councilor Reichle made a motion to approve the 2023-2025 budget calendar, as amended by staff. Motion was seconded by Councilor Huckaby. Ms. Bannick took a roll call vote: Councilor Garlington – yes. Councilor Roberts – yes. Councilor Reichle – yes. Councilor Alexander – yes. Councilor Huckaby – yes. Mayor Milch – yes. Motion passed with a unanimous vote.*

**9. DISCUSSION REGARDING CITY COUNCIL LIAISON APPOINTMENTS:**

Mayor Milch explained that there are a number of boards, commissions, and committees to which the Council sends liaisons in order to improve the communication between the Council and those bodies. He would prefer to give the Council more time to consider this matter. He asked the Councilors if there were areas they would like to serve. It was agreed to discuss this at the retreat this weekend. The appointments will be made at a public meeting.

**10. APPOINTMENTS TO BOARDS, COMMISSIONS, AND COMMITTEES AND DISCUSSION REGARDING THE CREATION OF AD HOC COMMITTEE TO REVIEW THE GLADSTONE CITY COUNCIL RULES IN CONFORMITY WITH THE NEW GLADSTONE CITY CHARTER:**

Ms. Betz said that typically the City advertises for vacant positions in November and the Council appoints them in December so they are ready to go in January. The former City Council recommended they wait until the new Councilors were seated and allow them the opportunity to appoint the volunteers. They provided a packet with the applications to the Council before the holidays. They have 14 vacancies (4 – Budget committee, 2 – Planning Commission, 2 – Senior Center Advisory Board, 3 – Traffic/Safety Board, 1 – Audit Committee, 3 – Parks Board). They will vote on each vacancy.

Budget Committee: (1 application received: Jacob Wease)

*Ms. Bannick took a roll call vote: Mayor Milch – yes. Councilor Huckaby – yes. Councilor Alexander – yes. Councilor Reichle – yes. Councilor Roberts – yes. Councilor Garlington – yes. Jacob Wease was selected with a unanimous vote.*

Ms. Betz explained that State law requires an equal number of citizens to elected officials, so typically in Gladstone that means they need 14 people on the Budget Committee. She said if anyone who lives in Gladstone wants to be a part of this process, please reach out because they still have three openings they need to fill before they get started with the budget process in April.

Planning Commission: (3 applications for 2 positions: Steve Johnson, Patrick Smith, and Jacob Wease) One position will be for 2026 and one will be for the 2023 term.

*Ms. Bannick took a roll call vote: Councilor Garlington – Smith/2026, Wease/2023, Councilor Roberts – Smith/2026, Wease/2023, Councilor Reichle – Smith/2026, Wease/2023, Councilor Alexander – Smith/2026, Wease/2023, Councilor Huckaby – Smith/2026, Wease/2023, Mayor Milch – Smith/2026, Wease/2023. Patrick Smith was selected for the 2026 term and Jacob Wease was selected for the 2023 term with a unanimous vote.*

Mr. Jacobs pointed out that there is a provision in State law that prohibits members of the Budget Committee from otherwise being officers, agents, or employees of the City, so since Mr. Wease was just appointed to the Budget Committee, there may be an issue with him also serving on the Planning Commission. He suggested they hold off on this appointment until the next meeting so he can look into this issue.

Councilor Garlington said she would like to appoint Mr. Wease to the Planning Commission and rescind the appointment to the Budget Committee. Mr. Jacobs said that is an option.

*Councilor Alexander made a motion to remove Jacob Wease from the Budget Committee and appoint him to the Planning Commission. Motion was seconded by Councilor Garlington. Ms. Bannick took a roll call vote: Councilor Huckaby – yes. Councilor Alexander – yes. Councilor Reichle – yes. Councilor Roberts – yes. Councilor Garlington – yes. Mayor Milch – yes. Motion passed with a unanimous vote.*

Senior Center Advisory Board: (4 applications received for 2 positions: Roxanne McMullin, Ann Moses, Mindy Proski, and JoAnn Witthauer).

*Ms. Bannick took a roll call vote: Councilor Alexander – McMullin & Proski. Councilor Reichle – McMullin & Proski. Councilor Roberts – McMullin & Proski. Councilor Garlington – McMullin & Proski. Councilor Huckaby – McMullin & Proski. Mayor Milch – McMullin & Proski. Roxanne McMullin and Mindy Proski were selected with a unanimous vote.*

Ms. Betz said that the Community Services Manager has a desire to expand this advisory board in the future, so that will create an opportunity to have more people on the board.

Traffic Safety Advisory Board: (1 application received for three positions: Mindy Proski).

*Ms. Bannick took a roll call vote: Councilor Reichle – yes. Councilor Roberts – yes. Councilor Garlington – yes. Councilor Huckaby – yes. Councilor Alexander – yes. Mayor Milch – yes. Mindy Proski was selected with a unanimous vote.*

Ms. Betz said the City had the City Attorney review the City Charter last May to make sure it conformed to the City Council Rules. They adopted an ordinance to clean up some of the housekeeping/errors that were in the new City Charter, however, there were four areas that still needed to be looked at in the City Council Rules. The Council decided to involve the community in reviewing the rules, therefore they advertised for an ad hoc committee to do so. They received one application, which is not enough for an ad hoc committee. In her opinion this could be something that they put on a work session for the current Council to review. That way they wouldn't have to solicit applications. This would be an opportunity for the new City Council to review their own rules in a work session.

Councilor Alexander asked what the committee would have to consist of. Ms. Betz said there doesn't have to be a minimum number of positions and it depends on the purpose. Typically, there are seven people. She said that given they have a new Council and we do need to go through the

rules, and if they follow their own rules and they make some decisions on those areas where we need to discuss conformity to the new Charter, she is confident that the Council would be able to make those decisions on their own.

Councilor Garlington likes that idea. She said if the Council has input into what rules are being applied and to understand them more she thinks it's important that they do that. Mayor Milch gave some background of the process they went through in 2017. He doesn't feel that they will need to make too many major changes and that they should be able to resolve these things pretty quickly during a work session.

*Councilor Huckaby made a motion to instruct staff to prepare a future work session for revision of the Council Rule. Motion was seconded by Councilor Roberts. Ms. Bannick took a roll call vote: Councilor Roberts – yes. Councilor Garlington – yes. Councilor Reichle – yes. Councilor Alexander – yes. Councilor Huckaby – yes. Mayor Milch – yes. Motion passed with a unanimous vote.*

#### **11. UPDATE ON CITY COUNCIL GOAL SETTING SESSION:**

Ms. Betz said this item was put on the agenda for the benefit of the public. She wanted everyone to know that after the new Councilors were elected and our current elected officials they spent a lot of time getting prepared for tonight. Part of that was the City engaging a facilitator that is going to lead us through a process on Friday afternoon and half of Saturday to give this Council an opportunity to set the goals for the next two years. They are very proud that they all agreed that they wanted to do this. All members of the management team will be present. The City Attorney is going to be involved as well. The agenda is posted on the City's website. It will be an informal setting – it will not be on Zoom, but if people want to attend, they can. There will be no public comment. The facilitator spent time with each Council member individually. She shared the synergy on the retreat outcomes: establish a shared understanding of the community context as the basis for goal setting, develop a focused list of shared goals and priorities to guide the organization, review and discuss the roles and responsibilities of Council and staff, and build a collaborative and aligned team between the Council and staff to advance the Council's goals and support a high performing team. She said the Council is committed to the community and staff. They are very excited about the upcoming retreat.

Mayor Milch said some words regarding the role/requirements of community leadership. He is glad that the retreat is one of the first things they will do together as a new Council.

#### **BUSINESS CARRIED FORWARD:**

None.

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

Bob Everett said the Gladstone/Oak Lodge Rotary Club is going to be starting a Bingo tournament every third Friday of the month from 5:30 P.M. to 8:00 P.M. at the Senior Center. They will be serving food (hamburgers, hot dogs, and beverages). The Club bought a grill for the Senior Center last week. They will be raising funds for their club and are hoping to get other non-profits to participate. He said the last Community Festival was very popular. He hopes they will receive the same support from the current Council and City. They are already planning this year's Festival.

He said that as a 30-year business owner he is hopeful they can find a liaison that will work with the businesses, not only on Portland Avenue, but also other areas of the City. He congratulated the new Councilors and Mayor.



Mayor Milch introduced newly elected State Senator Mark Meek. Senator Meek congratulated the newly elected Mayor and Councilors. He thanked the former Councilors and Mayor for their dedication and work to the community. He looked forward to working with and serving with the new Council to make the community all that it can be. They are going to be in heavy session coming up and he was given a great role as the Senate Finance and Revenue Committee Chair. He appreciates the work the Council did on getting the Library going. He offered his support/services/help if they need anything. He appreciates the School District, Fire Department, and Police Department.

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

#### **Councilor Alexander:**

He congratulated the new Mayor and Councilors. He said they did great for their first meeting.

#### **Councilor Huckaby:**

She thanked the community for coming out and showing support. She said they are excited for 2023 and some of the changes in Gladstone.

#### **Councilor Roberts:**

He thanked the voters for giving them this opportunity to serve the community. He said as a young Councilor he hopes to champion the youth voice within the community.

#### **Councilor Garlington:**

She received an email from Ms. Betz inviting her to attend a C-4 meeting. She said it is very important that Gladstone be at that table – they have to have our name on the letters that go down through the pike. It's important that Gladstone has a voice there. It will be a very big "ask" for someone on the Council to sit in on those meetings. They talked a lot about tolling. If you have any concerns about tolling that's where you go to hear it. Another topic was housing – she brought up Tukwila Springs in Gladstone and that they had some concerns with it and that's why they invited them to come back after six months to discuss what was going on.

She said there's a new Story Walk at the Nature Park – Dias y Dias/Days And Days by Ginger Guy. It is presented in partnership with the Friends of Gladstone Nature Park and Gladstone Public Library Foundation.

The Gladstone Food Pantry is open from 3-5:30 on Thursdays at the Hillside Christian Fellowship Church off Glen Echo – located in the back portable buildings. You can donate food on Wednesdays from 2 – 3:30 P.M. and Thursdays from noon – 2:00 P.M.

The Clackamas County Library Advisory Board meets via Zoom on the 3<sup>rd</sup> Thursday of the month. The ball is rolling really strongly on the Gladstone Library. She encouraged people to come and urge the Clackamas County Board of Commissioners to move the Oak Lodge Library facility further. The Libraries are the one place that the doors are open to everyone – it's a friendly environment.

The Historical Society meets here on the third Thursday of the month at 6:30 – they have a lot of fun things going on.

She said the Senior Center and Food Bank had put on a dinner at Tukwila Springs last fall. They demonstrated how to make a meal out of what the Food Bank gives them. She said it was a hit and a fun event. The Friends of Gladstone Nature Park went in December and provided a baked potato bar. They want people to know that they care about the park and their wellbeing in order to utilize the park, but that everybody needs to be stewards. She will be doing another dinner there on Monday, February 13<sup>th</sup> – it will

be a spaghetti dinner. She needs help with it. She can get food from the Food Bank, but it will take 8 or 9 people to make it happen – please contact her if you would like to help.

She encouraged people to consider serving on one of the City’s boards, commissions, or committees – it’s not a huge ask.

She congratulated the new Councilor members.

**Mayor Milch:**

He said he won’t compel Councilors to submit the monthly activity reports that are included in the packets anymore, but he thinks it’s important for the public to know that the Councilors are volunteers sharing their time. He said the reports from Councilor Garlington show the variety of ways that she serves the City, both as a volunteer and as a City Councilor.

He said if people have concerns they can send an email.

He thanked everyone who supported him in the campaign and everyone who attended tonight’s meeting.

Mayor Milch asked for a motion to adjourn the meeting.

**ADJOURN:**

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

Meeting was adjourned at 8:00 P.M.

Approved by the Mayor this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

ATTEST:

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

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





<b>BANK BALANCES</b>						
Month Ending Balance						
<b>Bank</b>	<b>July 2022</b>	<b>August 2022</b>	<b>September 2022</b>	<b>October 2022</b>	<b>November 2022</b>	<b>December 2022</b>
<b>LGIP - City Of Gladstone #4472</b>	\$ 22,697,073.96	\$ 24,578,837.64	\$ 23,532,324.71	\$ 22,765,219.76	\$ 26,960,566.40	\$ 27,636,333.77
<b>LGIP - Urban Renewal Agency #4650</b>	2,293,904.57	2,088,277.26	2,063,083.14	2,071,859.92	2,872,044.81	3,053,676.42
<b>Checking Accounts:</b>						
<b>General Fund</b>	529,506.05	244,390.81	239,693.07	226,284.00	71,617.02	295,093.94
<b>Urban Renewal</b>	530,928.01	22,279.25	22,279.35	22,279.44	22,279.53	14,161.23
<b>Municipal Court</b>	42,419.76	41,658.48	36,498.39	31,607.63	28,242.40	33,676.14
<b>Totals</b>	<b>\$ 26,093,832.35</b>	<b>\$ 26,975,443.44</b>	<b>\$ 25,893,878.66</b>	<b>\$ 25,117,250.75</b>	<b>\$ 29,954,750.16</b>	<b>\$ 31,032,941.50</b>
<b>Bank</b>	<b>January 2023</b>	<b>February 2023</b>	<b>March 2023</b>	<b>April 2023</b>	<b>May 2023</b>	<b>June 2023</b>
<b>LGIP -City Of Gladstone #4472</b>						
<b>LGIP - Urban Renewal Agency #4650</b>						
<b>Checking Accounts:</b>						
<b>General Fund</b>						
<b>Urban Renewal</b>						
<b>Municipal Court</b>						
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>







City of Gladstone

# Budget Report

## Account Summary

For Fiscal: 2022-2023 Period Ending: 12/31/2022

	Original Total Budget	Current Total Budget	2021-2022 Activity	December Activity	2022-2023 Activity	Total Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 100 - GENERAL FUND</b>								
<b>Revenue</b>								
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL</b>								
<b>RptType: 3000 - BEG FUND BAL.</b>								
<u>100-000-309999</u> BEGINNING FUND BALANCE	4,850,000.00	4,850,000.00	0.00	0.00	0.00	0.00	-4,850,000.00	0.00 %
<b>RptType: 3000 - BEG FUND BAL. Total:</b>	<b>4,850,000.00</b>	<b>4,850,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-4,850,000.00</b>	<b>0.00 %</b>
<b>RptType: 3100 - LOCAL TAXES</b>								
<u>100-000-310010</u> CURRENT YEAR TAXES	9,300,726.00	9,300,726.00	4,583,300.53	782,267.88	4,368,514.81	8,951,815.34	-348,910.66	96.25 %
<u>100-000-310050</u> PRIOR YEAR TAXES	90,000.00	90,000.00	38,392.58	3,276.46	32,437.65	70,830.23	-19,169.77	78.70 %
<u>100-000-314045</u> TRANSIENT LODGING TAX	250,000.00	250,000.00	161,568.24	1,696.41	58,959.78	220,528.02	-29,471.98	88.21 %
<b>RptType: 3100 - LOCAL TAXES Total:</b>	<b>9,640,726.00</b>	<b>9,640,726.00</b>	<b>4,783,261.35</b>	<b>787,240.75</b>	<b>4,459,912.24</b>	<b>9,243,173.59</b>	<b>-397,552.41</b>	<b>95.88 %</b>
<b>RptType: 3110 - STATE SHARED TAXES</b>								
<u>100-000-310170</u> STATE REVENUE SHARING	260,000.00	260,000.00	145,537.67	0.00	43,230.57	188,768.24	-71,231.76	72.60 %
<u>100-000-311010</u> ALCOHOL TAX REVENUE	451,282.00	451,282.00	225,061.16	0.00	66,721.26	291,782.42	-159,499.58	64.66 %
<u>100-000-311015</u> MARIJUANA TAX	55,221.00	55,221.00	43,376.05	11,132.68	15,678.74	59,054.79	3,833.79	106.94 %
<u>100-000-311020</u> CIGARETTE TAX REVENUE	17,800.00	17,800.00	9,896.18	816.69	4,177.46	14,073.64	-3,726.36	79.07 %
<b>RptType: 3110 - STATE SHARED TAXES Total:</b>	<b>784,303.00</b>	<b>784,303.00</b>	<b>423,871.06</b>	<b>11,949.37</b>	<b>129,808.03</b>	<b>553,679.09</b>	<b>-230,623.91</b>	<b>70.60 %</b>
<b>RptType: 3120 - RIGHT OF WAY FEES</b>								
<u>100-000-312010</u> GLADSTONE DISPOSAL FRANCHISE FEE	250,000.00	250,000.00	121,293.22	0.00	36,972.17	158,265.39	-91,734.61	63.31 %
<u>100-000-312025</u> PGE FRANCHISE FEES	800,000.00	800,000.00	434,901.64	0.00	0.00	434,901.64	-365,098.36	54.36 %
<u>100-000-312030</u> NW NATURAL GAS FRANCHISE FEE	227,000.00	227,000.00	129,677.43	0.00	10,565.37	140,242.80	-86,757.20	61.78 %
<u>100-000-312040</u> COMCAST CABLE TV FRANCHISE FE	276,000.00	276,000.00	145,973.30	0.00	35,192.95	181,166.25	-94,833.75	65.64 %
<b>RptType: 3120 - RIGHT OF WAY FEES Total:</b>	<b>1,553,000.00</b>	<b>1,553,000.00</b>	<b>831,845.59</b>	<b>0.00</b>	<b>82,730.49</b>	<b>914,576.08</b>	<b>-638,423.92</b>	<b>58.89 %</b>
<b>RptType: 3130 - LICENSES AND PERMITS</b>								
<u>100-000-313010</u> BUSINESS LICENSE FEES	135,000.00	135,000.00	80,280.00	40,585.00	44,705.00	124,985.00	-10,015.00	92.58 %
<u>100-000-313015</u> LIQUOR LICENSE RENEWALS	1,500.00	1,500.00	805.00	0.00	0.00	805.00	-695.00	53.67 %
<u>100-000-313020</u> ALARM PERMITS	13,000.00	13,000.00	9,515.00	1,075.00	4,600.00	14,115.00	1,115.00	108.58 %
<u>100-000-313025</u> PARKING PERMITS	500,000.00	500,000.00	115,012.00	1,718.00	46,861.00	161,873.00	-338,127.00	32.37 %
<b>RptType: 3130 - LICENSES AND PERMITS Total:</b>	<b>649,500.00</b>	<b>649,500.00</b>	<b>205,612.00</b>	<b>43,378.00</b>	<b>96,166.00</b>	<b>301,778.00</b>	<b>-347,722.00</b>	<b>46.46 %</b>
<b>RptType: 3140 - CHARGES FOR SERVICES</b>								
<u>100-000-314010</u> RECREATION FEES	4,000.00	4,000.00	7,127.28	0.00	-235.21	6,892.07	2,892.07	172.30 %
<u>100-000-314015</u> SENIOR CENTER BUILDING RENTAL FEES	7,500.00	7,500.00	2,295.00	40.00	2,451.25	4,746.25	-2,753.75	63.28 %
<u>100-000-314020</u> PLANNING APPLICATION FEES	35,000.00	35,000.00	32,757.20	2,510.00	14,725.00	47,482.20	12,482.20	135.66 %
<u>100-000-314025</u> SOCIAL SERVICES CONTRACT	80,000.00	80,000.00	46,613.46	0.00	9,840.89	56,454.35	-23,545.65	70.57 %



Budget Report

For Fiscal: 2022-2023 Period Ending: 12/31/2022

	Original Total Budget	Current Total Budget	2021-2022 Activity	December Activity	2022-2023 Activity	Total Activity	Variance Favorable (Unfavorable)	Percent Used
<u>100-000-314030</u>	8,000.00	8,000.00	6,560.55	270.00	2,100.00	8,660.55	660.55	108.26 %
LIEN SEARCH FEES								
<b>RptType: 3140 - CHARGES FOR SERVICES Total:</b>								
	134,500.00	134,500.00	95,353.49	2,820.00	28,881.93	124,235.42	-10,264.58	92.37 %
<b>RptType: 3141 - SDC</b>								
<u>100-000-314110</u>	0.00	0.00	0.00	0.00	3,669.38	3,669.38	3,669.38	0.00 %
PARK SDC FEES								
<u>100-000-314111</u>	0.00	0.00	0.00	0.00	392.67	392.67	392.67	0.00 %
SDC REIMBURSEMENT FEE								
<b>RptType: 3141 - SDC Total:</b>								
	0.00	0.00	0.00	0.00	4,062.05	4,062.05	4,062.05	0.00 %
<b>RptType: 3150 - GRANTS</b>								
<u>100-000-315030</u>	0.00	91,000.00	53,030.01	479.20	1,688.66	54,718.67	-36,281.33	60.13 %
POLICE GRANTS								
<u>100-000-315040</u>	50,000.00	50,000.00	200.00	0.00	0.00	200.00	-49,800.00	0.40 %
FIRE GRANTS								
<u>100-000-315050</u>	0.00	0.00	0.00	3,480.00	3,480.00	3,480.00	3,480.00	0.00 %
READY TO READ/STATE AID LIBRARY								
<u>100-000-315055</u>	10,800.00	10,800.00	0.00	0.00	0.00	0.00	-10,800.00	0.00 %
MARINE BOARD MAINTENANCE GRANT								
<u>100-000-315065</u>	100,000.00	100,000.00	52,500.00	0.00	0.00	52,500.00	-47,500.00	52.50 %
WES/GOOD NEIGHBOR GRANT								
<u>100-000-315080</u>	62,685.00	137,685.00	167,240.72	-10,000.00	52,500.00	219,740.72	82,055.72	159.60 %
OTHER GRANTS								
<b>RptType: 3150 - GRANTS Total:</b>								
	223,485.00	389,485.00	272,970.73	-6,040.80	57,668.66	330,639.39	-58,845.61	84.89 %
<b>RptType: 3160 - DEBT SERVICE PROCEEDS</b>								
<u>100-000-381000</u>	5,000,000.00	5,000,000.00	5,000,000.00	0.00	0.00	5,000,000.00	0.00	100.00 %
OFS-DEBT PROCEEDS								
<b>RptType: 3160 - DEBT SERVICE PROCEEDS Total:</b>								
	5,000,000.00	5,000,000.00	5,000,000.00	0.00	0.00	5,000,000.00	0.00	100.00 %
<b>RptType: 3260 - FINES AND FORFEITURES</b>								
<u>100-000-326010</u>	705,000.00	705,000.00	334,115.89	21,508.98	163,501.82	497,617.71	-207,382.29	70.58 %
COURT FINES & FORFEITURES								
<b>RptType: 3260 - FINES AND FORFEITURES Total:</b>								
	705,000.00	705,000.00	334,115.89	21,508.98	163,501.82	497,617.71	-207,382.29	70.58 %
<b>RptType: 3301 - INTEREST</b>								
<u>100-000-330100</u>	195,000.00	195,000.00	116,621.80	69,000.79	254,561.91	371,183.71	176,183.71	190.35 %
INTEREST								
<b>RptType: 3301 - INTEREST Total:</b>								
	195,000.00	195,000.00	116,621.80	69,000.79	254,561.91	371,183.71	176,183.71	190.35 %
<b>RptType: 3600 - MISCELLANEOUS</b>								
<u>100-000-360000</u>	71,813.00	71,813.00	-3,665.78	17,580.86	33,003.53	29,337.75	-42,475.25	40.85 %
ALL OTHER GF RECEIPTS								
<u>100-000-361016</u>	10,000.00	10,000.00	10,221.25	0.00	0.00	10,221.25	221.25	102.21 %
FIRST RESPONDER SUPPLIES REIMB								
<u>100-000-362115</u>	0.00	0.00	0.00	157.50	2,379.83	2,379.83	2,379.83	0.00 %
SENIOR CENTER MISC. INCOME								
<u>100-000-362212</u>	10,000.00	10,000.00	5,133.55	575.00	4,693.25	9,826.80	-173.20	98.27 %
TRAM TRIPS								
<u>100-000-362213</u>	19,000.00	19,000.00	18,518.38	9,643.70	16,367.75	34,886.13	15,886.13	183.61 %
MEAL DONATIONS								
<b>RptType: 3600 - MISCELLANEOUS Total:</b>								
	110,813.00	110,813.00	30,207.40	27,957.06	56,444.36	86,651.76	-24,161.24	78.20 %
<b>RptType: 3700 - OTHER</b>								
<u>100-000-371000</u>	30,000.00	30,000.00	21,902.15	345.38	24,545.38	46,447.53	16,447.53	154.83 %
SALE OF SURPLUS EQUIP/PROPERTY								
<b>RptType: 3700 - OTHER Total:</b>								
	30,000.00	30,000.00	21,902.15	345.38	24,545.38	46,447.53	16,447.53	154.83 %
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:</b>								
	23,876,327.00	24,042,327.00	12,115,761.46	958,159.53	5,358,282.87	17,474,044.33	-6,568,282.67	72.68 %
<b>Department: 910 - TRANSFER IN</b>								
<b>RptType: 3990 - TRANSFERS IN</b>								
<u>100-910-399205</u>	458,255.00	458,255.00	176,444.00	0.00	0.00	176,444.00	-281,811.00	38.50 %
TRANSFER IN FROM STREET FUND								
<u>100-910-399228</u>	133,842.00	133,842.00	53,052.00	0.00	0.00	53,052.00	-80,790.00	39.64 %
TRANSFER IN FROM POLICE LEVY								
<u>100-910-399229</u>	71,611.00	71,611.00	25,843.00	0.00	0.00	25,843.00	-45,768.00	36.09 %
TRANSFER IN FROM FIRE LEVY								

Budget Report

	Original Total Budget	Current Total Budget	2021-2022 Activity	December Activity	2022-2023 Activity	Total Activity	Variance Favorable (Unfavorable)	Percent Used
100-910-399390	490,814.00	490,814.00	245,403.57	0.00	210,278.45	455,682.02	-35,131.98	92.84 %
100-910-399730	288,604.00	288,604.00	94,264.00	0.00	0.00	94,264.00	-194,340.00	32.66 %
100-910-399740	388,096.00	388,096.00	142,686.00	0.00	0.00	142,686.00	-245,410.00	36.77 %
100-910-399750	231,094.00	231,094.00	67,286.00	0.00	0.00	67,286.00	-163,808.00	29.12 %
<b>RptType: 3990 - TRANSFERS IN Total:</b>	<b>2,062,316.00</b>	<b>2,062,316.00</b>	<b>804,978.57</b>	<b>0.00</b>	<b>210,278.45</b>	<b>1,015,257.02</b>	<b>-1,047,058.98</b>	<b>49.23 %</b>
<b>Department: 910 - TRANSFER IN Total:</b>	<b>2,062,316.00</b>	<b>2,062,316.00</b>	<b>804,978.57</b>	<b>0.00</b>	<b>210,278.45</b>	<b>1,015,257.02</b>	<b>-1,047,058.98</b>	<b>49.23 %</b>
<b>Revenue Total:</b>	<b>25,938,643.00</b>	<b>26,104,643.00</b>	<b>12,920,740.03</b>	<b>958,159.53</b>	<b>5,568,561.32</b>	<b>18,489,301.35</b>	<b>-7,615,341.65</b>	<b>70.83 %</b>
<b>Expense</b>								
<b>Department: 121 - ADMIN</b>								
<b>RptCategory: 40 - PERSONNEL SERVICES</b>								
100-121-431010	366,948.00	366,948.00	177,666.38	15,066.98	99,959.75	277,626.13	89,321.87	75.66 %
100-121-431020	278,663.00	278,663.00	91,596.00	8,178.00	49,068.00	140,664.00	137,999.00	50.48 %
100-121-431030	110,412.00	110,412.00	0.00	0.00	0.00	0.00	110,412.00	0.00 %
100-121-431070	134,971.00	134,971.00	68,436.00	6,109.00	36,654.00	105,090.00	29,881.00	77.86 %
100-121-431500	166,217.00	166,217.00	83,456.28	7,066.40	42,633.85	126,090.13	40,126.87	75.86 %
100-121-450500	9,942.00	9,942.00	4,544.28	653.26	3,822.58	8,366.86	1,575.14	84.16 %
100-121-470000	619,601.00	619,601.00	229,363.10	18,412.61	117,101.78	346,464.88	273,136.12	55.92 %
<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>	<b>1,686,754.00</b>	<b>1,686,754.00</b>	<b>655,062.04</b>	<b>55,486.25</b>	<b>349,239.96</b>	<b>1,004,302.00</b>	<b>682,452.00</b>	<b>59.54 %</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>								
100-121-500110	293,507.00	293,507.00	262,317.62	19,511.25	90,171.25	352,488.87	-58,981.87	120.10 %
100-121-500120	82,000.00	82,000.00	39,315.00	7,650.00	23,150.00	62,465.00	19,535.00	76.18 %
100-121-500130	200,000.00	200,000.00	103,300.80	8,588.80	48,827.71	152,128.51	47,871.49	76.06 %
100-121-500490	25,000.00	25,000.00	1,489.72	3,037.55	10,066.13	11,555.85	13,444.15	46.22 %
100-121-500491	47,000.00	47,000.00	2,000.00	0.00	0.00	2,000.00	45,000.00	4.26 %
100-121-500492	160,000.00	160,000.00	54,288.86	17,345.87	36,991.82	91,280.68	68,719.32	57.05 %
100-121-510020	292,294.00	292,294.00	60,805.30	19,073.12	22,598.12	83,403.42	208,890.58	28.53 %
100-121-510021	78,086.00	78,086.00	25,629.38	5,089.92	24,216.81	49,846.19	28,239.81	63.83 %
100-121-520120	8,250.00	8,250.00	4,678.50	501.03	2,604.89	7,283.39	966.61	88.28 %
100-121-520320	500.00	500.00	63.86	0.00	7.99	71.85	428.15	14.37 %
100-121-520400	37,000.00	37,000.00	9,384.81	741.84	7,655.23	17,040.04	19,959.96	46.05 %
100-121-520450	80,000.00	80,000.00	40,277.76	4,392.31	19,184.31	59,462.07	20,537.93	74.33 %
100-121-530000	395,000.00	395,000.00	209,636.02	0.00	173,060.31	382,696.33	12,303.67	96.89 %
100-121-530200	5,000.00	5,000.00	502.23	42.75	256.50	758.73	4,241.27	15.17 %
100-121-540110	5,000.00	5,000.00	2,473.96	0.00	1,280.70	3,754.66	1,245.34	75.09 %
100-121-540120	26,000.00	26,000.00	6,710.32	517.00	2,186.72	8,897.04	17,102.96	34.22 %
100-121-540200	60,000.00	60,000.00	12,098.12	0.00	10,048.36	22,146.48	37,853.52	36.91 %
100-121-540220	45,000.00	45,000.00	3,199.65	248.05	7,005.76	10,205.41	34,794.59	22.68 %
100-121-540230	2,000.00	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0.00 %
100-121-542000	15,000.00	15,000.00	3,239.72	151.42	1,290.80	4,530.52	10,469.48	30.20 %
100-121-560100	28,000.00	28,000.00	0.00	0.00	0.00	0.00	28,000.00	0.00 %

Budget Report

For Fiscal: 2022-2023 Period Ending: 12/31/2022

	Original Total Budget	Current Total Budget	2021-2022 Activity	December Activity	2022-2023 Activity	Total Activity	Variance Favorable (Unfavorable)	Percent Used
TELEPHONES	0.00	0.00	8,006.83	621.92	3,920.62	11,927.45	-11,927.45	0.00 %
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>	<b>1,884,637.00</b>	<b>1,884,637.00</b>	<b>849,418.46</b>	<b>87,512.83</b>	<b>484,524.03</b>	<b>1,333,942.49</b>	<b>550,694.51</b>	<b>70.78 %</b>
Department: 121 - ADMIN Total:								
<b>100-121-560120</b>	<b>3,571,391.00</b>	<b>3,571,391.00</b>	<b>1,504,480.50</b>	<b>142,999.08</b>	<b>833,763.99</b>	<b>2,338,244.49</b>	<b>1,233,146.51</b>	<b>65.47 %</b>
Department: 122 - INFORMATION TECHNOLOGY								
RptCategory: 40 - PERSONNEL SERVICES								
IT MANAGER	219,612.00	219,612.00	110,894.00	9,467.00	56,802.00	167,696.00	51,916.00	76.36 %
ASSOCIATED PAYROLL COSTS	110,882.00	110,882.00	54,741.28	4,635.69	27,802.96	82,544.24	28,337.76	74.44 %
<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>	<b>330,494.00</b>	<b>330,494.00</b>	<b>165,635.28</b>	<b>14,102.69</b>	<b>84,604.96</b>	<b>250,240.24</b>	<b>80,253.76</b>	<b>75.72 %</b>
RptCategory: 50 - MATERIAL AND SERVICES								
CONTRACTUAL & PROFESSIONAL	10,000.00	10,000.00	4,990.00	0.00	3,954.08	8,944.08	1,055.92	89.44 %
COMPUTER/TECHNOLOGY SERVICE	212,811.00	212,811.00	88,845.29	0.00	38,759.32	127,604.61	85,206.39	59.96 %
OFFICE SUPPLIES & EQUIPMENT	40,260.00	40,260.00	15,650.82	1,575.64	8,042.54	23,693.36	16,566.64	58.85 %
TRAVEL, CONFERENCES & TRAINING	800.00	800.00	0.00	0.00	0.00	0.00	800.00	0.00 %
SMALL TOOLS, EQUIPMENT & SAFETY	600.00	600.00	15.99	0.00	261.04	277.03	322.97	46.17 %
CELL PHONES, PAGERS & RADIOS	65,330.00	65,330.00	36,816.83	2,472.64	15,970.68	52,787.51	12,542.49	80.80 %
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>	<b>329,801.00</b>	<b>329,801.00</b>	<b>146,318.93</b>	<b>4,048.28</b>	<b>66,987.66</b>	<b>213,306.59</b>	<b>116,494.41</b>	<b>64.68 %</b>
RptCategory: 60 - CAPITAL OUTLAY								
COMPUTER & EQUIPMENT RESERVE	96,635.00	96,635.00	4,376.97	0.00	10,928.79	15,305.76	81,329.24	15.84 %
<b>RptCategory: 60 - CAPITAL OUTLAY Total:</b>	<b>96,635.00</b>	<b>96,635.00</b>	<b>4,376.97</b>	<b>0.00</b>	<b>10,928.79</b>	<b>15,305.76</b>	<b>81,329.24</b>	<b>15.84 %</b>
Department: 122 - INFORMATION TECHNOLOGY Total:								
<b>100-122-661018</b>	<b>756,930.00</b>	<b>756,930.00</b>	<b>316,331.18</b>	<b>18,150.97</b>	<b>162,521.41</b>	<b>478,852.59</b>	<b>278,077.41</b>	<b>63.26 %</b>
Department: 124 - FACILITIES								
RptCategory: 40 - PERSONNEL SERVICES								
PUBLIC WORKS SUPERVISOR	18,065.00	18,065.00	8,288.34	727.59	4,365.54	12,653.88	5,411.12	70.05 %
UTILITY WORKER II	86,171.00	86,171.00	27,310.25	2,445.78	14,350.26	41,660.51	44,510.49	48.35 %
SEASONAL HELP	20,000.00	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0.00 %
OVERTIME	3,200.00	3,200.00	158.38	0.00	0.00	158.38	3,041.62	4.95 %
ASSOCIATED PAYROLL COSTS	62,791.00	62,791.00	21,079.74	1,714.78	10,137.94	31,217.68	31,573.32	49.72 %
<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>	<b>190,227.00</b>	<b>190,227.00</b>	<b>56,836.71</b>	<b>4,888.15</b>	<b>28,853.74</b>	<b>85,690.45</b>	<b>104,536.55</b>	<b>45.05 %</b>
RptCategory: 50 - MATERIAL AND SERVICES								
CONTRACTUAL & PROFESSIONAL SERVICES	140,000.00	140,000.00	67,962.88	4,870.90	26,729.04	94,691.92	45,308.08	67.64 %
OPERATIONS, MAINTENANCE & REPAIRS	120,000.00	120,000.00	22,137.86	1,599.33	15,626.07	37,763.93	82,236.07	31.47 %
TRAVEL, CONFERENCES & TRAINING	4,000.00	4,000.00	90.00	0.00	75.00	165.00	3,835.00	4.13 %
SMALL TOOLS, EQUIPMENT & SAFETY SUPPL...	7,000.00	7,000.00	1,055.81	0.00	1,016.77	2,072.58	4,927.42	29.61 %
UTILITIES	185,000.00	185,000.00	97,210.73	10,363.56	48,183.55	145,394.28	39,605.72	78.59 %
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>	<b>456,000.00</b>	<b>456,000.00</b>	<b>188,457.28</b>	<b>16,833.79</b>	<b>91,630.43</b>	<b>280,087.71</b>	<b>175,912.29</b>	<b>61.42 %</b>
RptCategory: 60 - CAPITAL OUTLAY								
FACILITY IMPROVEMENTS	320,000.00	320,000.00	44,947.21	0.00	0.00	44,947.21	275,052.79	14.05 %
PUBLIC WORKS FACILITY CONSTRUCTION	4,949,000.00	4,949,000.00	51,101.39	70,592.55	156,051.88	207,153.27	4,741,846.73	4.19 %

Budget Report

For Fiscal: 2022-2023 Period Ending: 12/31/2022

	Original Total Budget	Current Total Budget	2021-2022 Activity	December Activity	2022-2023 Activity	Total Activity	Variance Favorable (Unfavorable)	Percent Used
100-124-641010	20,000.00	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0.00 %
BUILDING REPAIR								
<b>RptCategory: 60 - CAPITAL OUTLAY Total:</b>	<b>5,289,000.00</b>	<b>5,289,000.00</b>	<b>96,048.60</b>	<b>70,592.55</b>	<b>156,051.88</b>	<b>252,100.48</b>	<b>5,036,899.52</b>	<b>4.77 %</b>
<b>Department: 124 - FACILITIES Total:</b>	<b>5,935,227.00</b>	<b>5,935,227.00</b>	<b>341,342.59</b>	<b>92,314.49</b>	<b>276,536.05</b>	<b>617,878.64</b>	<b>5,317,348.36</b>	<b>10.41 %</b>
<b>Department: 220 - COURT</b>								
<b>RptCategory: 40 - PERSONNEL SERVICES</b>								
100-220-432020	135,602.00	135,602.00	67,127.16	5,707.23	34,243.38	101,370.54	34,231.46	74.76 %
MUNICIPAL CLERK								
100-220-432035	172,124.00	172,124.00	84,464.00	7,417.00	44,502.00	128,966.00	43,158.00	74.93 %
COURT ADMINISTRATOR								
100-220-450100	4,302.00	4,302.00	0.00	0.00	0.00	0.00	4,302.00	0.00 %
OVERTIME								
100-220-450500	0.00	0.00	2,111.64	277.92	1,667.52	3,779.16	-3,779.16	0.00 %
CAREER RECOGNITION PAY								
100-220-470000	170,667.00	170,667.00	82,846.44	7,121.66	42,708.87	125,555.31	45,111.69	73.57 %
ASSOCIATED PAYROLL COSTS								
<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>	<b>482,695.00</b>	<b>482,695.00</b>	<b>236,549.24</b>	<b>20,523.81</b>	<b>123,121.77</b>	<b>359,671.01</b>	<b>123,023.99</b>	<b>74.51 %</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>								
100-220-500110	1,000.00	1,000.00	288.00	0.00	40.30	328.30	671.70	32.83 %
CONTRACTUAL & PROFESSIONAL SERVICES								
100-220-500132	72,000.00	72,000.00	39,540.00	3,500.00	21,000.00	60,540.00	11,460.00	84.08 %
PROSECUTING ATTORNEY								
100-220-500134	67,000.00	67,000.00	15,100.00	0.00	6,400.00	21,500.00	45,500.00	32.09 %
ATTORNEYS FOR INDIGENT CLIENTS								
100-220-500136	72,000.00	72,000.00	36,000.00	3,000.00	18,000.00	54,000.00	18,000.00	75.00 %
MUNICIPAL COURT JUDGE								
100-220-500137	3,000.00	3,000.00	0.00	552.50	806.00	806.00	2,194.00	26.87 %
PRO-TEM JUDGE								
100-220-500138	2,000.00	2,000.00	51.95	0.00	0.00	51.95	1,948.05	2.60 %
JURY EXPENSES								
100-220-500282	16,000.00	16,000.00	12,672.40	676.00	3,380.00	16,052.40	-52.40	100.33 %
COURTROOM SECURITY								
100-220-520120	8,000.00	8,000.00	5,109.74	1,334.94	2,904.20	8,013.94	-13.94	100.17 %
BANK CHARGES								
100-220-520400	24,740.00	24,740.00	4,207.21	865.15	2,258.25	6,465.46	18,274.54	26.13 %
OFFICE SUPPLIES & EQUIPMENT								
100-220-540220	3,000.00	3,000.00	336.25	0.00	25.00	361.25	2,638.75	12.04 %
TRAVEL, CONFERENCES & TRAINING								
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>	<b>268,740.00</b>	<b>268,740.00</b>	<b>113,305.55</b>	<b>9,928.59</b>	<b>54,813.75</b>	<b>168,119.30</b>	<b>100,620.70</b>	<b>62.56 %</b>
<b>Department: 220 - COURT Total:</b>	<b>751,435.00</b>	<b>751,435.00</b>	<b>349,854.79</b>	<b>30,452.40</b>	<b>177,935.52</b>	<b>527,790.31</b>	<b>223,644.69</b>	<b>70.24 %</b>
<b>Department: 240 - POLICE</b>								
<b>RptCategory: 40 - PERSONNEL SERVICES</b>								
100-240-432110	296,076.00	296,076.00	142,904.52	12,686.00	76,116.00	219,020.52	77,055.48	73.97 %
POLICE CHIEF								
100-240-432130	243,912.00	243,912.00	115,713.49	10,437.00	61,268.76	176,982.25	66,929.75	72.56 %
POLICE LIEUTENANT								
100-240-432140	335,616.00	335,616.00	178,659.63	15,386.56	87,466.35	266,125.98	69,490.02	79.29 %
POLICE DETECTIVE								
100-240-432160	1,213,547.00	1,213,547.00	566,934.69	45,689.85	281,600.44	848,535.13	365,011.87	69.92 %
POLICE OFFICER								
100-240-432170	574,524.00	574,524.00	277,280.75	17,324.04	115,751.60	393,032.35	181,491.65	68.41 %
POLICE SERGEANT								
100-240-432182	62,616.00	62,616.00	33,305.80	2,345.38	12,734.62	46,040.42	16,575.58	74.74 %
PROPERTY ROOM TECHNICIAN								
100-240-432185	119,256.00	119,256.00	59,028.00	5,018.00	30,105.52	89,133.52	30,122.48	74.74 %
POLICE RECORDS CLERK								
100-240-450100	267,000.00	317,400.00	244,764.85	11,059.25	89,029.83	333,794.68	-16,394.68	105.17 %
OVERTIME								
100-240-450110	0.00	40,600.00	0.00	2,382.80	4,791.25	4,791.25	35,808.75	11.80 %
TRAFFIC GRANT OVERTIME								
100-240-450200	25,000.00	25,000.00	15,769.89	1,315.79	9,871.63	25,641.52	-641.52	102.57 %
HOLIDAY PAY								
100-240-450300	123,530.00	123,530.00	57,225.94	4,478.83	28,747.04	85,972.98	37,557.02	69.60 %
PROFICIENCY PAY								
100-240-450500	5,656.00	5,656.00	3,947.42	1,034.63	7,142.44	11,089.86	-5,433.86	196.07 %
CAREER RECOGNITION PAY								
100-240-470000	1,927,794.00	1,927,794.00	896,652.75	68,268.85	412,057.23	1,308,709.98	619,084.02	67.89 %
ASSOCIATED PAYROLL COSTS								
<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>	<b>5,194,527.00</b>	<b>5,285,527.00</b>	<b>2,592,187.73</b>	<b>197,426.98</b>	<b>1,216,682.71</b>	<b>3,808,870.44</b>	<b>1,476,656.56</b>	<b>72.06 %</b>

Budget Report

For Fiscal: 2022-2023 Period Ending: 12/31/2022

	Original Total Budget	Current Total Budget	2021-2022 Activity	December Activity	2022-2023 Activity	Total Activity	Variance Favorable (Unfavorable)	Percent Used
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>								
<u>100-240-500110</u>	145,000.00	145,000.00	37,254.20	569.49	24,974.41	62,228.61	82,771.39	42.92 %
CONTRACTUAL & PROFESSIONAL SERVICES								
<u>100-240-500284</u>	14,600.00	14,600.00	5,691.50	0.00	7,010.00	12,701.50	1,898.50	87.00 %
PARK PATROL								
<u>100-240-500498</u>	145,000.00	145,000.00	12,064.08	12,592.50	68,074.00	80,138.08	64,861.92	55.27 %
SHARE COST CCOM DISPATCH								
<u>100-240-510044</u>	9,500.00	9,500.00	0.00	0.00	0.00	0.00	9,500.00	0.00 %
JUVENILE DIVERSION PROGRAM								
<u>100-240-520100</u>	87,328.00	87,328.00	17,363.66	492.87	7,697.17	25,060.83	62,267.17	28.70 %
OPERATIONAL SUPPLIES AND EXPENSES								
<u>100-240-520112</u>	68,000.00	68,000.00	35,104.03	721.00	3,414.43	38,518.46	29,481.54	56.64 %
FIREARMS/AMMUNITION								
<u>100-240-520320</u>	158,000.00	158,000.00	93,479.27	12,993.24	50,010.44	143,489.71	14,510.29	90.82 %
FLEET FUEL, MAINTENANCE & REPAIR								
<u>100-240-520340</u>	0.00	0.00	15.15	0.00	0.00	15.15	-15.15	0.00 %
RADIO MAINTENANCE REPLACEMENT								
<u>100-240-520345</u>	4,000.00	4,000.00	2,293.14	0.00	685.68	2,978.82	1,021.18	74.47 %
RADAR MAINTENANCE REPLACEMENT								
<u>100-240-520400</u>	36,400.00	36,400.00	14,463.17	855.96	5,624.83	20,088.00	16,312.00	55.19 %
OFFICE SUPPLIES & EQUIPMENT								
<u>100-240-540110</u>	12,000.00	12,000.00	2,593.51	553.71	3,396.32	5,989.83	6,010.17	49.92 %
EMPLOYEE APPRECIATION								
<u>100-240-540200</u>	18,550.00	18,550.00	1,040.35	1,315.00	2,524.00	3,564.35	14,985.65	19.21 %
DUES & MEMBERSHIPS								
<u>100-240-540220</u>	74,200.00	74,200.00	24,554.76	809.00	3,629.01	28,183.77	46,016.23	37.98 %
TRAVEL, CONFERENCES & TRAINING								
<u>100-240-540301</u>	39,600.00	39,600.00	14,473.44	810.56	8,197.06	22,670.50	16,929.50	57.25 %
UNIFORMS AND SAFETY EQUIPMENT								
<u>100-240-542000</u>	5,000.00	5,000.00	2,723.65	0.00	459.00	3,182.65	1,817.35	63.65 %
PUBLICATIONS & SUBSCRIPTIONS								
<u>100-240-560120</u>	20,200.00	20,200.00	9,811.99	762.09	4,804.27	14,616.26	5,583.74	72.36 %
TELEPHONES								
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>	<b>837,378.00</b>	<b>837,378.00</b>	<b>272,925.90</b>	<b>32,475.42</b>	<b>190,500.62</b>	<b>463,426.52</b>	<b>373,951.48</b>	<b>55.34 %</b>
<b>RptCategory: 60 - CAPITAL OUTLAY</b>								
<u>100-240-651000</u>	172,500.00	172,500.00	61,861.31	0.00	725.00	62,586.31	109,913.69	36.28 %
VEHICLES AND EQUIPMENT RESERVES								
<b>RptCategory: 60 - CAPITAL OUTLAY Total:</b>	<b>172,500.00</b>	<b>172,500.00</b>	<b>61,861.31</b>	<b>0.00</b>	<b>725.00</b>	<b>62,586.31</b>	<b>109,913.69</b>	<b>36.28 %</b>
<b>Department: 240 - POLICE Total:</b>								
	<b>6,204,405.00</b>	<b>6,295,405.00</b>	<b>2,926,974.94</b>	<b>229,902.40</b>	<b>1,407,908.33</b>	<b>4,334,883.27</b>	<b>1,960,521.73</b>	<b>68.86 %</b>
<b>Department: 250 - FIRE</b>								
<b>RptCategory: 40 - PERSONNEL SERVICES</b>								
<u>100-250-432210</u>	268,716.00	268,716.00	121,988.54	0.00	0.00	121,988.54	146,727.46	45.40 %
FIRE CHIEF								
<u>100-250-432220</u>	136,620.00	136,620.00	0.00	0.00	0.00	0.00	136,620.00	0.00 %
EXECUTIVE ASSISTANT								
<u>100-250-432240</u>	569,088.00	569,088.00	219,683.39	0.00	0.00	219,683.39	349,404.61	38.60 %
FIRE CAPTAIN								
<u>100-250-432290</u>	635,264.00	635,264.00	273,496.72	0.00	0.00	273,496.72	361,767.28	43.05 %
ON-CALL FIREFIGHTERS								
<u>100-250-450100</u>	64,070.00	64,070.00	147,682.03	0.00	0.00	147,682.03	-83,612.03	230.50 %
OVERTIME								
<u>100-250-470000</u>	935,446.00	935,446.00	342,697.29	0.00	0.00	342,697.29	592,748.71	36.63 %
ASSOCIATED PAYROLL COSTS								
<u>100-250-470040</u>	0.00	0.00	1,364.10	0.00	0.00	1,364.10	-1,364.10	0.00 %
LIFE & DISABILITY INSURANCE								
<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>	<b>2,609,204.00</b>	<b>2,609,204.00</b>	<b>1,106,912.07</b>	<b>0.00</b>	<b>0.00</b>	<b>1,106,912.07</b>	<b>1,502,291.93</b>	<b>42.42 %</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>								
<u>100-250-500110</u>	82,000.00	82,000.00	342,082.15	537,005.00	1,611,015.00	1,953,097.15	-1,871,097.15	2,381.83 %
CONTRACTUAL & PROFESSIONAL SERVICES								
<u>100-250-500150</u>	29,000.00	29,000.00	11,310.00	0.00	0.00	11,310.00	17,690.00	39.00 %
MEDICAL DIRECTOR CONTRACT								
<u>100-250-500498</u>	192,500.00	192,500.00	86,648.42	0.00	0.00	86,648.42	105,851.58	45.01 %
SHARE COST CCOM DISPATCH								
<u>100-250-510022</u>	50,000.00	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00 %
FIRE GRANTS								
<u>100-250-520122</u>	5,000.00	5,000.00	270.00	0.00	0.00	270.00	4,730.00	5.40 %
FIRE PREVENTION & INVESTIGATION								
<u>100-250-520124</u>	55,650.00	55,650.00	21,287.19	0.00	0.00	21,287.19	34,362.81	38.25 %
FIRST RESPONDER SUPPLIES								
<u>100-250-520200</u>	86,300.00	86,300.00	44,844.88	0.00	18,250.00	63,094.88	23,205.12	73.11 %
BLDG MAINTENANCE & SUPPLIES								

Budget Report

For Fiscal: 2022-2023 Period Ending: 12/31/2022

	Original Total Budget	Current Total Budget	2021-2022 Activity	December Activity	2022-2023 Activity	Total Activity	Variance Favorable (Unfavorable)	Percent Used
100-250-520320	134,200.00	134,200.00	39,460.32	0.00	0.00	39,460.32	94,739.68	29.40 %
100-250-520400	0.00	0.00	104.37	0.00	0.00	104.37	-104.37	0.00 %
100-250-540130	26,000.00	26,000.00	3,684.45	0.00	0.00	3,684.45	22,315.55	14.17 %
100-250-540200	5,000.00	5,000.00	1,922.92	0.00	0.00	1,922.92	3,077.08	38.46 %
100-250-540224	15,000.00	15,000.00	1,536.50	0.00	0.00	1,536.50	13,463.50	10.24 %
100-250-540225	65,000.00	65,000.00	9,269.18	0.00	0.00	9,269.18	55,730.82	14.26 %
100-250-540301	25,000.00	25,000.00	3,782.49	0.00	0.00	3,782.49	21,217.51	15.13 %
100-250-560110	36,000.00	36,000.00	19,680.00	0.00	0.00	19,680.00	16,320.00	54.67 %
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>	<b>806,650.00</b>	<b>806,650.00</b>	<b>585,882.87</b>	<b>537,005.00</b>	<b>1,629,265.00</b>	<b>2,215,147.87</b>	<b>-1,408,497.87</b>	<b>274.61 %</b>
<b>RptCategory: 60 - CAPITAL OUTLAY</b>								
100-250-641000	350,000.00	350,000.00	19,788.93	260.00	206,876.67	226,665.60	123,334.40	64.76 %
100-250-661018	0.00	0.00	29,117.14	7,600.25	7,600.25	36,717.39	-36,717.39	0.00 %
<b>RptCategory: 60 - CAPITAL OUTLAY Total:</b>	<b>350,000.00</b>	<b>350,000.00</b>	<b>48,906.07</b>	<b>7,860.25</b>	<b>214,476.92</b>	<b>263,382.99</b>	<b>86,617.01</b>	<b>75.25 %</b>
<b>Department: 250 - FIRE Total:</b>								
<b>3,765,854.00</b>								
<b>RptCategory: 40 - PERSONNEL SERVICES</b>								
100-526-437049	46,111.00	46,111.00	22,960.78	2,087.40	12,524.40	35,485.18	10,625.82	76.96 %
100-526-437050	81,292.00	81,292.00	37,297.60	3,274.16	19,644.96	56,942.56	24,349.44	70.05 %
100-526-437051	19,919.00	19,919.00	0.00	0.00	0.00	0.00	19,919.00	0.00 %
100-526-437055	20,695.00	20,695.00	11,725.60	1,604.10	9,646.89	21,372.49	-677.49	103.27 %
100-526-437070	144,436.00	144,436.00	27,794.92	2,445.77	14,350.19	42,145.11	102,290.89	29.18 %
100-526-437071	86,171.00	86,171.00	59,544.00	4,386.99	26,390.34	85,934.34	236.66	99.73 %
100-526-439011	11,000.00	11,000.00	23,423.05	0.00	21,412.09	44,835.14	55,164.86	44.84 %
100-526-450100	285,143.00	285,143.00	84,035.55	7,239.33	45,677.86	129,713.41	155,429.59	45.49 %
<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>	<b>794,767.00</b>	<b>794,767.00</b>	<b>267,946.69</b>	<b>21,037.75</b>	<b>149,804.77</b>	<b>417,751.46</b>	<b>377,015.54</b>	<b>52.56 %</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>								
100-526-500110	20,400.00	20,400.00	34,149.93	1,549.60	11,333.92	45,483.85	-25,083.85	222.96 %
100-526-520120	0.00	0.00	4,998.08	65.34	2,366.19	7,364.27	-7,364.27	0.00 %
100-526-520130	145,000.00	145,000.00	82,771.60	2,758.53	20,842.24	103,613.84	41,386.16	71.46 %
100-526-520132	70,000.00	70,000.00	1,300.00	0.00	0.00	1,300.00	68,700.00	1.86 %
100-526-520220	0.00	0.00	225.06	0.00	0.00	225.06	-225.06	0.00 %
100-526-520320	45,000.00	45,000.00	17,524.34	1,363.26	12,600.70	30,125.04	14,874.96	66.94 %
100-526-520400	5,000.00	5,000.00	2,132.09	314.36	1,296.57	3,428.66	1,571.34	68.57 %
100-526-540220	3,500.00	3,500.00	419.15	156.48	156.48	575.63	2,924.37	16.45 %
100-526-540300	20,000.00	20,000.00	3,974.32	0.00	2,290.34	6,264.66	13,735.34	31.32 %
100-526-540400	3,000.00	3,000.00	0.00	0.00	0.00	0.00	3,000.00	0.00 %
100-526-560100	70,000.00	70,000.00	38,418.98	2,588.35	25,006.49	63,425.47	6,574.53	90.61 %
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>	<b>381,900.00</b>	<b>381,900.00</b>	<b>185,913.55</b>	<b>8,795.92</b>	<b>75,892.93</b>	<b>261,806.48</b>	<b>120,093.52</b>	<b>68.55 %</b>

Budget Report

For Fiscal: 2022-2023 Period Ending: 12/31/2022

	Original Total Budget	Current Total Budget	2021-2022 Activity	December Activity	2022-2023 Activity	Total Activity	Variance Favorable (Unfavorable)	Percent Used
<b>RptCategory: 60 - CAPITAL OUTLAY</b>								
<a href="#">100-526-660100</a>	87,344.00	87,344.00	0.00	0.00	0.00	0.00	87,344.00	0.00 %
<a href="#">100-526-676050</a>	758,853.00	758,853.00	55,150.00	0.00	22,958.75	78,108.75	680,744.25	10.23 %
<b>RptCategory: 60 - CAPITAL OUTLAY Total:</b>	<b>846,197.00</b>	<b>846,197.00</b>	<b>55,150.00</b>	<b>0.00</b>	<b>22,958.75</b>	<b>78,108.75</b>	<b>768,088.25</b>	<b>9.23 %</b>
<b>Department: 526 - PARKS Total:</b>								
	<b>2,022,864.00</b>	<b>2,022,864.00</b>	<b>509,010.24</b>	<b>29,833.67</b>	<b>248,656.45</b>	<b>757,666.69</b>	<b>1,265,197.31</b>	<b>37.46 %</b>
<b>Department: 527 - RECREATION</b>								
<b>RptCategory: 40 - PERSONNEL SERVICES</b>								
<a href="#">100-527-435110</a>	32,000.00	32,000.00	0.00	0.00	0.00	0.00	32,000.00	0.00 %
<a href="#">100-527-435120</a>	28,000.00	28,000.00	229.32	0.00	3,570.55	3,799.87	24,200.13	13.57 %
<a href="#">100-527-470000</a>	6,000.00	6,000.00	415.44	0.00	1,296.42	1,711.86	4,288.14	28.53 %
<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>	<b>66,000.00</b>	<b>66,000.00</b>	<b>644.76</b>	<b>0.00</b>	<b>4,866.97</b>	<b>5,511.73</b>	<b>60,488.27</b>	<b>8.35 %</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>								
<a href="#">100-527-510062</a>	3,000.00	3,000.00	980.91	0.00	702.47	1,683.38	1,316.62	56.11 %
<a href="#">100-527-510064</a>	5,000.00	5,000.00	1,616.99	0.00	0.00	1,616.99	3,383.01	32.34 %
<a href="#">100-527-520136</a>	2,200.00	2,200.00	0.00	0.00	14.58	14.58	2,185.42	0.66 %
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>	<b>10,200.00</b>	<b>10,200.00</b>	<b>2,597.90</b>	<b>0.00</b>	<b>717.05</b>	<b>3,314.95</b>	<b>6,885.05</b>	<b>32.50 %</b>
<b>Department: 527 - RECREATION Total:</b>								
	<b>76,200.00</b>	<b>76,200.00</b>	<b>3,242.66</b>	<b>0.00</b>	<b>5,584.02</b>	<b>8,826.68</b>	<b>67,373.32</b>	<b>11.58 %</b>
<b>Department: 528 - SENIOR CENTER</b>								
<b>RptCategory: 40 - PERSONNEL SERVICES</b>								
<a href="#">100-528-435210</a>	209,121.00	209,121.00	65,643.89	8,178.00	47,742.00	113,385.89	95,735.11	54.22 %
<a href="#">100-528-435240</a>	61,903.00	61,903.00	30,527.48	2,989.03	14,692.35	45,219.83	16,683.17	73.05 %
<a href="#">100-528-435250</a>	49,406.00	49,406.00	38,659.83	4,185.00	26,664.99	65,324.82	-15,918.82	132.22 %
<a href="#">100-528-435280</a>	113,713.00	113,713.00	58,659.39	5,541.00	34,826.47	93,485.86	20,227.14	82.21 %
<a href="#">100-528-435295</a>	10,000.00	10,000.00	371.00	110.63	363.38	734.38	9,265.62	7.34 %
<a href="#">100-528-450500</a>	1,857.00	1,857.00	516.25	55.41	348.26	864.51	992.49	46.55 %
<a href="#">100-528-470000</a>	199,770.00	199,770.00	84,767.75	10,125.52	62,070.20	146,837.95	52,932.05	73.50 %
<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>	<b>645,770.00</b>	<b>645,770.00</b>	<b>279,145.59</b>	<b>31,184.59</b>	<b>186,707.65</b>	<b>465,853.24</b>	<b>179,916.76</b>	<b>72.14 %</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>								
<a href="#">100-528-500110</a>	0.00	0.00	584.32	0.00	0.00	584.32	-584.32	0.00 %
<a href="#">100-528-510075</a>	40,000.00	40,000.00	5,763.02	1,317.44	7,351.30	13,114.32	26,885.68	32.79 %
<a href="#">100-528-520140</a>	14,500.00	14,500.00	4,518.59	316.45	3,243.99	7,762.58	6,737.42	53.54 %
<a href="#">100-528-520190</a>	8,250.00	8,250.00	3,986.87	74.80	1,755.27	5,742.14	2,507.86	69.60 %
<a href="#">100-528-520200</a>	9,360.00	9,360.00	2,471.25	0.00	134.31	2,605.56	6,754.44	27.84 %
<a href="#">100-528-520320</a>	2,750.00	2,750.00	823.73	25.00	445.32	1,269.05	1,480.95	46.15 %
<a href="#">100-528-520400</a>	13,000.00	13,000.00	3,296.84	321.79	2,411.65	5,708.49	7,291.51	43.91 %
<a href="#">100-528-540200</a>	3,200.00	3,200.00	219.00	0.00	0.00	219.00	2,981.00	6.84 %
<a href="#">100-528-540220</a>	0.00	0.00	20.34	0.00	25.00	45.34	-45.34	0.00 %
<a href="#">100-528-540230</a>	200.00	200.00	0.00	0.00	0.00	0.00	200.00	0.00 %



**Budget Report**

For Fiscal: 2022-2023 Period Ending: 12/31/2022

	Original Total Budget	Current Total Budget	2021-2022 Activity	December Activity	2022-2023 Activity	Total Activity	Variance Favorable (Unfavorable)	Percent Used
TELEPHONES	7,000.00	7,000.00	1,540.81	119.37	752.52	2,293.33	4,706.67	32.76 %
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>	<b>98,260.00</b>	<b>98,260.00</b>	<b>23,224.77</b>	<b>2,174.85</b>	<b>16,119.36</b>	<b>39,344.13</b>	<b>58,915.87</b>	<b>40.04 %</b>
<b>RptCategory: 60 - CAPITAL OUTLAY</b>								
VEHICLES AND EQUIPMENT RESERVES	0.00	75,000.00	0.00	0.00	0.00	0.00	75,000.00	0.00 %
<b>RptCategory: 60 - CAPITAL OUTLAY Total:</b>	<b>0.00</b>	<b>75,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>75,000.00</b>	<b>0.00 %</b>
<b>Department: 528 - SENIOR CENTER Total:</b>	<b>744,030.00</b>	<b>819,030.00</b>	<b>302,370.36</b>	<b>33,359.44</b>	<b>202,827.01</b>	<b>505,197.37</b>	<b>313,832.63</b>	<b>61.68 %</b>
<b>Department: 529 - LIBRARY</b>								
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>								
CONTRACTUAL & PROFESSIONAL SERVICES	418,180.00	418,180.00	206,338.00	0.00	0.00	206,338.00	211,842.00	49.34 %
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>	<b>418,180.00</b>	<b>418,180.00</b>	<b>206,338.00</b>	<b>0.00</b>	<b>0.00</b>	<b>206,338.00</b>	<b>211,842.00</b>	<b>49.34 %</b>
<b>Department: 529 - LIBRARY Total:</b>	<b>418,180.00</b>	<b>418,180.00</b>	<b>206,338.00</b>	<b>0.00</b>	<b>0.00</b>	<b>206,338.00</b>	<b>211,842.00</b>	<b>49.34 %</b>
<b>Department: 600 - DEBT SERVICE</b>								
<b>RptCategory: 70 - DEBT SERVICE</b>								
DEBT PRINCIPAL	604,398.00	604,398.00	207,889.00	0.00	172,598.00	380,487.00	223,911.00	62.95 %
DEBT SERVICE - INTEREST	290,732.00	290,732.00	91,943.68	0.00	100,685.48	192,629.16	98,102.84	66.26 %
OFU - ISSUANCE COSTS	51,000.00	51,000.00	50,076.83	0.00	0.00	50,076.83	923.17	98.19 %
<b>RptCategory: 70 - DEBT SERVICE Total:</b>	<b>946,130.00</b>	<b>946,130.00</b>	<b>349,909.51</b>	<b>0.00</b>	<b>273,283.48</b>	<b>623,192.99</b>	<b>322,937.01</b>	<b>65.87 %</b>
<b>Department: 600 - DEBT SERVICE Total:</b>	<b>946,130.00</b>	<b>946,130.00</b>	<b>349,909.51</b>	<b>0.00</b>	<b>273,283.48</b>	<b>623,192.99</b>	<b>322,937.01</b>	<b>65.87 %</b>
<b>Department: 990 - CONTINGENCY</b>								
<b>RptCategory: 90 - OTHER</b>								
CONTINGENCY FUNDS	745,997.00	745,997.00	0.00	0.00	0.00	0.00	745,997.00	0.00 %
<b>RptCategory: 90 - OTHER Total:</b>	<b>745,997.00</b>	<b>745,997.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>745,997.00</b>	<b>0.00 %</b>
<b>Department: 990 - CONTINGENCY Total:</b>	<b>745,997.00</b>	<b>745,997.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>745,997.00</b>	<b>0.00 %</b>
<b>Expense Total:</b>	<b>25,938,643.00</b>	<b>26,104,643.00</b>	<b>8,551,555.78</b>	<b>1,121,877.70</b>	<b>5,432,758.18</b>	<b>13,984,313.96</b>	<b>12,120,329.04</b>	<b>53.57 %</b>
<b>Fund: 100 - AMERICAN RESCUE PLAN RESERVE FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>4,369,184.25</b>	<b>-163,718.17</b>	<b>135,803.14</b>	<b>4,504,987.39</b>	<b>4,504,987.39</b>	<b>0.00 %</b>
<b>Revenue</b>								
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL</b>								
<b>RptType: 3150 - GRANTS</b>								
<b>OTHER GRANTS (ARPA)</b>								
<b>RptType: 3150 - GRANTS Total:</b>	<b>0.00</b>	<b>2,737,344.00</b>	<b>30,000.00</b>	<b>122,047.04</b>	<b>253,042.85</b>	<b>283,042.85</b>	<b>-2,454,301.15</b>	<b>10.34 %</b>
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:</b>	<b>0.00</b>	<b>2,737,344.00</b>	<b>30,000.00</b>	<b>122,047.04</b>	<b>253,042.85</b>	<b>283,042.85</b>	<b>-2,454,301.15</b>	<b>10.34 %</b>
<b>Revenue Total:</b>	<b>0.00</b>	<b>2,737,344.00</b>	<b>30,000.00</b>	<b>122,047.04</b>	<b>253,042.85</b>	<b>283,042.85</b>	<b>-2,454,301.15</b>	<b>10.34 %</b>
<b>Expense</b>								
<b>Department: 150 - ARPA GRANT</b>								
<b>RptCategory: 40 - PERSONNEL SERVICES</b>								
RECOGNITION AWARD	0.00	0.00	0.00	0.00	142,500.00	142,500.00	-142,500.00	0.00 %
<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>142,500.00</b>	<b>142,500.00</b>	<b>-142,500.00</b>	<b>0.00 %</b>



Budget Report

For Fiscal: 2022-2023 Period Ending: 12/31/2022

	Original Total Budget	Current Total Budget	2021-2022 Activity	December Activity	2022-2023 Activity	Total Activity	Variance Favorable (Unfavorable)	Percent Used
<u>105-150-470000</u>	0.00	0.00	0.00	0.00	43,050.28	43,050.28	-43,050.28	0.00 %
ASSOCIATED PAYROLL COSTS	0.00	0.00	0.00	0.00	43,050.28	43,050.28	-43,050.28	0.00 %
<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>185,550.28</b>	<b>185,550.28</b>	<b>-185,550.28</b>	<b>0.00 %</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>								
<u>105-150-500110</u>	0.00	200,000.00	30,000.00	840.00	43,737.82	73,737.82	126,262.18	36.87 %
CONTRACTUAL & PROFESSIONAL SERVICES	0.00	200,000.00	30,000.00	840.00	43,737.82	73,737.82	126,262.18	36.87 %
<u>105-150-530200</u>	0.00	50,000.00	0.00	0.00	23,754.75	23,754.75	26,245.25	47.51 %
EMERGENCY MANAGEMENT	0.00	50,000.00	0.00	0.00	23,754.75	23,754.75	26,245.25	47.51 %
<u>105-150-530210</u>	0.00	1,277,344.00	0.00	0.00	0.00	0.00	1,277,344.00	0.00 %
ARPA FUNDING (TBD)	0.00	1,277,344.00	0.00	0.00	0.00	0.00	1,277,344.00	0.00 %
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>	<b>0.00</b>	<b>1,527,344.00</b>	<b>30,000.00</b>	<b>840.00</b>	<b>67,492.57</b>	<b>97,492.57</b>	<b>1,429,851.43</b>	<b>6.38 %</b>
Department: 150 - ARPA GRANT Total:	0.00	1,527,344.00	30,000.00	840.00	253,042.85	283,042.85	1,244,301.15	18.53 %
<b>Department: 920 - TRANSFER OUT</b>								
<b>RptCategory: 89 - TRANSFERS OUT</b>								
<u>105-920-899730</u>	0.00	1,210,000.00	0.00	0.00	0.00	0.00	1,210,000.00	0.00 %
OPERATING TRANSFER OUT - SEWER FUND	0.00	1,210,000.00	0.00	0.00	0.00	0.00	1,210,000.00	0.00 %
<b>RptCategory: 89 - TRANSFERS OUT Total:</b>	<b>0.00</b>	<b>1,210,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,210,000.00</b>	<b>0.00 %</b>
Department: 920 - TRANSFER OUT Total:	0.00	1,210,000.00	0.00	0.00	0.00	0.00	1,210,000.00	0.00 %
Expense Total:	0.00	2,737,344.00	30,000.00	840.00	253,042.85	283,042.85	2,454,301.15	10.34 %
<b>Fund: 105 - AMERICAN RESCUE PLAN RESERVE FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>121,207.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Fund: 205 - ROAD AND STREET FUND</b>								
Revenue								
Department: 000 - UNDESIGNATED / NON DEPARTMENTAL								
<b>RptType: 3000 - BEG FUND BAL.</b>								
<u>205-000-309999</u>	2,900,000.00	2,900,000.00	0.00	0.00	0.00	0.00	-2,900,000.00	0.00 %
BEGINNING FUND BALANCE	2,900,000.00	2,900,000.00	0.00	0.00	0.00	0.00	-2,900,000.00	0.00 %
<b>RptType: 3000 - BEG FUND BAL. Total:</b>	<b>2,900,000.00</b>	<b>2,900,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-2,900,000.00</b>	<b>0.00 %</b>
<b>RptType: 3100 - LOCAL TAXES</b>								
<u>205-000-310060</u>	370,000.00	370,000.00	250,270.30	0.00	95,652.42	345,922.72	-24,077.28	93.49 %
VEHICLE REGISTRATION FEES	370,000.00	370,000.00	250,270.30	0.00	95,652.42	345,922.72	-24,077.28	93.49 %
<b>RptType: 3100 - LOCAL TAXES Total:</b>	<b>370,000.00</b>	<b>370,000.00</b>	<b>250,270.30</b>	<b>0.00</b>	<b>95,652.42</b>	<b>345,922.72</b>	<b>-24,077.28</b>	<b>93.49 %</b>
<b>RptType: 3110 - STATE SHARED TAXES</b>								
<u>205-000-310140</u>	1,817,551.00	1,817,551.00	1,040,013.74	82,256.75	397,863.84	1,437,877.58	-379,673.42	79.11 %
STATE HIGHWAY TAXES	1,817,551.00	1,817,551.00	1,040,013.74	82,256.75	397,863.84	1,437,877.58	-379,673.42	79.11 %
<b>RptType: 3110 - STATE SHARED TAXES Total:</b>	<b>1,817,551.00</b>	<b>1,817,551.00</b>	<b>1,040,013.74</b>	<b>82,256.75</b>	<b>397,863.84</b>	<b>1,437,877.58</b>	<b>-379,673.42</b>	<b>79.11 %</b>
<b>RptType: 3120 - RIGHT OF WAY FEES</b>								
<u>205-000-312050</u>	375,000.00	375,000.00	115,420.19	83.96	18,981.96	134,402.15	-240,597.85	35.84 %
RIGHT OF WAY - TELECOM	375,000.00	375,000.00	115,420.19	83.96	18,981.96	134,402.15	-240,597.85	35.84 %
<u>205-000-312055</u>	200,000.00	200,000.00	104,089.96	0.00	6,094.31	110,184.27	-89,815.73	55.09 %
RIGHT OF WAY - OTHER	200,000.00	200,000.00	104,089.96	0.00	6,094.31	110,184.27	-89,815.73	55.09 %
<u>205-000-312060</u>	1,500.00	1,500.00	285.00	0.00	0.00	285.00	-1,215.00	19.00 %
ROW LICENSES & APP FEES	1,500.00	1,500.00	285.00	0.00	0.00	285.00	-1,215.00	19.00 %
<b>RptType: 3120 - RIGHT OF WAY FEES Total:</b>	<b>576,500.00</b>	<b>576,500.00</b>	<b>219,795.15</b>	<b>83.96</b>	<b>25,076.27</b>	<b>244,871.42</b>	<b>-331,628.58</b>	<b>42.48 %</b>
<b>RptType: 3141 - SDC</b>								
<u>205-000-314075</u>	20,000.00	20,000.00	0.00	0.00	1,459.99	1,459.99	-18,540.01	7.30 %
TRANSPORTATION SDC'S	20,000.00	20,000.00	0.00	0.00	1,459.99	1,459.99	-18,540.01	7.30 %
<u>205-000-314076</u>	0.00	0.00	0.00	0.00	178.52	178.52	-178.52	0.00 %
SDC Reimbursement Fee	0.00	0.00	0.00	0.00	178.52	178.52	-178.52	0.00 %
<b>RptType: 3141 - SDC Total:</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,638.51</b>	<b>1,638.51</b>	<b>-18,361.49</b>	<b>8.19 %</b>

Budget Report

For Fiscal: 2022-2023 Period Ending: 12/31/2022

	Original Total Budget	Current Total Budget	2021-2022 Activity	December Activity	2022-2023 Activity	Total Activity	Variance Favorable (Unfavorable)	Percent Used
<b>RptType: 3600 - MISCELLANEOUS</b>								
ALL OTHER ROAD/STREET RECEIPTS								
205-000-360000	60,000.00	60,000.00	25,220.00	940.00	15,745.00	40,965.00	-19,035.00	68.28 %
<b>RptType: 3600 - MISCELLANEOUS Total:</b>								
	60,000.00	60,000.00	25,220.00	940.00	15,745.00	40,965.00	-19,035.00	68.28 %
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:</b>								
	5,744,051.00	5,744,051.00	1,535,299.19	83,280.71	535,976.04	2,071,275.23	-3,672,775.77	36.06 %
<b>Department: 910 - TRANSFER IN</b>								
<b>RptType: 3990 - TRANSFERS IN</b>								
TRANSFER IN FROM SEWER FUND								
205-910-399730	430,925.00	430,925.00	192,866.00	0.00	0.00	192,866.00	-238,059.00	44.76 %
TRANSFER IN FROM WATER FUND								
205-910-399740	282,000.00	282,000.00	129,408.00	0.00	0.00	129,408.00	-152,592.00	45.89 %
TRANSFER IN FROM STORM WATER								
205-910-399750	104,100.00	104,100.00	46,248.00	0.00	0.00	46,248.00	-57,852.00	44.43 %
<b>RptType: 3990 - TRANSFERS IN Total:</b>								
	817,025.00	817,025.00	368,522.00	0.00	0.00	368,522.00	-448,503.00	45.11 %
<b>Department: 910 - TRANSFER IN Total:</b>								
	817,025.00	817,025.00	368,522.00	0.00	0.00	368,522.00	-448,503.00	45.11 %
<b>Revenue Total:</b>								
	6,561,076.00	6,561,076.00	1,903,821.19	83,280.71	535,976.04	2,439,797.23	-4,121,278.77	37.19 %
<b>Expense</b>								
<b>Department: 305 - ROAD AND STREET</b>								
<b>RptCategory: 40 - PERSONNEL SERVICES</b>								
PUBLIC WORKS DIRECTOR								
205-305-437049	46,112.00	46,112.00	22,960.78	2,087.40	12,524.40	35,485.18	10,626.82	76.95 %
PUBLIC WORKS SUPERVISOR								
205-305-437050	81,292.00	81,292.00	37,297.59	3,274.17	19,645.02	56,942.61	24,349.39	70.05 %
PW UTILITIES MANAGER								
205-305-437051	44,817.00	44,817.00	0.00	2,399.28	2,399.28	2,399.28	42,417.72	5.35 %
PW ADMIN ASSISTANT								
205-305-437055	46,564.00	46,564.00	22,819.96	2,412.48	14,541.36	37,361.32	9,202.68	80.24 %
UTILITY WORKER, JOURNEY								
205-305-437070	378,527.00	378,527.00	143,267.52	11,164.00	67,417.63	210,685.15	167,841.85	55.66 %
UTILITY WORKER II								
205-305-437071	0.00	0.00	0.00	4,707.55	4,707.55	4,707.55	-4,707.55	0.00 %
SEASONAL HELP								
205-305-439011	50,000.00	50,000.00	19,707.28	0.00	0.00	19,707.28	30,292.72	39.41 %
OVERTIME								
205-305-450100	8,000.00	8,000.00	3,217.95	0.00	504.86	3,722.81	4,277.19	46.54 %
CAREER RECOGNITION PAY								
205-305-450500	0.00	0.00	3,633.73	500.04	2,805.49	6,439.22	-6,439.22	0.00 %
ASSOCIATED PAYROLL COSTS								
205-305-470000	374,085.00	374,085.00	165,852.61	15,554.65	83,115.00	248,967.61	125,117.39	66.55 %
<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>								
	1,029,397.00	1,029,397.00	418,757.42	42,099.57	207,660.59	626,418.01	402,978.99	60.85 %
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>								
CONTRACTUAL & PROFESSIONAL SERVICES								
205-305-500110	46,000.00	46,000.00	8,084.32	339.10	3,633.97	11,718.29	34,281.71	25.47 %
OPERATIONS, MAINTENANCE & REPAIRS								
205-305-520130	600,000.00	600,000.00	253,365.19	222.06	148,646.92	402,012.11	197,987.89	67.00 %
STREET LIGHT MAINTENANCE								
205-305-520172	200,000.00	200,000.00	79,349.76	7,146.40	42,765.91	122,115.67	77,884.33	61.06 %
TRAFFIC SIGNAL MAINTENANCE								
205-305-520176	16,000.00	16,000.00	5,999.63	1,695.60	3,653.92	9,653.55	6,346.45	60.33 %
STREET SIGN MAINTENANCE								
205-305-520178	100,000.00	100,000.00	30,250.70	0.00	23,041.15	53,291.85	46,708.15	53.29 %
FLEET FUEL, MAINTENANCE & REPAIR								
205-305-520320	65,000.00	65,000.00	16,649.72	1,296.33	8,687.86	25,337.58	39,662.42	38.98 %
OFFICE SUPPLIES & EQUIPMENT								
205-305-520400	5,000.00	5,000.00	1,214.38	314.36	826.91	2,041.29	2,958.71	40.83 %
TRAVEL, CONFERENCES & TRAINING								
205-305-540220	5,000.00	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00 %
SMALL TOOLS, EQUIPMENT & SAFETY SUPPL...								
205-305-540300	40,000.00	40,000.00	2,617.61	0.00	1,494.97	4,112.58	35,887.42	10.28 %
DUMPING, HAULING, GARBAGE								
205-305-540400	5,000.00	5,000.00	4,972.00	0.00	674.93	5,646.93	-646.93	112.94 %
UTILITIES								
205-305-560100	2,500.00	2,500.00	644.56	50.48	318.20	962.76	1,537.24	38.51 %
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>								
	1,084,500.00	1,084,500.00	403,147.87	11,064.33	233,744.74	636,892.61	447,607.39	58.73 %

Budget Report

For Fiscal: 2022-2023 Period Ending: 12/31/2022

	Original Total Budget	Current Total Budget	2021-2022 Activity	December Activity	2022-2023 Activity	Total Activity	Variance Favorable (Unfavorable)	Percent Used
<b>RptCategory: 60 - CAPITAL OUTLAY</b>								
<u>205-305-560100</u>	622,000.00	622,000.00	85,725.60	0.00	0.00	85,725.60	536,274.40	13.78 %
<u>205-305-675056</u>	90,175.00	90,175.00	0.00	0.00	0.00	0.00	90,175.00	0.00 %
<u>205-305-676050</u>	1,490,964.00	1,490,964.00	128,063.60	601.71	898,624.12	1,026,687.72	464,276.28	68.86 %
<u>205-305-678090</u>	550,570.00	550,570.00	0.00	0.00	0.00	0.00	550,570.00	0.00 %
<b>RptCategory: 60 - CAPITAL OUTLAY Total:</b>	<b>2,753,709.00</b>	<b>2,753,709.00</b>	<b>213,789.20</b>	<b>601.71</b>	<b>898,624.12</b>	<b>1,112,413.32</b>	<b>1,641,295.68</b>	<b>40.40 %</b>
<b>Department: 305 - ROAD AND STREET Total:</b>	<b>4,867,606.00</b>	<b>4,867,606.00</b>	<b>1,035,694.49</b>	<b>53,765.61</b>	<b>1,340,029.45</b>	<b>2,375,723.94</b>	<b>2,491,882.06</b>	<b>48.81 %</b>
<b>Department: 920 - TRANSFER OUT</b>								
<b>RptCategory: 89 - TRANSFERS OUT</b>								
<u>205-920-899100</u>	458,255.00	458,255.00	176,444.00	0.00	0.00	176,444.00	281,811.00	38.50 %
<u>205-920-899730</u>	278,405.00	278,405.00	117,663.00	0.00	0.00	117,663.00	160,742.00	42.26 %
<u>205-920-899740</u>	278,405.00	278,405.00	117,663.00	0.00	0.00	117,663.00	160,742.00	42.26 %
<u>205-920-899750</u>	278,405.00	278,405.00	117,663.00	0.00	0.00	117,663.00	160,742.00	42.26 %
<b>RptCategory: 89 - TRANSFERS OUT Total:</b>	<b>1,293,470.00</b>	<b>1,293,470.00</b>	<b>529,433.00</b>	<b>0.00</b>	<b>0.00</b>	<b>529,433.00</b>	<b>764,037.00</b>	<b>40.93 %</b>
<b>Department: 920 - TRANSFER OUT Total:</b>	<b>1,293,470.00</b>	<b>1,293,470.00</b>	<b>529,433.00</b>	<b>0.00</b>	<b>0.00</b>	<b>529,433.00</b>	<b>764,037.00</b>	<b>40.93 %</b>
<b>Department: 990 - CONTINGENCY</b>								
<b>RptCategory: 90 - OTHER</b>								
<u>205-990-910000</u>	400,000.00	400,000.00	0.00	0.00	0.00	0.00	400,000.00	0.00 %
<b>RptCategory: 90 - OTHER Total:</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>0.00 %</b>
<b>Department: 990 - CONTINGENCY Total:</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>0.00 %</b>
<b>Expense Total:</b>								
	6,561,076.00	6,561,076.00	1,565,127.49	53,765.61	1,340,029.45	2,905,156.94	3,655,919.06	44.28 %
<b>Fund: 205 - ROAD AND STREET FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>338,693.70</b>	<b>29,515.10</b>	<b>-804,053.41</b>	<b>-465,359.71</b>	<b>-465,359.71</b>	<b>0.00 %</b>
<b>Fund: 228 - POLICE LEVY FUND</b>								
<b>Revenue</b>								
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL</b>								
<b>RptType: 3000 - BEG FUND BAL.</b>								
<u>228-000-309999</u>	140,000.00	140,000.00	0.00	0.00	0.00	0.00	-140,000.00	0.00 %
<b>RptType: 3000 - BEG FUND BAL. Total:</b>	<b>140,000.00</b>	<b>140,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-140,000.00</b>	<b>0.00 %</b>
<b>RptType: 3100 - LOCAL TAXES</b>								
<u>228-000-310020</u>	1,416,016.00	1,416,016.00	698,273.38	119,179.97	665,551.37	1,363,824.75	-52,191.25	96.31 %
<u>228-000-310050</u>	16,000.00	16,000.00	5,849.18	499.18	4,941.94	10,791.12	-5,208.88	67.44 %
<b>RptType: 3100 - LOCAL TAXES Total:</b>	<b>1,432,016.00</b>	<b>1,432,016.00</b>	<b>704,122.56</b>	<b>119,679.15</b>	<b>670,493.31</b>	<b>1,374,615.87</b>	<b>-57,400.13</b>	<b>95.99 %</b>
<b>RptType: 3301 - INTEREST</b>								
<u>228-000-330100</u>	2,000.00	2,000.00	1,740.79	988.50	991.29	2,732.08	732.08	136.60 %
<b>RptType: 3301 - INTEREST Total:</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>1,740.79</b>	<b>988.50</b>	<b>991.29</b>	<b>2,732.08</b>	<b>732.08</b>	<b>136.60 %</b>
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:</b>	<b>1,574,016.00</b>	<b>1,574,016.00</b>	<b>705,863.35</b>	<b>120,667.65</b>	<b>671,484.60</b>	<b>1,377,347.95</b>	<b>-196,668.05</b>	<b>87.51 %</b>
<b>Revenue Total:</b>	<b>1,574,016.00</b>	<b>1,574,016.00</b>	<b>705,863.35</b>	<b>120,667.65</b>	<b>671,484.60</b>	<b>1,377,347.95</b>	<b>-196,668.05</b>	<b>87.51 %</b>

Budget Report

For Fiscal: 2022-2023 Period Ending: 12/31/2022

Expense	Original Total Budget	Current Total Budget	2021-2022 Activity	December Activity	2022-2023 Activity	Total Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Department: 245 - POLICE LEVY</b>								
<b>RptCategory: 40 - PERSONNEL SERVICES</b>								
228-245-4321160 POLICE OFFICER	167,808.00	167,808.00	95,466.49	7,754.13	49,515.04	144,981.53	22,826.47	86.40 %
228-245-4321165 SCHOOL RESOURCE OFFICER	167,808.00	167,808.00	90,896.38	7,532.14	38,249.23	129,145.61	38,662.39	76.96 %
228-245-4321180 MUNICIPAL ORDINANCE SPECIALIST	138,070.00	138,070.00	68,340.00	5,809.00	34,874.79	103,214.79	34,855.21	74.76 %
228-245-4321195 EXECUTIVE ASSISTANT	148,644.00	148,644.00	71,979.60	6,407.00	38,451.24	110,430.84	38,213.16	74.29 %
228-245-450100 OVERTIME	40,000.00	40,000.00	14,755.93	1,649.63	11,928.29	26,684.22	13,315.78	66.71 %
228-245-450200 HOLIDAY PAY	8,000.00	8,000.00	958.45	325.85	964.81	1,923.26	6,076.74	24.04 %
228-245-450300 PROFICIENCY PAY	52,860.00	52,860.00	20,507.98	2,123.94	12,232.78	32,740.76	20,119.24	61.94 %
228-245-450500 CAREER RECOGNITION PAY	3,428.00	3,428.00	2,752.58	506.21	1,979.11	4,731.69	-1,303.69	138.03 %
228-245-470000 ASSOCIATED PAYROLL COSTS	471,308.00	471,308.00	261,569.55	19,863.66	124,067.99	385,637.54	85,670.46	81.82 %
<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>	<b>1,197,926.00</b>	<b>1,197,926.00</b>	<b>627,226.96</b>	<b>51,971.56</b>	<b>312,263.28</b>	<b>939,490.24</b>	<b>258,435.76</b>	<b>78.43 %</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>								
228-245-500498 SHARE COST CCOM DISPATCH	152,250.00	152,250.00	132,704.92	0.00	7,481.00	140,185.92	12,064.08	92.08 %
228-245-510032 SRO EXPENSES	4,000.00	4,000.00	1,560.62	283.65	1,385.30	2,945.92	1,054.08	73.65 %
228-245-510040 K-9 EXPENSES	14,000.00	14,000.00	3,568.70	1,309.56	2,244.99	5,813.69	8,186.31	41.53 %
228-245-510041 SWAT PROGRAM	8,200.00	8,200.00	0.00	0.00	3,959.96	3,959.96	4,240.04	48.29 %
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>	<b>178,450.00</b>	<b>178,450.00</b>	<b>137,834.24</b>	<b>1,593.21</b>	<b>15,071.25</b>	<b>152,905.49</b>	<b>25,544.51</b>	<b>85.69 %</b>
<b>Department: 245 - POLICE LEVY Total:</b>	<b>1,376,376.00</b>	<b>1,376,376.00</b>	<b>765,061.20</b>	<b>53,564.77</b>	<b>327,334.53</b>	<b>1,092,395.73</b>	<b>283,980.27</b>	<b>79.37 %</b>
<b>Department: 920 - TRANSFER OUT</b>								
<b>RptCategory: 89 - TRANSFERS OUT</b>								
228-920-899100 TRANSFER OUT TO GENERAL FUND	133,842.00	133,842.00	53,052.00	0.00	0.00	53,052.00	80,790.00	39.64 %
<b>RptCategory: 89 - TRANSFERS OUT Total:</b>	<b>133,842.00</b>	<b>133,842.00</b>	<b>53,052.00</b>	<b>0.00</b>	<b>0.00</b>	<b>53,052.00</b>	<b>80,790.00</b>	<b>39.64 %</b>
<b>Department: 920 - TRANSFER OUT Total:</b>	<b>133,842.00</b>	<b>133,842.00</b>	<b>53,052.00</b>	<b>0.00</b>	<b>0.00</b>	<b>53,052.00</b>	<b>80,790.00</b>	<b>39.64 %</b>
<b>Department: 990 - CONTINGENCY</b>								
<b>RptCategory: 90 - OTHER</b>								
228-990-910000 CONTINGENCY FUNDS	63,798.00	63,798.00	0.00	0.00	0.00	0.00	63,798.00	0.00 %
<b>RptCategory: 90 - OTHER Total:</b>	<b>63,798.00</b>	<b>63,798.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>63,798.00</b>	<b>0.00 %</b>
<b>Department: 990 - CONTINGENCY Total:</b>	<b>63,798.00</b>	<b>63,798.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>63,798.00</b>	<b>0.00 %</b>
<b>Expense Total:</b>	<b>1,574,016.00</b>	<b>1,574,016.00</b>	<b>818,113.20</b>	<b>53,564.77</b>	<b>327,334.53</b>	<b>1,145,447.73</b>	<b>428,568.27</b>	<b>72.77 %</b>
<b>Fund: 228 - POLICE LEVY FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-112,249.85</b>	<b>67,102.88</b>	<b>344,150.07</b>	<b>231,900.22</b>	<b>231,900.22</b>	<b>0.00 %</b>
<b>Fund: 229 - FIRE LEVY FUND</b>								
<b>Revenue</b>								
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL</b>								
<b>RptType: 3000 - BEG FUND BAL.</b>	255,000.00	255,000.00	0.00	0.00	0.00	0.00	-255,000.00	0.00 %
229-000-309999 BEGINNING FUND BALANCE	255,000.00	255,000.00	0.00	0.00	0.00	0.00	-255,000.00	0.00 %
<b>RptType: 3000 - BEG FUND BAL. Total:</b>	<b>255,000.00</b>	<b>255,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-255,000.00</b>	<b>0.00 %</b>

Budget Report

For Fiscal: 2022-2023 Period Ending: 12/31/2022

	Original Total Budget	Current Total Budget	2021-2022 Activity	December Activity	2022-2023 Activity	Total Activity	Variance Favorable (Unfavorable)	Percent Used
<b>RptType: 3100 - LOCAL TAXES</b>								
229-000-310020	645,536.00	645,536.00	318,059.71	54,285.66	303,154.11	621,213.82	-24,322.18	96.23 %
229-000-310050	8,000.00	8,000.00	2,664.27	227.37	2,251.02	4,915.29	-3,084.71	61.44 %
<b>RptType: 3100 - LOCAL TAXES Total:</b>	<b>653,536.00</b>	<b>653,536.00</b>	<b>320,723.98</b>	<b>54,513.03</b>	<b>305,405.13</b>	<b>626,129.11</b>	<b>-27,406.89</b>	<b>95.81 %</b>
<b>RptType: 3301 - INTEREST</b>								
229-000-330100	5,000.00	5,000.00	2,419.02	1,837.66	5,467.58	7,886.60	2,886.60	157.73 %
<b>RptType: 3301 - INTEREST Total:</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>2,419.02</b>	<b>1,837.66</b>	<b>5,467.58</b>	<b>7,886.60</b>	<b>2,886.60</b>	<b>157.73 %</b>
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:</b>	<b>913,536.00</b>	<b>913,536.00</b>	<b>323,143.00</b>	<b>56,350.69</b>	<b>310,872.71</b>	<b>634,015.71</b>	<b>-279,520.29</b>	<b>69.40 %</b>
<b>Revenue Total:</b>	<b>913,536.00</b>	<b>913,536.00</b>	<b>323,143.00</b>	<b>56,350.69</b>	<b>310,872.71</b>	<b>634,015.71</b>	<b>-279,520.29</b>	<b>69.40 %</b>
<b>Expense</b>								
<b>Department: 255 - FIRE LEVY</b>								
<b>RptCategory: 40 - PERSONNEL SERVICES</b>								
229-255-432230	208,666.00	208,666.00	78,981.62	0.00	0.00	78,981.62	129,684.38	37.85 %
229-255-439010	49,508.00	49,508.00	0.00	0.00	0.00	0.00	49,508.00	0.00 %
229-255-470000	155,388.00	155,388.00	63,558.29	0.00	0.00	63,558.29	91,829.71	40.90 %
<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>	<b>413,562.00</b>	<b>413,562.00</b>	<b>142,539.91</b>	<b>0.00</b>	<b>0.00</b>	<b>142,539.91</b>	<b>271,022.09</b>	<b>34.47 %</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>								
229-255-500110	20,000.00	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0.00 %
229-255-520126	20,000.00	20,000.00	4,428.65	0.00	0.00	4,428.65	15,571.35	22.14 %
229-255-520365	20,000.00	20,000.00	5,262.10	0.00	0.00	5,262.10	14,737.90	26.31 %
229-255-520400	6,000.00	6,000.00	5,082.87	0.00	0.00	5,082.87	917.13	84.71 %
229-255-560110	6,000.00	6,000.00	0.00	0.00	0.00	0.00	6,000.00	0.00 %
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>	<b>72,000.00</b>	<b>72,000.00</b>	<b>14,773.62</b>	<b>0.00</b>	<b>0.00</b>	<b>14,773.62</b>	<b>57,226.38</b>	<b>20.52 %</b>
<b>RptCategory: 60 - CAPITAL OUTLAY</b>								
229-255-660116	100,000.00	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00 %
229-255-660120	102,000.00	102,000.00	5,377.30	0.00	0.00	5,377.30	96,622.70	5.27 %
229-255-661012	105,000.00	105,000.00	0.00	0.00	0.00	0.00	105,000.00	0.00 %
<b>RptCategory: 60 - CAPITAL OUTLAY Total:</b>	<b>307,000.00</b>	<b>307,000.00</b>	<b>5,377.30</b>	<b>0.00</b>	<b>0.00</b>	<b>5,377.30</b>	<b>301,622.70</b>	<b>1.75 %</b>
<b>Department: 255 - FIRE LEVY Total:</b>	<b>792,562.00</b>	<b>792,562.00</b>	<b>162,690.83</b>	<b>0.00</b>	<b>0.00</b>	<b>162,690.83</b>	<b>629,871.17</b>	<b>20.53 %</b>
<b>Department: 920 - TRANSFERS OUT</b>								
<b>RptCategory: 89 - TRANSFERS OUT</b>								
229-920-899100	71,611.00	71,611.00	25,843.00	0.00	0.00	25,843.00	45,768.00	36.09 %
<b>RptCategory: 89 - TRANSFERS OUT Total:</b>	<b>71,611.00</b>	<b>71,611.00</b>	<b>25,843.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,843.00</b>	<b>45,768.00</b>	<b>36.09 %</b>
<b>Department: 920 - TRANSFER OUT Total:</b>	<b>71,611.00</b>	<b>71,611.00</b>	<b>25,843.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,843.00</b>	<b>45,768.00</b>	<b>36.09 %</b>

Budget Report

For Fiscal: 2022-2023 Period Ending: 12/31/2022

	Original Total Budget	Current Total Budget	2021-2022 Activity	December Activity	2022-2023 Activity	Total Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Department: 990 - CONTINGENCY</b>								
<b>RptCategory: 90 - OTHER</b>								
CONTINGENCY FUNDS								
RptCategory: 90 - OTHER Total:								
	49,363.00	49,363.00	0.00	0.00	0.00	0.00	49,363.00	0.00 %
	<b>49,363.00</b>	<b>49,363.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>49,363.00</b>	<b>0.00 %</b>
<b>Department: 990 - CONTINGENCY Total:</b>								
	49,363.00	49,363.00	0.00	0.00	0.00	0.00	49,363.00	0.00 %
	<b>913,536.00</b>	<b>913,536.00</b>	<b>188,533.83</b>	<b>0.00</b>	<b>0.00</b>	<b>188,533.83</b>	<b>725,002.17</b>	<b>20.64 %</b>
Expense Total:								
	0.00	0.00	134,609.17	56,350.69	310,872.71	445,481.88	445,481.88	0.00 %
<b>Fund: 229 - FIRE LEVY FUND Surplus (Deficit):</b>								
<b>Fund: 390 - URBAN RENEWAL FUND</b>								
<b>Revenue</b>								
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL</b>								
<b>RptType: 3000 - BEG FUND BAL.</b>								
BEGINNING FUND BALANCE								
	2,240,000.00	2,240,000.00	0.00	0.00	0.00	0.00	-2,240,000.00	0.00 %
	<b>2,240,000.00</b>	<b>2,240,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-2,240,000.00</b>	<b>0.00 %</b>
<b>RptType: 3100 - LOCAL TAXES</b>								
CURRENT YEAR TAXES								
	2,074,839.00	2,074,839.00	1,000,746.17	173,033.95	966,294.68	1,967,040.85	-107,798.15	94.80 %
	30,000.00	30,000.00	9,300.59	724.36	7,191.08	16,491.67	-13,508.33	54.97 %
	<b>2,104,839.00</b>	<b>2,104,839.00</b>	<b>1,010,046.76</b>	<b>173,758.31</b>	<b>973,485.76</b>	<b>1,983,532.52</b>	<b>-121,306.48</b>	<b>94.24 %</b>
<b>RptType: 3100 - LOCAL TAXES Total:</b>								
	26,000.00	26,000.00	0.00	0.00	0.00	0.00	-26,000.00	0.00 %
	<b>26,000.00</b>	<b>26,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-26,000.00</b>	<b>0.00 %</b>
<b>RptType: 3150 - GRANTS</b>								
OTHER GRANTS								
	0.00	0.00	16,089.98	7,873.35	26,044.77	42,134.75	42,134.75	0.00 %
	<b>0.00</b>	<b>0.00</b>	<b>16,089.98</b>	<b>7,873.35</b>	<b>26,044.77</b>	<b>42,134.75</b>	<b>42,134.75</b>	<b>0.00 %</b>
<b>RptType: 3301 - INTEREST</b>								
INTEREST								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00 %</b>
<b>RptType: 3301 - INTEREST Total:</b>								
	4,370,839.00	4,370,839.00	1,026,136.74	181,631.66	999,530.53	2,025,667.27	-2,345,171.73	46.35 %
	<b>4,370,839.00</b>	<b>4,370,839.00</b>	<b>1,026,136.74</b>	<b>181,631.66</b>	<b>999,530.53</b>	<b>2,025,667.27</b>	<b>-2,345,171.73</b>	<b>46.35 %</b>
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:</b>								
	4,370,839.00	4,370,839.00	1,026,136.74	181,631.66	999,530.53	2,025,667.27	-2,345,171.73	46.35 %
	<b>4,370,839.00</b>	<b>4,370,839.00</b>	<b>1,026,136.74</b>	<b>181,631.66</b>	<b>999,530.53</b>	<b>2,025,667.27</b>	<b>-2,345,171.73</b>	<b>46.35 %</b>
<b>Revenue Total:</b>								
<b>Expense</b>								
<b>Department: 410 - URBAN RENEWAL</b>								
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>								
CONTRACTUAL & PROFESSIONAL SERVICES								
	154,000.00	154,000.00	1,832.63	0.00	768.35	2,600.98	151,399.02	1.69 %
	15,000.00	15,000.00	7,650.00	7,350.00	7,350.00	15,000.00	0.00	100.00 %
	30,000.00	30,000.00	0.00	0.00	30,000.00	30,000.00	0.00	100.00 %
	<b>199,000.00</b>	<b>199,000.00</b>	<b>9,482.63</b>	<b>7,350.00</b>	<b>38,118.35</b>	<b>47,600.98</b>	<b>151,399.02</b>	<b>23.92 %</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>								
<b>Department: 70 - DEBT SERVICE</b>								
DEBT SERVICE PRINCIPAL								
	929,881.00	929,881.00	458,092.00	0.00	471,789.00	929,881.00	0.00	100.00 %
	147,235.00	147,235.00	80,454.04	0.00	36,859.85	117,313.89	29,921.11	79.68 %
	<b>1,077,116.00</b>	<b>1,077,116.00</b>	<b>538,546.04</b>	<b>0.00</b>	<b>508,648.85</b>	<b>1,047,194.89</b>	<b>29,921.11</b>	<b>97.22 %</b>
<b>RptCategory: 70 - DEBT SERVICE Total:</b>								

Budget Report

For Fiscal: 2022-2023 Period Ending: 12/31/2022

	Original Total Budget	Current Total Budget	2021-2022 Activity	December Activity	2022-2023 Activity	Total Activity	Variance Favorable (Unfavorable)	Percent Used
<b>RptCategory: 89 - TRANSFERS OUT</b>								
TRANSFER OUT TO GENERAL FUND	490,814.00	490,814.00	245,403.57	0.00	210,278.45	455,682.02	35,131.98	92.84 %
<b>RptCategory: 89 - TRANSFERS OUT Total:</b>	<b>490,814.00</b>	<b>490,814.00</b>	<b>245,403.57</b>	<b>0.00</b>	<b>210,278.45</b>	<b>455,682.02</b>	<b>35,131.98</b>	<b>92.84 %</b>
<b>Department: 410 - URBAN RENEWAL Total:</b>								
	1,766,930.00	1,766,930.00	793,432.24	7,350.00	757,045.65	1,550,477.89	216,452.11	87.75 %
<b>Department: 990 - CONTINGENCY</b>								
<b>RptCategory: 90 - OTHER</b>								
CONTINGENCY FUNDS	2,603,909.00	2,603,909.00	0.00	0.00	0.00	0.00	2,603,909.00	0.00 %
<b>RptCategory: 90 - OTHER Total:</b>	<b>2,603,909.00</b>	<b>2,603,909.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,603,909.00</b>	<b>0.00 %</b>
<b>Department: 990 - CONTINGENCY Total:</b>								
Expense Total:	2,603,909.00	2,603,909.00	0.00	0.00	0.00	0.00	2,603,909.00	0.00 %
<b>Fund: 390 - URBAN RENEWAL FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>232,704.50</b>	<b>174,281.66</b>	<b>242,484.88</b>	<b>475,189.38</b>	<b>475,189.38</b>	<b>0.00 %</b>
<b>Fund: 730 - SEWER FUND</b>								
<b>Revenue</b>								
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL</b>								
<b>RptType: 3000 - BEG FUND BAL.</b>								
BEGINNING FUND BALANCE	2,320,000.00	2,320,000.00	0.00	0.00	0.00	0.00	-2,320,000.00	0.00 %
<b>RptType: 3000 - BEG FUND BAL. Total:</b>	<b>2,320,000.00</b>	<b>2,320,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-2,320,000.00</b>	<b>0.00 %</b>
<b>RptType: 3140 - CHARGES FOR SERVICES</b>								
OAK LODGE SANITARY	1,785,000.00	1,785,000.00	851,417.88	74,274.86	445,992.96	1,297,410.84	-487,589.16	72.68 %
TRI-CITY SERVICE DISTRICT	6,050,000.00	6,050,000.00	3,005,894.90	254,985.82	1,582,750.95	4,588,645.85	-1,461,354.15	75.85 %
CONNECTION FEES	10,000.00	10,000.00	0.00	0.00	0.00	0.00	-10,000.00	0.00 %
<b>RptType: 3140 - CHARGES FOR SERVICES Total:</b>	<b>7,845,000.00</b>	<b>7,845,000.00</b>	<b>3,857,312.78</b>	<b>329,260.68</b>	<b>2,028,743.91</b>	<b>5,886,056.69</b>	<b>-1,958,943.31</b>	<b>75.03 %</b>
<b>RptType: 3141 - SDC</b>								
SEWER SDCS	20,000.00	20,000.00	5,849.28	0.00	10,963.67	16,812.95	-3,187.05	84.06 %
SDC Reimbursement Fee	0.00	0.00	243.72	0.00	727.45	971.17	971.17	0.00 %
<b>RptType: 3141 - SDC Total:</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>6,093.00</b>	<b>0.00</b>	<b>11,691.12</b>	<b>17,784.12</b>	<b>-2,215.88</b>	<b>88.92 %</b>
<b>RptType: 3600 - MISCELLANEOUS</b>								
ALL OTHER SEWER RECEIPTS	4,000.00	4,000.00	2,385.00	200.00	1,500.00	3,885.00	-115.00	97.13 %
<b>RptType: 3600 - MISCELLANEOUS Total:</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>2,385.00</b>	<b>200.00</b>	<b>1,500.00</b>	<b>3,885.00</b>	<b>-115.00</b>	<b>97.13 %</b>
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:</b>	<b>10,189,000.00</b>	<b>10,189,000.00</b>	<b>3,865,790.78</b>	<b>329,460.68</b>	<b>2,041,935.03</b>	<b>5,907,725.81</b>	<b>-4,281,274.19</b>	<b>57.98 %</b>
<b>Department: 910 - TRANSFER IN</b>								
<b>RptType: 3990 - TRANSFERS IN</b>								
OPERATING TRANSFERS IN-ARPA RES, FUND	1,210,000.00	1,210,000.00	0.00	0.00	0.00	0.00	-1,210,000.00	0.00 %
TRANSFER IN FROM ROAD & STREET FUND	278,405.00	278,405.00	117,663.00	0.00	0.00	117,663.00	-160,742.00	42.26 %
<b>RptType: 3990 - TRANSFERS IN Total:</b>	<b>1,488,405.00</b>	<b>1,488,405.00</b>	<b>117,663.00</b>	<b>0.00</b>	<b>0.00</b>	<b>117,663.00</b>	<b>-1,370,742.00</b>	<b>7.91 %</b>
<b>Department: 910 - TRANSFER IN Total:</b>	<b>1,488,405.00</b>	<b>1,488,405.00</b>	<b>117,663.00</b>	<b>0.00</b>	<b>0.00</b>	<b>117,663.00</b>	<b>-1,370,742.00</b>	<b>7.91 %</b>
<b>Revenue Total:</b>	<b>11,677,405.00</b>	<b>11,677,405.00</b>	<b>3,983,453.78</b>	<b>329,460.68</b>	<b>2,041,935.03</b>	<b>6,025,388.81</b>	<b>-5,652,016.19</b>	<b>51.60 %</b>



Budget Report

For Fiscal: 2022-2023 Period Ending: 12/31/2022

Expense	Original Total Budget	Current Total Budget	2021-2022 Activity	December Activity	2022-2023 Activity	Total Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Department: 703 - SEWER</b>								
<b>RptCategory: 40 - PERSONNEL SERVICES</b>								
730-703-431500	30,606.00	30,606.00	14,500.35	1,196.75	7,474.82	21,975.17	8,630.83	71.80 %
730-703-437049	46,111.00	46,111.00	22,960.78	2,087.40	12,524.40	35,485.18	10,625.82	76.96 %
730-703-437050	70,147.00	70,147.00	35,677.70	2,220.24	17,120.13	52,797.83	17,349.17	75.27 %
730-703-437051	44,817.00	44,817.00	0.00	2,399.28	2,399.28	2,399.28	42,417.72	5.35 %
730-703-437055	46,564.00	46,564.00	22,819.96	2,412.48	14,541.36	37,361.32	9,202.68	80.24 %
730-703-437070	129,372.00	129,372.00	72,784.22	0.00	31,443.25	104,227.47	25,144.53	80.56 %
730-703-437071	117,444.00	117,444.00	51,660.65	8,231.42	45,458.30	97,118.95	20,325.05	82.69 %
730-703-439011	40,000.00	40,000.00	15,160.21	0.00	0.00	15,160.21	24,839.79	37.90 %
730-703-450100	10,000.00	10,000.00	2,088.02	0.00	818.06	2,906.08	7,093.92	29.06 %
730-703-450500	0.00	0.00	2,441.51	246.73	1,792.65	4,234.16	-4,234.16	0.00 %
730-703-470000	287,061.00	287,061.00	135,230.30	11,483.77	78,480.62	213,710.92	73,350.08	74.45 %
<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>	<b>822,122.00</b>	<b>822,122.00</b>	<b>375,323.70</b>	<b>30,278.07</b>	<b>212,052.87</b>	<b>587,376.57</b>	<b>234,745.43</b>	<b>71.45 %</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>								
730-703-500110	61,000.00	61,000.00	18,526.97	367.90	5,359.93	23,886.90	37,113.10	39.16 %
730-703-500452	10,000.00	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0.00 %
730-703-500456	1,128,937.00	1,128,937.00	531,782.22	95,529.92	286,589.76	818,371.98	310,565.02	72.45 %
730-703-500458	2,738,092.00	2,738,092.00	1,327,826.80	115,473.49	710,948.01	2,038,774.81	699,317.19	74.46 %
730-703-520120	36,000.00	36,000.00	33,013.18	4,460.13	18,742.17	51,755.35	-15,755.35	143.76 %
730-703-520130	115,000.00	115,000.00	23,054.57	8,281.17	13,281.98	36,336.55	78,663.45	31.60 %
730-703-520320	55,000.00	55,000.00	24,925.73	1,299.76	14,565.25	39,490.98	15,509.02	71.80 %
730-703-520400	8,000.00	8,000.00	1,983.93	454.93	1,821.79	3,805.72	4,194.28	47.57 %
730-703-520430	16,000.00	16,000.00	8,042.14	652.70	3,914.92	11,957.06	4,042.94	74.73 %
730-703-540200	0.00	0.00	0.00	0.00	433.29	433.29	-433.29	0.00 %
730-703-540220	5,000.00	5,000.00	970.26	600.52	1,111.98	2,082.24	2,917.76	41.64 %
730-703-540300	20,000.00	20,000.00	9,206.76	0.00	2,353.01	11,559.77	8,440.23	57.80 %
730-703-540400	5,500.00	5,500.00	4,777.90	0.00	675.14	5,453.04	46.96	99.15 %
730-703-560100	6,500.00	6,500.00	1,334.49	109.79	653.17	1,987.66	4,512.34	30.58 %
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>	<b>4,205,029.00</b>	<b>4,205,029.00</b>	<b>1,985,444.95</b>	<b>227,230.31</b>	<b>1,060,450.40</b>	<b>3,045,895.35</b>	<b>1,159,133.65</b>	<b>72.43 %</b>
<b>RptCategory: 60 - CAPITAL OUTLAY</b>								
730-703-660100	665,000.00	665,000.00	0.00	0.00	0.00	0.00	665,000.00	0.00 %
730-703-676050	4,471,761.00	4,471,761.00	318,404.54	10,663.44	136,431.32	454,835.86	4,016,925.14	10.17 %
730-703-678090	393,964.00	393,964.00	0.00	0.00	0.00	0.00	393,964.00	0.00 %
<b>RptCategory: 60 - CAPITAL OUTLAY Total:</b>	<b>5,530,725.00</b>	<b>5,530,725.00</b>	<b>318,404.54</b>	<b>10,663.44</b>	<b>136,431.32</b>	<b>454,835.86</b>	<b>5,075,889.14</b>	<b>8.22 %</b>
<b>Department: 703 - SEWER Total:</b>	<b>10,557,876.00</b>	<b>10,557,876.00</b>	<b>2,679,173.19</b>	<b>268,171.82</b>	<b>1,408,934.59</b>	<b>4,088,107.78</b>	<b>6,469,768.22</b>	<b>38.72 %</b>
<b>Department: 920 - TRANSFER OUT</b>								
<b>RptCategory: 89 - TRANSFERS OUT</b>								
730-920-899100	288,604.00	288,604.00	94,264.00	0.00	0.00	94,264.00	194,340.00	32.66 %



**Budget Report**

For Fiscal: 2022-2023 Period Ending: 12/31/2022

	Original Total Budget	Current Total Budget	2021-2022 Activity	December Activity	2022-2023 Activity	Total Activity	Variance Favorable (Unfavorable)	Percent Used
TRANSFER OUT TO ROAD & STREET FUND (R...	430,925.00	430,925.00	192,866.00	0.00	0.00	192,866.00	238,059.00	44.76 %
<b>RptCategory: 89 - TRANSFERS OUT Total:</b>	<b>719,529.00</b>	<b>719,529.00</b>	<b>287,130.00</b>	<b>0.00</b>	<b>0.00</b>	<b>287,130.00</b>	<b>432,399.00</b>	<b>39.91 %</b>
<b>Department: 920 - TRANSFER OUT Total:</b>	<b>719,529.00</b>	<b>719,529.00</b>	<b>287,130.00</b>	<b>0.00</b>	<b>0.00</b>	<b>287,130.00</b>	<b>432,399.00</b>	<b>39.91 %</b>
<b>Department: 990 - CONTINGENCY</b>								
<b>RptCategory: 90 - OTHER</b>								
CONTINGENCY FUNDS	400,000.00	400,000.00	0.00	0.00	0.00	0.00	400,000.00	0.00 %
<b>RptCategory: 90 - OTHER Total:</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>0.00 %</b>
<b>Department: 990 - CONTINGENCY Total:</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>0.00 %</b>
<b>Expense Total:</b>	<b>11,677,405.00</b>	<b>11,677,405.00</b>	<b>2,966,303.19</b>	<b>268,171.82</b>	<b>1,408,934.59</b>	<b>4,375,237.78</b>	<b>7,302,167.22</b>	<b>37.47 %</b>
<b>Fund: 730 - SEWER FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>1,017,150.59</b>	<b>61,288.86</b>	<b>633,000.44</b>	<b>1,650,151.03</b>	<b>1,650,151.03</b>	<b>0.00 %</b>
<b>Fund: 740 - WATER FUND</b>								
<b>Revenue</b>								
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL</b>								
<b>RptType: 3000 - BEG FUND BAL.</b>								
BEGINNING FUND BALANCE	3,868,000.00	3,868,000.00	0.00	0.00	0.00	0.00	-3,868,000.00	0.00 %
<b>RptType: 3000 - BEG FUND BAL. Total:</b>	<b>3,868,000.00</b>	<b>3,868,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-3,868,000.00</b>	<b>0.00 %</b>
<b>RptType: 3140 - CHARGES FOR SERVICES</b>								
WATER SERVICE REVENUE	5,200,000.00	5,200,000.00	2,587,611.93	194,792.91	1,509,894.24	4,097,506.17	-1,102,493.83	78.80 %
WATER SERVICE CONNECTIONS	10,000.00	10,000.00	548.02	0.00	0.00	548.02	-9,451.98	5.48 %
<b>RptType: 3140 - CHARGES FOR SERVICES Total:</b>	<b>5,210,000.00</b>	<b>5,210,000.00</b>	<b>2,588,159.95</b>	<b>194,792.91</b>	<b>1,509,894.24</b>	<b>4,098,054.19</b>	<b>-1,111,945.81</b>	<b>78.66 %</b>
<b>RptType: 3141 - SDC</b>								
WATER SDC'S	50,000.00	50,000.00	0.00	0.00	0.00	0.00	-50,000.00	0.00 %
<b>RptType: 3141 - SDC Total:</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-50,000.00</b>	<b>0.00 %</b>
<b>RptType: 3600 - MISCELLANEOUS</b>								
ALL OTHER WATER RECEIPTS	0.00	0.00	0.00	0.00	1,050.00	1,050.00	1,050.00	0.00 %
<b>RptType: 3600 - MISCELLANEOUS Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,050.00</b>	<b>1,050.00</b>	<b>1,050.00</b>	<b>0.00 %</b>
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:</b>	<b>9,128,000.00</b>	<b>9,128,000.00</b>	<b>2,588,159.95</b>	<b>194,792.91</b>	<b>1,510,944.24</b>	<b>4,099,104.19</b>	<b>-5,028,895.81</b>	<b>44.91 %</b>
<b>Department: 910 - TRANSFER IN</b>								
<b>RptType: 3990 - TRANSFERS IN</b>								
TRANSFER IN FROM ROAD & STREET FUND	278,405.00	278,405.00	117,663.00	0.00	0.00	117,663.00	-160,742.00	42.26 %
<b>RptType: 3990 - TRANSFERS IN Total:</b>	<b>278,405.00</b>	<b>278,405.00</b>	<b>117,663.00</b>	<b>0.00</b>	<b>0.00</b>	<b>117,663.00</b>	<b>-160,742.00</b>	<b>42.26 %</b>
<b>Department: 910 - TRANSFER IN Total:</b>	<b>278,405.00</b>	<b>278,405.00</b>	<b>117,663.00</b>	<b>0.00</b>	<b>0.00</b>	<b>117,663.00</b>	<b>-160,742.00</b>	<b>42.26 %</b>
<b>Revenue Total:</b>	<b>9,406,405.00</b>	<b>9,406,405.00</b>	<b>2,705,822.95</b>	<b>194,792.91</b>	<b>1,510,944.24</b>	<b>4,216,767.19</b>	<b>-5,189,637.81</b>	<b>44.83 %</b>
<b>Expense</b>								
<b>Department: 704 - WATER</b>								
<b>RptCategory: 40 - PERSONNEL SERVICES</b>								
ACCOUNTING CLERK	36,727.00	36,727.00	17,400.42	1,436.10	8,969.80	26,370.22	10,356.78	71.80 %
<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>	<b>36,727.00</b>	<b>36,727.00</b>	<b>17,400.42</b>	<b>1,436.10</b>	<b>8,969.80</b>	<b>26,370.22</b>	<b>10,356.78</b>	<b>71.80 %</b>

Budget Report

For Fiscal: 2022-2023 Period Ending: 12/31/2022

	Original Total Budget	Current Total Budget	2021-2022 Activity	December Activity	2022-2023 Activity	Total Activity	Variance Favorable (Unfavorable)	Percent Used
PUBLIC WORKS DIRECTOR	46,111.00	46,111.00	22,960.78	2,087.40	12,524.40	35,485.18	10,625.82	76.96 %
PUBLIC WORKS SUPERVISOR	72,273.00	72,273.00	36,612.81	2,379.81	17,511.43	54,124.24	18,148.76	74.89 %
PW UTILITIES MANAGER	44,817.00	44,817.00	0.00	2,380.53	2,380.53	2,380.53	42,436.47	5.31 %
PW ADMIN ASSISTANT	46,564.00	46,564.00	22,819.96	2,412.48	14,541.36	37,361.32	9,202.68	80.24 %
UTILITY WORKER, JOURNEY	145,818.00	145,818.00	57,655.71	6,109.00	36,082.64	93,738.35	52,079.65	64.28 %
UTILITY WORKER II	238,650.00	238,650.00	45,761.69	7,164.08	42,405.02	88,166.71	150,483.29	36.94 %
SEASONAL HELP	40,000.00	40,000.00	5,119.76	0.00	0.00	5,119.76	34,880.24	12.80 %
OVERTIME	10,000.00	10,000.00	1,349.11	0.00	437.43	1,786.54	8,213.46	17.87 %
CAREER RECOGNITION PAY	0.00	0.00	345.30	161.46	450.56	795.86	-795.86	0.00 %
ASSOCIATED PAYROLL COSTS	434,079.00	434,079.00	103,820.26	13,451.10	86,488.54	190,308.80	243,770.20	43.84 %
<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>	<b>1,115,039.00</b>	<b>1,115,039.00</b>	<b>313,845.80</b>	<b>37,489.67</b>	<b>221,791.71</b>	<b>535,637.51</b>	<b>579,401.49</b>	<b>48.04 %</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>								
CONTRACTUAL & PROFESSIONAL SERVICES	71,000.00	71,000.00	40,523.92	3,075.90	14,714.26	55,238.18	15,761.82	77.80 %
METER READING CONTRACT	65,000.00	65,000.00	27,507.41	2,379.81	14,786.86	41,786.27	23,213.73	64.29 %
WHOLESALE WATER	1,300,000.00	1,300,000.00	530,318.62	41,621.29	315,452.31	845,770.93	454,229.07	65.06 %
BANK CHARGES	36,000.00	36,000.00	32,313.38	4,320.15	17,937.27	50,250.65	-14,250.65	139.59 %
OPERATIONS, MAINTENANCE & REPAIRS	300,000.00	300,000.00	96,836.92	1,231.41	33,610.83	130,447.75	169,552.25	43.48 %
LABORATORY WATER TESTS	40,000.00	40,000.00	12,581.00	4,900.00	10,052.11	22,633.11	17,366.89	56.58 %
FIRE HYDRANT MAINTENANCE & REPAIR	40,000.00	40,000.00	0.00	0.00	918.50	918.50	39,081.50	2.30 %
MAINTENANCE, REPAIR & OPERATION	0.00	0.00	-158.12	0.00	-300.00	-458.12	458.12	0.00 %
FLEET FUEL, MAINTENANCE & REPAIR	45,000.00	45,000.00	18,994.30	1,311.45	14,218.49	33,212.79	11,787.21	73.81 %
OFFICE SUPPLIES & EQUIPMENT	6,000.00	6,000.00	2,015.64	454.93	1,858.70	3,874.34	2,125.66	64.57 %
UTILITY BILLS & POSTAGE	16,000.00	16,000.00	8,042.14	652.70	3,914.92	11,957.06	4,042.94	74.73 %
DUES & MEMBERSHIPS	0.00	0.00	0.00	0.00	433.42	433.42	-433.42	0.00 %
TRAVEL, CONFERENCES & TRAINING	10,000.00	10,000.00	1,822.26	440.52	1,676.02	3,498.28	6,501.72	34.98 %
SMALL TOOLS, EQUIPMENT & SAFETY SUPPL..	20,000.00	20,000.00	10,264.78	1,253.88	2,664.19	12,928.97	7,071.03	64.64 %
DUMPING, HAULING, GARBAGE	10,000.00	10,000.00	8,170.29	0.00	0.00	8,170.29	1,829.71	81.70 %
UTILITIES	55,000.00	55,000.00	20,758.29	1,703.02	10,050.16	30,808.45	24,191.55	56.02 %
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>	<b>2,014,000.00</b>	<b>2,014,000.00</b>	<b>809,990.83</b>	<b>63,345.06</b>	<b>441,480.04</b>	<b>1,251,470.87</b>	<b>762,529.13</b>	<b>62.14 %</b>
<b>RptCategory: 60 - CAPITAL OUTLAY</b>								
EQUIPMENT REPLACEMENT RESERVES	279,000.00	279,000.00	0.00	0.00	0.00	0.00	279,000.00	0.00 %
SYSTEM IMPROVEMENTS & PROJECTS	3,960,425.00	3,960,425.00	78,226.55	0.00	0.00	78,226.55	3,882,198.45	1.98 %
RESERVE FROM SDC'S	609,610.00	609,610.00	0.00	0.00	0.00	0.00	609,610.00	0.00 %
<b>RptCategory: 60 - CAPITAL OUTLAY Total:</b>	<b>4,849,035.00</b>	<b>4,849,035.00</b>	<b>78,226.55</b>	<b>0.00</b>	<b>0.00</b>	<b>78,226.55</b>	<b>4,770,808.45</b>	<b>1.61 %</b>
<b>RptCategory: 70 - DEBT SERVICE</b>								
2005 BONDED DEBT/PRINCIPAL	331,000.00	331,000.00	165,000.00	0.00	166,000.00	331,000.00	0.00	100.00 %
2005 BONDED DEBT/INTEREST	27,235.00	27,235.00	13,621.90	5,167.80	11,979.00	25,600.90	1,634.10	94.00 %
<b>RptCategory: 70 - DEBT SERVICE Total:</b>	<b>358,235.00</b>	<b>358,235.00</b>	<b>178,621.90</b>	<b>5,167.80</b>	<b>177,979.00</b>	<b>356,600.90</b>	<b>1,634.10</b>	<b>99.54 %</b>
<b>Department: 704 - WATER Total:</b>	<b>8,336,309.00</b>	<b>8,336,309.00</b>	<b>1,380,685.08</b>	<b>106,002.53</b>	<b>841,250.75</b>	<b>2,221,935.83</b>	<b>6,114,373.17</b>	<b>26.65 %</b>

Budget Report

For Fiscal: 2022-2023 Period Ending: 12/31/2022

	Original Total Budget	Current Total Budget	2021-2022 Activity	December Activity	2022-2023 Activity	Total Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Department: 920 - TRANSFERS OUT</b>								
<b>RptCategory: 89 - TRANSFERS OUT</b>								
TRANSFER OUT TO GENERAL FUND	388,096.00	388,096.00	142,686.00	0.00	0.00	142,686.00	245,410.00	36.77 %
TRANSFER OUT TO ROAD & STREET FUND (R...	282,000.00	282,000.00	129,408.00	0.00	0.00	129,408.00	152,592.00	45.89 %
<b>RptCategory: 89 - TRANSFERS OUT Total:</b>	<b>670,096.00</b>	<b>670,096.00</b>	<b>272,094.00</b>	<b>0.00</b>	<b>0.00</b>	<b>272,094.00</b>	<b>398,002.00</b>	<b>40.61 %</b>
<b>Department: 920 - TRANSFER OUT Total:</b>								
	670,096.00	670,096.00	272,094.00	0.00	0.00	272,094.00	398,002.00	40.61 %
<b>Department: 990 - CONTINGENCY</b>								
<b>RptCategory: 90 - OTHER</b>								
CONTINGENCY FUNDS	400,000.00	400,000.00	0.00	0.00	0.00	0.00	400,000.00	0.00 %
<b>RptCategory: 90 - OTHER Total:</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>0.00 %</b>
<b>Department: 990 - CONTINGENCY Total:</b>								
	400,000.00	400,000.00	0.00	0.00	0.00	0.00	400,000.00	0.00 %
<b>Expense Total:</b>								
	9,406,405.00	9,406,405.00	1,652,779.08	106,002.53	841,250.75	2,494,029.83	6,912,375.17	26.51 %
<b>Fund: 740 - WATER FUND Surplus (Deficit):</b>								
	0.00	0.00	1,053,043.87	88,790.38	669,693.49	1,722,737.36	1,722,737.36	0.00 %
<b>Fund: 750 - STORM WATER FUND</b>								
<b>Revenue</b>								
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL</b>								
<b>RptType: 3000 - BEG FUND BAL.</b>								
BEGINNING FUND BALANCE	1,040,000.00	1,040,000.00	0.00	0.00	0.00	0.00	-1,040,000.00	0.00 %
<b>RptType: 3000 - BEG FUND BAL. Total:</b>	<b>1,040,000.00</b>	<b>1,040,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,040,000.00</b>	<b>0.00 %</b>
<b>RptType: 3140 - CHARGES FOR SERVICES</b>								
STORM REVENUE	1,898,000.00	1,898,000.00	924,970.21	78,582.25	471,461.98	1,396,432.19	-501,567.81	73.57 %
<b>RptType: 3140 - CHARGES FOR SERVICES Total:</b>	<b>1,898,000.00</b>	<b>1,898,000.00</b>	<b>924,970.21</b>	<b>78,582.25</b>	<b>471,461.98</b>	<b>1,396,432.19</b>	<b>-501,567.81</b>	<b>73.57 %</b>
<b>RptType: 3141 - SDC</b>								
STORMWATER SDC'S	11,000.00	11,000.00	0.00	0.00	0.00	0.00	-11,000.00	0.00 %
<b>RptType: 3141 - SDC Total:</b>	<b>11,000.00</b>	<b>11,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-11,000.00</b>	<b>0.00 %</b>
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:</b>								
	2,949,000.00	2,949,000.00	924,970.21	78,582.25	471,461.98	1,396,432.19	-1,552,567.81	47.35 %
<b>Department: 910 - TRANSFER IN</b>								
<b>RptType: 3990 - TRANSFERS IN</b>								
TRANSFER IN FROM ROAD & STREET FUND	278,405.00	278,405.00	117,663.00	0.00	0.00	117,663.00	-160,742.00	42.26 %
<b>RptType: 3990 - TRANSFERS IN Total:</b>	<b>278,405.00</b>	<b>278,405.00</b>	<b>117,663.00</b>	<b>0.00</b>	<b>0.00</b>	<b>117,663.00</b>	<b>-160,742.00</b>	<b>42.26 %</b>
<b>Department: 910 - TRANSFER IN Total:</b>								
	278,405.00	278,405.00	117,663.00	0.00	0.00	117,663.00	-160,742.00	42.26 %
<b>Revenue Total:</b>								
	3,227,405.00	3,227,405.00	1,042,633.21	78,582.25	471,461.98	1,514,095.19	-1,713,309.81	46.91 %
<b>Expense</b>								
<b>Department: 705 - PUBLIC WORKS DIRECTOR</b>								
<b>RptCategory: 40 - PERSONNEL SERVICES</b>								
ACCOUNTING CLERK	30,606.00	30,606.00	14,500.34	1,196.75	7,474.82	21,975.16	8,630.84	71.80 %
PUBLIC WORKS DIRECTOR	46,111.00	46,111.00	22,960.76	2,087.40	12,524.40	35,485.16	10,625.84	76.96 %
<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>	<b>76,717.00</b>	<b>76,717.00</b>	<b>37,461.10</b>	<b>3,284.15</b>	<b>19,999.22</b>	<b>57,460.32</b>	<b>19,256.68</b>	<b>74.38 %</b>
<b>RptCategory: 705 - PUBLIC WORKS DIRECTOR Total:</b>	<b>76,717.00</b>	<b>76,717.00</b>	<b>37,461.10</b>	<b>3,284.15</b>	<b>19,999.22</b>	<b>57,460.32</b>	<b>19,256.68</b>	<b>74.38 %</b>

**Budget Report**

For Fiscal: 2022-2023 Period Ending: 12/31/2022

	Original Total Budget	Current Total Budget	2021-2022 Activity	December Activity	2022-2023 Activity	Total Activity	Variance Favorable (Unfavorable)	Percent Used
<a href="#">750-705-437050</a>	70,147.00	70,147.00	35,517.64	2,220.24	17,120.16	52,637.80	17,509.20	75.04 %
<a href="#">750-705-437051</a>	44,817.00	44,817.00	0.00	2,399.26	2,399.26	2,399.26	42,417.74	5.35 %
<a href="#">750-705-437055</a>	46,564.00	46,564.00	22,819.79	2,412.44	14,541.14	37,360.93	9,203.07	80.24 %
<a href="#">750-705-437070</a>	0.00	0.00	55,192.77	0.00	35.00	55,227.77	-55,227.77	0.00 %
<a href="#">750-705-437071</a>	103,980.00	103,980.00	0.00	0.00	11,261.29	11,261.29	92,718.71	10.83 %
<a href="#">750-705-439011</a>	40,000.00	40,000.00	14,508.00	0.00	0.00	14,508.00	25,492.00	36.27 %
<a href="#">750-705-450100</a>	5,000.00	5,000.00	1,394.19	0.00	418.39	1,812.58	3,187.42	36.25 %
<a href="#">750-705-450500</a>	0.00	0.00	335.17	131.73	412.35	747.52	-747.52	0.00 %
<a href="#">750-705-470000</a>	180,486.00	180,486.00	79,144.74	6,939.77	39,472.13	118,616.87	61,869.13	65.72 %
<b>RptCategory: 40 - PERSONNEL SERVICES Total:</b>	<b>567,711.00</b>	<b>567,711.00</b>	<b>246,373.40</b>	<b>17,387.59</b>	<b>105,658.94</b>	<b>352,032.34</b>	<b>215,678.66</b>	<b>62.01 %</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>								
<a href="#">750-705-500110</a>	41,000.00	41,000.00	25,566.47	1,020.20	12,078.67	37,645.14	3,354.86	91.82 %
<a href="#">750-705-520120</a>	36,000.00	36,000.00	33,015.52	4,460.76	18,743.41	51,758.93	-15,758.93	143.77 %
<a href="#">750-705-520130</a>	65,000.00	65,000.00	30,140.13	693.14	10,881.19	41,021.32	23,978.68	63.11 %
<a href="#">750-705-520320</a>	20,000.00	20,000.00	21,079.98	12.48	4,852.48	25,932.46	-5,932.46	129.66 %
<a href="#">750-705-520400</a>	5,000.00	5,000.00	1,983.66	469.32	1,830.38	3,814.04	1,185.96	76.28 %
<a href="#">750-705-520430</a>	16,000.00	16,000.00	8,044.57	652.90	3,916.12	11,960.69	4,039.31	74.75 %
<a href="#">750-705-540220</a>	4,000.00	4,000.00	96.34	0.00	368.37	464.71	3,535.29	11.62 %
<a href="#">750-705-540300</a>	11,000.00	11,000.00	7,557.24	0.00	2,419.75	9,976.99	1,023.01	90.70 %
<a href="#">750-705-540400</a>	5,000.00	5,000.00	2,197.81	0.00	674.93	2,872.74	2,127.26	57.45 %
<a href="#">750-705-560100</a>	3,000.00	3,000.00	644.59	50.47	318.22	962.81	2,037.19	32.09 %
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>	<b>206,000.00</b>	<b>206,000.00</b>	<b>130,326.31</b>	<b>7,359.27</b>	<b>56,083.52</b>	<b>186,409.83</b>	<b>19,590.17</b>	<b>90.49 %</b>
<b>RptCategory: 60 - CAPITAL OUTLAY</b>								
<a href="#">750-705-660100</a>	115,000.00	115,000.00	0.00	0.00	0.00	0.00	115,000.00	0.00 %
<a href="#">750-705-676050</a>	1,803,500.00	1,803,500.00	186,939.76	10,719.68	131,466.90	318,406.66	1,485,093.34	17.65 %
<b>RptCategory: 60 - CAPITAL OUTLAY Total:</b>	<b>1,918,500.00</b>	<b>1,918,500.00</b>	<b>186,939.76</b>	<b>10,719.68</b>	<b>131,466.90</b>	<b>318,406.66</b>	<b>1,600,093.34</b>	<b>16.60 %</b>
<b>Department: 705 - PUBLIC WORKS DIRECTOR Total:</b>	<b>2,692,211.00</b>	<b>2,692,211.00</b>	<b>563,639.47</b>	<b>35,466.54</b>	<b>293,209.36</b>	<b>856,848.83</b>	<b>1,835,362.17</b>	<b>31.83 %</b>
<b>Department: 920 - TRANSFER OUT</b>								
<b>RptCategory: 89 - TRANSFERS OUT</b>								
<a href="#">750-920-899100</a>	231,094.00	231,094.00	67,286.00	0.00	0.00	67,286.00	163,808.00	29.12 %
<a href="#">750-920-899205</a>	104,100.00	104,100.00	46,248.00	0.00	0.00	46,248.00	57,852.00	44.43 %
<b>RptCategory: 89 - TRANSFERS OUT Total:</b>	<b>335,194.00</b>	<b>335,194.00</b>	<b>113,534.00</b>	<b>0.00</b>	<b>0.00</b>	<b>113,534.00</b>	<b>221,660.00</b>	<b>33.87 %</b>
<b>Department: 920 - TRANSFER OUT Total:</b>	<b>335,194.00</b>	<b>335,194.00</b>	<b>113,534.00</b>	<b>0.00</b>	<b>0.00</b>	<b>113,534.00</b>	<b>221,660.00</b>	<b>33.87 %</b>

Budget Report

	Original Total Budget	Current Total Budget	2021-2022 Activity	December Activity	2022-2023 Activity	Total Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Department: 990 - CONTINGENCY</b>								
<b>RptCategory: 90 - OTHER</b>								
<u>750-990-910000</u> CONTINGENCY FUNDS								
<b>RptCategory: 90 - OTHER Total:</b>								
	200,000.00	200,000.00	0.00	0.00	0.00	0.00	200,000.00	0.00 %
	<b>200,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>0.00 %</b>
<b>Department: 990 - CONTINGENCY Total:</b>								
	3,227,405.00	3,227,405.00	677,173.47	35,466.54	293,209.36	970,382.83	2,257,022.17	30.07 %
	<b>Expense Total:</b>	<b>0.00</b>	<b>365,459.74</b>	<b>43,115.71</b>	<b>178,252.62</b>	<b>543,712.36</b>	<b>543,712.36</b>	<b>0.00 %</b>
<b>Fund: 750 - STORM WATER FUND Surplus (Deficit):</b>								
<b>Fund: 801 - MUNICIPAL COURT TRUST FUND</b>								
<b>Revenue</b>								
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL</b>								
<b>RptType: 3000 - BEG FUND BAL.</b>								
<u>801-000-309999</u> BEGINNING FUND BALANCE								
	40,000.00	40,000.00	0.00	0.00	0.00	0.00	-40,000.00	0.00 %
	<b>40,000.00</b>	<b>40,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-40,000.00</b>	<b>0.00 %</b>
<b>RptType: 3260 - FINES AND FORFEITURES</b>								
<u>801-000-326020</u> CITY OF GLADSTONE FINES/FEES								
	735,000.00	735,000.00	350,730.31	26,509.62	139,238.39	489,968.70	-245,031.30	66.66 %
<u>801-000-326030</u> CLACKAMAS COUNTY FINES/FEES	22,000.00	22,000.00	14,867.79	827.85	5,691.20	20,558.99	-1,441.01	93.45 %
<u>801-000-326040</u> STATE OF OREGON FINES/FEES	85,000.00	85,000.00	56,534.36	2,983.33	20,165.99	76,700.35	-8,299.65	90.24 %
<u>801-000-326050</u> RESTITUTION	3,000.00	3,000.00	0.00	0.00	0.00	0.00	-3,000.00	0.00 %
<u>801-000-326060</u> BOND	5,000.00	5,000.00	-5,234.94	56.50	-9,581.02	-14,815.96	-19,815.96	296.32 %
	<b>850,000.00</b>	<b>850,000.00</b>	<b>416,897.52</b>	<b>30,377.30</b>	<b>155,514.56</b>	<b>572,412.08</b>	<b>-277,587.92</b>	<b>67.34 %</b>
<b>RptType: 3600 - MISCELLANEOUS</b>								
<u>801-000-360000</u> ALL OTHER COURT FEES								
	0.00	0.00	140.00	315.50	503.50	643.50	643.50	0.00 %
	<b>0.00</b>	<b>0.00</b>	<b>140.00</b>	<b>315.50</b>	<b>503.50</b>	<b>643.50</b>	<b>643.50</b>	<b>0.00 %</b>
<b>Department: 000 - UNDESIGNATED / NON DEPARTMENTAL Total:</b>								
	890,000.00	890,000.00	417,037.52	30,692.80	156,018.06	573,055.58	-316,944.42	64.39 %
	<b>890,000.00</b>	<b>890,000.00</b>	<b>417,037.52</b>	<b>30,692.80</b>	<b>156,018.06</b>	<b>573,055.58</b>	<b>-316,944.42</b>	<b>64.39 %</b>
<b>Revenue Total:</b>								
	735,000.00	735,000.00	291,037.69	21,202.82	138,770.20	429,807.89	305,192.11	58.48 %
	22,000.00	22,000.00	14,314.84	759.59	6,541.04	20,855.88	1,144.12	94.80 %
	85,000.00	85,000.00	88,200.89	2,851.59	47,500.12	135,701.01	-50,701.01	159.65 %
	3,000.00	3,000.00	0.00	0.00	0.00	0.00	3,000.00	0.00 %
	5,000.00	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00 %
	0.00	0.00	140.00	0.00	53.00	193.00	-193.00	0.00 %
	<b>850,000.00</b>	<b>850,000.00</b>	<b>393,693.42</b>	<b>24,814.00</b>	<b>192,864.36</b>	<b>586,557.78</b>	<b>263,442.22</b>	<b>69.01 %</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>								
	850,000.00	850,000.00	393,693.42	24,814.00	192,864.36	586,557.78	263,442.22	69.01 %
	<b>850,000.00</b>	<b>850,000.00</b>	<b>393,693.42</b>	<b>24,814.00</b>	<b>192,864.36</b>	<b>586,557.78</b>	<b>263,442.22</b>	<b>69.01 %</b>
<b>Department: 220 - COURT</b>								
<b>RptCategory: 50 - MATERIAL AND SERVICES</b>								
<u>801-220-500500</u> CITY OF GLADSTONE FINES & FEES								
	735,000.00	735,000.00	291,037.69	21,202.82	138,770.20	429,807.89	305,192.11	58.48 %
<u>801-220-500510</u> CLACKAMAS COUNTY FINES & FEES	22,000.00	22,000.00	14,314.84	759.59	6,541.04	20,855.88	1,144.12	94.80 %
<u>801-220-500520</u> STATE OF OREGON FINES & FEES	85,000.00	85,000.00	88,200.89	2,851.59	47,500.12	135,701.01	-50,701.01	159.65 %
<u>801-220-500530</u> RESTITUTION	3,000.00	3,000.00	0.00	0.00	0.00	0.00	3,000.00	0.00 %
<u>801-220-500540</u> BOND - COURT	5,000.00	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00 %
<u>801-220-500550</u> ALL OTHER FEES & FINES	0.00	0.00	140.00	0.00	53.00	193.00	-193.00	0.00 %
	<b>850,000.00</b>	<b>850,000.00</b>	<b>393,693.42</b>	<b>24,814.00</b>	<b>192,864.36</b>	<b>586,557.78</b>	<b>263,442.22</b>	<b>69.01 %</b>
<b>RptCategory: 50 - MATERIAL AND SERVICES Total:</b>								
	850,000.00	850,000.00	393,693.42	24,814.00	192,864.36	586,557.78	263,442.22	69.01 %
	<b>850,000.00</b>	<b>850,000.00</b>	<b>393,693.42</b>	<b>24,814.00</b>	<b>192,864.36</b>	<b>586,557.78</b>	<b>263,442.22</b>	<b>69.01 %</b>
<b>Department: 220 - COURT Total:</b>								

Budget Report

For Fiscal: 2022-2023 Period Ending: 12/31/2022

Department: 990 - CONTINGENCY  
 RptCategory: 90 - OTHER  
[801-990-910000](#)

	Original Total Budget	Current Total Budget	2021-2022 Activity	December Activity	2022-2023 Activity	Total Activity	Variance Favorable (Unfavorable)	Percent Used
CONTINGENCY FUNDS	40,000.00	40,000.00	0.00	0.00	0.00	0.00	40,000.00	0.00 %
RptCategory: 90 - OTHER Total:	40,000.00	40,000.00	0.00	0.00	0.00	0.00	40,000.00	0.00 %
Department: 990 - CONTINGENCY Total:	40,000.00	40,000.00	0.00	0.00	0.00	0.00	40,000.00	0.00 %
Expense Total:	890,000.00	890,000.00	393,693.42	24,814.00	192,864.36	586,557.78	303,442.22	65.91 %
Fund: 801 - MUNICIPAL COURT TRUST FUND Surplus (Deficit):	0.00	0.00	23,344.10	5,878.80	-36,846.30	-13,502.20	-13,502.20	0.00 %
Report Surplus (Deficit):	0.00	0.00	7,421,940.07	483,812.95	1,673,357.64	9,095,297.71	9,095,297.71	0.00 %

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	2021-2022 Activity	December Activity	2022-2023 Activity	Total Activity	Variance
							Favorable (Unfavorable)
100 - GENERAL FUND	0.00	0.00	4,369,184.25	-163,718.17	135,803.14	4,504,987.39	4,504,987.39
105 - AMERICAN RESCUE PLAN RES	0.00	0.00	0.00	121,207.04	0.00	0.00	0.00
205 - ROAD AND STREET FUND	0.00	0.00	338,693.70	29,515.10	-804,053.41	-465,359.71	-465,359.71
228 - POLICE LEVY FUND	0.00	0.00	-112,249.85	67,102.88	344,150.07	231,900.22	231,900.22
229 - FIRE LEVY FUND	0.00	0.00	134,609.17	56,350.69	310,872.71	445,481.88	445,481.88
390 - URBAN RENEWAL FUND	0.00	0.00	232,704.50	174,281.66	242,484.88	475,189.38	475,189.38
730 - SEWER FUND	0.00	0.00	1,017,150.59	61,288.86	633,000.44	1,650,151.03	1,650,151.03
740 - WATER FUND	0.00	0.00	1,053,043.87	88,790.38	669,693.49	1,722,737.36	1,722,737.36
750 - STORM WATER FUND	0.00	0.00	365,459.74	43,115.71	178,252.62	543,712.36	543,712.36
801 - MUNICIPAL COURT TRUST FU	0.00	0.00	23,344.10	5,878.80	-36,846.30	-13,502.20	-13,502.20
<b>Report Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>7,421,940.07</b>	<b>483,812.95</b>	<b>1,673,357.64</b>	<b>9,095,297.71</b>	<b>9,095,297.71</b>





**CHECK REGISTER FOR DECEMBER 2022**

<b>Check Date</b>	<b>Check No.</b>	<b>Vendor</b>	<b>Amount</b>	<b>Line Item Description</b>
12/01/2022	92799 - 92802	UB Refunds	995.66	UB Refunds
12/01/2022	92803	Daniel Ori	176.50	Training Per Diem
12/01/2022	92804	Flash PhotoBooth LLC	795.00	Reissue - Community Event
12/01/2022	92805	Jeff Shepherd	176.50	Training Per Diem
12/01/2022	92806	Verizon Wireless	5,182.24	Cell Phones - All Depts (2 mos)
12/05/2022	269	ICMA-Rc (Reissue returned ACH)	4,501.14	Voluntary Payroll Deferred Comp
12/07/2022	270	Amy Lindgren Law, LLC	3,000.00	Municipal Judge Contract - CT
12/07/2022	271	Lundquist, Kyndre	3,500.00	Prosecutor Contract - CT
12/07/2022	272	Nancy McDonald	3,150.00	HR Consultant Services - Admin
12/08/2022	92807	Accurate Electric of Oregon I	1,538.05	Electrical Work for W/D @SC - PW
12/08/2022	92808	AllPro Wildlife Removal	1,475.00	Wildlife Removal - PW
12/08/2022	92809	American Medical Response	400.00	Blood Draws - PD
12/08/2022	92810	Aramark	163.32	Mat Rental - PW
12/08/2022	92811	Brown & Caldwell	1,617.25	Professional Fees - PW
12/08/2022	92812	Buel's Impressions Printing	39.00	Business Card Printing - PD
12/08/2022	92813	Canon Financial Services, Inc.	1,313.85	Copier Leases/Usage - IT
12/08/2022	92814	Cascade Form Systems	1,157.65	Shut Off Door Hangers - PW
12/08/2022	92815	Clackamas Landscape Supply	209.00	Mason Sand - PW
12/08/2022	92816	Comcast	52.50	Digital Receivers - IT
12/08/2022	92817	Environment Science Associates	1,003.75	MB Site Plan - PW
12/08/2022	92818	Ferguson Waterworks #3011	777.43	Stock Water Parts - PW
12/08/2022	92819	FlashAlert Newswire	292.00	Annual Subscription - PD
12/08/2022	92820	Griffin Land Surveying Inc.	1,100.00	Survey/Planning - PW
12/08/2022	92821	Iselin Architects, PC	260.00	Professional Fees FD - PW
12/08/2022	92822	Jill Tate	345.00	Transcription - Admin
12/08/2022	92823	Les Schwab Tires	1,109.04	Vehicle Maintenance - PD
12/08/2022	92824	Lori Bell	3,700.00	Professional Fees -Tourism - Admin
12/08/2022	92825	Moore Iacofano Goltsman, Inc.	7,753.60	Zoning Code Rewrite - Admin
12/08/2022	92826	Motorola Solutions Inc	7,178.34	Bodycams/Software - PD
12/08/2022	92827	Northwest Natural Gas	1,960.10	Natural Gas Usage - All Depts
12/08/2022	92828	Northwest Success, Inc.	2,253.31	Monthly Janitorial Service - PW
12/08/2022	92829	P & C Construction	62,548.00	Construction - PW Remodel
12/08/2022	92830	Pacific Office Automation Inc	166.62	Copier Leases/Usage - IT
12/08/2022	92831	PACWEST Machinery LLC	88.54	Sweeper Maintenance - PW
12/08/2022	92832	Paramount Pest Control Inc	165.00	Pest Control - PW
12/08/2022	92833	Platt Electric Supply	172.83	Electrical Parts/Tools - PW
12/08/2022	92834	Portland General Electric	13,511.62	Electricity Usage/Street Lights - PW
12/08/2022	92835	Shiels Oblatz Johnsen	5,644.78	Prof Fees/PW Facility - Admin
12/08/2022	92836	Smith-Wagar Brucker Consulting Inc.	14,231.25	Financial Consulting - Admin
12/08/2022	92837	Water Environment Services	115,473.49	Monthly Sewer Billing - PW
12/08/2022	92838	Wire Works LLC	200.52	Vehicle Maintenance - PD
12/08/2022	92839	Workplace Results LLC	600.00	Mediation Fees - Admin
12/15/2022	273	BridgePay Network Solutions, LLC	183.10	UB Online Pmt Fees - PW
12/15/2022	274	MSPEN Consulting, LLC	840.00	Grant Writing Consultant - Admin
12/15/2022	275	Pitney Bowes Global Financial Svcs.	483.60	Postage Meter Rental - Admon
12/15/2022	276	Satcom Global Ltd.	42.75	Satellite Phone Access - PD
12/15/2022	92840	BMS Technologies	1,958.30	UB Printing/Mailing - PW
12/15/2022	92841	Buel's Impressions Printing	30.00	Business Card Printing - PD
12/15/2022	92842	Cintas First Aid Lockbox	309.50	First Aid/Wtrcooler - SC/PW/PD/Admin
12/15/2022	92843	CIS Trust	150.00	Supervisor Training - PW/CT/SC/Admin
12/15/2022	92844	Clackamas County Finance Department	5,084.59	Planning Services - Admin
12/15/2022	92845	Clackamas River Basin Council	1,000.00	Annual Sponsorship - PW
12/15/2022	92846	Curtis, L. N. Co.	76.00	Uniforms - PD
12/15/2022	92847	Donna Mathews	180.00	Embroidery - PW
12/15/2022	92848	Ferguson Waterworks #3011	157.88	Water parts - PW
12/15/2022	92849	General Tree Service	1,270.00	Weed Control - PW

**CHECK REGISTER FOR DECEMBER 2022**

<b>Check Date</b>	<b>Check No.</b>	<b>Vendor</b>	<b>Amount</b>	<b>Line Item Description</b>
12/15/2022	92850	Gold Wrench	711.90	Vehicle Maintenance - PD
12/15/2022	92851	J. Thayer Co.	63.80	Nameplates - Admin
12/15/2022	92852	Laserwerks	110.00	Recognition Plaque - Admin
12/15/2022	92853	League of Oregon Cities	60.00	Job Postings - Admin
12/15/2022	92854	Merina and Company LLP	7,650.00	Audit Services - Admin
12/15/2022	92855	Moore Iacofano Goltsman, Inc.	8,190.80	Professional Fees - DT Code - Admin
12/15/2022	92856	Motorola Solutions Inc	9,925.44	Body Cameras - PD
12/15/2022	92857	North Clackamas County Water	39,845.60	Water Purchases - PW
12/15/2022	92858	Oak Lodge Water Services	1,280.78	Water Purchases - PW
12/15/2022	92859	Oregon Bureau of Labor & Industry	545.46	Project Fee - PW
12/15/2022	92860	PACWEST Machinery LLC	82.97	Sweeper Maintenance - PW
12/15/2022	92861	Pitney Bowes	982.09	Postage - All Depts
12/15/2022	92862	PORAC Legal Defense Fund	265.00	Legal Defense Fee - PD
12/15/2022	92863	Scott Johnson	116.00	Reimburse Testing Fees - PW
12/15/2022	92864	Stein Oil Co. Inc.	4,527.32	Gasoline - PD/PW/SC
12/15/2022	92865	Stericycle	162.67	Shredding Service - PD
12/15/2022	92866	TransUnion Risk and Alternative	75.00	Data Research - PD
12/15/2022	92867	Washington Federal	5,167.80	Debt Service Interest - PW
12/15/2022	92868	Watts Heating & Cooling	80.00	HVAC Filters - PW
12/15/2022	92869	Wire Works LLC	855.00	Vehicle Maintenance - PD
12/21/2022	92870	4Imprint, Inc.	1,389.92	Tote Bags w/City Logo - Admin
12/21/2022	92871	Alexin Analytical Laboratories	2,340.00	Water Testing - PW
12/21/2022	92872	Allstream	139.18	Land Lines - PW
12/21/2022	92873	American Medical Response	200.00	Blood Draws - PD
12/21/2022	92874	AutoZone, Inc	35.78	Vehicle Maintenance - PD
12/21/2022	92875	Backflow Management Inc	8.00	Backflow Testing Letter - PW
12/21/2022	92876	Bravo Land Care & Maintenance	945.00	Monthly Landscape Maintenance - PW
12/21/2022	92877	City of Milwaukie	120.00	Clackamas Cities Dinner - Admin
12/21/2022	92878	Clackamas County Finance Department	13,343.50	Ammo Draw/Dispatch - PD
12/21/2022	92879	Curtis, L. N. Co.	185.03	Uniforms - PD
12/21/2022	92880	Leeway Engineering Solutions LLC	25,863.39	I & I Project - PW
12/21/2022	92881	Office Depot	314.82	Office Supplies - Admin
12/21/2022	92882	One Call Concepts Inc	86.40	Utility Locates - PW
12/21/2022	92883	Oregon DMV	4.00	Driving Records - PD
12/21/2022	92884	Passport To Languages	17.55	Interpreting Service - CT
12/21/2022	92885	Sisul Engineering	1,125.00	Professional Fees - PW
12/21/2022	92886	Wilsonville Lock & Security	122.85	Monitoring - PW
12/29/2022	278	8x8, Inc.	1,705.29	Monthly Phone Service - All Depts.
12/29/2022	92887	Canon Financial Services, Inc.	1,444.86	Copier Leases & Usage - IT
12/29/2022	92888	Columbia Rubber LLC	495.00	Snow Plow Blade - PW
12/29/2022	92889	Day Wireless Systems Inc	7,600.25	Replace Alerting System - FD
12/29/2022	92890	Gold Wrench	5,707.75	Vehicle Maintenance - PD
12/29/2022	92891	Oregon DEQ	160.00	Certification Fee - PW
12/29/2022	92892	Pacific Mobile Structures, Inc.	532.00	Mobile Office Rental - PW
12/29/2022	92893	Pamplin Media Group	2,026.00	Newsletter Printing - Admin
12/29/2022	92894	Stein Oil Co. Inc.	5,077.73	Gasoline - PW/PD/SC
12/29/2022	92895	Walter E. Nelson Co.	1,088.53	Paper/Janitorial Supplies - PW
12/29/2022	92896	Watts Heating & Cooling	977.64	Heater Repair - PW
12/29/2022	92897	United States Postal Service	2,366.31	Newsletter Postage
12/30/2022	279	HRA VEBA Plan	3,500.13	Employer VEBA contribution
12/30/2022	280	MissionSquare Retirement	3,667.87	Voluntary Payroll Deferred Comp
12/30/2022	92898	Axa Equi-Vest	6,753.16	Voluntary Payroll Deferred Comp
12/30/2022	92899	CIS Trust	64,953.17	Monthly Health Insurance
12/30/2022	92900	Clackamas Community Federal Credit Union	1,276.33	GPA Union Dues
12/30/2022	92901	Equitable	1,403.83	Non-PERS Retirement Pmt
12/30/2022	92902	Equitable Financial Life Insurance Co.	86.00	Non-PERS Retirement Pmt

**CHECK REGISTER FOR DECEMBER 2022**

<b>Check Date</b>	<b>Check No.</b>	<b>Vendor</b>	<b>Amount</b>	<b>Line Item Description</b>
12/30/2022	92903	Oregon AFSCME Council #75	1,122.43	AFSCME Union Dues
12/30/2022	92904	Oregon Department of Justice/Child Support	343.20	Child Support
Total General Fund Checks:			<u>\$ 520,969.13</u>	
<u>Urban Renewal Fund Checks:</u>				
12/12/2022	5537	Oregon Ethics Commission	768.35	Annual Fee
12/15/2022	5538	Merina & Company	7,350.00	Audit Services
Total December 2022 Checks:			<u>\$ 529,087.48</u>	





**ATTORNEY CHARGES**

<b>Attorneys:</b>	<b>July, 2022</b>	<b>Aug, 2022</b>	<b>Sept, 2022</b>	<b>Oct, 2022</b>	<b>Nov, 2022</b>	<b>Dec, 2022</b>	<b>Totals</b>
City Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Elections	-	725.06	427.50	-	-	-	1,152.56
Finance	-	-	-	-	-	-	-
General	570.00	285.00	484.50	1,657.80	-	87.20	3,084.50
Meeting Attendance	-	-	-	-	-	-	-
Governance/City Council	399.00	484.50	57.00	714.60	285.00	138.50	2,078.60
Meeting Attendance	399.00	959.50	541.50	1,045.00	1,624.50	1,102.00	5,671.50
Intergovernmental	85.50	-	85.50	142.50	28.50	-	342.00
Meeting Attendance	-	228.00	-	-	-	-	228.00
Land Use/ Community Development	-	798.00	2,793.00	4,122.25	285.00	2,109.00	10,107.25
Meeting Attendance	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	-
Personnel/Labor	-	-	-	-	-	-	-
GPA	57.00	1,813.00	2,014.50	2,808.25	2,695.30	570.00	9,958.05
City Administration	513.00	802.10	494.76	646.00	484.50	-	2,940.36
Personnel Handbook	-	-	-	-	-	-	-
Meeting Attendance	-	2,356.00	-	-	-	-	2,356.00
Public Records & Meetings	142.50	284.00	-	-	-	28.50	455.00
Public Safety	57.00	2,481.04	28.50	1,415.90	606.00	281.00	4,869.44
Public Works	997.50	57.00	790.00	861.66	142.50	1,111.50	3,960.16
Public Works Facility Project	973.49	1,503.50	1,681.50	-	-	28.50	4,186.99
Real Property Transactions	-	-	171.00	-	-	-	171.00
Risk Management/Litigation	-	285.00	-	-	-	-	285.00
Rights of Way-Telecommunications	-	-	-	-	2,437.50	-	2,437.50
Urban Renewal	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 4,193.99</b>	<b>\$ 13,061.70</b>	<b>\$ 9,569.26</b>	<b>\$ 13,413.96</b>	<b>\$ 8,588.80</b>	<b>\$ 5,456.20</b>	<b>\$ 54,283.91</b>

<b>Attorneys:</b>	<b>Jan, 2023</b>	<b>Feb, 2023</b>	<b>Mar, 2023</b>	<b>Apr, 2023</b>	<b>May, 2023</b>	<b>June, 2023</b>	<b>Totals for Year</b>
City Charter	-	-	-	-	-	-	\$ -
Elections	-	-	-	-	-	-	1,152.56
Finance	-	-	-	-	-	-	-
General	-	-	-	-	-	-	3,084.50
Meeting Attendance	-	-	-	-	-	-	-
Governance/City Council	-	-	-	-	-	-	2,078.60
Meeting Attendance	-	-	-	-	-	-	5,671.50
Intergovernmental	-	-	-	-	-	-	342.00
Meeting Attendance	-	-	-	-	-	-	228.00
Land Use/ Community Development	-	-	-	-	-	-	10,107.25
Meeting Attendance	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	-
Personnel/Labor	-	-	-	-	-	-	-
GPA	-	-	-	-	-	-	9,958.05
City Administration	-	-	-	-	-	-	2,940.36
Personnel Handbook	-	-	-	-	-	-	-
Meeting Attendance	-	-	-	-	-	-	2,356.00
Public Records & Meetings	-	-	-	-	-	-	455.00
Public Safety	-	-	-	-	-	-	4,869.44
Public Works	-	-	-	-	-	-	3,960.16
Public Works Facility Project	-	-	-	-	-	-	4,186.99
Real Property Transactions	-	-	-	-	-	-	171.00
Risk Management/Litigation	-	-	-	-	-	-	285.00
Rights of Way-Telecommunications	-	-	-	-	-	-	2,437.50
Urban Renewal	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54,283.91</b>









# Public Works

## Staff Report for January 2023

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Report Date : January 31, 2023  
To : Jacque M. Betz, City Administrator  
Copy : Mayor and City Council  
From : Darren Caniparoli, Public Works Director

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### PARKS:

- Trash pick-up in all parks two days a week.
- Restroom cleaning in all parks two days a week.
- Repairs and Maintenance of City Parks bathrooms.
- Small graffiti removal and illegal dumping cleanup from all parks.

The area experienced heavy rains for several days in a row, which caused our local waterways to rise. The boat ramp at Meldrum Bar Park was full of organic material that made its way down the river with the high water; tree logs and other debris filled the area. Crews worked to clear logs that were several feet in diameter, with some that were over 30 feet long. Maintaining clear access to the Willamette and Clackamas Rivers for boating recreation and fishing is a high priority.



Crews spent upward of 15 hours over three occasions within a 1 week period clearing debris.







The parks crew continues to work on winter maintenance items, which includes pressure washing all hard surfaces in all of our maintained City parks. Crews work to clean benches, sidewalks and walkways, tables, playground equipment, courts, brick and mortar buildings and canopies.



Graffiti is and continues to be an ongoing issue in our parks and public areas, after a reduction in incidence during December we are quickly back to regular occurrences.



## STREETS:

The Public Works Department has been working on a citywide street signage update, currently we are in zone 3. We are very close to having zone 3 completed and we will soon have the project completed. Maintaining proper street signage is an important part of safety for our drivers and pedestrian traffic.



What happens to all the used signage? Crews work to dispose of everything properly and work to recycle everything they can. Crews bring all signage back to the Public Works yard; remove the concrete cones from the end of the old signs (pictured right). Crews are then able to process the signage to the recycler as scrap metal. The concrete cones are also recycled with the help of a local recycling company who processes street waste material.





Winter weather takes a toll on our roadways; the wet weather in Oregon is not favorable to the longevity of roadway patches, especially ones made using cold mix.

The Street crews finally got a break in the weather and were able to repair the large pothole that had developed in front of Kraxberger Middle School. With the favorable temperatures and drier weather, crews were able to utilize hot mix asphalt for the repair. This repair will last much longer than our winter standard of cold mix!



## FACILITIES:



With the holidays behind us, crews worked to take down the holiday décor throughout town. Crews removed lights and holiday décor at the Senior Center and the Civic Center.

PGE assisted us again with the removal of the snowflakes that line Portland Avenue, which we greatly appreciate!



Crewmember Rex McIntire worked to replace the hot water heater at the Fire Department, the old one began to leak in the attic space.

The Fire Department remains a City facility though it is now staffed and managed by Clackamas County Fire.

## WATER:

- Utility billing service orders.
- Routine water samples and chlorine residual testing
- Replaced Broken Water Meter Lids, Performed Water Leak Investigations, Located Buried Water Meters, and Shutoff Water Meters do to Customer Leaks.
- Change the Recording Charts at the Webster Pump Station once per week.
- Performed an Inventory of all Waterworks and Sewer fittings pipe and accessories.



Crews responded to reports of pooling water on the roadway near 260 Harvard Ave. Utilizing the Vactor truck crews hydro-excavated to locate the leak and placed a repair clamp on the water line.





## SEWER:

- Locates/GIS map updates ongoing.
- Routine monitoring of Smartcover/flowmeter telemetry.
- Routine sanitary sewer line cleaning. **Cleaned 19,192'** of mainline in December. *We have cleaned 50,431 total feet of mainline this annual cleaning season, which began November 1<sup>st</sup>, to date we have exceeded our annual goal.*
- Regular monitoring of Portland Ave sanitary sewer bypasses that were installed in three manholes. The bypasses divert flows away from the undersized W. Clackamas Blvd. mainline to the adequately sized Barton trunk line in order to help prevent SSO's.

## STORM:

- Maintained our storm head walls before and after our heavy rain events.
- Cleaned and jetted a small stormline near and at 237 W Arlington St.
- Cleared the storm pipe in- flow and out- flow at the Glen Echo Wetlands Crossing to manage flooding during heavy rain events.
- Cleaned and jetted our known trouble stormlines to reduce urban flooding risk during heavy rain event

Crews responded to reports of a broken pipe in a resident's backyard, a large tree had uprooted during high winds and pulled the storm line out of the ground. Crews worked with the resident to gain access to the property and make the repairs to the damaged stormline with minimal disruption to the resident.



Crews repaired a broken stormline in the area of 1605 Columbia Ave. After accessing the stormline and completing a full investigation of the situation it was found that, a previous repair had been completed using smaller pipe. Crews removed the smaller pipe, which was most likely reducing flow within the stormline.



Pictured to the left is the stormline with the smaller pipe connected to the larger pipe which causes a reduction in flow.

Pictured right, the sectioned area of the stormline repair, which has the correct size pipe, and correct fittings





## SAFETY TRAINING and CERTIFICATION TRAINING:

Public works staff and crewmembers all took part in and received certifications for their annual CPR training.

## New Public Works Utility Supervisor, Jeff Shepherd

Congratulations to Jeff Shepherd on his recent promotion to the position of Public Works Utility Supervisor. Jeff has been with the City of Gladstone Public Works Department since 1999 and has been acting as the supervisor for the past couple of months while also going through a recruitment process. Before this interim role, he was a utility worker-journeyman. Succession planning in small organizations is peril to retaining institutional knowledge and we are excited to see Jeff thrive in this position.

## ADMINISTRATION:

- Working with Clackamas County WES to develop a scope of work and IGA for WES to perform MS4 Permit required stormwater sampling and lab work on the City's behalf.
- Currently developing new stormwater MS4 Permit requirements matrix including required measurable goals, tracking measures, action plans and due dates. This will serve as a public works road map for completing, tracking and reporting Permit requirements.
- Working with Clackamas County Co-permittee group to negotiate an MS4 Permit modification with DEQ regarding pesticide-monitoring requirements. In the originally issued 2021 Permit, DEQ assigned the co-permittees an unnecessarily high amount of pesticide monitoring by tying the pesticide monitoring to storm event monitoring, a connection that was not made in other MS4 permits.
- Public Works administration is following up on delinquent ROW Licensing renewals.
- Budget preparation for the upcoming biennium budget.
- Public Works staff facilitated a Pre-Construction meeting with developers of the Glen Echo Partition Project located at 18245 Portland Ave.
- Attended Regional water Providers Consortium meetings
- Attended Clackamas River Water Providers Board and water communicators Network Meetings.
- Attended Clackamas River Water Providers Regroup Emergency Communications Tool Training



*Success is the residue of planning*

*~Benjamin Franklin*

**Gladstone Police Department**  
**Monthly Report**  
**January 2023**





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



## CHIEF'S REPORT

January 2023

Greetings,

January started a new year and your police department is dedicated on achieving our goals for 2023. GPD's has identified several different areas (goals) that we believe will increase livability and quality of life here in Gladstone along strengthening internal efficiencies. One of our top priorities is to continue engagement activities with our community to include the school district. Bike rodeo's, shred-drug take back, bicycle helmet give a way, community festival in partnership with Kiwanis and Rotary, and any other opportunities that come our way.

Your police department is committed to continuous professional development, training and preparation to include but not limited to police tactics and communication, individual professional growth, Diversity-Equity-Inclusion (DEI) education and resiliency, and finely leadership.

We anticipate this year kicking off our first "Community Academy" which is being scheduled to occur in the fall of 2023, watch our social media posts for updates. Additionally, we intend on updating the police department's strategic plan that will include community input in the spring of 2023. While doing all of this we will also maintain training and certification requirements while serving the community of Gladstone at the highest possible level.

I look forward to what this new year brings and I hope to see and visit with you throughout the year.

Sincerely,

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

John Schmerber, Chief of Police



**GLADSTONE POLICE DEPARTMENT  
MONTHLY ACTIVITY REPORT**

**JANUARY 2023**

*"Respect ~Service ~Character ~Passion"*



GENERAL STATISTICS/TYPE	THIS MONTH	YTD THIS YEAR	YTD LAST YEAR	% +/-	TOP 5 TRAFFIC CITE CHARGES	
Dispatched Incidents	465	465	472	-1.48%	Speeding	51
Officer Initiated Incidents	545	545	424	28.54%	Driving While Suspended	33
Total Number of Incidents	1010	1,010	896	12.72%	Driving Uninsured	27
Police Reports Filed	276	276	253	9.09%	Fail to Obey Traffic Control Device	14
Traffic Contacts	381	381	260	46.54%	Improper Display of License Plate	13
Citations Issued (Charges)	217	217	149	45.64%	<b>ALARM ADMINISTRATION REPORT</b>	
Parking Citations Issued	1	1	0	100.00%	Renewals Billed	33
DUII	3	3	2	50.00%	Renewal Fees Collected	\$1,200.00
Community Policing Contacts	13	13	10	30.00%	New Permits Issued	4
Murder	0	0	0	0.00%	False Alarms w/No Permit	1
K9 Deployment	0	0	7	-100.00%	1st False Alarm Events	4
Tow Releases	4	4	0	400.00%	2nd False Alarm Events	0
					3rd False Alarm Events	0
					False Alarm Fees Collected	\$175.00
					False Alarm Fees Billed	\$0.00



**GLADSTONE POLICE DEPARTMENT  
MONTHLY ACTIVITY REPORT**

**JANUARY 2023**



*"Respect ~Service ~Character ~Passion"*

SELECTED CALLS FOR SERVICE**	THIS MONTH	YTD THIS YEAR	YTD LAST YEAR	% +/-	SPECIFIC OVERTIME CATEGORIES	HOURS
Abuse/Neglect	4	4	2	200.00%	Cover Short Shift	89.00
Accident/Injury or Fatal	2	2	1	100.00%	Court	12.00
Accident/Property Damage	2	2	10	-80.00%	Training	15.00
Assault	1	1	3	-66.67%	Presentations/Meetings	11.25
Burglary	4	4	3	33.33%	Traffic Grant	56.00
Domestic/Family Disturbance	20	20	17	17.65%	Special Assignment	6.00
Drugs/Narcotics	3	3	0	300.00%	K9	13.25
Disturbance-Fights-Noise	7	7	13	-46.15%	SRO	0.00
Forgery/Fraud	10	10	6	66.67%		
Hit and Run	6	6	3	100.00%		
Ordinance Violations	12	12	4	200.00%		
Runaway/Missing	2	2	1	100.00%		
Sex Offense	1	1	6	-83.33%		
Suicide Attempt/Threat	4	4	5	-20.00%		
Suspicious Person or Circumstance	37	37	67	-44.78%		
Thefts	22	22	21	4.76%		
Trespass/Prowler	9	9	16	-43.75%		
Vandalism	6	6	11	-45.45%		
Vehicles Recovered	4	4	2	100.00%		
Vehicles Stolen	2	2	11	-81.82%		
Death(Not Suicide/Murder)	0	0	1	100.00%		

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





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



## BIAS MONTHLY REPORT

**REPORTED BY: Kristi Walls**

**January 2023**

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

166.155 (Bias Crime in the second degree)

166.165 (Bias Crime in the first degree)

147.380 (b) (Bias Incident)

No Bias Crimes were reported.

No Bias Incidents were reported.

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



# GLADSTONE POLICE DEPARTMENT DETECTIVES MONTHLY REPORT TO CHIEF AND COUNCIL



## DETECTIVES MONTHLY REPORT

Prepared by Detective Fich

January 2023

### New Cases Assigned:

1. 23-000371 Elder Financial Abuse. Assigned 01/06/23
2. 23-000235 Sexual Abuse. Assigned 01/09/23
3. 23-001039 Child Abuse. (physical assault) Assigned 01/18/23
4. 23-001805 Child Abuse. (physical assault) Assigned 1/26/23

### Current Caseload:

1. 22-026151 Criminal Mistreatment/Child Abuse. Referral from CCSO on 11/17/22
2. 22-026181 Prostitution/Purchasing Sex with a Minor. Assigned 11/20/22
3. 23-000371 Elder Financial Abuse. Assigned 01/06/23
4. 23-000235 Sexual Abuse. Assigned 01/09/23
5. 23-001039 Child Abuse. (physical assault) Assigned 01/18/23

### Cases Cleared:

1. 22-021043 Rape. Case forwarded to the Clackamas County District Attorney's Office for prosecution on 01/11/23.
2. 22-012327 Robbery I. Case forwarded to the Clackamas County District Attorney's Office for review on 01/11/23.
3. 22-028058 Child Abuse (physical). Detective case review completed on 01/13/23. Forwarded to ODHS.
4. 22-010606. Sexual Abuse. Case suspended pending victim cooperation on 01/13/23. Forwarded to ODHS.
5. 22-023791 Sexual Abuse. Case closed as unfounded and forwarded to ODHS on 01/20/23 due to no disclosures of sexual assault or sexual abuse
6. 22-011974 Rape. Case forwarded to the Clackamas County District Attorney's Office for prosecution on 01/26/223
7. 23-001805 Child Abuse. (physical assault) Case merged with GPD case 23-001039

**Sex Offender Registrations Completed: 0**



## GLADSTONE POLICE DEPARTMENT DETECTIVES MONTHLY REPORT TO CHIEF AND COUNCIL



### DETECTIVES MONTHLY REPORT Continued.....

#### Highlights/Noteworthy:

1. On 12/21/22, a youth offender was pled responsible, the adult equivalent of guilty, for an offense that was the equivalent of Sexual Abuse in the Third Degree if the youth offender had been an adult. (GPD Case 21-021448)
2. On 01/30/23, I, along with a Sexual Assault Nurse Examiner, a Clackamas County Victim's Advocate, and a Clackamas County Deputy District Attorney (CCDA) presented a review of the GPD investigation and CCDA prosecution of case 19-030900, an extremely violent and extended sexual assault that occurred in Gladstone. The presentation, in cooperation with our community partners, was eight hours of training for a group of both new and experienced Sexual Assault Nurse Examiners.





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



**K9 MONTHLY REPORT**

**Prepared by: Officer Olson**

**January 2023**

K9 Nanuk is a six ½ year-old German shepherd born in Slovakia. At seven weeks old K9 Nanuk was sold to a man in Germany who started training K9 Nanuk. In Germany in order to breed a dog they must achieve a sport title. In Germany, the primary sport is schutzhund. Schutzhund training is comprised of three separate parts; they are obedience, tracking, and protection work. You can accomplish three levels of titles from this training. K9 Nanuk was imprinted with the beginning knowledge in schutzhund training however he was sold at a young age and he had not achieved a title. Most working dogs are sold to kennels where police agencies purchase them with some sport dog training up to titled dogs in sport training. The training is then adapted to police work.

Officer	K9 Deployments GPD	K9 Deployments Other Agencies	K9 Training Hours
Olson	0	0	16

K9 Nanuk and I had no deployments this month. However, we spent extra time training to keep K9 Nanuk’s tracking skills up.





# GLADSTONE POLICE DEPARTMENT OPERATIONS MONTHLY REPORT TO CHIEF AND COUNCIL



## OPERATIONS MONTHLY REPORT

Prepared by **Sgt. Okerman**

**January 2023**

1/2 Two dogs were running loose on the playground at John Wetten Elementary School. Officers were able to capture the dogs. There were no owners located and the dogs had no collars. They were taken to Clackamas County Dog Services.

1/18 A citizen was out for a walk in the early morning hours near Oatfield Rd and Webster Rd. She passed by a male who yelled and cursed at her. The male then began following the female walking down the street. The male would not leave when the female told him to stop following her. When officers arrived they learned the male was on Parole in Multnomah County. The male was arrested and taken to jail.

1/20 A subject came to GPD to turn himself in on a Gladstone Municipal Court warrant and a Cite and Release warrant out of Tillamook.

The Clackamas County Mental Health Mobile Crisis Team requested assistance at the Budget Inn with a subject they were helping. The Mobile Crisis Team was trying to help a subject get to a shelter as their money for a motel room ran out and they were no longer welcome there. This pushed the subject further into crisis and they had to be placed on a Director's Hold. Officers stood by and assisted in getting the subject into an ambulance and securing their property.

1/21 A dog got out of a yard on Oatfield Rd and attacked another dog and the owner who was walking their dog on a leash. The officer responded and the owner was cited for allowing their dog to get out of the yard. This was not the first reported incident of this dog getting loose.

1/28 A subject called to report his girlfriend might be suicidal and had driven to the river near High Rocks. Officers located the girlfriend and called out the Mobile Crisis Team to assist.



# GLADSTONE POLICE DEPARTMENT OPERATIONS MONTHLY REPORT TO CHIEF AND COUNCIL



## OPERATIONS MONTHLY REPORT

Prepared by **Sgt. Graves**

**January 2023**

01/03/23- Officers were dispatched to a theft in progress at Walgreens. Officers arrived on scene and witnessed a suspect pass all points of purchase and exit the store. The suspect was confronted outside and officers located approximately 630 dollars in merchandise in the suspect's possession. The suspect was arrested for Theft II.

01/09/23- Officers responded to a criminal mischief/civil issues at the Rivergreen apartments. Officers met with the victim who had his vehicles tires slashed. Through the investigation a suspect was identified, but the witness was unable to pick the suspect out from a photo throw down.

01/17/23- Officers conducted a traffic stopped and were alerted by dispatch that it was a stolen vehicle. The driver was detained and questioned about the vehicle. He was arrested for possession of a stolen vehicle.

01/17/23- Officers located a stolen vehicle on Risley Ave near Gloucester. The vehicle was unoccupied and was returned to the owner. There is no suspect information.

01/22/23- Officers responded to a cold theft from Tri-City Baptist Church on Webster Rd. The suspects arrived in a SUV with a trailer that stole 2 commercial heat pumps that were sitting in the parking lot valued at \$26000.00. There are no suspect at this time but a flyer with the suspect's photos has been sent out to try and identify them.

01/22/23- Officers responded to the Budget Inn regarding a death at the location. During the investigation, it was determined that the male subject died of a drug overdose. The Clackamas County ITF team was called to the scene to investigate. They were very familiar with the deceased male saying that he was involved in prostitution and drugs.



# GLADSTONE POLICE DEPARTMENT OPERATIONS MONTHLY REPORT TO CHIEF AND COUNCIL



## OPERATIONS MONTHLY REPORT Continued.....

01/29/23- Officers escorted the bus carrying the Gladstone High School National Cheerleading Champions back into town and to the school. This is their 2<sup>nd</sup> National Championship in the last 2 years. Congratulations!



01/29/23- The body of a male missing from Gladstone since 11/22/22 was found in Clackamas County approximately ½ miles from where his vehicle was found crashed on 11/24/22. There is no evidence of foul play and appears to have been a suicide.



# GLADSTONE POLICE DEPARTMENT OPERATIONS MONTHLY REPORT TO CHIEF AND COUNCIL



## OPERATIONS MONTHLY REPORT

Prepared by **Sgt. Hutchinson**

**January 2023**

01/04/23 – Gladstone Officers responded to a suspicious vehicle on the 300 block of West Berkeley. Officers located a subject passed out behind the wheel who was unresponsive. Officers broke out a window and administered aid for a drug overdose prior to medics arrival. Later it was determined the vehicle was an unreported stolen vehicle. The owners were contacted and the vehicle was returned.



01/05/23 – Officers responded to a disturbance between a tenant and a staff member at Tukwilla Springs Transitional Housing Facility. The tenant was being uncooperative, but was allowed to stay as it was a disturbance about wanting to pay rent when the subject wanted to. The incident was documented.

01/07/23 – Officers responded to a person attempting to break into a home on Abernethy Ln/Glen Echo. It was reported that the subject had a knife. Officers and CCSO Deputies arrived and detained the subject. He was attempting to break into the backyard of the residence. After identifying the man, it was determined he had some mental impairment and was supposed to be staying with his sister. His sister lives one block south of the location and had a similar fence layout as the area he was attempting to enter. Officers escorted the subject to the correct address and his sister took custody of him.

01/14/23 – Gladstone Officers responded to a trespassing complaint at the Gladstone Mobile Home Park. The subject had previous contacts with Gladstone Police and was determined to have warrants for his arrest. Officers located the subject inside a shed and he was detained immediately without incident. The subject was trespassed from the Park.

01/19/23 – Officers responded to a disturbance between a woman vs her boyfriend's sister. Officers detained the sister who was very intoxicated and the primary aggressor. The boyfriend who was initially uncooperative as a witness, was eventually identified and determined to have felony warrants for failure to register as a sex offender. He was arrested on the warrants.





## GLADSTONE POLICE DEPARTMENT OPERATIONS MONTHLY REPORT TO CHIEF AND COUNCIL



### OPERATIONS MONTHLY REPORT Continued.....

01/21/23 – Officers responded to a Criminal Trespass in progress. The homeowner came home from work and found two subjects inside his house. The subjects left on foot and were unable to be located when officers checked the area.

01/28/23 – Officers responded to a domestic disturbance call to a residence on Ridgeway. The subject was arrested for Strangulation and Assault IV.

A Gladstone Reserve Officer stopped a reckless driver traveling nearly 100 mph on Mcloughlin Blvd. The driver was arrested for DUII and Reckless Driving.





## MONTHLY REPORT TO CHIEF AND COUNCIL



# RECORDS UNIT MONTHLY REPORT

Reported by: Executive Assistant Kristi Walls

January 2023

Watch our website and our Face Book page for our Monthly "Where is K9 Nanuk" photo contest. The first person to guess where K9 Nanuk is and contact me at [kwalls@gladstoneoregon.us](mailto:kwalls@gladstoneoregon.us) will win a prize. Last month's winner was Katie Leitzel and her boys. The correct answer was the Gladstone Library.

Don't forget to stop by the police department to get your free bicycle helmet. We have all sizes ranging from toddlers to adults. We are here to help you Monday through Friday from 9:00am – 4:00pm.





# Where is K9 Nanuk? February 2023



Join us every month to identify where is K9 Nanuk.



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







# GLADSTONE POLICE DEPARTMENT SRO MONTHLY REPORT TO CHIEF AND COUNCIL



## SCHOOL RESOURCE OFFICER MONTHLY REPORT

Prepared by: **Officer Herkamp**

**January 2023**

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 Herkamp 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.

### **Highlights in January 2023 from Officer Herkamp:**

January 2023 has been a great month to be in the schools. I am getting to know many of the students, teachers, staff and administration during routine patrols and call for service.

I spent two days during lunchtime in GCCF getting to know our youngest students, and helped serve food in the lunch line. What a fantastic school!

My goal each day is to walk each school with safety in mind. I also conduct traffic patrols in the school zones. You may see me parked in the mornings and afternoons in front of the schools or in school zones.





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



## TRAINING UNIT MONTHLY REPORT

**Prepared by: Sergeant Okerman**

**January 2023**

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

Officer	Training	Mandatory State/Federal	Hours
Walls	CPR	Yes	2
Kerrigan	CPR	Yes	2
Zamora	CPR	Yes	2
Oliver	CPR	Yes	2
Herkamp	Child Brain	No	16
Gilliam	BWC	No	1
Okerman	BWC	No	1
<b>Total</b>			<b>26</b>

Officer Oliver completed his field training. He shows great strength in many areas. His wealth of knowledge is already having an impact with the officers he is working with. With the completion of field training Officer Oliver began solo patrol status and is assigned to night shift.

Executive Assistant Kristi Walls, Records Technician Cathy Kerrigan, and Property Officer Elias Zamora all participated in CPR and AED training hosted by the City. Officer Oliver also completed his CPR/AED recertification.

SRO Herkamp completed a two-day Child Brain class. This will help him understand how the child brain works while he is working with all the kids in Gladstone schools.

Officer Gilliam and Sgt Okerman watched a webinar on Body Worn Cameras. The webinar was focused on how data from the videos can be used to enhance officer training.

## Monthly Report Date: January 2023

To: City Administrator, Jacque Betz

From: Community Services Manager, Tiffany Kirkpatrick, MA

**Current Staffing:** 1.) Full-time Manager 2.) Full-time Office/Program Assistant II. 3.) Full-time Temporary Nutrition Assistant 4.) 25hr/wk Tram Driver

The senior center is working to increase visibility, and continue to gain the trust of its community to provide a safe, fun and warm place. We have enriched our services and programs by working with partner organizations and individual volunteers in the community.

### Services we provide;

- 1) The center captured 81 **Info and Assistance calls** coming in about inquiries regarding program/service needs, transportation, follow-up etc.
- 2) The center handled 55 **reassurance calls** out into the community to assist participants, gather resource info to assist, follow-up with other organizations/businesses that provide services. As well as 6 **case management**, calls to direct plan, support and assist our senior participants navigate the system.
- 3) We held 2 Multigenerational activities at lunchtime in January 2023
- 4) We held 3 Lunch + Learn educational presentations in January.

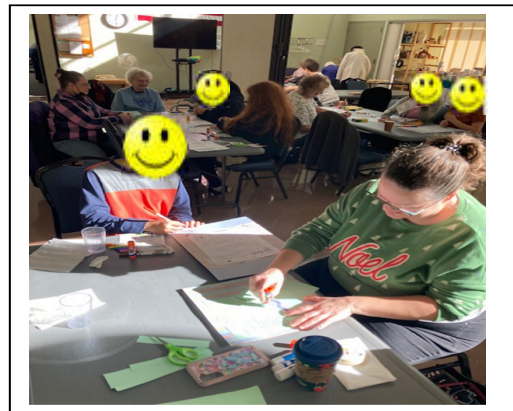
### Guest Attendance

Total number of participants/guests, 827 in Jan. 2023

The Senior Advisory Board's efforts to thoughtfully rename, and implement a multigenerational program model at the center is in direct alignment with the Goals for the center. *The center was opened on 6-6-1981 and there will be a summer celebration music concert and open house, led by the staff, board and foundation on June 6<sup>th</sup>2023. More planning info TBA.*

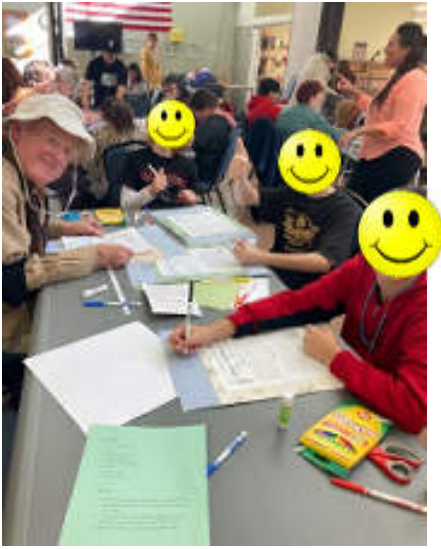
The senior center has finalized the center's vision and mission statement and will be **adding a Take ONE Box with Q + A pamphlet** in *the Legacy Garden*. Anyone walking, biking or driving by can stop, grab one, and read about what this center is, who it serves and its mission

and



values and intentions for Gladstone community residents. This offers an opportunity to engage and be part of, as well. . We continue to have a very active and full service program M-Friday, with the addition of Tai Chi class offerings (beginner, intermediate and advanced) all free, and led by a volunteer instructor two days a week. We have since growth in our daily census due to this and other programs (like, the Gladstone Historical Society Memoirs group; painting courses, and additional Zumba Gold classes).

The center continues to hold the popular foot care clinics with a registered nurse in the center monthly; Foot care clinics continue to bring in over 70 seniors from all over on a monthly basis over a 2 to 3-day period. Amanda Norris, RN is a regular foot care nurse that travels to many centers in Clackamas and Washington County. We are fully booked for foot care appointments every month and participants are always waitlisted.



### Food Program/Home Deliveries and Volunteers

1. The center continues to have a highly active volunteer staff who have helped us serve food in and out of the center. A total of **351\_in-dining meals were served** to our guests/participants. We delivered **\_1272 Homebound Meals** to Gladstone community members.
2. Over the month, **140 food boxes** were sourced, prepped, and delivered to the community of Gladstone.
3. We reported **540 volunteer hours over the month, and 3\_\_\_\_\_volunteers**. We a total of **\_107 active** volunteers.

**RENTALS OF THE CENTER IN January 2 total**

One of monthly activities that is typically fully booked, or close to it, each month is our *Tram Adventures* trips on Fridays. This is primarily led, organized and maintained by our part-time Tram driver, Michelle M. These cultural adventures in and around the city, keep our seniors in the community exploring, discovering new place and making new connections with neighbors and friends.



Tai Chi friends meets every Monday and Wednesdays  
(provide free by volunteer Tai Chi instructor)

## January highlights

The center continues to thrive and engage our senior population through our activities, lunches three days a/week and food box program which provides weekly staples to isolated/homebound seniors in Gladstone. In January, we held Senior Advisory Board with the addition of a new President, Mindy Proski; Gladstone Senior Foundation and Gladstone Emergency Management team.

### Community Outreach and Education and Events

1. **GEMS** – Gladstone Emergency Management – planned to hold a public CPR training class led by the American Red Cross. Chief reviewed our organizational chart and purpose of GEMs with members in attendance.
2. The **Senior Advisory Board** met and finalized the new mission statement; the Q+A regarding a name change to the senior center and a plan to roll out outreach regarding a multigenerational concept for the center. Mindy and Tiffany will meet every other week, to help guide this process and help Mindy get acclimated to the Board in the role of President.
3. **Rotary Community Bingo** – held their 1<sup>st</sup> successful community bingo at the center. There were over 100 participants of the community. The center manager will work with Rotary to collaborate on offering a range of options for dealing with capacity center usage and the increasing public interest.



# City of Gladstone Monthly Planning Report January 2023

## PUBLIC CONTACTS/PLANNING ACTIONS

CUSTOMER CONTACT/ Planning Actions	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YEAR TOTALS
Customer Service Counter Contacts	1												
Customer phone/email Contacts	48												
Building Permits with Land Use Review	4												
Code Compliance Review	1												
Pre-application Conferences	1												
Administrative Decisions	2												

### PLANNING COMMISSION ACTIONS/DECISIONS

- Continued Z0489-22-M – Minor Land Partition and Setback Adjustment

### CITY COUNCIL LAND USE ACTIONS/DECISIONS

- No land use actions at City Council in January 2023.

### PRE-APPLICATION CONFERENCES

- PAC 22-01 ICSB Site Expansion and Addition on Arlington Street just west of Barton Blvd.



## ADMINISTRATIVE PERMITS

- Z0550-22 Floodplain Development Permit for WES Pump Station
- PLA 23-01 Valley View/Jennings (Cutting)

## BUILDING PERMITS WITH LAND USE REVIEW

DECEMBER			
Date	Address	Building Permit #	Description
01/11/23	17445 Via Del Verde	B0788122	Interior remodel of residence
01/11/23	515 E. Exeter	B0781822	Conversion from single-household residence to duplex
01/24/23	300 W. Fairfield	B0666082	New ADU to replace existing garage (setback issues identified)
01/24/23	19795 Mcloughlin Blvd.	B0772622	Maintenance updates to Taco Bell

## FUTURE ITEMS/PROPERTY UPDATES

Date	Topic
February	Downtown Revitalization Plan Code Update Revisions to Planning Commission Continued- Johnson Land Partition and Adjustments Gladstone Nissan Expansion- Design Review

## GLADSTONE MUNICIPAL COURT FROM JANUARY 2023

### General Court Information from January 2023

- 120 traffic citations filed
- 132 violations disposed
- 2 misdemeanors filed
- 10 misdemeanors disposed
- 83 charges were placed on a payment plan
- 36 warrants were issued
- 42 payment reminders were mailed to defendants
- 15 driver's licenses were requested suspended
- 62 driver's licenses were released
- 23 violations were sent to collections
- 0 cases were sent to the Department of Revenue
- 0 Jury trial was held
- \$39,830.00 in violation fees assessed
- \$24,4445.59 in violation fees paid
- \$14,109.00 in misdemeanor fees assessed
- \$2,944.52 in misdemeanor fees paid
- \$1556.24 collection with Department of Revenue
- \$4,798.38 collected with The Western Agency

	Traffic Cites Issued 2021	Traffic Cites Issued 2022	Traffic Cites Issued 2023	Traffic Viol Disp 2021	Traffic Viol Disp 2022	Traffic Viol Disp 2023	Misd. Issued 2021	Misd. Issued 2022	Misd. Issued 2023	Misd. Disp. 2021	Misd. Disp. 2022	Misd. Disp. 2023	Parking 2021	Parking 2022	Parking 2023
Jan	96	78	120	197	97	132	6	2	2	14	3	10	3	0	1
Feb	49	86		117	115		5	13		8	8		2	0	
Mar	157	62		87	122		6	3		10	8		3	1	
Apr	107	118		137	93		6	13		6	2		8	3	
May	92	76		173	189		5	4		6	9		9	40	
Jun	177	118		93	150		5	13		7	8		49	13	
Jul	146	42		254	160		21	2		4	9		45	61	
Aug	101	37		199	111		7	16		10	12		19	21	
Sep	127	35		144	76		7	5		7	8		12	5	
Oct	55	37		199	32		2	4		10	3		4	5	
Nov	70	67		87	64		8	4		3	9		8	2	
Dec	55	99		85	62		0	4		7	3		1	0	
Total	1232	855	120	1772	1271	132	78	83	2	92	82	10	163	151	1



GLADSTONE MUNICIPAL COURT FROM JANUARY 2023

TRAFFIC FINE & FEES ASSESSED AND PAID BY YEAR

	Traffic Fees Assessed 2021	Traffic Fees Assessed 2022	Traffic Fees Assessed 2023	Traffic Fees Paid 2021	Traffic Fees Paid 2022	Traffic Fees Paid 2023
Jan	51,046.00	35,192.50	39,830.00	16,230.42	18,573.88	24,445.59
Feb	31,940.00	30,750.00		32,689.75	25,724.67	
Mar	22,844.00	33,126.10		16,401.78	36,100.00	
Apr	39,964.84	28,805.00		40,979.85	26,349.01	
May	50,745.00	57,275.00		22,791.29	27,039.72	
Jun	28,460.00	38,788.00		23,934.76	42,927.32	
July	22,818.60	51,636.25		43,103.86	24,562.98	
Aug	53,950.00	28,160.00		26,648.20	25,312.14	
Sept	44,225.00	31,143.00		25,539.13	23,137.49	
Oct	47,026.00	24,148.77		28,491.79	9,505.00	
Nov	26,505.00	17,975.00		21,086.93	20,958.48	
Dec	30,290.00	16,775.00		17,573.05	28,268.41	
<b>Total</b>	<b>\$449,814.44</b>	<b>\$393,774.62</b>	<b>\$39,830.00</b>	<b>\$315,470.81</b>	<b>\$308,459.10</b>	<b>\$24,445.59</b>

MISDEAMNOR FINE & FEES ASSESSED AND PAID BY YEAR

	Misdemeanor Fees Assessed 2021	Misdemeanor Fees Assessed 2022	Misdemeanor Fees Assessed 2023	Misdemeanor Fees Paid 2021	Misdemeanor Fees Paid 2022	Misdemeanor Fees Paid 2023
Jan	13,698.48	2,136.00	14,109.00	7,346.08	3,771.92	2,944.52
Feb	5,511.00	6,511.00		5,267.95	10,412.41	
Mar	4,308.00	5,831.62		10,012.54	6,955.75	
Apr	4,128.28	963.00		14,939.91	6,962.43	
May	4,737.00	7,062.00		5,646.16	1,841.15	
Jun	9,960.01	7,183.00		5,179.63	9,152.68	
July	4,381.00	7,921.38		6,741.67	3,411.36	
Aug	14,716.00	8,991.00		10,463.60	2,149.64	
Sept	30,584.00	6,868.00		6,507.01	2,668.68	
Oct	5,546.00	4,155.73		9,914.75	6,588.00	
Nov	5,463.00	8,535.00		5,557.93	3,654.71	
Dec	3,786.00	2,580.00		1,834.12	2,552.88	
<b>Total</b>	<b>\$106,818.77</b>	<b>\$68,737.73</b>	<b>\$14,109.00</b>	<b>\$89,411.35</b>	<b>\$60,121.61</b>	<b>\$2,944.52</b>





**CLACKAMAS  
FIRE DISTRICT  
#1  
REPORT**





# FIRE CHIEF'S REPORT

January 2023

*Here for you*

In January, Clackamas Fire switched the firefighters' work schedule. The change does not change the number of shifts our firefighters work, but rearranged the days on and off shift. The purpose of the change was to improve firefighter health by providing some periods of greater recovery time between shifts.

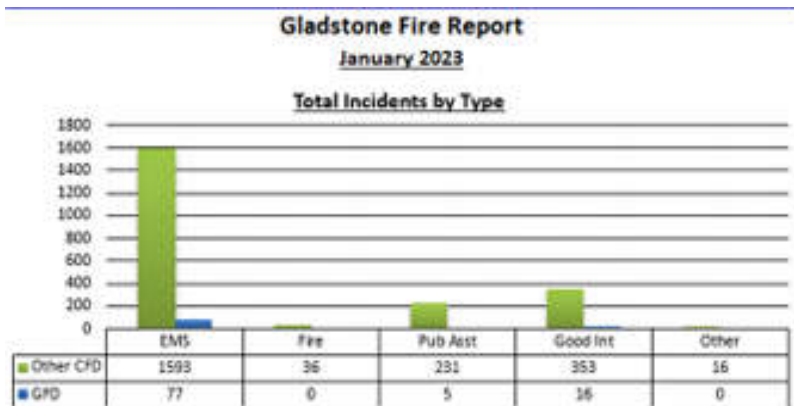


At its regular January meeting, the Clackamas Fire District Board of Directors voted to refer a local option levy ballot measure to its voters on the May 23<sup>rd</sup> election. If approved, this levy would be funded only by Clackamas Fire District taxpayers and does not impact the staffing at Station 22.



Clackamas Fire District notified Craig Bowen of his promotion to captain on January 20th. Capt. Bowen took the helm on February 1 at the Gladstone Community Fire Station.

1/10: Clackamas Fire District hosted an open house at Station 15.



\*Note: Data is preliminary and is subject to revision as data is validated.



Gladstone Station Captain Craig Bowen (center) with Fire Chief Nick Brown (left) and Operations Chief Dan Mulick.







**REGULAR AGENDA**





**AGENDA ITEM #8**

**CONSIDER  
APPOINTMENTS TO  
CITY COUNCIL  
POSITION #4**

## City of Gladstone Staff Report

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Report Date: February 8, 2023  
Meeting Date: February 14, 2023  
To: Mayor and City Council  
From: Jacque Betz, City Administrator

### **AGENDA ITEM:**

Appointment to the City Council Position #4

### **History/Background:**

At the January 10, 2023 City Council meeting the Council accepted Councilor Annessa Hartman's resignation on the Gladstone City Council. The City Council then declared a vacancy on the City Council and determined to fill the seat in accordance with Gladstone City Charter Chapter VII, Section 32 and Gladstone Municipal Code Chapter 4.03.

City Charter Chapter VII, Section 32 of the City Charter outlines the process for filling vacancies.

*A mayor or councilor vacancy will be filled as follows:*

*(b) If seventeen or more months remain in the term of the person who held that vacant office, the vacancy will be filled at the next available November election. The person elected will serve the remainder of the unexpired term. A majority of the remaining council members must fill the vacancy by appointment for an interim period until a special election may be held to fill the remainder of the unexpired term.*

Gladstone Municipal Code Chapter 4.03:

#### **4.03.020 Filling of vacancy.**

(1) Upon becoming aware of a vacancy in an elective office, the council must promptly determine and declare the date of vacancy.

(2) A vacancy in an elective office will be filled as provided by city charter section 32.

#### **4.03.030 Appointment by council.**

(1) In filling a vacancy, the council may make such inquiries and hold interviews as it considers necessary to make the appointment. The appointment must be made at a regular or special council meeting.

(2) The council will use the following procedures in the appointment process:

(a) Public notice to appropriate neighborhood organizations, civic groups, a newspaper of general circulation and other recognized groups.

(b) Deadline for submitting applications at least two weeks after such notice.

(c) Appointment from those applicants nominated and seconded for consideration by members of the council. The recorder will announce the results of each ballot and will record each councilor's vote. An applicant who receives a majority of the votes by the current council members will be appointed to the vacant position. If no applicant receives a majority vote on the first ballot, the council will continue to vote on the two applicants who receive the most votes until an applicant receives a majority of the councilors voting.

The City solicited applications for appointment to the vacant elected City Council position, term expiring 12-31-2024 in the Clackamas Review, posted on the city's website and social media sites, posted at the Library and provided to civic groups. The deadline to submit was 4:00 p.m. on February 2, 2023.

As of the application deadline applications were received from:

- Marc Alan Kilman-Burnham
- Maria Mitchell
- Trevor Taylor

The City Council will conduct interviews with the candidates at a Special City Council meeting on February 9, 2023.

Options:

- 1) Appoint a City Councilor to an interim term that expires 12-31-2023
- 2) Do not appoint a City Councilor.
- 3) Continue to advertise for the vacant City Council position.

Cost Impact:

No impact.

\_\_\_\_\_  
Department Head Signature  
Date: 02/08/2023

  
\_\_\_\_\_  
City Administrator Signature  
Date: 02/08/2023

CITY OF GLADSTONE  
APPLICATION FOR APPOINTMENT TO CITY COUNCIL



Name: Marc Alan Kilman-Burnham

Address: 510 E Dartmouth

Telephone: (Home) 503-732-6556 (Work) 503-969-2028

E-mail: Basquemarc@me.com

Are you a registered voter:  YES  NO

How long have you lived in Gladstone: 25 years

What is your educational background?

Emergency Medical Dispatcher, Emergency Medical Technician, Development Dimensions International Leadership Instructor/Facilitator, Marylhurst university Advanced leadership certificate.

Describe your employment experience:

American Medical Response/Global Medical Response 25 years. Have worked as an Operations Manager, Business Development Director, Operations Director, National Director of Innovation, and now as National Governmental Affairs Director. Oregon Health Care Association - Director.

What are your activities and interests?

Martial Arts, Ballroom Dancing, Travel, Community Safety, and Distracted and impaired driving safety

Previous and Current Community Affiliations and Activities:

Current: Vice president Gladstone Community Club Vice President Oregon Impact ODOT STRAC Member President of the American Freestyle Karate Association Master Instructor Sei Koshih Shorei Ryu Kempo International Oregon State Ambulance Association Montana State Ambulance Association Director of 3rd and 4th Grade Camp Yamhill Member of 5 area Chambers of Commerce.  
Past: Chairman of the Board North Clackamas Chamber of Commerce President of leadership Clackamas County Chairman of the Clackamas county elected officials compensation board Member of the Complete communities project for Clackamas County Area Agency on Aging

Have you ever served on a City Committee position before?  YES  NO

When? \_\_\_\_\_ What Committee(s)? \_\_\_\_\_

How would this experience be useful as a City Councilor? Why?

Why do you want to serve on the City Council?

I have served in many roles across the county and state, I would like to help in my own community.





What would be your major contribution?

Facilitation skills wide knowledge of Clackamas and state issues

What are the important issues facing the City today?

Make sure Gladstone is at the table during conversations regarding the I-205 tolling. (I am already on the ODOT STRAC Committee) Affordable Housing, Redevelopment of Community Engagement.

What would be the role of the City Council in dealing with these issues?

We need to have an active role in the ODOT process and understand the issues that will impact 99E at the Oregon city shopping center and its continued congestion in to Gladstone by Arlington and 99E.

Look at ways to improve affordable housing with options other than High Density housing.

What is the most important issue facing the City Council?

Our place in the Regionalization of Clackamas County, statewide and legislative issues that do not provide resources for our community.

What would be your contribution to resolving this issue?

I would work to make sure Gladstone has a voice in the above issues.

If appointed to serve would you plan to run for this position at the next election?

If the Council was working well together and there was true respect for one another, staff and community members as well as achieving good governance for Gladstone. I would Absolutely want to continue.

SIGNATURE: Marc Alan Kilman-Burnham

DATE: 1/29/23

CITY OF GLADSTONE  
APPLICATION FOR APPOINTMENT TO CITY COUNCIL



Name: Maria Mitchell  
Address: 160 E. Exeter St.  
Telephone: (Home) 9713368070 (Work) \_\_\_\_\_  
E-mail: mrs mariamitchell@gmail.com  
Are you a registered voter:  YES  NO  
How long have you lived in Gladstone: 10 years



What is your educational background?  
I have a Bachelor of Science degree in Community Crime Prevention from Western Oregon University.

Describe your employment experience:  
I have worked mainly in libraries for the past 4 years. I have also worked as a bookseller and worked for several years in education at Gladstone and Oregon City school districts. Most of my employment background consists of working in Social Services. From 2005 to 2016 I worked in addictions, mental health, psychology and residential treatment centers for youth.

What are your activities and interests?  
My interests and activities involve reading and a love of libraries. I read 3 books a day. I started a book club in 2016 that has grown to over 80 members. Before I was employed in libraries, I volunteered at libraries for several years.

Previous and Current Community Affiliations and Activities:  
Member of Gladstone Library Foundation since 2016.  
City of Gladstone Library Advisory Committee in 2014.  
Employed at Clackamas County Libraries, Happy Valley Library and Milwaukie Library.  
Currently serving on the Happy Valley Safety Committee.

Have you ever served on a City Committee position before?  YES  NO  
When? 4 months in 2014, 2/22 to present What Committee(s)? Gladstone Library Advisory Committee, Happy Valley Safety Committee

How would this experience be useful as a City Councilor? Why?  
The Gladstone Library Advisory Committee only lasted for 4 months in 2014. This experience taught me how to work with a large group of people from the public for a shared goal. The path to agreement on this committee wasn't always easy with such a large group but required patience, active listening, feedback and compromise.  
I currently represent the Happy Valley Library on the Happy Valley Safety Committee. We meet every month to discuss various incidents and collaborate on how to make the city and facilities safe.

Why do you want to serve on the City Council?  
I believe in order to see the change you want to see one needs to work as an instrument of change. I have always had an interest in the City Council and seeing Gladstone change and become collaborative and inclusive.

What would be your major contribution?

I think my background in mental health and current employment at multiple libraries would help both with understanding the community in Gladstone and struggles both citizens and the city currently face.

What are the important issues facing the City today?

I believe the City is currently struggling with inclusion, growth, representation and civility.

What would be the role of the City Council in dealing with these issues?

I believe that the City Council needs to come together on how to include and represent all citizens in Gladstone and ways to grow as a city including its houseless population.

What is the most important issue facing the City Council?

In the past few years the City Council has not been a collaboration to represent all citizens and interest in Gladstone.

What would be your contribution to resolving this issue?

I think with civility, collaboration and discussions on inclusion we could work together to find common ground and make Gladstone a community to be proud of.

If appointed to serve would you plan to run for this position at the next election?

I would make that decision as needed closer to the time of the election.

SIGNATURE:       Maria Mitchell      

DATE:       1/31/2023

CITY OF GLADSTONE  
APPLICATION FOR APPOINTMENT TO CITY COUNCIL



Name: **Trevor Taylor**

Address: [Redacted]

Telephone: (Home) [Redacted] (Work) \_\_\_\_\_

E-mail: [Redacted]

Are you a registered voter:  YES  NO

How long have you lived in Gladstone: **2 years**



What is your educational background?  
I'm a licensed assisted living administrator, I'm certified to practice as a nursing assistant and I'm pursuing a degree in healthcare administration.

Describe your employment experience:  
I've worked with seniors for the past 10 years in various roles including CNA and Executive Director.

What are your activities and interests?  
I like walking, spending time outdoors with my dogs, advocating for the less fortunate and helping empower people to reach for their goals.

Previous and Current Community Affiliations and Activities:  
I'm currently the Executive Director at Miramont Pointe in Clackamas.

Have you ever served on a City Committee position before?  YES  NO

When? \_\_\_\_\_ What Committee(s)? \_\_\_\_\_

How would this experience be useful as a City Councilor? Why?  
not applicable

Why do you want to serve on the City Council?  
I'm looking to expand my exposure to local government and apply my life experiences to provide a unique perspective to issues.

What would be your major contribution?

I had a very humble upbringing and have experienced my fair share of prejudice as an openly gay man. I've worked hard to reach my goals. I provide a very unique perspective to all areas of my life. In a world of gray areas, I'm able to decipher right from wrong as well as prioritize need.

What are the important issues facing the City today?

All cities are facing the hinderance of COVID and struggling to navigate current times. Gladstone is also starting to see an uptick in homeless population migrating from nearby metropolitan areas.

What would be the role of the City Council in dealing with these issues?

Establishing communication in making the vaccine more readily available or resources to it more known and then establishing a rhetoric reassuring safety as covid bans begin to lift. In working with seniors for the past 10 years, I've seen their reaction to COVID as a whole and I'm able to effectively communicate with them in helping them become more comfortable with the reopening of the world.

What is the most important issue facing the City Council?

Effectively communicating findings and discussions to the public in a timely manner. At this moment on 1/31/23, the minutes from 1/10/23 meeting are not uploaded on public page.

What would be your contribution to resolving this issue?

I am an effective note taker and I'm literate in computer applications, in addition to my strict adherence to personal deadlines. This would translate well into ensuring updates are made promptly.

If appointed to serve would you plan to run for this position at the next election?

If I am able to benefit the concil with my presence in it, I would most certainly be interested in running for this position.

SIGNATURE



DATE:

1/31/2023







# City of Gladstone Staff Report

---

Report Date: February 7, 2023  
Meeting Date: February 14, 2023  
To: City Council  
From: Cathy Brucker, Finance Consultant

## Agenda Item

Approval of the City of Gladstone Annual Financial Statements for the Fiscal Year Ended June 30, 2022.

## 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, February 2, 2023 for review and discussion. The Audit Committee then recommended approval of the Annual Financial Statements for the FYE June 30, 2022.

## Proposal

Annual filing of financial information is required by the Secretary of State/Audit Division by December 31<sup>st</sup> of each year. However, due to circumstances beyond our control, our extension request was granted for 30 days to allow completion of the North Clackamas County Water Commission audit, a joint venture partner of the City. Information was provided by January 31<sup>st</sup>, 2022 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, 2022.

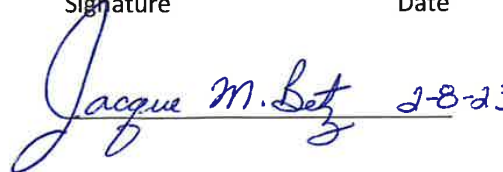
Department Head  
Signature

Date

 2-7-23

City Administrator  
Signature

Date

 2-8-23

January 26, 2023

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Gladstone, Oregon for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 13, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Gladstone are described in Note 1 to the financial statements. Other than the implementation of GASBS No. 87 Leases as described in Note 14 to the financial statements, no new accounting policies were adopted and the application of existing policies was not changed during 2022.

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

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

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

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

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

We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

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

The disclosure of Capital Assets in Note 5 to the financial statements summarizes the changes in capital assets for the year ended June 30, 2022.

The disclosure of Long Term Debt Obligations in Note 8 to the financial statements summarizes the changes in long term debt for the year ended June 30, 2022.

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

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

The disclosure of the City's OPEB Plan in Note 10 to the financial statements describes the City's OPEB Plan benefits, contributions, OPEB assets, liabilities, expense, deferred outflows/inflows of resources, and actuarial assumptions/projections.

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

#### *Significant Unusual Transactions*

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

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

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

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We noted known and likely misstatements with a total financial statement effect of \$21,360 for the City. Management has determined that their effect is immaterial, both individually and in the aggregate, to each opinion unit's financial statements taken as a whole.

#### *Disagreements with Management*

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

#### *Circumstances that Affect the Form and Content of the Auditor's Report*

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. No circumstances exist that would affect the form and content of our auditor's report.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated January 26, 2023.

### *Management Consultations with Other Independent Accountants*

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

### *Other Audit Findings or Issues*

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

### Other Matters

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

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

We were engaged to report on the other supplementary information, as listed in the table of contents, which accompany the financial statements but is not RSI. With respect to this

supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section, which accompany the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied I the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

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

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

Respectfully,

*Merina+Co*

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

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

For the Fiscal Year Ended  
June 30, 2022

with

Independent Auditor's Report

**CITY OF GLADSTONE, OREGON**  
**TABLE OF CONTENTS**

---

	<u>Page</u>
<b>INTRODUCTORY SECTION</b>	
City Officials.....	i
<b>FINANCIAL SECTION</b>	
Independent Auditor’s Report.....	1
Management’s Discussion and Analysis .....	4
<b><u>Basic Financial Statements</u></b> .....	12
Government-Wide Financial Statements:	
Statement of Net Position.....	13
Statement of Activities .....	14
Fund Financial Statements:.....	16
Governmental Funds:	
Balance Sheet.....	17
Statement of Revenues, Expenditures, and Changes in Fund Balances.....	19
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	21
Proprietary Funds: .....	22
Statement of Net Position.....	23
Statement of Revenues, Expenses, and Changes in Net Position .....	24
Statement of Cash Flows .....	25
Fiduciary Funds:.....	26
Statement of Fiduciary Net Position .....	27
Statement of Changes in Fiduciary Net Position.....	28
<u>Notes to the Basic Financial Statements</u> .....	29
<b><u>Required Supplementary Information</u></b> .....	61
Budgetary Comparison Schedules:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual:	
General Fund .....	62
Road and Street Fund .....	63
Police and Communications Special Levy Fund.....	64
Fire and Emergency Services Special Levy Fund.....	65
Urban Renewal Agency Fund .....	66
Schedule of the Proportionate Share of the Net Pension Liability .....	67
Schedule of Contributions – Pension.....	68
Schedule of the Proportionate Share of OPEB – RHIA .....	69
Schedule of Contributions to OPEB – RHIA .....	70
Schedule of Changes in Total OPEB Liability and Related Ratios – Implicit Rate Subsidy ....	71
Schedule of Contributions to OPEB – Implicit Rate Subsidy .....	72
<u>Notes to the Required Supplementary Information</u> .....	73



**CITY OF GLADSTONE, OREGON**  
**TABLE OF CONTENTS**

---

	<u>Page</u>
<b><u>Other Supplementary Information</u></b> .....	74
Combining Balance Sheet – General Fund .....	75
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – General Fund .....	76
Budgetary Comparison Schedules .....	77
Schedule of Expenditures - Budget and Actual - General Fund .....	78
Schedule of Revenues, Expenditures, and Changes in Fund Balance – American Rescue Plan Reserve Fund .....	79
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual: Enterprise Funds:.....	80
Water Fund .....	81
Sewer Fund.....	82
Storm Water Fund.....	83
 <b>AUDIT COMMENTS AND DISCLOSURES</b>	
Independent Auditor’s Report Required by <i>Oregon State Regulation</i> .....	84

## **INTRODUCTORY SECTION**

**CITY OF GLADSTONE, OREGON**  
**CITY OFFICIALS**  
**June 30, 2022**

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City Officials

Tamara Stempel, Mayor  
Gladstone, Oregon 97027

Term Expires  
December 31, 2022

Council Members

Mindy Garlington, President  
Gladstone, Oregon 97027

December 31, 2024

Greg Alexander  
Gladstone, Oregon 97027

December 31, 2024

Randy Ripley  
Gladstone, Oregon 97027

December 31, 2022

Tracy Todd  
Gladstone, Oregon 97027

December 31, 2022

Matt Tracy  
Gladstone, Oregon 97027

December 31, 2022

Annessa Hartman  
Gladstone, Oregon 97027

December 31, 2024

City Administrator

Jacque Betz  
Gladstone, Oregon 97027

Finance Consultant

Cathy Brucker  
Gladstone, Oregon 97027

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## **FINANCIAL SECTION**

## INDEPENDENT AUDITOR'S REPORT

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

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

#### ***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund, and the aggregate remaining fund information of City of Gladstone, Oregon, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise City of Gladstone, Oregon's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Gladstone, Oregon, as of June 30, 2022, 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. Our report includes a reference to other auditors who audited the financial statements of the North Clackamas County Water Commission, a joint venture of the City of Gladstone, as described in our report on the City of Gladstone, Oregon's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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

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

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

As discussed in Note 14 to the financial statements, the City of Gladstone adopted new accounting guidance, GASB Statement No. 87, Leases. Our opinion is not modified with respect to this matter.

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

City of Gladstone, Oregon's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. We did not audit the financial statements of North Clackamas County Water Commission, a joint venture of the City of Gladstone, which represents 15 percent and 17 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.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Gladstone's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Gladstone's ability to continue as a going concern for a reasonable period of time.

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

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

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

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

***Other Supplementary Information***

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

***Other Information***

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

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

**Report on Other Legal and Regulatory Requirements**

**Other Reporting Required by Oregon Minimum Standards**

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated January 26, 2023, 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 26, 2023



**June 30, 2022**  
**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, 2022.

**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 \$46,061,096 (net position). Of this amount, \$27,420,940 is the City's net investment in capital assets, \$9,426,807 is restricted for specific purposes, and \$9,213,349 (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 \$2,739,273 from the prior year.

The City's governmental activities reported total net position of \$27,869,319. Of this amount, \$(1,976,397) is the unrestricted balance. Due to the long-term perspective of net position, this negative balance reflects the amount to be resolved with future resources, such as long-term debt and deferred inflows.

The City's business-type activities reported total net position of \$18,191,777. Of this amount, \$11,189,746 is unrestricted and thus available for spending at the City's discretion.

The City's governmental funds reported combined ending fund balances of \$16,219,449, an increase of \$4,962,941 compared to the prior year. The increase is primarily due to unspent proceeds of the borrowing for the Public Works facility reconstruction.

**Overview of the Financial Statements**

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

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

The Statement of Net Position presents information on the City's total assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the resulting difference between them presented as net position. Over time, increases or decreases to net position may serve as a useful indicator of whether the City's financial position is improving or deteriorating. The financial position of the City is best indicated by changes in cash flow and cash reserves as described in the Financial Analysis section of the City's most recent budget.

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

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

**Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financial requirements.

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

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

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

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

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

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

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

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. Assets exceeded liabilities by \$46,061,096 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	
	2022	2021	2022	2021	2022	2020
Cash and investments	\$ 15,989,839	\$ 9,696,981	\$ 8,596,644	\$ 6,159,131	\$ 24,586,483	\$ 15,856,112
Restricted cash and investments	1,590,450	1,467,427	1,251,266	1,245,173	2,841,716	2,712,600
Other assets	837,386	756,627	4,006,781	3,966,186	4,844,167	4,722,813
Capital assets	26,670,041	27,730,709	6,426,023	6,162,834	33,096,064	33,893,543
Total assets	45,087,716	39,651,744	20,280,714	17,533,324	65,368,430	57,185,068
Deferred outflows	3,152,161	2,980,325	483,550	448,350	3,635,711	3,428,675
Total assets and deferred outflow of resources	\$ 48,239,877	\$ 42,632,069	\$ 20,764,264	\$ 17,981,674	\$ 69,004,141	\$ 60,613,743
Current liabilities	\$ 1,836,788	\$ 1,480,010	\$ 804,324	\$ 787,809	\$ 2,641,112	\$ 2,267,819
Long-term liabilities	13,591,229	12,276,597	1,215,323	1,786,046	14,806,552	14,062,643
Total liabilities	15,428,017	13,756,607	2,019,647	2,573,855	17,447,664	16,330,462
Deferred inflows	4,942,541	835,674	552,840	125,717	5,495,381	961,391
Net position						
Net investment in capital assets	21,682,917	22,127,474	5,738,023	5,309,834	27,420,940	27,437,308
Restricted	8,162,799	5,460,621	1,264,008	1,253,113	9,426,807	6,713,734
Unrestricted	(1,976,397)	451,693	11,189,746	8,719,155	9,213,349	9,170,848
Total net position	27,869,319	28,039,788	18,191,777	15,282,102	46,061,096	43,321,890
Total liabilities and deferred inflows of resources and net position	\$ 48,239,877	\$ 42,632,069	\$ 20,764,264	\$ 17,981,674	\$ 69,004,141	\$ 60,613,743

A large portion of the City of Gladstone’s net position reflect its investment in capital assets (e.g. land, buildings, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets do not have financial liquidity easily available for future spending. Although the City’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to pay these liabilities. The restricted net position is attributable to assets that are legally restricted for specific purposes, such as Urban Renewal Agency, system development charges

and the street and road revenues. The remaining balance of \$(1,976,397) is unrestricted net position, and reflects the long term perspective of resources necessary to meet long-term obligations and deferred inflows.

The following table summarizes revenues and expenses for fiscal years 2022 and 2021:

	<b>Governmental and Proprietary Activities</b>					
	Governmental Activities		Business type Activities		Totals	
	2022	2021	2022	2021	2022	2020
<b>Receipts</b>						
<b>Program Receipts</b>						
Charges for services	\$ 796,649	\$ 738,181	\$ 7,376,536	\$ 6,786,373	\$ 8,173,185	\$ 7,524,554
Operating grants and contributions	326,622	452,121	-	-	326,622	452,121
Capital grants and contributions	-	161,719	-	-	-	161,719
<b>General receipts</b>						
Property tax	6,695,372	6,524,953	-	-	6,695,372	6,524,953
Franchise fees and public service tax	2,765,796	2,644,721	-	-	2,765,796	2,644,721
Interest	136,871	139,858	-	-	136,871	139,858
Other	(603,821)	221,582	2,385	5,721	(601,436)	227,303
Total receipts	<u>\$10,117,489</u>	<u>\$10,883,135</u>	<u>\$ 7,378,921</u>	<u>\$ 6,792,094</u>	<u>\$17,496,410</u>	<u>\$17,675,229</u>
<b>Expenses</b>						
<b>Governmental activities</b>						
General government	\$ 2,653,172	\$ 2,421,760	\$ -	\$ -	\$ 2,653,172	\$ 2,421,760
Public safety	5,885,239	6,326,422	-	-	5,885,239	6,326,422
Highways and streets	980,877	996,932	-	-	980,877	996,932
Culture and recreation	1,078,889	1,060,240	-	-	1,078,889	1,060,240
Urban renewal	9,483	1,673	-	-	9,483	1,673
<b>Business type activities</b>						
Water	-	-	1,009,247	1,391,186	1,009,247	1,391,186
Sewer	-	-	2,893,491	2,462,285	2,893,491	2,462,285
Storm	-	-	293,085	398,731	293,085	398,731
Total expenses	<u>\$10,607,660</u>	<u>\$10,807,027</u>	<u>\$ 4,195,823</u>	<u>\$ 4,252,202</u>	<u>\$14,803,483</u>	<u>\$15,059,229</u>
Change in net position before transfers	<u>(490,171)</u>	<u>76,108</u>	<u>3,183,098</u>	<u>2,539,892</u>	<u>2,692,927</u>	<u>2,616,000</u>
Transfers	\$ 319,769	\$ 159,281	\$ (319,769)	\$ (159,281)	\$ -	\$ -
Equity income (loss) in joint venture	-	-	46,346	49,651	46,346	49,651
Changes in net position	(170,402)	235,389	2,909,675	2,430,262	2,739,273	2,665,651
Beginning net position	28,039,788	27,804,399	15,282,102	12,851,840	43,321,890	40,656,239
Restatement	(67)	-	-	-	(67)	-
Beginning net position-restated	<u>28,039,721</u>	<u>27,804,399</u>	<u>15,282,102</u>	<u>12,851,840</u>	<u>43,321,823</u>	<u>40,656,239</u>
Ending net position	<u>\$27,869,319</u>	<u>\$28,039,788</u>	<u>\$18,191,777</u>	<u>\$15,282,102</u>	<u>\$46,061,096</u>	<u>\$43,321,890</u>

**Governmental Activities.** Governmental activities decreased the City of Gladstone's net position by \$(170,402).

**Business-type Activities.** Business-type activities increased the City of Gladstone's net position by \$2,909,675.

### **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 \$16,219,449.

	General Fund	Road and Street Fund	Police and Communications Special Levy Fund	Fire and Emergency Services Special Levy Fund	Urban Renewal Agency Fund	Total Governmental
Beginning Fund Balance	\$ 4,991,163	\$ 3,296,732	\$ 122,893	\$ 255,445	\$ 2,590,275	\$ 11,256,508
Increase (decrease) current year	4,369,184	338,694	(112,250)	134,609	232,704	4,962,941
Ending Fund Balance as of June 30, 2022	<u>\$ 9,360,347</u>	<u>\$ 3,635,426</u>	<u>\$ 10,643</u>	<u>\$ 390,054</u>	<u>\$ 2,822,979</u>	<u>\$ 16,219,449</u>

- General Fund increased by 87.54 percent over the previous year fund balance, mainly due to the unspent debt proceeds from the Public Works Facility borrowing. The majority of revenues have returned to pre-pandemic levels except state shared revenues and transient lodging taxes. Expenditures have stayed within appropriation, but fully utilized existing fund balance estimated for the first budget year of the biennium.
- Road and Street Fund increased 10.27 percent over the previous year, but is realizing reduced right of way fees from telecomm collections. Highway user taxes have recovered along with vehicle registration revenues..
- The Police and Communications Special Levy Fund experienced a decrease of 8.66 percent in fund balance due mainly to expenditures front-loaded into the first budget year of the biennium.
- The Fire and Emergency Services Special Levy Fund increased by 52.70 percent from stable property taxes and reduced capital expenditures, in anticipation of the agreement with Clackamas Fire District #1.
- The Urban Renewal Agency Fund increased by 8.98 percent from annual tax revenues. These revenues will be more than sufficient to finance the debt retirement from the Civic Buildings debt service.

**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	\$ 9,032,440	\$ 4,972,593	\$ 1,277,069	\$ 15,282,102
Increase (decrease) - current year	1,470,828	802,833	636,014	2,909,675
Ending Fund Balance as of June 30, 2022	<u>\$ 10,503,268</u>	<u>\$ 5,775,426</u>	<u>\$ 1,913,083</u>	<u>\$ 18,191,777</u>

- All business type funds had significant gains due to rate increases in user fees from the previous two years. Increases will now approximate the cost of living index for the near

future, with this year at 4.00 percent. Storm water realized the largest impact of 49.80 percent, with Water at 16.28 percent and Sewer at 16.15 percent. These funds have allowed capital planning for much needed system improvements throughout the City infrastructure.

### **Budgetary Highlights**

The City had appropriation increases, approved through one supplemental budget resolution and one budget transfer resolution, during the year ended June 30, 2022. The City Council approved on February 8, 2022 adjustments to the General Fund for the American Rescue Plan Funding received and subsequent budget effects, along with a transfer from General Fund Contingency to fund the Community Services Manager position within the Senior Center department. Then, on May 10, 2022, the City Council approved a budget adjustment to the General Fund to acknowledge the voter approved financing and appropriation of funds for the Public Works Facility reconstruction.

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

The following tables compare capital assets and changes in capital assets as of June 30, 2022 and June 30, 2021:

	<u>Governmental Activities</u>		<u>Business Type Activities</u>		<u>Total Government</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2020</u>
Land	\$ 6,498,106	\$ 6,498,106	\$ 640,964	\$ 640,964	\$ 7,139,070	\$ 7,139,070
Work in Progress	277,817	124,686	473,412	266,146	751,229	390,832
Buildings	15,849,549	16,157,015	7,084	7,294	15,856,633	16,164,309
Vehicles & Equipment	634,335	1,477,743	295,517	395,857	929,852	1,873,600
Intangible Assets	52,342	85,494	12,632	12,632	64,974	98,126
Infrastructure	3,348,397	3,387,665	4,996,414	4,839,941	8,344,811	8,227,606
Leased Equipment	9,495	-	-	-	9,495	-
<b>Total</b>	<b>\$ 26,670,041</b>	<b>\$ 27,730,709</b>	<b>\$ 6,426,023</b>	<b>\$ 6,162,834</b>	<b>\$ 33,096,064</b>	<b>\$ 33,893,543</b>

#### **Changes in Capital Assets**

	<u>Governmental Activities</u>		<u>Business Type Activities</u>		<u>Total Government</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Beginning Balance	\$ 27,730,709	\$ 28,033,506	\$ 6,162,834	\$ 6,151,506	\$ 33,893,543	\$ 34,185,012
Additions	462,342	1,118,773	591,551	327,822	1,053,893	1,446,595
Depreciation	(851,749)	(745,263)	(320,382)	(316,494)	(1,172,131)	(1,061,757)
Deletions	(671,261)	(676,307)	(7,980)	-	(679,241)	(676,307)
<b>Ending Balance</b>	<b>\$ 26,670,041</b>	<b>\$ 27,730,709</b>	<b>\$ 6,426,023</b>	<b>\$ 6,162,834</b>	<b>\$ 33,096,064</b>	<b>\$ 33,893,543</b>

Within governmental activities, vehicles and equipment were decreased by the agreement with Clackamas County Fire District #1 to assume our emergency medical and fire services, as explained in Note 16. Because the date of the agreement started July 1, 2022, all assets were disposed of, and adjusted for as of June 30, 2022. Infrastructure improvements are in the preliminary phases within the business type activities, and will increase in the next fiscal year.

**Long-term Debt.** At June 30, 2022, the City had business-type bonded debt outstanding of \$688,000 compared to \$853,000 at June 30, 2021. 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 \$48.4 million.

At June 30, 2022, the City had governmental activities debt outstanding of notes payable for \$9,937,254 and leases payable of \$9,552. Debt was assumed as of July 2018 for \$6.8 million and combined with additional funds available within the Urban Renewal Agency to construct the new Civic Center, completed in April 2020. Then, in April 2022, \$5 million was borrowed for reconstruction/remodeling of the Public Works Facility, located beside the Civic Center. 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.

On November 2, 2021 the Gladstone voters approved up to \$5 million for the financing and reconstruction/remodeling of the Public Works Facility to be located on the existing property. The new Civic Center buildings are located beside this facility, creating a cohesive and attractive municipal complex for the City. Commencement of this progressive design-build project is anticipated in fall 2023 with completion in spring 2024.

The current biennium budget has begun to show signs of recovery from the global health crisis and resulting, devastating economic impacts. The City was able to secure several grants, with the latest being the American Rescue Plan Agreement (ARPA) funding for \$2.7 million. To date, most of the funds have been committed for specific use. Furthermore, the City falls under the \$10 million cap of a non-entitlement unit (NEU) so will be liable for less reporting and regulation with the federal government.

Overall, the City has been able to mitigate the pandemic impacts by closely monitoring and adjusting when necessary through conscientious planning and execution. While disruption will likely continue in some respect, economic impacts should diminish over time. The City continues to monitor the financial situation and actively search for any funding mechanisms available.

The City has purchased financial forecasting software to facilitate the budget process starting with the 2023-2025 biennium. A capital improvement plan will be a component, based on six-year cycles, to plan and utilize infrastructure projects and needs.

The Meldrum Bar Park master plan was recently completed, and development for the various phases and projects will be included in the capital forecasting. Grant funding from both State and Federal sources will be pursued to facilitate these improvements.

A significant sewer project designed to mitigate sewer inflow and infiltration is currently in design, in agreement with Water Environmental Services of Clackamas County, a financial partner of the project. Construction should be completed in January 2024, with \$1.2 million financed by the ARPA funding.

On July 1, 2022, the City entered into an Intergovernmental Agreement with Clackamas County Fire District #1 to manage the emergency medical and fire services within Gladstone. The three full-time employees were absorbed in with their personnel and several vehicles and equipment items were also transferred. The Gladstone Fire Station continues to house the department, but is retained under City ownership. The initial contract period is for one year, with two 2-year extensions, and will be financed by existing General Fund and Fire & Emergency Services Levy Fund property tax revenues. Total cost will approximate the 2022/23 budget plus inflationary increases.

The City has experienced an unprecedented previous two years, while maintaining our services, all employees and fiscal accountability. The future will continue to be a challenge, and plans will be developed accordingly to meet the ongoing needs.

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



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## **BASIC FINANCIAL STATEMENTS**

## **BASIC FINANCIAL STATEMENTS**

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

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

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

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**CITY OF GLADSTONE, OREGON**  
**STATEMENT OF NET POSITION**  
**June 30, 2022**

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Current assets:			
Cash and investments	\$ 15,974,169	\$ 8,596,644	\$ 24,570,813
Cash with county treasurer	15,670	-	15,670
Accounts receivable	476,529	695,184	1,171,713
Property tax receivable	217,800	-	217,800
Interest receivable	2,099	-	2,099
Prepaid expenses	57,893	172,811	230,704
Total current assets	<u>16,744,160</u>	<u>9,464,639</u>	<u>26,208,799</u>
Noncurrent assets:			
Restricted cash and investments	1,590,450	1,251,266	2,841,716
Net OPEB asset	83,065	12,742	95,807
Investment in joint venture	-	3,126,044	3,126,044
Capital assets:			
Non depreciable	6,775,923	1,114,376	7,890,299
Depreciable, net	19,884,623	5,311,647	25,196,270
Lease assets, net	9,495	-	9,495
Total noncurrent assets	<u>28,343,556</u>	<u>10,816,075</u>	<u>39,159,631</u>
Total assets	<u>45,087,716</u>	<u>20,280,714</u>	<u>65,368,430</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Deferred outflow related to pension	3,100,212	475,581	3,575,793
Deferred outflow related to OPEB	51,949	7,969	59,918
Total deferred outflows of resources	<u>3,152,161</u>	<u>483,550</u>	<u>3,635,711</u>
Total assets and deferred outflows of resources	<u>\$ 48,239,877</u>	<u>\$ 20,764,264</u>	<u>\$ 69,004,141</u>
<b>LIABILITIES:</b>			
Current liabilities:			
Accounts payable	\$ 448,122	\$ 552,644	\$ 1,000,766
Interest payable	71,846	6,811	78,657
Accrued compensated absences	326,371	63,096	389,467
Bonds payable - current maturity	868,299	166,000	1,034,299
Leases payable - current	7,306	-	7,306
Other current liabilities	115,240	15,773	131,013
Total current liabilities	<u>1,837,184</u>	<u>804,324</u>	<u>2,641,508</u>
Noncurrent liabilities:			
Net pension liability	4,088,614	627,203	4,715,817
OPEB liability	431,018	66,120	497,138
Noncurrent portion of bonds payable	9,068,955	522,000	9,590,955
Noncurrent portion of leases payable	2,246	-	2,246
Total noncurrent liabilities	<u>13,590,833</u>	<u>1,215,323</u>	<u>14,806,156</u>
Total liabilities	<u>15,428,017</u>	<u>2,019,647</u>	<u>17,447,664</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Deferred inflow related to pension	3,575,288	548,457	4,123,745
Deferred inflow related to OPEB	28,581	4,383	32,964
Deferred inflow related to grant funds	1,338,672	-	1,338,672
Total deferred inflows of resources	<u>4,942,541</u>	<u>552,840</u>	<u>5,495,381</u>
<b>NET POSITION:</b>			
Net investment in capital assets	21,682,917	5,738,023	27,420,940
Restricted for:			
OPEB benefits	83,065	12,742	95,807
American rescue plan act funding	1,338,672	-	1,338,672
Street operations	3,635,426	-	3,635,426
System development	282,657	1,251,266	1,533,923
Urban Renewal development	2,822,979	-	2,822,979
Unrestricted	(1,976,397)	11,189,746	9,213,349
Total net position	<u>27,869,319</u>	<u>18,191,777</u>	<u>46,061,096</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 48,239,877</u>	<u>\$ 20,764,264</u>	<u>\$ 69,004,141</u>

*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, 2022**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
Governmental activities:			
General government	\$ 2,478,377	\$ 462,533	\$ 90,138
Public safety	5,885,239	334,116	53,230
Highways and streets	980,877	-	107,103
Urban and renewal	9,483	-	-
Culture and recreation	1,078,889	-	52,500
Interest on long-term debt	174,795	-	-
Total governmental activities	<u>10,607,660</u>	<u>796,649</u>	<u>302,971</u>
Business-type activities:			
Water Fund	1,009,247	2,588,160	-
Sewer Fund	2,893,491	3,863,406	-
Storm Water Fund	293,085	924,970	-
Total business type activities	<u>4,195,823</u>	<u>7,376,536</u>	<u>-</u>
Total government	<u>\$ 14,803,483</u>	<u>\$ 8,173,185</u>	<u>\$ 302,971</u>

General revenues:

Taxes:

  Property taxes

  Public service taxes

Franchise fees

Grants and contributions not restricted to specific programs

Interest and investment earnings

Gain (loss) in joint venture

Miscellaneous

Gain (loss) on sale/transfer of capital assets

Transfers in (out)

Total general revenues and transfers

Change in net position

Net position - beginning

  Cumulative effect of restatement from GASB 87

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
\$ (1,925,706)	\$ -	\$ (1,925,706)
(5,497,893)	-	(5,497,893)
(873,774)	-	(873,774)
(9,483)	-	(9,483)
(1,026,389)	-	(1,026,389)
(174,795)	-	(174,795)
<u>(9,508,040)</u>	<u>-</u>	<u>(9,508,040)</u>
-	1,578,913	1,578,913
-	969,915	969,915
-	631,885	631,885
<u>-</u>	<u>3,180,713</u>	<u>3,180,713</u>
<u>(9,508,040)</u>	<u>3,180,713</u>	<u>(6,327,327)</u>
6,695,372	-	6,695,372
1,714,155	-	1,714,155
1,051,641	-	1,051,641
23,651	-	23,651
136,871	-	136,871
-	46,346	46,346
31,775	2,385	34,160
(635,596)	-	(635,596)
319,769	(319,769)	-
<u>9,337,638</u>	<u>(271,038)</u>	<u>9,066,600</u>
(170,402)	2,909,675	2,739,273
28,039,788	15,282,102	43,321,890
(67)	-	(67)
<u>28,039,721</u>	<u>15,282,102</u>	<u>43,321,823</u>
<u>\$ 27,869,319</u>	<u>\$ 18,191,777</u>	<u>\$ 46,061,096</u>

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

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

**General Fund**

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

**Road and Street Fund**

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

**Police and Communications Special Levy Fund**

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

**Fire and Emergency Services Special Levy Fund**

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

**Urban Renewal Agency Fund**

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



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**CITY OF GLADSTONE, OREGON**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**June 30, 2022**

	General Fund	Road and Street Fund	Police and Communications Special Levy Fund
<b>ASSETS:</b>			
Cash and investments	\$ 9,856,637	\$ 2,897,266	\$ 11,733
Restricted cash and investments	994,311	596,139	-
Cash with county treasurer	10,885	-	1,658
Accounts receivable	133,352	57,828	-
Property taxes receivable	150,886	-	22,992
Interest Receivable	1,469	-	224
Due from other governments	163,870	121,479	-
Prepaid Expenses	57,893	-	-
<b>Total assets</b>	<b>\$ 11,369,303</b>	<b>\$ 3,672,712</b>	<b>\$ 36,607</b>
<b>LIABILITIES:</b>			
Accounts payable	\$ 411,082	\$ 36,693	\$ 347
Other current liabilities	111,532	593	3,115
<b>Total liabilities</b>	<b>522,614</b>	<b>37,286</b>	<b>3,462</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Unavailable revenues - property taxes	147,670	-	22,502
Unavailable revenues - other	1,338,672	-	-
<b>Total deferred inflows of resources</b>	<b>1,486,342</b>	<b>-</b>	<b>22,502</b>
<b>FUND BALANCES:</b>			
Non-Spendable:			
Prepays	57,893	-	-
Restricted:			
Street operations	-	3,635,426	-
System development	282,657	-	-
Urban Renewal development	-	-	-
Committed:			
Business Development and Promotion	406,492	-	-
Tourism Promotion and Activities	284,266	-	-
Assigned:			
Capital projects	20,896	-	-
Police services	-	-	10,643
Fire and emergency services	-	-	-
Library board	17,430	-	-
Unassigned	8,290,713	-	-
<b>Total fund balance</b>	<b>9,360,347</b>	<b>3,635,426</b>	<b>10,643</b>
<b>Total liabilities, deferred inflows of resources and fund balance</b>	<b>\$ 11,369,303</b>	<b>\$ 3,672,712</b>	<b>\$ 36,607</b>

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

Lease assets are not financial resources and, therefore, are not reported in the funds. Other assets are not available to pay for current-period expenditures and are reported as 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, are not due and payable in the current period and, therefore, are not reported in the funds:

Unavailable revenue - property taxes  
Accrued compensated absences  
Accrued interest payable  
Net pension liability  
Net OPEB liability  
Deferred inflows of resources - pension  
Deferred inflows of resources - OPEB  
Long-term debt obligations  
Lease financings

Net position of governmental activities

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

Fire and Emergency Services Special Levy Fund	Urban Renewal Agency Func	Total Governmental
\$ 388,974	\$ 2,819,559	\$ 15,974,169
-	-	1,590,450
755	2,372	15,670
-	-	191,180
10,470	33,452	217,800
102	304	2,099
-	-	285,349
-	-	57,893
<u>\$ 400,301</u>	<u>\$ 2,855,687</u>	<u>\$ 18,334,610</u>
\$ -	\$ -	\$ 448,122
-	-	115,240
-	-	563,362
10,247	32,708	213,127
-	-	1,338,672
<u>10,247</u>	<u>32,708</u>	<u>1,551,799</u>
-	-	57,893
-	-	3,635,426
-	-	282,657
-	2,822,979	2,822,979
-	-	406,492
-	-	284,266
-	-	20,896
-	-	10,643
390,054	-	390,054
-	-	17,430
-	-	8,290,713
<u>390,054</u>	<u>2,822,979</u>	<u>16,219,449</u>
<u>\$ 400,301</u>	<u>\$ 2,855,687</u>	
resources and, therefore, a		26,660,546
reported in the fund		9,495
resources and, therefore, a		3,100,212
		83,065
		51,949
debt and bonds payable		213,127
reported in fund		(326,371)
		(71,846)
		(4,088,614)
		(431,018)
		(3,575,288)
		(28,581)
		(9,937,254)
		<u>(9,552)</u>
		<u>\$ 27,869,319</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, 2022**

	General Fund	Road and Street Fund	Police and Communications Special Levy Fund
<b>REVENUES:</b>			
Property taxes	\$ 4,621,694	\$ -	\$ 704,123
Public service taxes	423,871	1,290,284	-
Franchise and right of way fees	831,846	219,795	-
Grants	302,971	-	-
Charges for services	95,353	-	-
Licenses and permits	205,612	-	-
Fines and forfeitures	334,116	-	-
Special assessments	161,568	-	-
Contributions and donations	23,651	-	-
Interest	116,622	-	1,740
Miscellaneous	6,555	25,220	-
	<u>7,123,859</u>	<u>1,535,299</u>	<u>705,863</u>
Total revenues			
<b>EXPENDITURES:</b>			
Current:			
General government	2,091,728	-	-
Public safety	4,907,764	-	765,061
Highways and streets	-	821,905	-
Urban and renewal	-	-	-
Culture and recreation	965,811	-	-
Capital outlay	266,343	213,789	-
Debt service:			
Principal	207,889	-	-
Interest	91,944	-	-
	<u>8,531,479</u>	<u>1,035,694</u>	<u>765,061</u>
Total expenditures			
Revenues over (under) expenditures	(1,407,620)	499,605	(59,198)
<b>OTHER FINANCING SOURCES (USES):</b>			
Sale of capital assets	21,902	-	-
Debt proceeds	5,000,000	-	-
Debt issuance costs	(50,077)	-	-
Transfers in	804,979	368,522	-
Transfers out	-	(529,433)	(53,052)
	<u>5,776,804</u>	<u>(160,911)</u>	<u>(53,052)</u>
Total other financing sources (uses)			
Net changes in fund balances	4,369,184	338,694	(112,250)
<b>FUND BALANCES, BEGINNING</b>	<u>4,991,163</u>	<u>3,296,732</u>	<u>122,893</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 9,360,347</u>	<u>\$ 3,635,426</u>	<u>\$ 10,643</u>

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

Fire and Emergency Services Special Levy Fund	Urban Renewal Agency Fund	Total Governmental
\$ 320,724	\$ 1,010,047	\$ 6,656,588
-	-	1,714,155
-	-	1,051,641
-	-	302,971
-	-	95,353
-	-	205,612
-	-	334,116
-	-	161,568
-	-	23,651
2,419	16,090	136,871
-	-	31,775
<u>323,143</u>	<u>1,026,137</u>	<u>10,714,301</u>
-	-	2,091,728
157,314	-	5,830,139
-	-	821,905
-	9,483	9,483
-	-	965,811
5,377	-	485,509
-	458,092	665,981
-	80,454	172,398
<u>162,691</u>	<u>548,029</u>	<u>11,042,954</u>
160,452	478,108	(328,653)
-	-	21,902
-	-	5,000,000
-	-	(50,077)
-	-	1,173,501
(25,843)	(245,404)	(853,732)
<u>(25,843)</u>	<u>(245,404)</u>	<u>5,291,594</u>
134,609	232,704	4,962,941
<u>255,445</u>	<u>2,590,275</u>	<u>11,256,508</u>
<u>\$ 390,054</u>	<u>\$ 2,822,979</u>	<u>\$ 16,219,449</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, 2022**

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

Net change in fund balances - total governmental funds \$ 4,962,941

The statement of revenues, expenditures, and changes in fund balances report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period. (1,070,153)

Some revenue reported in the statement of activities do not provide current financial resources in the governmental funds. (4,961,216)

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	21,120
Accrued interest payable	(2,397)
Net OPEB obligations	(7,781)
Net pension liability	221,103

The repayment of the principal of long-term debt consumes the current financial resources of governmental funds but does not have any effect on net position. 665,981

Change in net position of governmental activities \$ (170,402)

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

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

Enterprise Funds

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

**Water Fund**

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

**Sewer Fund**

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

**Storm Water Fund**

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

**CITY OF GLADSTONE, OREGON  
 PROPRIETARY FUNDS  
 STATEMENT OF NET POSITION  
 June 30, 2022**

	Business-Type Activities - Enterprise Funds			
	Water Fund	Sewer Fund	Storm Water Fund	Total
<b>ASSETS:</b>				
Current assets:				
Cash and investments	\$ 4,061,996	\$ 3,045,632	\$ 1,489,016	\$ 8,596,644
Trade accounts receivable	215,263	387,805	92,116	695,184
Prepays	172,811	-	-	172,811
Total current assets	4,450,070	3,433,437	1,581,132	9,464,639
Noncurrent assets:				
Restricted cash	657,771	469,159	124,336	1,251,266
Net OPEB asset	818	10,859	1,065	12,742
Investment in joint venture	3,126,044	-	-	3,126,044
Capital assets:				
Non-depreciable	147,152	827,830	139,394	1,114,376
Depreciable	2,979,384	2,081,184	251,079	5,311,647
Total noncurrent assets	6,911,169	3,389,032	515,874	10,816,075
Total assets	11,361,239	6,822,469	2,097,006	20,280,714
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension	30,532	405,297	39,752	475,581
Other post employment benefits	512	6,791	666	7,969
Total deferred outflows of resources	31,044	412,088	40,418	483,550
Total assets & deferred outflows of resources	\$ 11,392,283	\$ 7,234,557	\$ 2,137,424	\$ 20,764,264
<b>LIABILITIES:</b>				
Current liabilities:				
Accounts payable	\$ 91,158	\$ 342,080	\$ 119,406	\$ 552,644
Interest payable	6,811	-	-	6,811
Accrued payroll payable	-	308	-	308
Accrued compensated absences	7,579	54,743	774	63,096
Bonds payable - current maturity	166,000	-	-	166,000
Other	15,465	-	-	15,465
Total current liabilities	287,013	397,131	120,180	804,324
Noncurrent liabilities:				
OPEB liability	4,245	56,348	5,527	66,120
Bonds payable	522,000	-	-	522,000
Net pension liability	40,266	534,512	52,425	627,203
Total noncurrent liabilities	566,511	590,860	57,952	1,215,323
Total liabilities	853,524	987,991	178,132	2,019,647
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension	35,210	467,404	45,843	548,457
Other post employment benefits	281	3,736	366	4,383
Total deferred inflows of resources	35,491	471,140	46,209	552,840
<b>NET POSITION:</b>				
Net investment in capital assets	2,438,536	2,909,014	390,473	5,738,023
Restricted for:				
OPEB benefits	818	10,859	1,065	12,742
System development	657,771	469,159	124,336	1,251,266
Unrestricted	7,406,143	2,386,394	1,397,209	11,189,746
Total net position	10,503,268	5,775,426	1,913,083	18,191,777
Total liabilities, deferred inflows & net position	\$ 11,392,283	\$ 7,234,557	\$ 2,137,424	\$ 20,764,264

*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, 2022**

	Business-Type Activities - Enterprise Funds			
	Water Fund	Sewer Fund	Storm Water Fund	Total
<b>OPERATING REVENUES:</b>				
Service charges	\$ 2,587,612	\$ 3,857,313	\$ 924,970	\$ 7,369,895
Connection and installation fees	548	-	-	548
System development charge	-	6,093	-	6,093
Miscellaneous	-	2,385	-	2,385
Total operating revenues	<u>2,588,160</u>	<u>3,865,791</u>	<u>924,970</u>	<u>7,378,921</u>
<b>OPERATING EXPENSES:</b>				
Purchases	530,319	1,859,609	-	2,389,928
Salaries and fringe benefits	33,874	762,343	139,841	936,058
Contract charges	80,612	18,527	25,566	124,705
Maintenance and repairs	125,938	57,188	58,777	241,903
Utilities	28,928	6,112	2,843	37,883
Depreciation	151,762	145,704	22,916	320,382
Supplies	44,192	44,008	43,142	131,342
Total operating expenses	<u>995,625</u>	<u>2,893,491</u>	<u>293,085</u>	<u>4,182,201</u>
Operating income (loss)	1,592,535	972,300	631,885	3,196,720
<b>NON-OPERATING REVENUES (EXPENSES):</b>				
Interest expense	(13,622)	-	-	(13,622)
Gain (loss) in joint venture	46,346	-	-	46,346
Total non-operating revenues (expenses)	<u>32,724</u>	<u>-</u>	<u>-</u>	<u>32,724</u>
Income before transfers	1,625,259	972,300	631,885	3,229,444
<b>TRANSFERS:</b>				
Transfers in (out)	<u>(154,431)</u>	<u>(169,467)</u>	<u>4,129</u>	<u>(319,769)</u>
Change in net position	1,470,828	802,833	636,014	2,909,675
<b>NET POSITION, BEGINNING</b>	<u>9,032,440</u>	<u>4,972,593</u>	<u>1,277,069</u>	<u>15,282,102</u>
<b>NET POSITION, ENDING</b>	<u>\$ 10,503,268</u>	<u>\$ 5,775,426</u>	<u>\$ 1,913,083</u>	<u>\$ 18,191,777</u>

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

**CITY OF GLADSTONE, OREGON**  
**PROPRIETARY FUNDS**  
**STATEMENT OF CASH FLOWS**  
**For the Fiscal Year Ended June 30, 2022**

	Business-Type Activities - Enterprise Funds			
	Water Fund	Sewer Fund	Storm Water Fund	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	\$ 2,624,473	\$ 3,844,696	\$ 919,670	\$ 7,388,839
Cash paid to employees for salaries and benefits	(315,566)	(376,208)	(247,192)	(938,966)
Cash paid to suppliers and others	(877,300)	(2,028,694)	(21,804)	(2,927,798)
Net cash provided by operating activities	1,431,607	1,439,794	650,674	3,522,075
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>				
Transfers in (out)	(154,431)	(169,467)	4,129	(319,769)
Net cash provided (used) by non-capital financing activities	(149,304)	(169,467)	4,129	(314,642)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Purchase of capital assets	(78,228)	(318,405)	(186,938)	(583,571)
Principal paid on capital debt	(165,000)	-	-	(165,000)
Interest paid on capital debt	(15,256)	-	-	(15,256)
Net cash used by capital and related financing activities	(258,484)	(318,405)	(186,938)	(763,827)
Net increase in cash and cash equivalents	1,023,819	951,922	467,865	2,443,606
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	3,695,948	2,562,869	1,145,487	7,404,304
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	<u>\$ 4,719,767</u>	<u>\$ 3,514,791</u>	<u>\$ 1,613,352</u>	<u>\$ 9,847,910</u>
<b>COMPRISED AS FOLLOWS:</b>				
Unrestricted	\$ 4,061,996	\$ 3,045,632	\$ 1,489,016	\$ 8,596,644
Restricted	657,771	469,159	124,336	1,251,266
Total cash and cash equivalents	<u>\$ 4,719,767</u>	<u>\$ 3,514,791</u>	<u>\$ 1,613,352</u>	<u>\$ 9,847,910</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>				
Operating Income (loss)	\$ 1,592,535	\$ 972,300	\$ 631,885	\$ 3,196,720
Adjustments:				
Depreciation	151,762	145,704	22,916	320,382
Decrease (increase) in:				
Accounts receivable	36,314	(21,095)	(5,300)	9,919
Prepays	634	-	-	634
Deferred outflows related to pension	162,085	(255,159)	57,874	(35,200)
Increase (decrease) in:				
Accounts payable and accrued expenses	(67,946)	(43,250)	108,524	(2,672)
Accrued compensated absences	760	15,709	(1,775)	14,694
Deferred inflows related to pension	(18,662)	427,137	18,648	427,123
Pension liability	(405,649)	172,179	(174,522)	(407,992)
OPEB obligation	(20,226)	26,269	(7,576)	(1,533)
Net cash provided by operating activities	<u>\$ 1,431,607</u>	<u>\$ 1,439,794</u>	<u>\$ 650,674</u>	<u>\$ 3,522,075</u>
<b>NON-CASH CAPITAL FINANCING ACTIVITIES</b>				
<b>NON-CASH INFORMATION:</b>				
Increase (decrease) in joint venture	<u>\$ 46,346</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,346</u>

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

## **FUND FINANCIAL STATEMENTS**

### **Fiduciary Funds**

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

#### **Municipal Court Trust Fund**

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

**CITY OF GLADSTONE, OREGON**  
**FIDUCIARY FUND**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**June 30, 2022**

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	Municipal Court Trust Fund
<b>ASSETS:</b>	
Cash and investments	\$ 70,616
Accounts receivable	1,241
	<hr/>
Total assets	71,857
	<hr/>
<b>NET POSITION:</b>	
Restricted:	
Individuals and organizations	71,857
	<hr/>
Total net position held in trust	\$ 71,857
	<hr/> <hr/>

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

**CITY OF GLADSTONE, OREGON**  
**FIDUCIARY FUNDS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**June 30, 2022**

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	Municipal Court Trust Fund
<b>ADDITIONS:</b>	
City of Gladstone fines and fees	\$ 350,730
Clackamas County fines and fees	14,868
State of Oregon fines and fees	56,534
Bond	(5,235)
Other court fees	140
	<hr/>
Total additions	417,037
	<hr/>
<b>DEDUCTIONS:</b>	
City of Gladstone fines and fees	291,037
Clackamas County fines and fees	14,315
State of Oregon fines and fees	88,201
Other court fees	140
	<hr/>
Total deductions	393,693
	<hr/>
Change in net position	23,344
	<hr/>
<b>NET POSITION, BEGINNING</b>	48,513
	<hr/>
<b>NET POSITION, ENDING</b>	\$ 71,857
	<hr/> <hr/>

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

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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**1. Summary of Significant Accounting Policies**

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

**A. Description of Reporting Entity**

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

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

Gladstone Urban Renewal Agency

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

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

North Clackamas County Water Commission

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

**B. Basic Financial Statements**

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

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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Government-wide statements

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

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

Fund financial statements

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

**C. Basis of Presentation**

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

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

The City reports all governmental funds as major funds:

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

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

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

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

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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

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

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

Fiduciary Funds reporting focuses on net position and changes in net position. The fiduciary category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and custodial 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 custodial fund. Custodial funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations. The City reports the *Municipal Court Trust Fund* as a fiduciary fund.

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

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

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

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

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



**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

---

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

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

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

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services, and producing and delivering goods in connection with a proprietary fund's principle ongoing operations. The principal operating revenues of the City's Water, Sewer and Storm Water Funds are charges to customers for sales and services. The Water, Sewer and Storm Water Funds also recognize fees intended to recover the cost of connecting new customers to the City's utility systems as operating revenue. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and overheads, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**E. Cash and Cash Equivalents**

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

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

**F. Investments**

Investments are stated at share value, which approximates fair value. The City holds one 24 month certificate of deposit at OnPoint Community Credit Union, for the benefit of the Gladstone Public Library. The certificate had a balance of \$17,430 as of June 30, 2022, a fixed interest rate of 0.15% and a maturity date of July 26, 2023.

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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**G. Restricted Cash and Investments**

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

**H. Fund Balance**

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

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

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

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

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

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

**I. Use of Restricted Resources**

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

**J. Receivables and Payables**

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

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

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

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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

**K. Capital Assets and Depreciation**

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

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

Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. No interest costs were capitalized during the year ended June 30, 2022.

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

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

**L. Lease Assets**

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

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

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

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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**N. Compensated Absences**

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

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

**O. Long-Term Obligations**

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the period incurred.

**P. Leases Payable**

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

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

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

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

**R. Pension**

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

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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

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

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

**T. Net Position**

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

**U. Accounting Estimates**

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

**2. Cash and Investments**

At June 30, 2022 investments of the City consist of the following:

	Weighted Average <u>Maturity (Years)</u>	Fair <u>Value</u>
Investments in the State Treasurer's Local Government Investment Pool	0.00	\$ 27,218,855
Certificate of deposit	1.10	<u>17,430</u>
		\$ <u>27,236,285</u>

**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.

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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**B. Credit risk**

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

**C. Concentration of credit risk**

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

**D. Custodial credit risk – deposits**

Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned. The City does not have a deposit policy addressing custodial credit risk. The Federal Depository Insurance Corporation (FDIC) provides insurance for the City's deposits up to \$250,000 for the combined total of all deposit accounts at each financial institution. The remaining deposits are covered by the Public Funds Collateralization program (PFCP) of the State of Oregon in accordance with ORS 295. Depositories qualified under this program are required to pledge collateral against any public funds deposits in excess of deposit insurance amounts. This provides additional protection for public funds in the event of a bank failure or loss. ORS 295 sets the specific value of the collateral, as well as the types of collateral that are acceptable. ORS 295 creates a shared liability structure for participating depositories, better protecting public funds though still not guaranteeing that all funds are 100% protected. As of June 30, 2022, the book value of the City's deposits was \$176,244 and the bank balance was \$365,314. 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, 2022, the City had no investments exposed to custodial credit risk.

**F. Restricted Deposits**

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

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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**3. Accounts Receivable**

Accounts receivable represent the uncollected amounts due and payable as of June 30, 2022 from specific sources. At June 30, 2022 the uncollected amounts due were:

Transient lodging fees	\$	40,324
Franchise fees		93,028
Miscellaneous		76,575
Right of way fees		57,828
State shared revenues		208,774
Total Governmental Funds	\$	<u>476,529</u>

**4. Interfund Transfers**

Transfers between funds during the year were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Governmental Funds		
General Fund	\$ 804,979	\$ -
Road & Street Fund	368,522	529,433
Police/Communications Fund	-	53,052
Fire/Emergency Services Fund	-	25,843
Urban Renewal Fund	-	245,404
Total Governmental Funds	<u>1,173,501</u>	<u>853,732</u>
Proprietary Funds		
Water Fund	117,663	272,094
Sewer Fund	117,663	287,130
Storm Water Fund	<u>117,663</u>	<u>113,534</u>
Total Proprietary Funds	<u>352,989</u>	<u>672,758</u>
Total All Funds	<u>\$1,526,490</u>	<u>\$ 1,526,490</u>

Transfers for services between funds are utilized to provide support for various city programs in accordance with budgetary authorizations. These transfers cover administrative services, provide for additional funding for reserve purposes, contribute towards the cost of capital projects, and provide for other operational resources. For the fiscal year ended June 30, 2022, 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, 2022**

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**5. Capital Assets**

Capital asset activity for the year ended June 30, 2022 is as follows:

Primary Government	Beginning Balance	Additions	Deletions	Ending Balance
<b>Capital assets, non-depreciable:</b>				
Land	\$ 6,498,106	\$ -	\$ -	\$ 6,498,106
Construction in progress	124,686	182,175	(29,044)	277,817
Total capital assets, non-depreciable	6,622,792	182,175	(29,044)	6,775,923
<b>Capital assets, depreciable:</b>				
Intangible assets	347,400	-	-	347,400
Buildings, structures and improve	18,623,267	44,947	-	18,668,214
Equipment	1,763,010	91,148	(143,381)	1,710,777
Vehicles	3,480,865	55,149	(514,127)	3,021,887
Infrastructure	4,767,204	84,639	-	4,851,843
Right-to-use leased equipment	-	19,575	-	19,575
Total capital assets, depreciable	28,981,746	295,458	(657,508)	28,619,696
Total assets	35,604,538	477,633	(686,552)	35,395,619
<b>Less accumulated depreciation for:</b>				
Intangible assets	(261,906)	(33,152)	-	(295,058)
Buildings, structures and improve	(2,466,252)	(352,413)	-	(2,818,665)
Equipment	(1,413,668)	(93,236)	-	(1,506,904)
Vehicles	(2,352,464)	(238,961)	-	(2,591,425)
Infrastructure	(1,379,539)	(123,907)	-	(1,503,446)
Right-to-use leased equipment	-	(10,080)	-	(10,080)
Total accumulated depreciation	(7,873,829)	(851,749)	-	(8,725,578)
Net depreciable capital assets	21,107,917	(556,291)	(657,508)	19,894,118
<b>Net capital assets</b>	<b>\$ 27,730,709</b>	<b>\$ (374,116)</b>	<b>\$ (686,552)</b>	<b>\$ 26,670,041</b>

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

<b>Governmental activities:</b>	
General government	\$ 315,441
Public safety	248,443
Roads and highways	168,760
Culture and recreation	119,105
Total depreciation/amortization expense	<b>\$ 851,749</b>



**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

<b>Business-type activities</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
<b>Capital assets, non-depreciable:</b>				
Land	\$ 640,964	\$ -	\$ -	\$ 640,964
Construction in progress	266,146	215,246	(7,980)	473,412
Total capital assets, non-depreciable	907,110	215,246	(7,980)	1,114,376
<b>Capital assets, depreciable:</b>				
Intangible assets	21,658	-	-	21,658
Buildings	106,113	-	-	106,113
Equipment	205,682	-	-	205,682
Vehicles	719,744	-	-	719,744
Infrastructure	11,400,182	376,305	-	11,776,487
Total capital assets, depreciable	12,453,379	376,305	-	12,829,684
Total	13,360,489	591,551	(7,980)	13,944,060
<b>Less accumulated depreciation for:</b>				
Intangible assets	(9,026)	-	-	(9,026)
Buildings	(98,819)	(210)	-	(99,029)
Equipment	(182,600)	(12,640)	-	(195,240)
Vehicles	(346,969)	(87,700)	-	(434,669)
Infrastructure	(6,560,241)	(219,832)	-	(6,780,073)
Total accumulated depreciation	(7,197,655)	(320,382)	-	(7,518,037)
Net depreciable capital assets	5,255,724	55,923	-	5,311,647
<b>Net capital assets</b>	<b>\$ 6,162,834</b>	<b>\$ 271,169</b>	<b>\$ (7,980)</b>	<b>\$ 6,426,023</b>

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

<b>Business-type activities:</b>	
Water	\$151,762
Sewer	145,704
Storm Water	22,916
Total depreciation expense - Business Activities	<u>\$320,382</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 Authority hold forty-eight and forty-two percent interests, respectively. The Board of Commissioners consists of seven members: the Boards of Commissioners for Sunrise Water Authority and Oak Lodge Water Services Authority select three commissioners each, and the Gladstone City Council selects one commissioner.

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

The City’s net position in the joint venture as of June 30, 2022 was \$3,126,044, with a net gain of \$46,346. The City had water purchases from the Commission of \$530,319 for the year ended June 30, 2022, which is an increase of \$11,916 over the previous year. The Commission has not completed a true-up for the last three years.

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

**7. Deferred Inflows of Resources**

Deferred inflows of resources related to unavailable revenue presented on the Governmental Funds Balance Sheet as of June 30, 2022 consist of the following:

	General Fund	Urban Renewal Fund	Police & Communications Special Levy Fund	Fire & Emergency Services Special Levy Fund	Total
Property Taxes	\$ 147,670	\$ 32,708	\$ 22,502	\$ 10,247	\$ 213,127
Other - Grant Funds	1,338,672	-	-	-	1,338,672
	<u>\$ 1,486,342</u>	<u>\$ 32,708</u>	<u>\$ 22,502</u>	<u>\$ 10,247</u>	<u>\$ 1,551,799</u>

**8. Long Term Debt**

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

During the year ended June 30, 2022, long-term liability activity was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
<b>Governmental Activities</b>					
Note payable - FF&C (2022)	\$ -	\$ 5,000,000	\$ 40,318	\$ 4,959,682	\$ 223,912
Note payable - FF&C (2018)	2,679,601	-	167,571	2,512,030	172,598
Note payable - URA (2018)	2,923,634	-	458,092	2,465,542	471,789
Total Notes	5,603,235	5,000,000	665,981	9,937,254	868,299
Compensated absences	347,492	326,371	347,492	326,371	326,371
Total Governmental Activities	<u>\$ 5,950,727</u>	<u>\$ 5,326,371</u>	<u>\$ 1,013,473</u>	<u>\$ 10,263,625</u>	<u>\$ 1,194,670</u>

**Accrued Interest**

	Previous Int Pmt Date	Amt of Next Int Payment	Date through which accrued	Days to Accrue	Accrued Interest
2022 FF&C Note payable	6/1/2022	\$ 62,988	6/30/2022	29	\$ 10,146
2018 FF&C Note payable	2/1/2022	37,680	6/30/2022	149	31,190
2018 URA Note payable	2/1/2022	36,860	6/30/2022	149	30,510
		<u>\$ 137,528</u>			<u>\$ 71,846</u>

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<b>Business-type Activities</b>					
Bonds	\$ 853,000	\$ -	\$ 165,000	\$ 688,000	\$ 166,000
Compensated absences	44,979	63,096	44,979	63,096	63,096
Total Business-type Activities	<u>\$ 897,979</u>	<u>\$ 63,096</u>	<u>\$ 209,979</u>	<u>\$ 751,096</u>	<u>\$ 229,096</u>

**Accrued Interest**

	<u>Previous Int Pmt Date</u>	<u>Amt of Next Int Payment</u>	<u>Date through which accrued</u>	<u>Days to Accrue</u>	<u>Accrued Interest</u>
2015 FF&C Obligations	1/1/2022	<u>\$ 6,811</u>	6/30/2022	180	<u>\$ 6,811</u>

**B. Direct Borrowings**

Governmental Activities

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

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

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

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

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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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.

**C. Advanced Refunding**

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

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

**D. Bonds Payable**

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

**Business-Type Activities**

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

**1. Future Principal and Interest**

Future maturities of debt principal and interest at June 30, 2022, are as follows:

Fiscal Year	Governmental Activities		Business Type Activities		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 868,299	\$ 265,414	\$ 166,000	\$ 11,979	\$ 1,034,299	\$ 277,393
2024	907,268	240,154	173,000	8,623	1,080,268	248,777
2025	933,317	213,808	174,000	5,188	1,107,317	218,995
2026	960,118	186,701	175,000	1,733	1,135,118	188,434
2027	984,168	158,863	-	-	984,168	158,863
2028-2032	2,977,148	456,409	-	-	2,977,148	456,409
2033-2037	1,605,983	213,443	-	-	1,605,983	213,443
2038-2039	700,953	26,818	-	-	700,953	26,818
	<u>\$ 9,937,254</u>	<u>\$ 1,761,610</u>	<u>\$ 688,000</u>	<u>\$ 27,522</u>	<u>\$ 10,625,254</u>	<u>\$ 1,789,132</u>

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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**2. Leases Payable**

	Original Amount	Restated Outstanding June 30, 2021	Additions	Decrease	Outstanding June 30, 2022
Governmental Activities					
Postage meter					
Interest at .29%, payment \$484 quarterly, due 2023	\$ 9,599	\$ 3,376	\$ -	\$ 1,927	\$ 1,449
Copier Leases:					
Interest at .29%, payment \$1,372 quarterly, due 2023	27,235	8,214	-	5,471	2,743
Interest at .29%, payment \$401 quarterly, due 2023	7,954	3,590	-	1,596	1,994
Interest at .29%, payment \$282 quarterly, due 2025	5,593	4,481	-	1,115	3,366
	<u>\$ 50,381</u>	<u>\$ 19,661</u>	<u>-</u>	<u>\$ 10,109</u>	<u>\$ 9,552</u>

Future Maturities are as follows:

Fiscal Year	Governmental Activities	
	Principal	Interest
2023	\$ 7,306	\$ 15
2024	1,122	5
2025	1,124	3
	<u>\$ 9,552</u>	<u>\$ 23</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/Financials/Actuarial-Financial-Information.aspx>.

**B. Benefits Provided**

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

**Pension Benefits**

The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results. Monthly payments must be a minimum of \$200 per month or the member will receive a lump-sum payment of the actuarial equivalent of benefits to which he or she is entitled.

Under Senate Bill 1049, passed during the 2019 legislative session, the salary included in the determination of Final Average Salary will be limited for all members beginning in 2020. The limit will be equal to \$195,000 in 2020, and will be indexed with inflation in later years. In 2022, the indexed amount is \$210,582.

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**

After Retirement Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The COLA is capped at 2.0 percent.

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

### **Pension Benefits**

The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

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

General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

Under Senate Bill 1049, passed during the 2019 legislative session, the salary included in the determination of final average salary will be limited for all members beginning in 2020. The limit will be equal to \$195,000 in 2020, and will be indexed with inflation in later years (\$210,582 for 2022).

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.

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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**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, 2019 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2021. Effective January 1, 2020, Senate Bill 1049 required employers to pay contributions on re-employed PERS retirees' salary as if they were an active member, excluding IAP (6 percent) contributions. Employer contributions for the year ended June 30, 2022 were \$992,558, excluding amounts to fund employer specific



**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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liabilities. The rates in effect for the fiscal year ended June 30, 2022 were 24.43 percent for Tier One/Tier Two General Service Member, 24.43 percent for Tier One/Tier Two Police and Fire, 18.38 percent for OPSRP Pension Program General Service Members, 22.74 percent for OPSRP Pension Program Police and Fire Members.

**2. Employee Contributions**

Beginning January 1, 2004, all employee contributions were placed in the OPSRP Individual Account Program (IAP), a defined contribution pension plan established by the Oregon Legislature. Prior to that date, all member contributions were credited to the Defined Benefit Pension Plan. Member contributions are set by statute at 6.0 or 7.0 percent of salary and are remitted by participating employers. The contributions are either deducted from member salaries or paid by the employers on the member behalf. The IAP member accounts represent member contributions made on or after January 1, 2004, plus earnings allocations less disbursements for refunds, death benefits, and retirements. As permitted, the City has opted to pick-up the contributions on behalf of employees; contributions were \$256,839 for the year ended June 30, 2022.

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

At June 30, 2022, the City reported a liability of \$4,715,817 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019 rolled forward to June 30, 2021. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2021, the City's proportion was 0.0394 percent, which was increased from its proportion of 0.0363 measured as of June 30, 2020.

For the year ended June 30, 2022, the City's recognized pension expense (income) of \$(240,836). At June 30, 2022, 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	\$ 441,431	\$ -
Changes of assumptions	1,180,511	12,411
Net difference between projected and actual earnings on investments	-	3,491,082
Changes in proportion	931,051	497,233
Differences between employer contributions and proportionate share of contributions	<u>30,242</u>	<u>123,019</u>
Total (prior to post-MD contributions)	2,583,235	4,123,745
Contributions subsequent to the MD	<u>992,558</u>	-
Total	<u>\$ 3,575,793</u>	<u>\$ 4,123,745</u>

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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The \$992,558 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, 2023. 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>	
2023	\$ (204,863)
2024	(260,652)
2025	(503,041)
2026	(741,500)
2027	<u>169,546</u>
Total	<u>\$ (1,540,510)</u>

**E. Actuarial Assumptions**

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

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

The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2019
Measurement Date	June 30, 2021
Experience Study Report	2018, published July 24, 2019
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Inflation Rate	2.40 percent
Long-Term Expected Rate of Return	6.90 percent
Discount Rate	6.90 percent
Projected Salary Increases	3.40 percent overall payroll growth
Cost of Living Adjustments (COLA)	Blend of 2.00% COLA and grade COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision, blend based on service.

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

Mortality	<p><b>Health retirees and beneficiaries:</b> Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><b>Active Members:</b> Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><b>Disabled retirees:</b> Pub-2010 Disable Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>
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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 2018 Experience Study which reviewed experience for the four-year period ending on December 31, 2018.

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

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in May 2019 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

<u>Asset Class/Strategy</u>	<u>Assumed Asset Allocation</u>		
	<u>Low Range</u>	<u>High Range</u>	<u>Target</u>
Debt Securities	15.0%	25.0%	20.0%
Public Equity	27.5%	37.5%	32.5%
Real Estate	9.5%	15.5%	12.5%
Private Equity	14.0%	21.0%	17.5%
Alternative Portfolio	7.5%	17.5%	15.0%
Opportunity Portfolio	0.0%	5.0%	0.0%
Risk Parity	0.0%	2.5%	2.5%
Total			<u>100.0%</u>

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Compounded Annual Return (Geometric)</u>
Global Equity	30.62%	5.85%
Private Equity	25.50%	7.71%
Core Fixed Income	23.75%	2.73%
Real Estate	12.25%	5.66%
Master Limited Partnerships	0.75%	5.71%
Infrastructure	1.50%	6.26%
Commodities	0.63%	3.10%
Hedge Fund of Funds - Multistrategy	1.25%	5.11%
Hedge Fund Equity - Hedge	0.63%	5.31%
Hedge Fund - Macro	5.62%	5.06%
US Cash	-2.50%	1.76%
	<u>100.00%</u>	
Total		
Assumed Inflation - Mean		2.40%

**G. Depletion Date Projection**

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

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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**H. Discount Rate**

The discount rate used to measure the total pension liability was 6.90 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

	<u>1% Decrease (5.90%)</u>	<u>Discount Rate (6.90%)</u>	<u>1% Increase (7.90%)</u>
City's proportionate share of the net pension liability (asset)	\$ 9,260,735	\$ 4,715,817	\$ 913,369

**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**

A legislative change that occurred during the measurement period affected the plan provisions reflected for financial reporting purposes. Senate Bill 1049, signed into law in June 2019, introduced a limit on the amount of annual salary included for the calculation of benefits. Beginning in 2020, annual salary in excess of \$195,000 (as indexed in future years) will be excluded when determining member benefits. As a result, future Tier 1/Tier 2 and OPSRP benefits for certain active members are now projected to be lower than prior to the legislation. Senate Bill 1049 was reflected in the June 30, 2019 Total Pension Liability as a reduction in liability.

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

There were no changes subsequent to the June 30, 2021 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.

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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**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	\$ -	\$ 95,807	\$ 95,807
Deferred Outflows of Resources			
Change in Assumptions	8,444	1,885	10,329
Difference in Expected and Actual Experience	21,382	-	21,382
Difference in Earnings	-	-	-
Change in Proportionate Share	-	3,597	3,597
Contributions After MD	23,875	735	24,610
Net OPEB Liability	(497,138)	-	(497,138)
Deferred Inflows of Resources			
Difference in Expected and Actual Experience	-	(2,666)	(2,666)
Difference in Earnings	-	(22,769)	(22,769)
Change in Assumptions	(6,104)	(1,425)	(7,529)
Change in Proportionate Share	-	-	-
OPEB Expense/(Income)*	47,202	(12,599)	34,603

\*Included in program expenses on Statement of Activities

**B. Implicit Rate Subsidy**

**1. Plan Description**

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

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.

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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As of the valuation date of July 1, 2021, the following employees were covered by the benefit terms:

Active employees	50
Eligible retirees	4
Spouses of ineligible retirees	<u>0</u>
Total participants	<u><u>54</u></u>

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

The City's net OPEB liability of \$497,138 was measured as of June 30, 2021, and was determined by an actuarial valuation as of July 1, 2021.

For the fiscal year ended June 30, 2022, the City recognized OPEB expense from this plan of \$47,202, and the City reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 21,382	\$ -
Changes of assumptions	<u>8,444</u>	<u>6,104</u>
Total (prior to post-MD contributions)	29,826	6,104
Contributions subsequent to the MD	<u>23,875</u>	<u>-</u>
Total	<u><u>\$ 53,701</u></u>	<u><u>\$ 6,104</u></u>

Deferred outflows of resources related to OPEB of \$23,875 resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2023. The 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>	
2023	\$ 3,465
2024	3,465
2025	3,465
2026	3,465
2027	3,745
Thereafter	<u>6,117</u>
Total	<u><u>\$ 23,722</u></u>

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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**4. Actuarial Assumptions and Other Inputs**

The net OPEB liability in the July 1, 2021 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
Actuarial Assumptions:	
Inflation Rate	2.50 percent
Discount Rate	2.16 percent
Projected Salary Increases	3.50 percent overall payroll growth
Retiree Healthcare Participation	40% of eligible employees 60% of male members and 35% of female members will elect spouse coverage.
Mortality	<b>Health retirees and beneficiaries:</b> Pub-2010 General and Safety Employee and Healthy Retiree tables, sex distinct for members and dependents, with a one-year setback for male general service employees and female safety employees.  <b>Healthcare cost trend rate:</b> Medical and vision: 3.75 percent per year increasing to 5.75 percent.  Dental: 4.00 percent per year

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

	<b>Net OPEB Liability</b>
Balance as of June 30, 2021	\$ 480,640
Changes for the year:	
Service cost	32,709
Interest on total OPEB liability	11,028
Effect of changes to benefit terms	-
Effect of economic demographic gains or losses	-
Effect of assumptions changes or inputs	1,605
Benefit payments	<u>(28,844)</u>
Balance as of June 30, 2022	<u>\$ 497,138</u>



**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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

The following presents the City’s OPEB liability, as well as what the liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.16 percent) or 1-percentage-point higher (3.16 percent) than the current discount rate. A similar sensitivity analysis is then presented for changes in the healthcare trend assumption.

<u>Discount Rate:</u>	<u>1% Decrease (1.16%)</u>	<u>Current Discount Rate (2.16%)</u>	<u>1% Increase (3.16%)</u>
Net OPEB Liability	\$ 530,349	\$ 497,138	\$ 465,743

<u>Healthcare Cost Trend:</u>	<u>1% Decrease</u>	<u>Current Health Care Trend Rates</u>	<u>1% Increase</u>
Net OPEB Liability	\$ 452,984	\$ 497,138	\$ 548,035

**C. PERS Retirement Health Insurance Account**

**1. Plan Description**

The City contributes to the PERS Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by PERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums for eligible retirees. ORS 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants hired after August 29, 2003. PERS issues publicly available financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700, or online at <http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>.

**2. Benefits Provided**

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

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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**3. Contributions**

PERS funding policy provides for employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. Employer contribution rates for the period were based on the December 31, 2019 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2021. The City contributed 0.06% of PERS-covered salaries for Tier One/Tier Two members to fund the normal cost portion of RHIA benefits and 0.00% of all PERS-covered salaries to amortize the unfunded actuarial accrued liability over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years. The City’s total contribution for the year ended June 30, 2022 was \$735.

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

At June 30, 2022, the City reported an asset of \$95,807 for its proportionate share of the OPERS net OPEB asset. The net OPEB asset was measured as of June 30, 2021, and the net OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2019 rolled forward to June 30, 2021. 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, 2021, the City’s proportionate share was 0.0279%, which is an increase from its proportion of 0.0298% as of June 30, 2020.

For the year ended June 30, 2022, the City recognized OPEB income from this plan of \$12,599. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 2,666
Changes of assumptions	1,885	1,425
Net difference between projected and actual earnings on investments	-	22,769
Changes in proportionate share	<u>3,597</u>	<u>-</u>
Total (prior to post-MD contributions)	5,482	26,860
Contributions subsequent to the MD	<u>735</u>	<u>-</u>
Total	<u>\$ 6,217</u>	<u>\$ 26,860</u>

Deferred outflows of resources related to OPEB of \$735 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, 2023.

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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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>			
2023	\$	(5,352)	
2024		(3,638)	
2025		(5,198)	
2026		(7,190)	
2027		-	
Total	\$	<u>(21,378)</u>	

**5. Actuarial Methods and Assumptions**

The net OPEB asset in the December 31, 2019 actuarial valuation was determined using the actuarial methods and assumptions are the same as listed above in Note 9 – Pension Plan Actuarial Assumptions.

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

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

**7. Discount Rate**

The discount rate used to measure the net OPEB liability was 6.90% for the RHIA Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the RHIA Plan was applied to all periods of projected benefit payments to determine the net OPEB liability.

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

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

<u>Discount Rate:</u>	<u>1% Decrease (5.90%)</u>	<u>Current Discount Rate (6.90%)</u>	<u>1% Increase (7.90%)</u>
Net OPEB Asset	\$ (84,727)	\$ (95,807)	\$ (105,272)

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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**9. OPEB Plan Fiduciary Net Position**

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

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

There were no changes during the June 30, 2021 measurement period that require disclosure.

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

There were no changes subsequent to the June 30, 2021 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 \$1,859,609 were made to the service districts during fiscal year 2022 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 2021 to 2022. Workers compensation claims are insured through incurred loss retrospective policies. Settled claims have not exceeded this commercial coverage for any of the past three years.

**13. Contingency**

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

**14. Accounting Pronouncements**

The City implemented GASB *Statement 87, Leases* that increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that were previously classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions for the contract. This GASB effects both the presentation of financial

**CITY OF GLADSTONE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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statements on the current financial resource measurement focus and the economic resources measurement focus.

**15. Restatement**

In implementing GASB Statement No. 87, the City restated beginning net position in order to recognize the cumulative effect of the statement.

**16. Subsequent Event**

During the 2021/2022 fiscal year, the City negotiated with Clackamas County Fire District No. 1 to enter into an intergovernmental agreement to provide comprehensive emergency services to the City, including fire protection and emergency medical services. The agreement will be for one year with two, 2-year automatic renewals, unless terminated by either party.

Three full-time employees transferred to the District, along with certain vehicles and equipment. The City retains ownership of the Gladstone Fire Station, but it will be utilized by the District. The agreement became effective on July 1, 2022.

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**REQUIRED SUPPLEMENTARY INFORMATION**

## REQUIRED SUPPLEMENTARY INFORMATION

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

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



**CITY OF GLADSTONE, OREGON**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2022**

	Budget for the 2021-2023 Biennium		Actual	Variance with Final Budget
	Original	Final	1st Year FY 2021-22	
<b>REVENUES:</b>				
Property taxes	\$ 9,390,726	\$ 9,390,726	\$ 4,621,694	\$ (4,769,032)
Public service taxes	784,303	784,303	423,871	(360,432)
Franchise and right of way fees	1,553,000	1,553,000	831,846	(721,154)
Grants	2,672,800	223,485	272,971	49,486
Charges for services	134,500	134,500	95,353	(39,147)
Licenses and permits	649,500	649,500	205,612	(443,888)
Fines and forfeitures	705,000	705,000	334,116	(370,884)
Special assessments	250,000	250,000	161,568	(88,432)
Contributions and donations	29,000	29,000	23,651	(5,349)
Interest	195,000	195,000	116,622	(78,378)
Miscellaneous	80,000	81,813	6,555	(75,258)
Total revenues	16,443,829	13,996,327	7,093,859	(6,902,468)
<b>EXPENDITURES:</b>				
General government	7,327,228	4,877,913	2,061,728	2,816,185
Public safety	10,199,194	10,199,194	4,907,764	5,291,430
Cultural and recreation	2,132,343	2,415,077	965,811	1,449,266
Capital outlay	1,845,764	6,754,332	266,343	6,487,989
Debt service:				
Principal	340,168	604,398	207,889	396,509
Interest	150,646	290,732	91,944	198,788
Contingency	1,028,731	745,997	-	745,997
Total expenditures	23,024,074	25,887,643	8,501,479	17,386,164
Revenues over (under) expenditures	(6,580,245)	(11,891,316)	(1,407,620)	10,483,696
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of capital assets	30,000	30,000	21,902	(8,098)
Debt proceeds	-	5,000,000	5,000,000	-
Debt issuance costs	-	(51,000)	(50,077)	923
Transfers in	1,700,245	2,062,316	804,979	(1,257,337)
Total other financing sources (uses)	1,730,245	7,041,316	5,776,804	(1,264,512)
Net changes in fund balances	(4,850,000)	(4,850,000)	4,369,184	9,219,184
<b>FUND BALANCES, BEGINNING</b>	4,850,000	4,850,000	4,991,163	141,163
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 9,360,347	\$ 9,360,347

**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, 2022**

	Budget for the 2021-2023 Biennium		Actual	Variance with
	Original	Final	1st Year FY 2021-22	Final Budget
<b>REVENUES:</b>				
Public service taxes	\$ 2,187,551	\$ 2,187,551	\$ 1,290,284	\$ (897,267)
Franchise and right of way fees	576,500	576,500	219,795	(356,705)
Special assessments	20,000	20,000	-	(20,000)
Miscellaneous	60,000	60,000	25,220	(34,780)
Total revenues	2,844,051	2,844,051	1,535,299	(1,308,752)
<b>EXPENDITURES:</b>				
Personnel service	1,029,397	1,029,397	418,757	610,640
Materials and service	1,084,500	1,084,500	403,148	681,352
Capital outlay	2,844,680	2,753,709	213,789	2,539,920
Contingency	400,000	400,000	-	400,000
Total expenditures	5,358,577	5,267,606	1,035,694	4,231,912
Revenues over (under) expenditures	(2,514,526)	(2,423,555)	499,605	2,923,160
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	817,025	817,025	368,522	(448,503)
Transfers out	(1,202,499)	(1,293,470)	(529,433)	764,037
Total other financing sources (uses)	(385,474)	(476,445)	(160,911)	315,534
Net changes in fund balances	(2,900,000)	(2,900,000)	338,694	3,238,694
<b>FUND BALANCES, BEGINNING</b>	2,900,000	2,900,000	3,296,732	396,732
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 3,635,426	\$ 3,635,426

**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, 2022**

	Budget for the 2021-2023 Biennium		Actual	Variance with
	Original	Final	1st Year FY 2021-22	Final Budget
<b>REVENUES:</b>				
Property taxes	\$ 1,432,016	\$ 1,432,016	\$ 704,123	\$ (727,893)
Interest	2,000	2,000	1,740	(260)
Total revenues	<u>1,434,016</u>	<u>1,434,016</u>	<u>705,863</u>	<u>(728,153)</u>
<b>EXPENDITURES:</b>				
Personnel service	1,197,926	1,197,926	627,227	570,699
Materials and service	178,450	178,450	137,834	40,616
Contingency	63,798	63,798	-	63,798
Total expenditures	<u>1,440,174</u>	<u>1,440,174</u>	<u>765,061</u>	<u>675,113</u>
Revenues over (under) expenditures	(6,158)	(6,158)	(59,198)	(53,040)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	<u>(133,842)</u>	<u>(133,842)</u>	<u>(53,052)</u>	<u>80,790</u>
Total other financing sources (uses)	<u>(133,842)</u>	<u>(133,842)</u>	<u>(53,052)</u>	<u>80,790</u>
Net changes in fund balances	(140,000)	(140,000)	(112,250)	27,750
<b>FUND BALANCES, BEGINNING</b>	<u>140,000</u>	<u>140,000</u>	<u>122,893</u>	<u>(17,107)</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,643</u>	<u>\$ 10,643</u>

**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, 2022**

	Budget for the 2021-2023 Biennium		Actual	Variance with
	Original	Final	1st Year FY 2021-22	Final Budget
<b>REVENUES:</b>				
Property taxes	\$ 653,536	\$ 653,536	\$ 320,724	\$ (332,812)
Interest	5,000	5,000	2,419	(2,581)
Total revenues	658,536	658,536	323,143	(335,393)
<b>EXPENDITURES:</b>				
Personnel service	413,562	413,562	142,540	271,022
Materials and service	72,000	72,000	14,774	57,226
Capital outlay	307,000	307,000	5,377	301,623
Contingency	49,363	49,363	-	49,363
Total expenditures	841,925	841,925	162,691	679,234
Revenues over (under) expenditures	(183,389)	(183,389)	160,452	343,841
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(71,611)	(71,611)	(25,843)	45,768
Total other financing sources (uses)	(71,611)	(71,611)	(25,843)	45,768
Net changes in fund balances	(255,000)	(255,000)	134,609	389,609
<b>FUND BALANCES, BEGINNING</b>	255,000	255,000	255,445	445
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 390,054	\$ 390,054

**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, 2022**

	Budget for the 2021-2023 Biennium		Actual	Variance with
	Original	Final	1st Year FY 2021-22	Final Budget
<b>REVENUES:</b>				
Property taxes	\$ 2,104,839	\$ 2,104,839	\$ 1,010,047	\$ (1,094,792)
Grants	26,000	26,000	-	(26,000)
Interest	-	-	16,090	16,090
Total revenues	<u>2,130,839</u>	<u>2,130,839</u>	<u>1,026,137</u>	<u>(1,104,702)</u>
<b>EXPENDITURES:</b>				
Materials and service	199,000	199,000	9,483	189,517
Debt service:				
Principal	929,881	929,881	458,092	471,789
Interest	147,235	147,235	80,454	66,781
Contingency	<u>2,603,909</u>	<u>2,603,909</u>	-	<u>2,603,909</u>
Total expenditures	<u>3,880,025</u>	<u>3,880,025</u>	<u>548,029</u>	<u>3,331,996</u>
Revenues over (under) expenditures	<u>(1,749,186)</u>	<u>(1,749,186)</u>	<u>478,108</u>	<u>2,227,294</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	<u>(490,814)</u>	<u>(490,814)</u>	<u>(245,404)</u>	<u>245,410</u>
Total other financing sources (uses)	<u>(490,814)</u>	<u>(490,814)</u>	<u>(245,404)</u>	<u>245,410</u>
Net changes in fund balances	(2,240,000)	(2,240,000)	232,704	2,472,704
<b>FUND BALANCES, BEGINNING</b>	<u>2,240,000</u>	<u>2,240,000</u>	<u>2,590,275</u>	<u>350,275</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,822,979</u>	<u>\$ 2,822,979</u>

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

Measurement Date June 30,	(a) City's proportion of the net pension liability (asset)	(b) City's proportionate share of the net pension liability (asset)	(c) City's covered payroll	(b/c) City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2021	0.03940855%	\$ 4,715,817	\$ 4,380,604	107.65%	87.6%
2020	0.03627490%	7,916,431	4,249,906	186.27%	75.8%
2019	0.04139676%	7,160,648	4,132,382	173.28%	80.2%
2018	0.03299445%	4,998,225	3,992,008	125.21%	82.1%
2017	0.02986788%	4,026,202	3,530,528	114.04%	83.1%
2016	0.31341150%	4,705,034	3,028,865	155.34%	80.5%
2015	0.02869354%	1,647,429	3,142,527	52.42%	91.9%
2014	0.02677427%	(606,896)	3,152,443	-19.25%	103.6%
2013	0.02869354%	673,613	2,233,312	30.16%	92.0%

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

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

**NOTES TO SCHEDULE**

**Changes 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.

A legislative change that occurred after the December 31, 2017 valuation date affected the plan provisions reflected for financial reporting purposes. Senate Bill 1049, signed into law in June 2019, introduced a limit on the amount of annual salary included for the calculation of benefits. Beginning in 2021, annual salary in excess of \$197,730 (as indexed in future years) will be excluded when determining member benefits. As a result, future Tier 1/Tier 2 and OPSRP benefits for certain active members are now projected to be lower than prior to the legislation. Senate Bill 1049 was reflected in the June 30, 2019 Total Pension Liability as a reduction in liability.

A legislative change that occurred after the December 31, 2019 actuarial valuation date affected the plan provisions reflected for June 2021 financial reporting liability calculations. Senate Bill 111, enacted in June 2021, provides an increased pre-retirement death benefit for members who die on or after their early retirement age. For GASB 67 and GASB 68, the benefits valued in the Total Pension Liability are required to be in accordance with the benefit terms legally in effect as of the relevant fiscal year-end for the plan. As a result, Senate Bill 111 was reflected in the June 30, 2021 Total Pension Liability. The increase in the Total Pension Liability resulting from Senate Bill 111, measured as of June 30, 2021, is shown in Exhibit A as the "Effect of plan changes" during the measurement period. While Senate Bill 111 also made changes to certain aspects of the System's funding and administration, the change in the death benefit provision is the only change that affects the measured Total Pension Liability. As a result, the death benefit provision is the only difference between June 30, 2020 and June 30, 2021 in the plan provisions basis used to determine the Total Pension Liability as of those two respective Measurement Dates.

**Changes of Assumptions:**

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

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

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

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

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

**NOTES TO SCHEDULE**

Actuarial Assumptions and Methods Used to Set the Actuarially Determined Contributions

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

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

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

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

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

**NOTES TO SCHEDULE**

Changes of Assumptions:

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



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

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

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

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

**NOTES TO SCHEDULE**

**Actuarial Assumptions and Methods Used to Set the Actuarially Determined Contributions**

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

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

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

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

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

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

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

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

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

**NOTES TO SCHEDULE**

Actuarial Assumptions and Methods Used to Set the Actuarially Determined Contributions

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

**CITY OF GLADSTONE**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**June 30, 2022**

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

**A. Budgetary Information**

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

The resolution authorizing appropriations for each fund sets the legal level of control by which expenditures cannot legally exceed appropriations. Total expenditures by department as established by the resolution are the legal level of control for the General Fund. Expenditure categories of division operations, operating transfers, and contingency are the legal level of control for all other funds. The detail budget document, however, is required to contain more specific information for the above mentioned expenditure categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget, with some exceptions. A supplemental budget requires hearings before the public, publications in newspapers, and adoption by the City Council. Management may modify original and supplemental budgets by the use of appropriation transfers between the legal levels of control within a fund. Such transfers require approval by the City Council. The City had appropriation transfers, approved through supplemental or budget transfer resolutions, during the year ended June 30, 2022.

The City Council approved on February 8, 2022 adjustments to the General Fund for the American Rescue Plan Funding received and subsequent budget effects, along with a transfer from General Fund Contingency to fund the Community Services Manager position within the Senior Center department. Then, on May 10, 2022, the City Council approved a budget adjustment to the General Fund to acknowledge the voter approved financing and appropriation of funds for the Public Works Facility reconstruction. Appropriations lapse as of year-end.

No expenditures exceeded appropriation levels in the year ended June 30, 2022.

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## **OTHER SUPPLEMENTARY INFORMATION**

## **OTHER SUPPLEMENTARY INFORMATION**

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

These financial schedules include the following:

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

**CITY OF GLADSTONE, OREGON**  
**COMBINING BALANCE SHEET - GENERAL FUND**  
**June 30, 2022**

	General Fund - Budgetary Basis	American Rescue Plan Reserve Fund - Budgetary Basis	Total General Fund Budgetary Basis
<b>ASSETS:</b>			
Cash and investments	\$ 8,517,965	\$ 1,338,672	\$ 9,856,637
Restricted cash and investments	994,311	-	994,311
Cash with county treasurer	10,885	-	10,885
Accounts receivable	133,352	-	133,352
Property taxes receivable	150,886	-	150,886
Interest Receivable	1,469	-	1,469
Due from other governments:	163,870	-	163,870
Prepaid Expenses	57,893	-	57,893
	<u>\$ 10,030,631</u>	<u>\$ 1,338,672</u>	<u>\$ 11,369,303</u>
Total assets			
<b>LIABILITIES:</b>			
Accounts payable	\$ 411,082	\$ -	\$ 411,082
Other current liabilities	111,532	-	111,532
	<u>522,614</u>	<u>-</u>	<u>522,614</u>
Total liabilities			
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Unavailable revenues - property taxes	147,670	-	147,670
Unavailable revenues - other	-	1,338,672	1,338,672
	<u>147,670</u>	<u>1,338,672</u>	<u>1,486,342</u>
Total deferred inflows of resources			
<b>FUND BALANCES:</b>			
Non-Spendable:			
Prepays	57,893	-	57,893
Restricted:			
System development	282,657	-	282,657
Committed:			
Business Development and Promotion	406,492	-	406,492
Tourism Promotion and Activities	284,266	-	284,266
Assigned:			
Capital projects	20,896	-	20,896
Library board	17,430	-	17,430
Unassigned	8,290,713	-	8,290,713
	<u>9,360,347</u>	<u>-</u>	<u>9,360,347</u>
Total fund balance			
Total liabilities, deferred inflows of resources and fund balanc	<u>\$ 10,030,631</u>	<u>\$ 1,338,672</u>	<u>11,369,303</u>



**CITY OF GLADSTONE, OREGON**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - GENERAL FUND**  
**For the Fiscal Year Ended June 30, 2022**

	General Fund - Budgetary Basis	American Rescue Plan Reserve Fund - Budgetary Basis	Total General Fund - Budgetary Basis
<b>REVENUES:</b>			
Property taxes	\$ 4,621,694	\$ -	\$ 4,621,694
Public service taxes	423,871	-	423,871
Franchise and right of way fees	831,846	-	831,846
Grants	272,971	30,000	302,971
Charges for services	95,353	-	95,353
Licenses and permits	205,612	-	205,612
Fines and forfeitures	334,116	-	334,116
Special assessments	161,568	-	161,568
Contributions and donations	23,651	-	23,651
Interest	116,622	-	116,622
Miscellaneous	6,555	-	6,555
	<u>7,093,859</u>	<u>30,000</u>	<u>7,123,859</u>
<b>EXPENDITURES:</b>			
Current:			
General government	2,061,728	30,000	2,091,728
Public safety	4,907,764	-	4,907,764
Culture and recreation	965,811	-	965,811
Capital outlay	266,343	-	266,343
Debt service:			
Principal	207,889	-	207,889
Interest	91,944	-	91,944
	<u>8,501,479</u>	<u>30,000</u>	<u>8,531,479</u>
Revenues over (under) expenditures	(1,407,620)	-	(1,407,620)
<b>OTHER FINANCING SOURCES (USES):</b>			
Sale of capital assets	21,902	-	21,902
Debt proceeds	5,000,000	-	5,000,000
Debt issuance costs	(50,077)	-	(50,077)
Transfers in	804,979	-	804,979
	<u>5,776,804</u>	<u>-</u>	<u>5,776,804</u>
Net changes in fund balances	4,369,184	-	4,369,184
<b>FUND BALANCES, BEGINNING</b>	<u>4,991,163</u>	<u>-</u>	<u>4,991,163</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 9,360,347</u>	<u>\$ -</u>	<u>\$ 9,360,347</u>

## **BUDGETARY COMPARISON SCHEDULES**

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

These Budgetary Comparison schedules include the following:

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

CITY OF GLADSTONE, OREGON  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2022

	Budget for the 2021-2023 Biennium		Actual	Variance with
	Original	Final	1st Year FY 2021-22	Final Budget
General Administration:				
Personnel services	\$ 1,855,261	\$ 1,686,754	\$ 655,062	\$ 1,031,692
Materials and services	4,165,445	1,884,637	849,418	1,035,219
Subtotal	6,020,706	3,571,391	1,504,480	2,066,911
Information Technology:				
Personnel services	330,494	330,494	165,635	164,859
Materials and services	329,801	329,801	146,319	183,482
Capital outlay	96,635	96,635	4,377	92,258
Subtotal	756,930	756,930	316,331	440,599
Facilities:				
Personnel services	190,227	190,227	56,837	133,390
Materials and services	456,000	456,000	188,457	267,543
Capital outlay	340,000	5,289,000	96,049	5,192,951
Subtotal	986,227	5,935,227	341,343	5,593,884
Municipal Court:				
Personnel services	482,695	482,695	236,549	246,146
Materials and services	268,740	268,740	113,306	155,434
Subtotal	751,435	751,435	349,855	401,580
Police:				
Personnel services	5,194,527	5,194,527	2,592,188	2,602,339
Materials and services	837,378	837,378	272,926	564,452
Capital outlay	172,500	172,500	61,861	110,639
Subtotal	6,204,405	6,204,405	2,926,975	3,277,430
Fire:				
Personnel services	2,609,204	2,609,204	1,106,912	1,502,292
Materials and services	806,650	806,650	585,883	220,767
Capital outlay	350,000	350,000	48,906	301,094
Subtotal	3,765,854	3,765,854	1,741,701	2,024,153
Parks:				
Personnel services	794,767	794,767	267,947	526,820
Materials and services	381,900	381,900	185,913	195,987
Capital outlay	886,629	846,197	55,150	791,047
Subtotal	2,063,296	2,022,864	509,010	1,513,854
Recreation:				
Personnel services	66,000	66,000	645	65,355
Materials and services	10,200	10,200	2,598	7,602
Subtotal	76,200	76,200	3,243	72,957
Senior Center:				
Personnel services	363,036	645,770	279,146	366,624
Materials and services	98,260	98,260	23,224	75,036
Subtotal	461,296	744,030	302,370	441,660
Library:				
Materials and services	418,180	418,180	206,338	211,842
Subtotal	418,180	418,180	206,338	211,842
Total expenditures	\$ 21,504,529	\$ 24,246,516	\$ 8,201,646	\$ 16,044,870

**CITY OF GLADSTONE, OREGON  
 AMERICAN RESCUE PLAN RESERVE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 For the Fiscal Year Ended June 30, 2022**

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	Budget for the 2021-2023 Biennium		Actual	Variance with
	Original	Final	1st Year FY 2021-22	Final Budget
<b>REVENUES:</b>				
Grants	\$ -	\$ 2,737,344	\$ 30,000	\$ 2,707,344
Total revenues	-	2,737,344	30,000	2,707,344
<b>EXPENDITURES:</b>				
Materials and service	-	1,527,344	30,000	1,497,344
Total expenditures	-	1,527,344	30,000	1,497,344
Revenues over (under) expenditures	-	1,210,000	-	1,210,000
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	(1,210,000)	-	1,210,000
Total other financing sources (uses)	-	(1,210,000)	-	1,210,000
Net changes in fund balances	-	-	-	-
<b>FUND BALANCES, BEGINNING</b>	-	-	-	-
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ -	\$ -

**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, 2022**

	Budget for the 2021-2023 Biennium		Actual	Variance with
	Original	Final	1st Year FY 2021-22	Final Budget
<b>REVENUES:</b>				
Service charges	\$ 5,200,000	\$ 5,200,000	\$ 2,587,612	\$ (2,612,388)
Connection and installation fees	10,000	10,000	548	(9,452)
System development charges	50,000	50,000	-	(50,000)
Total revenues	5,260,000	5,260,000	2,588,160	(2,671,840)
<b>EXPENDITURES:</b>				
Personnel service	1,115,039	1,115,039	313,846	801,193
Materials and service	2,014,000	2,014,000	809,989	1,204,011
Capital outlay	4,940,006	4,849,035	78,228	4,770,807
Debt service:				
Principal	331,000	331,000	165,000	166,000
Interest	27,235	27,235	13,622	13,613
Contingency	400,000	400,000	-	400,000
Total expenditures	8,827,280	8,736,309	1,380,685	7,355,624
Revenues over (under) expenditures	(3,567,280)	(3,476,309)	1,207,475	4,683,784
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	278,405	278,405	117,663	(160,742)
Transfers out	(579,125)	(670,096)	(272,094)	398,002
Total other financing sources (uses)	(300,720)	(391,691)	(154,431)	237,260
Net changes in fund balances	(3,868,000)	(3,868,000)	1,053,044	4,921,044
<b>FUND BALANCE, BEGINNING- BUDGETARY BASIS</b>	<b>3,868,000</b>	<b>3,868,000</b>	<b>4,019,873</b>	<b>151,873</b>
<b>FUND BALANCES, ENDING - BUDGETARY BASIS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,072,917</b>	<b>\$ 5,072,917</b>

	Revenues	Expenditures/ Expenses
	Total revenue and expenditures above	\$ 2,588,160
Operating transfers in/out	117,663	272,094
Expenditures capitalized	-	(78,228)
Compensated absences	-	2,480
Debt service principal payments	-	(165,000)
Depreciation expense	-	151,762
Net pension activity	-	(265,118)
Net OPEB asset	-	2,602
Net OPEB obligation	-	(19,936)
Equity in net income/loss of joint venture	46,346	-
Total revenues and expenses - generally accepted accounting principles	\$ 2,752,169	1,281,341
Change in net position		\$ 1,470,828

**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, 2022**

	Budget for the 2021-2023 Biennium		Actual	Variance with
	Original	Final	1st Year FY 2021-22	Final Budget
<b>REVENUES:</b>				
Service charge	\$ 7,835,000	\$ 7,835,000	\$ 3,857,313	\$ (3,977,687)
Connection and installation fees	10,000	10,000	-	(10,000)
System development charge	20,000	20,000	6,093	(13,907)
Miscellaneous	4,000	4,000	2,385	(1,615)
Total revenues	7,869,000	7,869,000	3,865,791	(4,003,209)
<b>EXPENDITURES:</b>				
Personnel service	822,122	822,122	375,324	446,798
Materials and service	4,205,029	4,205,029	1,985,444	2,219,585
Capital outlay	4,411,696	5,530,725	318,405	5,212,320
Contingency	400,000	400,000	-	400,000
Total expenditures	9,838,847	10,957,876	2,679,173	8,278,703
Revenues over (under) expenditures	(1,969,847)	(3,088,876)	1,186,618	4,275,494
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	278,405	1,488,405	117,663	(1,370,742)
Transfers out	(628,558)	(719,529)	(287,130)	432,399
Total other financing sources (uses)	(350,153)	768,876	(169,467)	(938,343)
Net changes in fund balances	(2,320,000)	(2,320,000)	1,017,151	3,337,151
<b>FUND BALANCE, BEGINNING- BUDGETARY BASIS</b>	2,320,000	2,320,000	2,460,024	140,024
<b>FUND BALANCES, ENDING - BUDGETARY BASIS</b>	\$ -	\$ -	\$ 3,477,175	\$ 3,477,175

	Revenues	Expenditures/ Expenses
Total revenue and expenditures above	\$ 3,865,791	\$ 2,679,173
Operating transfers in/out	117,663	287,130
Expenditures capitalized	-	(318,405)
Compensated absences	-	16,593
Depreciation expense	-	145,704
Net pension activity	-	344,674
Net OPEB asset	-	(11,564)
Net OPEB obligation	-	37,316
Total revenues and expenses - generally accepted accounting principles	\$ 3,983,454	3,180,621
Change in net position		\$ 802,833

**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, 2022**

	Budget for the 2021-2023 Biennium		Actual	Variance with
	Original	Final	1st Year FY 2021-22	Final Budget
<b>REVENUES:</b>				
Service charge	\$ 1,898,000	\$ 1,898,000	\$ 924,970	\$ (973,030)
System development charge	11,000	11,000	-	(11,000)
Total revenues	1,909,000	1,909,000	924,970	(984,030)
<b>EXPENDITURES:</b>				
Personnel service	567,711	567,711	246,373	321,338
Materials and service	206,000	206,000	130,328	75,672
Capital outlay	2,009,471	1,918,500	186,938	1,731,562
Contingency	200,000	200,000	-	200,000
Total expenditures	2,983,182	2,892,211	563,639	2,328,572
Revenues over (under) expenditures	(1,074,182)	(983,211)	361,331	1,344,542
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	278,405	278,405	117,663	(160,742)
Transfers out	(244,223)	(335,194)	(113,534)	221,660
Total other financing sources (uses)	34,182	(56,789)	4,129	60,918
Net changes in fund balances	(1,040,000)	(1,040,000)	365,460	1,405,460
<b>FUND BALANCE, BEGINNING- BUDGETARY BASIS</b>	1,040,000	1,040,000	1,220,604	180,604
<b>FUND BALANCES, ENDING - BUDGETARY BASIS</b>	\$ -	\$ -	\$ 1,586,064	\$ 1,586,064
			Revenues	Expenditures/ Expenses
Total revenue and expenditures above			\$ 924,970	\$ 563,639
Operating transfers in/out			117,663	113,534
Expenditures capitalized			-	(186,938)
Compensated absences			-	(956)
Depreciation expense			-	22,916
Net pension liability			-	(99,289)
Net OPEB Asset			-	676
Net OPEB liability			-	(6,963)
Total revenues and expenses - generally accepted accounting principles			\$ 1,042,633	406,619
Change in net position				\$ 636,014



**AUDIT COMMENTS AND DISCLOSURES**

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

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

We have audited the basic financial statements of City of Gladstone, Oregon, as of and for the year ended June 30, 2022 and have issued our report thereon dated January 26, 2023. 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. Our report includes a reference to other auditors who audited the financial statements of the North Clackamas County Water Commission, a joint venture of the City of Gladstone, as described in our report on the City of Gladstone, Oregon's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Compliance**

As part of obtaining reasonable assurance about whether City of Gladstone, Oregon's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, including the provisions of Oregon Revised Statutes (ORS) as specified in the Oregon Administrative Rules 162-10-0000 through 162-10-0330 of the *Minimum Standards for Audits of Oregon Municipal Corporations*, as set forth below, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

- Deposits of public funds with financial institutions (ORS Chapter 295).
- Indebtedness limitations, restrictions, and repayments.
- Budgets legally required (ORS Chapter 294).
- Insurance and fidelity bonds in force or required by law.
- Programs funded from outside sources.
- Highway revenues used for public highways, roads, and streets.
- Authorized investment of surplus funds. (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, and 279C).
- Accountability for collecting or receiving money by elected officials. The City does not have any elected officials collecting or receiving money.

In connection with our testing, nothing came to our attention or the attention of the other auditors that caused us to believe the City was not in substantial compliance with certain provisions of laws, regulations, contracts, and grant

agreements, including the provisions of Oregon Revised Statutes as specified in the Oregon Administrative Rules 162-10-0000 through 162-10-0330 of the *Minimum Standards for Audits of Oregon Municipal Corporations*.

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

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we and the other auditors 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 26, 2023

# URBAN RENEWAL





**GLADSTONE URBAN RENEWAL AGENCY MEETING MINUTES OF FEBRUARY 8, 2022**

Meeting was called to order at 7:45 PM.

**ROLL CALL:**

Mayor Tammy Stempel, Councilor Ripley, Councilor Alexander, Councilor Tracy, Councilor Hartman, Councilor Todd, Councilor Garlington

**ABSENT:**

None.

**STAFF:**

Jacque Betz, City Administrator; Tami Bannick, City Recorder; Cathy Brucker, Finance Consultant; Chad Jacobs, City Attorney

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Mayor Stempel called the meeting to order.

**REGULAR AGENDA:**

**11. APPROVAL OF JUNE 22, 2021 MEETING MINUTES:**

Ms. Betz said this is considered a consent agenda item, but they need a motion and second to approve the minutes.

*Councilor Tracy made a motion to approve the June 22, 2021 meeting minutes. Motion was seconded by Councilor Garlington. Ms. Bannick took a roll call vote: Councilor Alexander – yes. Councilor Hartman – yes. Councilor Tracy – yes. Councilor Ripley – yes. Councilor Todd – yes. Councilor Garlington – yes. Mayor Stempel – yes. Motion passed with a unanimous vote.*

**12. 2020-2021 GLADSTONE URBAN RENEWAL AGENCY ANNUAL FINANCIAL STATEMENT/FISCAL AUDIT:**

Ms. Brucker said that although the Urban Renewal Agency (URA) statements are presented within the City statements the URA also issues a separate annual financial report and is audited by Merina & Co. These are the annual financial statements for the Gladstone Urban Renewal Agency for the Fiscal Year ending June 30, 2021.

*Councilor Garlington made a motion to approve the Gladstone Urban Renewal Agency Annual Financial Report and Fiscal Audit for the fiscal year ending June 20, 2021. Motion was seconded by Councilor Hartman. Ms. Bannick took a roll call vote: Councilor Garlington – yes. Councilor Tracy – yes. Councilor Todd – yes. Councilor Ripley – yes. Councilor Hartman – yes. Councilor Alexander – yes. Mayor Stempel – yes. Motion passed with a unanimous vote.*

*Councilor Garlington made a motion to adjourn the meeting. Motion was seconded by Councilor Alexander. Ms. Bannick took a roll call vote: Councilor Hartman – yes. Councilor Todd – yes. Councilor Tracy – yes. Councilor Alexander – yes. Councilor Garlington – yes. Councilor Ripley – yes. Mayor Stempel – yes. Motion passed with a unanimous vote.*

**ADJOURN:**

Meeting adjourned at 7:50 P.M.

Approved by the Mayor this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

ATTEST:

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

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







# Gladstone Urban Renewal Agency Staff Report

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Report Date: February 7, 2023  
Meeting Date: February 14, 2023  
To: City Council  
From: Cathy Brucker, Finance Consultant

## Agenda Item

Approval of the Gladstone Urban Renewal Agency Annual Financial Statements for the Fiscal Year Ended June 30, 2022.

## 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, February 2, 2023 for review and discussion. The Audit Committee then recommended approval of the Annual Financial Statements for the FYE June 30, 2022.

## Proposal

Annual filing of financial information is required by the Secretary of State/Audit Division by December 31<sup>st</sup> of each year. However, due to circumstances beyond our control, our extension request was granted for 30 days to allow completion of the North Clackamas County Water Commission audit, a joint venture partner of the City. Information was provided by January 31<sup>st</sup>, 2022 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, 2022.

Department Head  
Signature

Date

City Administrator  
Signature

Date

 Cathy Brucker 2-8-23

 Jacquie M. Bly 2-8-23

January 26, 2023

To the Agency Officials  
Gladstone Urban Renewal Agency  
Gladstone, Oregon

We have audited the financial statements of the governmental activities and the major fund of the Gladstone Urban Renewal Agency, a component unit of City of Gladstone, Oregon for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 13, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Gladstone Urban Renewal Agency are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022.

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

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no significant estimates affecting the Agency.

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

The disclosure of Debt in Note 6 to the financial statements summarizes the changes in debt for the year ended June 30, 2022.

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

### *Significant Unusual Transactions*

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

### *Difficulties Encountered in Performing the Audit*

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

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. No misstatements were noted during the audit.

### *Disagreements with Management*

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

### *Circumstances that Affect the Form and Content of the Auditor's Report*

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. No circumstances exist that would affect the form and content of our auditor's report.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated January 26, 2023.

### *Management Consultations with Other Independent Accountants*

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

### *Other Audit Findings or Issues*

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

### Other Matters

We applied certain limited procedures to the management's discussion and analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the management's discussion and analysis, and do not express an opinion or provide any assurance on this information.

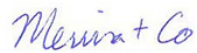
We were not engaged to report on the introductory section, which accompany the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### Restriction on Use

This information is intended solely for the use of the Agency Officials, Audit Committee, and management of the Gladstone Urban Renewal Agency and is not intended to be, and should not be, used by anyone other than these specified parties.

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

Respectfully,



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

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

FINANCIAL STATEMENTS

For the Fiscal Year Ended  
June 30, 2022

with

Independent Auditor's  
Report

**GLADSTONE URBAN RENEWAL AGENCY  
TABLE OF CONTENTS**

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Page

**INTRODUCTORY SECTION**

Principal Officials ..... i

**FINANCIAL SECTION**

Independent Auditor’s Report..... 1

Management Discussion and Analysis .....4

**Basic Financial Statements**

Statement of Net Position ..... 8

Statement of Activities.....9

Balance Sheet – Governmental Fund..... 10

Statement of Revenues, Expenditures, and Changes in  
Fund Balance – Governmental Funds ..... 11

Reconciliation of the Statement of Revenues, Expenditures, and Changes in  
Fund Balance of Governmental Funds to the Statement of Activities..... 12

Statement of Revenues, Expenditures, and Changes in Fund Balances  
Budget And Actual ..... 13

Notes to the Basic Financial Statements..... 14

**Independent Auditor’s Report Required by Oregon State Regulations.....21**

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## **INTRODUCTORY SECTION**

**GLADSTONE URBAN RENEWAL AGENCY  
LIST OF PRINCIPAL OFFICIALS  
June 30, 2022**

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Officials

Term Expires

Tamara Stempel, Mayor  
Gladstone, Oregon 97027

December 31, 2022

Mindy Garlington, President  
Gladstone, Oregon 97027

December 31, 2024

Matt Tracy  
Gladstone, Oregon 97027

December 31, 2022

Greg Alexander  
Gladstone, Oregon 97027

December 31, 2024

Randy Ripley  
Gladstone, Oregon 97027

December 31, 2022

Tracy Todd  
Gladstone, Oregon 97027

December 31, 2022

Annessa Hartman  
Gladstone, Oregon 97027

December 31, 2024

Administrator

Jacque Betz  
Gladstone, Oregon 97027

Finance Consultant

Cathy Brucker  
Gladstone, Oregon 97027

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## **FINANCIAL SECTION**

## INDEPENDENT AUDITOR'S REPORT

The Agency Officials  
Gladstone Urban Renewal Agency  
Gladstone, Oregon

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

#### *Opinions*

We have audited the financial statements of the governmental activities and the major fund of the Gladstone Urban Renewal Agency, a component unit of City of Gladstone, Oregon, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Gladstone Urban Renewal Agency's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Gladstone Urban Renewal Agency, as of June 30, 2022, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

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

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

Gladstone Urban Renewal Agency's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Gladstone Urban Renewal Agency's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Gladstone Urban Renewal Agency's ability to continue as a going concern for a reasonable period of time.

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

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

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the management's discussion and analysis in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

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

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

**Report on Other Legal and Regulatory Requirements**

**Other Reporting Required by Oregon Minimum Standards**

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated January 26, 2023, 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 26, 2023

**June 30, 2022**  
**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, 2022.

**Financial Highlights**

The liabilities of the Gladstone Urban Renewal Agency exceeded its assets at the close of the most recent fiscal year by \$390,145 (net position). This amount partially represents the Agency's portion of the Notes Payable debt on the Gladstone Civic Center, completed in April, 2020. The ending net position from the previous year of (\$306,235) has increased by \$696,380 over the past year. The Gladstone Civic Center was recorded as a physical asset of the City of Gladstone Governmental Activities, so did not increase assets within the Agency.

As of the close of the current fiscal year, the Gladstone Urban Renewal Agency's governmental fund reported a total ending fund balance of \$2,822,979. The difference between \$390,145 unrestricted net position and the ending fund balance of \$2,432,834 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, 2022.** As noted earlier, net position may serve over time as a useful indicator of the Agency's financial position. Assets exceeded liabilities by \$390,145 at the close of the most recent fiscal year.

By far the largest portion of the Agency's assets is cash and investments which have financial liquidity easily available for future spending. With the April 2020 completion of the Gladstone Civic Center construction, cash and investments are increasing in the 2021-22 year as illustrated below.

The following table reflects a summary of net position for fiscal years 2021-22 and 2020-21.

	<b>Summary Statement of Net Position</b>		
	<b>as of June 30,</b>		
	<u>2022</u>	<u>2021</u>	<u>Total Change</u>
Cash and investments	\$ 2,819,559	\$ 2,830,127	\$ (10,568)
Due from other governments	2,372	3,608	(1,236)
Property tax receivable	33,452	28,757	4,695
Interest receivable	304	504	(200)
Total Assets	<u>2,855,687</u>	<u>2,862,996</u>	<u>(7,309)</u>
Due to City of Gladstone	-	245,597	245,597
Notes payable	2,465,542	2,923,634	458,092
Total Liabilities	<u>2,465,542</u>	<u>3,169,231</u>	<u>703,689</u>
Net position:			
Unrestricted	<u>\$ 390,145</u>	<u>\$ (306,235)</u>	<u>\$ 696,380</u>

The following table reflects a Statement of Activities for fiscal years 2021-22 and 2020-21.

	<b>Summary Statement of Activities</b>		
	<b>For the Fiscal Years Ended June 30,</b>		
	<u>2022</u>	<u>2021</u>	<u>Total Change</u>
<b>REVENUES</b>			
General Revenues			
Property tax	\$ 1,015,631	\$ 1,007,357	\$ 8,274
Grants	-	-	-
Interest	16,090	18,270	(2,180)
Total receipts	<u>1,031,721</u>	<u>1,025,627</u>	<u>6,094</u>
<b>EXPENSES</b>			
Division operations	335,341	95,592	239,749
Transfers (in) out	-	134,865	(134,865)
Total expense and transfer	<u>335,341</u>	<u>230,457</u>	<u>104,884</u>
Increase in net position	<u>696,380</u>	<u>795,170</u>	<u>(98,790)</u>
Beginning net position	<u>(306,235)</u>	<u>(1,101,405)</u>	<u>795,170</u>
Ending net position	<u>\$ 390,145</u>	<u>\$ (306,235)</u>	<u>\$ 696,380</u>

**Governmental Activities.** Governmental activities increased the Gladstone Urban Renewal Agency's net position by \$696,380 with the collection of property taxes and payment of debt funds to the City.

#### **Financial Analysis of the Agency's funds**

**Governmental Fund.** The focus of the Gladstone Urban Renewal Agency's governmental fund is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Agency's financial requirements. In particular, unrestricted net position may serve as useful measure of a government's net resources available for spending at the end of the fiscal year. The \$2,822,979 ending fund balance is fully available for Urban Renewal Development and retirement of annual debt service.

**Budgetary Highlights.** The Agency's General Fund original legal appropriations totaled \$3,880,025. No changes were made to the amounts and classifications of resources and appropriations within the fiscal year.

**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 \$2,465,542 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. As of June 30, 2022 the adjusted maximum indebtedness was \$23,589,427 with a remaining amount of \$2,271,356.

**Economic Factors and Next Year's Budget.** The future finances of the Agency will largely be expended on the future debt service of the Civic Center Project, completed in April 2020. With completion, further analysis and needs of the Agency can now 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 18505 Portland Avenue, Gladstone, 97027 or call 503.479.6860.

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## **BASIC FINANCIAL STATEMENTS**

**GLADSTONE URBAN RENEWAL AGENCY**  
**STATEMENT OF NET POSITION**  
**June 30, 2022**

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	<u>Governmental Activities</u>
<b>ASSETS:</b>	
Cash and cash equivalents	\$ 2,819,559
Cash with County Treasurer	2,372
Property taxes receivable	33,452
Interest receivable	<u>304</u>
Total assets	<u>2,855,687</u>
<b>LIABILITIES:</b>	
Notes payable - current maturity	471,789
Noncurrent portion of notes payable	<u>1,993,753</u>
Total liabilities	<u>2,465,542</u>
<b>NET POSITION:</b>	
Unrestricted:	
Urban Renewal Development	<u><u>\$ 390,145</u></u>

The accompanying notes are an integral part of these financial statements

**GLADSTONE URBAN RENEWAL AGENCY**  
**STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended June 30, 2022**

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	<u>Expenses</u>	<u>Net Revenue (Expenses) and Changes in Net Position</u>
<b>EXPENSES:</b>		
Governmental activities:		
Community development	\$ 335,341	\$ (335,341)
<b>GENERAL REVENUES:</b>		
Property taxes		1,015,631
Interest		<u>16,090</u>
Total general revenues		<u>1,031,721</u>
Change in net position		696,380
<b>NET POSITION, BEGINNING</b>		<u>(306,235)</u>
<b>NET POSITION, ENDING</b>		<u><u>\$ 390,145</u></u>

The accompanying notes are an integral part of these financial statements

**GLADSTONE URBAN RENEWAL AGENCY  
BALANCE SHEET - GOVERNMENTAL FUND  
June 30, 2022**

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**ASSETS:**

Cash and cash equivalents	\$ 2,819,559
Cash with County Treasurer	2,372
Property taxes receivable	33,452
Interest receivable	<u>304</u>
 Total assets	 <u><u>\$ 2,855,687</u></u>

**DEFERRED INFLOWS OF RESOURCES:**

Unavailable revenue - property taxes	<u>32,708</u>
 Total deferred inflows of resources	 <u>32,708</u>

**FUND BALANCE:**

Unassigned	<u>2,822,979</u>
Total fund balance	<u>2,822,979</u>
 Total liabilities, deferred inflows of resources and fund balance	 <u><u>\$ 2,855,687</u></u>

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

Total fund balance	\$ 2,822,979
 Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the fund	 32,708
Accrued liabilities and notes payable are not due and payable in the current period and, therefore, are not reported in the fund	<u>(2,465,542)</u>
 Net position of governmental activities	 <u><u>\$ 390,145</u></u>

The accompanying notes are an integral part of these financial statements



**GLADSTONE URBAN RENEWAL AGENCY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - GOVERNMENTAL FUND  
For the Fiscal Year Ended June 30, 2022**

---

**REVENUES:**

Property taxes	\$ 1,010,047
Interest on investments	<u>16,090</u>
Total revenues	<u>1,026,137</u>

**EXPENDITURES:**

Materials and services	9,483
Contributions - City of Gladstone	245,404
Debt service:	
Principal	458,092
Interest	<u>80,454</u>
Total expenditures	<u>793,433</u>
Net change in fund balance	232,704

<b>FUND BALANCE, BEGINNING</b>	<u>2,590,275</u>
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<b>FUND BALANCE, ENDING</b>	<u><u>\$ 2,822,979</u></u>
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The accompanying notes are an integral part of these financial statements

**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, 2022**

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

Net change in fund balance - total governmental fund	\$	232,704
Some revenue reported in the statement of activities do not provide current financial resources in the government fund		5,584
Repayment of long term debt - principal payments		<u>458,092</u>
Changes in net position of governmental activities	\$	<u><u>696,380</u></u>

The accompanying notes are an integral part of these financial statements

**GLADSTONE URBAN RENEWAL AGENCY**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2022**

	Budget for the 2021-2023 Biennium		Actual	
	Original	Final	1st Year FY 2021-22	Variance with Final Budget
<b>REVENUES:</b>				
Property taxes	\$ 2,104,839	\$ 2,104,839	\$ 1,010,047	\$ (1,094,792)
Interest on investments	26,000	26,000	16,090	(9,910)
Total revenues	2,130,839	2,130,839	1,026,137	(1,104,702)
<b>EXPENDITURES:</b>				
Materials and services	199,000	199,000	9,483	189,517
Debt service:				
Principal	929,881	929,881	458,092	471,789
Interest	147,235	147,235	80,454	66,781
Contingency	2,603,909	2,603,909	-	2,603,909
Total expenditures	3,880,025	3,880,025	548,029	3,331,996
Revenues over (under) expenditures	(1,749,186)	(1,749,186)	478,108	2,227,294
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers to City of Gladstone	(490,814)	(490,814)	(245,404)	245,410
Total other financing sources (uses)	(490,814)	(490,814)	(245,404)	245,410
Net changes in fund balances	(2,240,000)	(2,240,000)	232,704	2,472,704
<b>FUND BALANCES, BEGINNING</b>	2,240,000	2,240,000	2,590,275	350,275
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 2,822,979	\$ 2,822,979

The accompanying notes are an integral part of these financial statements

**GLADSTONE URBAN RENEWAL AGENCY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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**(1) Description of the Agency and Summary of Significant Accounting Policies**

The financial statements of the Agency have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). GAAP statements include all relevant Governmental Accounting Standards Board (GASB) pronouncements.

**A. Description of Reporting Entity**

The Gladstone Urban Renewal Agency (the Agency) (a component unit of the City of Gladstone) was organized October 11, 1988 under the provisions of Oregon Revised Statutes, Chapter 457, to provide rehabilitation of blighted and deteriorated areas within the Agency's designated urban renewal area. The fiscal year ended June 30, 1998 was the first year property taxes were levied by the Agency. As provided by ORS 457, the City Council of the City of Gladstone is designated as the governing body of the Gladstone Urban Renewal Agency. Principle funding sources are property tax revenues and interest earnings. Fiscal and accounting functions are handled by personnel of the City of Gladstone.

The Agency is a legally separate entity governed by the City of Gladstone. The Agency Officials are not financially accountable for any other governmental entity. Financial accountability is determined in accordance with criteria set forth in GAAP, primarily on the basis of authority to appoint voting majority of an organization's governing body, ability to impose its will on that organization, the potential for that organization to provide specific benefits or impose specific financial burdens and that organization's fiscal dependency. The Agency is a blended component unit of the City of Gladstone and, as such is included in the financial statements of the City of Gladstone for the year ended June 30, 2022.

The Agency has no component units.

**B. Basic Financial Statements**

The Agency's financial operations are presented at both the agency-wide and fund financial levels. All activities of the Agency are categorized as governmental.

Agency-wide financial statements

The statement of net position and the statement of activities display information about the Agency as a whole.

The statement of activities presents a comparison between direct expenses and program revenues for the Agency's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The Agency reports no indirect expenses. The Agency reports no program revenues. Taxes and other items not properly included among program revenues are reported as general revenues.

Fund financial statements

These statements display information at the individual fund level. The fund is considered to be a separate accounting entity. Funds are classified and summarized as governmental, proprietary, and fiduciary. Currently the Agency has only one fund of the governmental fund type.

**GLADSTONE URBAN RENEWAL AGENCY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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**C. Basis of Presentation**

The financial transactions of the Agency are recorded in the General Fund. The fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, deferred inflows of resources, fund balance, revenues and expenditures.

The GASB 34 model sets forth minimum criteria (percentage of the assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues or expenditures of either fund category) for the determination of major funds. For purposes of presentation, the Agency's fund is presented as a major fund.

*General Fund* - The General Fund is used to record expenditures related to capital improvements projects. Major sources of revenue are specific taxes that are legally restricted to expenditures for specific purposes.

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

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

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Agency considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

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

**E. Cash and Investments**

The Agency considers cash equivalents as all highly liquid investments with an original maturity of three months or less. Investments included in cash and cash equivalents are reported at fair value.

**GLADSTONE URBAN RENEWAL AGENCY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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**F. Receivables and Property Tax Calendar**

Uncollected property taxes receivable, which have been collected within sixty days following year-end are considered measurable and available and are recognized as revenue. The remaining balance is recorded as a deferred inflow of resources because it is not deemed available to finance operations of the current period. Property taxes are levied in July of each fiscal year. Property taxes attach as an enforceable lien on property as of July 1, and are payable in three installments on November 15, February 15, and May 15. All property taxes are billed and collected by Clackamas County and remitted to the Agency. Uncollected taxes, including delinquent amounts, are considered substantially collectible or recoverable through liens, and accordingly no allowance for uncollected taxes has been established. All property taxes receivable are due from property owners within the Agency's boundaries.

**G. Long Term Obligations**

In the government-wide financial statement, long-term debt and other long long-term obligations are reported as liabilities in the Statement of Net Position.

**H. Deferred Inflows of Resources**

In addition to liabilities, the statements will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of fund balance that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The Agency only has one type of item that qualifies for reporting in this category, which arises only under the modified accrual basis of accounting. Accordingly, the item "unavailable revenue," is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**I. Fund Balance**

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Agency is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – non-spendable, restricted, committed, assigned and unassigned. Currently, the Agency reports only one classification of fund balance – unassigned. This is the residual classification used for those balances not assigned to another category.

**J. Use of Restricted Resources**

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

**GLADSTONE URBAN RENEWAL AGENCY  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 June 30, 2022**

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**K. Use of Estimates**

In preparing the Agency’s financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**(2) Stewardship, Compliance, and Accountability**

**A. Budgetary Information**

On or before June 30 of each year, the Agency enacts a resolution adopting the budget, appropriating the expenditures, and levying the property taxes. Prior to enacting this resolution, the proposed budget is presented to a budget committee consisting of members of the Agency Board of Directors and a like number of interested citizens. The budget committee presents the budget to the Agency Board of Directors for budget hearings prior to enactment of the resolution. The Agency budgets all funds as required by Oregon Local Budget Law.

The resolution authorizing appropriations for the Agency’s fund sets the legal level of control by which expenditures cannot legally exceed appropriations. Expenditure categories of personal services, materials and services, capital outlay, debt service transfers, and contingency are the legal level of control for all other funds. The detail budget document, however, is required to contain more specific information for the above mentioned expenditure categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget. A supplemental budget requires hearings before the public, publications in newspapers, and adoption by the Agency Board. Management may modify original and supplemental budgets by the use of appropriation transfers between the legal levels of control within a fund. Such transfers require approval by the Agency Board. Management may not amend the budget without seeking the approval of the Board. Appropriations lapse as of year-end.

**(3) Cash and Cash Equivalents**

At June 30, 2022 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>\$2,797,280</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, 2022**

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**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, 2022, the book value and bank balance of the Agency's deposits was \$22,279. 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, 2022**

**(4) Property Taxes**

Property tax transactions for the year ended June 30, 2022, were as follows:

Tax Year	Taxes	2021-2022 Levy	Collections	Adjustments and Discounts	Taxes
	Receivable July 1, 2021				Receivable June 30, 2022
2021-2022	\$ -	\$ 1,049,173	\$ (997,538)	\$ (30,761)	\$ 20,874
2020-2021	15,738	-	(7,166)	(903)	7,669
2019-2020	7,233	-	(2,689)	(320)	4,224
2018-2019	2,703	-	(1,446)	(240)	1,017
2017-2018	1,079	-	(557)	(135)	387
2016-2017	365	-	(89)	(23)	253
Prior Years	1,640	-	(191)	(49)	1,400
	<u>\$ 28,758</u>	<u>\$ 1,049,173</u>	<u>\$ (1,009,676)</u>	<u>\$ (32,431)</u>	<u>\$ 35,824</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 2021 to 2022. Settled claims have not exceeded this commercial coverage for any of the past three years.

**(6) Long Term Debt**

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

During the year ended June 30, 2022 long-term liabilities activity was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
<b>Governmental Activities</b>					
Note payable - URA	\$ 2,923,634	\$ -	\$ 458,092	\$ 2,465,542	\$ 471,789

**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 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

**GLADSTONE URBAN RENEWAL AGENCY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2022**

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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:

<b>Fiscal Year</b>	<b>Series 2018 Note Payable Urban Renewal Agency</b>	
	<b>Principal</b>	<b>Interest</b>
2023	\$ 471,789	\$ 66,666
2024	485,896	52,349
2025	500,424	37,603
2026	515,387	22,417
2027	492,046	7,357
	<u>\$ 2,465,542</u>	<u>\$ 186,392</u>

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**AUDIT COMMENTS AND DISCLOSURES**

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

The Agency Officials  
Gladstone Urban Renewal Agency  
Gladstone, Oregon

We have audited the basic financial statements of the Gladstone Urban Renewal Agency, a component unit of City of Gladstone, Oregon, as of and for the year ended June 30, 2022 and have issued our report thereon dated January 26, 2023. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the provisions of the *Minimum Standards of Audits of Oregon Municipal Corporations*, prescribed by the Secretary of State.

**Compliance**

As part of obtaining reasonable assurance about whether the Gladstone Urban Renewal Agency's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, including the provisions of Oregon Revised Statutes (ORS) as specified in the Oregon Administrative Rules 162-10-0000 through 162-10-0330 of the *Minimum Standards for Audits of Oregon Municipal Corporations*, as set forth below, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

- Deposits of public funds with financial institutions (ORS Chapter 295).
- Indebtedness limitations, restrictions, and repayments.
- Budgets legally required (ORS Chapter 294).
- Insurance and fidelity bonds in force or required by law.
- Programs funded from outside sources.
- Highway revenues used for public highways, roads, and streets. The Gladstone Urban Renewal Agency does not receive highway funds.
- Authorized investment of surplus funds. (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, and 279C).
- Accountability for collecting or receiving money by elected officials. The Gladstone Urban Renewal Agency does not have any elected officials collecting or receiving money.

In connection with our testing, nothing came to our attention that caused us to believe the Gladstone Urban Renewal Agency was not in substantial compliance with certain provisions of laws, regulations, contracts, and grant

agreements, including the provisions of Oregon Revised Statutes as specified in the Oregon Administrative Rules 162-10-0000 through 162-10-0330 of the *Minimum Standards for Audits of Oregon Municipal Corporations*.

**Report On Internal Control Over Financial Reporting**

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

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

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

**Purpose of this Report**

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



For Merina+Co  
Tualatin, Oregon  
January 26, 2023





**REGULAR AGENDA**







## City of Gladstone Staff Report

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Report Date: February 6, 2023  
Meeting Date: February 14, 2023  
To: Gladstone City Council  
From: Jacque M. Betz, City Administrator

### AGENDA ITEM

Consider authorizing the City Administrator to approve Exhibit "A" and Exhibit "B" to the American Institute of Architects (AIA) document agreement for the Gladstone Public Works Facility in the amount of \$4,399,445.00.

### History/Background/Proposal

A summary of the City of Gladstone's Progressive Design-Build Procurement process for the Gladstone Public Works Facility and pending review of the Exhibit "A"- Design Build Amendment has been prepared by Project Manager Kim Knox, reviewed by the City Attorney, and is attached to the staff report.

At the August 9, 2022, City Council meeting, the Council approved the AIA Document A141-2014 *Standard form of Agreement Between Owner and Design Builder*. What is being considered tonight is an amendment to Exhibit "A" and Exhibit "B" to allow for construction and completion of the project.

On January 24, 2023, staff, Project Manager Knox, P&C Construction, and SEA held a work session with the City Council to update them on the voter- approved (Ballot Measure 3-570) Public Works Facility Project in preparation for them considering approval to complete construction and completion of the project.

### Options

- The City could choose not to approve the amendment as presented and discuss an alternate proposal

### Cost Impact

The funds for the Exhibit A- Design-Build Amendment in the amount of \$4,399,445.00 million are funded from the Public Works Capital Fund line item 100-124-641005.

Years of Term	Estimated	Average	Estimated	Annual Allocations per Dept.	
	Interest Rate	Annual Debt Service	Total Cost	Parks 10.00%	All Other 22.50%
18	2.54%	\$ 363,885	\$ 6,226,482	\$ 31,132	\$ 70,048

### Recommended Staff Action

Authorize the City Administrator to approve Exhibit "A" and Exhibit "B" to the American Institute of Architects (AIA) A141 – 2014 document for the Gladstone Public Works Facility in the amount of \$4,399,445.00 million.

Attachments in Packet

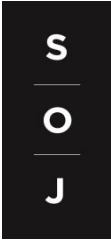
- Kim Knox memo regarding Gladstone Public Works Facility (dated February 6, 2023)
- AIA A141 - 2014 Exhibit "A" Design Build Amendment
- Attachment A – to AIA A141-2014 Exhibit "A"
- AIA A141 – 2014 Exhibit "B" Insurance and Bonds

\_\_\_\_\_  
Department Head  
Signature

Date

 Jacques M. Blaz  
City Administrator  
Signature

2-8-23  
Date



## MEMORANDUM

**TO:** Jacque Betz, City Administrator

**FROM:** Kim Knox, Project Manager

**DATE:** February 6, 2023

**SUBJECT:** **Gladstone Public Works Facility Project**  
Exhibit A - Design-Build Amendment  
Exhibit B – Insurance & Bonds

Below and attached are a summary of the City of Gladstone’s Progressive Design-Build Procurement for the Gladstone Public Works Facility Project (“Project”) and pending review of the Design-Build Amendment.

**Background.** On May 4, 2022, the City issued a Request for Proposals (RFP) for a Progressive Design-Build Procurement to design and construct the Project. On June 7, 2022, the City of Gladstone received one proposal from the Design-Build Team of P&C Construction and Scott Edwards Architecture. The City’s selection committee evaluated the proposal, deemed it to be complete and scheduled a follow-up interview with the Design-Builder team.

Based upon successful discussions with the Design-Builder, the selection committee recommended and, on August 9, 2022, City Council authorized staff to enter into an agreement with **P&C Construction** to provide Phase 1 Progressive Design-Build services.

Phase 1 due diligence investigations included:

- Programming and design meetings with City staff
- Pre-application meeting with Authorities Having Jurisdiction (County/City)
- Investigation of City and County site development and permitting requirements
- Site geotechnical engineering report
- Building Hazardous Materials review
- Review of existing building structural system
- Trade partner site review and scope recommendations for mechanical, electrical and plumbing systems
- Sustainability work session with City and Energy Trust of Oregon
- Final Design, construction sequencing and schedule evaluation
- Cost estimating
- 50% Preliminary Design Drawings, Specifications and associated pricing; reviewed with City staff and modified to meet City budget requirements.

Based upon these due diligence efforts, on February 3, 2023, the Design-Build Team presented the Design-Builder's Proposal which includes Preliminary Design Documents, pricing, clarifications and assumptions, assigned personnel and project design and construction schedule for City Council consideration.

**What City Council is Approving with Exhibit A – Design-Build Amendment**

Exhibit A – Design-Build Amendment to the AIA A141 Agreement establishes specific contract terms based upon the Design-Builder's Proposal related to:

- Contract Sum: Guaranteed Maximum Price of \$4,399,445.00.
- Contract Time: Substantial Completion date of April 26, 2024 assuming City authorization to proceed February 17, 2023.
- Project Scope: The building program, on- and off-site scope of work, permitting and design upon which the Contract Sum and Contract Time are based.
- Personnel: Key Design-Builder Personnel involved with the Project.
- Cost of the Work: Terms associated with Project expenses.

# AIA® Document A141® – 2014 Exhibit A

## Design-Build Amendment

This Amendment is incorporated into the accompanying AIA Document A141™-2014, Standard Form of Agreement Between Owner and Design-Builder dated the  day of  in the year 2023 (the "Agreement")  
(In words, indicate day, month and year.)

### for the following PROJECT:

(Name and location or address)

Gladstone Public Works Building

### THE OWNER:

(Name, legal status and address)

City of Gladstone an Oregon municipal corporation  
18505 Portland Avenue  
Gladstone, OR  
97027

### THE DESIGN-BUILDER:

(Name, legal status and address)

P&C Construction Company  
2133 NW York Street  
Portland, Oregon 97210  
Oregon CCB# 38619

On this  day of , 2023, the Owner and Design-Builder hereby amend the Agreement as follows.

### TABLE OF ARTICLES

- A.1 CONTRACT SUM
- A.2 CONTRACT TIME
- A.3 INFORMATION UPON WHICH AMENDMENT IS BASED
- A.4 DESIGN-BUILDER'S PERSONNEL, CONTRACTORS AND SUPPLIERS
- A.5 COST OF THE WORK

### ARTICLE A.1 CONTRACT SUM

§ A.1.1 The Owner shall pay the Design-Builder the Contract Sum in current funds for the Design-Builder's performance of the Contract after the execution of this Amendment. The Contract Sum shall be one of the following and shall not include compensation the Owner paid the Design-Builder for Work performed prior to execution of this Amendment:  
(Check the appropriate box.)

Stipulated Sum, in accordance with Section A.1.2 below

### ADDITIONS AND DELETIONS:

The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Consultation with an attorney is also encouraged with respect to professional licensing requirements in the jurisdiction where the Project is located.

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Cost of the Work plus the Design-Builder's Fee, in accordance with Section A.1.3 below

Cost of the Work plus the Design-Builder's Fee with a Guaranteed Maximum Price, in accordance with Section A.1.4 below

*(Based on the selection above, complete Section A.1.2, A.1.3 or A.1.4 below.)*

**§ A.1.2 Stipulated Sum**

**§ A.1.2.1** [INTENTIONALLY OMITTED]

**§ A.1.2.2**

*(Paragraphs deleted)*

[INTENTIONALLY OMITTED]

**§ A.1.2.3** [INTENTIONALLY OMITTED]

*(Table deleted)*

**§ A.1.3 Cost of the Work Plus Design-Builder's Fee**

**§ A.1.3.1** [INTENTIONALLY OMITTED]

**§ A.1.3.2**

*(Paragraphs deleted)*

[INTENTIONALLY OMITTED]

**§ A.1.4 Cost of the Work Plus Design-Builder's Fee With a Guaranteed Maximum Price**

**§ A.1.4.1** The Cost of the Work is as defined in Article A.5, Cost of the Work.

**§ A.1.4.2** The Design-Builder's Fee:

*(State a lump sum, percentage of Cost of the Work or other provision for determining the Design-Builder's Fee and the method for adjustment to the Fee for changes in the Work.)*

Design-Builder's Fee is 4.2 % of the Cost of the Work.

**§ A.1.4.3 Guaranteed Maximum Price**

**§ A.1.4.3.1** The sum of the Cost of the Work and the Design-Builder's Fee is guaranteed by the Design-Builder not to exceed Four Million, Three Hundred Ninety Nine Thousand, Four Hundred Forty-Five Dollars and No Cents (\$4,399,445.00), subject to additions and deductions for changes in the Work as provided in the Design-Build Documents. Costs that would cause the Guaranteed Maximum Price to be exceeded shall be paid by the Design-Builder without reimbursement by the Owner.

Unspent contractor construction contingency shall be split 50%/50% with Owner savings being issued as a deductive change order.

**§ A.1.4.3.2 Itemized Statement of the Guaranteed Maximum Price**

Provided below is an itemized statement of the Guaranteed Maximum Price organized by trade categories, allowances, contingencies, alternates, the Design-Builder's Fee, and other items that comprise the Guaranteed Maximum Price. *(Provide information below or reference an attachment.)*

See Attachment A Section 4 entitled "Guaranteed Maximum Price - Detail."

**§ A.1.4.3.3** The Guaranteed Maximum Price is based on the following alternates, if any, which are described in the Design-Build Documents and are hereby accepted by the Owner:



§ A.1.4.3.4 Unit Prices, if any:  
(Identify item, state the unit price, and state any applicable quantity limitations.)

Item	Units and Limitations	Price per Unit (\$0.00)
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§ A.1.4.3.5 Assumptions, if any, on which the Guaranteed Maximum Price is based:

See Attachment A Section 1 entitled "Executive Summary" and Attachment A Section 2 entitled "Clarifications & Assumptions"

§ A.1.5 Payments

§ A.1.5.1 Progress Payments

§ A.1.5.1.1 Based upon Applications for Payment submitted to the Owner by the Design-Builder, the Owner shall make progress payments on account of the Contract Sum to the Design-Builder as provided below and elsewhere in the Design-Build Documents.

§ A.1.5.1.2 The period covered by each Application for Payment shall be one calendar month ending on the last day of the month, or as follows:

§ A.1.5.1.3 Provided that an Application for Payment is received not later than the 25th day of the month, the Owner shall make payment of the certified amount to the Design-Builder not later than the 15th day of the following month. If an Application for Payment is received by the Owner after the application date fixed above, payment shall be made by the Owner not later than twenty ( 20 ) days after the Owner receives the Application for Payment.

§ A.1.5.1.4 With each Application for Payment where the Contract Sum is based upon the Cost of the Work, or the Cost of the Work with a Guaranteed Maximum Price, the Design-Builder shall submit payrolls, petty cash accounts, receipted invoices or invoices with check vouchers attached, and any other evidence required by the Owner to demonstrate that cash disbursements already made by the Design-Builder on account of the Cost of the Work equal or exceed (1) progress payments already received by the Design-Builder, less (2) that portion of those payments attributable to the Design-Builder's Fee; plus (3) payrolls for the period covered by the present Application for Payment.

§ A.1.5.1.5 With each Application for Payment where the Contract Sum is based upon a Stipulated Sum or Cost of the Work with a Guaranteed Maximum Price, the Design-Builder shall submit the most recent schedule of values in accordance with the Design-Build Documents. The schedule of values shall allocate the entire Contract Sum among the various portions of the Work. Compensation for design services, if any, shall be shown separately. Where the Contract Sum is based on the Cost of the Work with a Guaranteed Maximum Price, the Design-Builder's Fee shall be shown separately. The schedule of values shall be prepared in such form and supported by such data to substantiate its accuracy as the Owner may require. This schedule of values, unless objected to by the Owner, shall be used as a basis for reviewing the Design-Builder's Applications for Payment.

§ A.1.5.1.6 In taking action on the Design-Builder's Applications for Payment, the Owner shall be entitled to rely on the accuracy and completeness of the information furnished by the Design-Builder and shall not be deemed to have made a detailed examination, audit or arithmetic verification of the documentation submitted in accordance with Sections A.1.5.1.4 or A.1.5.1.5, or other supporting data; to have made exhaustive or continuous on-site inspections; or to have made examinations to ascertain how or for what purposes the Design-Builder has used amounts previously paid. Such examinations, audits and verifications, if required by the Owner, will be performed by the Owner's auditors acting in the sole interest of the Owner.

§ A.1.5.1.7 Except with the Owner's prior approval, the Design-Builder shall not make advance payments to suppliers for materials or equipment which have not been delivered and stored at the site.

§ A.1.5.2 Progress Payments—Stipulated Sum

§ A.1.5.2.1 [INTENTIONALLY OMITTED]

§ A.1.5.2.2

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User Notes:

(1664248409)

*(Paragraphs deleted)*  
[INTENTIONALLY OMITTED]

**§ A.1.5.2.3**  
*(Paragraphs deleted)*  
[INTENTIONALLY OMITTED]

**§ A.1.5.2.4**  
*(Paragraphs deleted)*  
[INTENTIONALLY OMITTED]

**§ A.1.5.3 Progress Payments—Cost of the Work Plus a Fee**  
**§ A.1.5.3.1** [INTENTIONALLY OMITTED]

**§ A.1.5.3.2**  
*(Paragraphs deleted)*  
[INTENTIONALLY OMITTED]

**§ A.1.5.3.3** [INTENTIONALLY OMITTED]

**§ A.1.5.4 Progress Payments—Cost of the Work Plus a Fee with a Guaranteed Maximum Price**

**§ A.1.5.4.1** Applications for Payment where the Contract Sum is based upon the Cost of the Work Plus a Fee with a Guaranteed Maximum Price shall show the percentage of completion of each portion of the Work as of the end of the period covered by the Application for Payment. The percentage of completion shall be the lesser of (1) the percentage of that portion of the Work which has actually been completed; or (2) the percentage obtained by dividing (a) the expense that has actually been incurred by the Design-Builder on account of that portion of the Work for which the Design-Builder has made or intends to make actual payment prior to the next Application for Payment by (b) the share of the Guaranteed Maximum Price allocated to that portion of the Work in the schedule of values.

**§ A.1.5.4.2** Subject to other provisions of the Design-Build Documents, the amount of each progress payment shall be computed as follows:

- 1 Take that portion of the Guaranteed Maximum Price properly allocable to completed Work as determined by multiplying the percentage of completion of each portion of the Work by the share of the Guaranteed Maximum Price allocated to that portion of the Work in the schedule of values. Pending final determination of cost to the Owner of changes in the Work, amounts not in dispute shall be included as provided in Section 6.3.9 of the Agreement.
- 2 Add that portion of the Guaranteed Maximum Price properly allocable to materials and equipment delivered and suitably stored at the site for subsequent incorporation in the Work, or if approved in advance by the Owner, suitably stored off the site at a location agreed upon in writing;
- 3 Add the Design-Builder's Fee, less retainage of five percent ( 5 %). The Design-Builder's Fee shall be computed upon the Cost of the Work at the rate stated in Section A.1.4.2 or, if the Design-Builder's Fee is stated as a fixed sum in that Section, shall be an amount that bears the same ratio to that fixed-sum fee as the Cost of the Work bears to a reasonable estimate of the probable Cost of the Work upon its completion;
- 4 Subtract retainage of five percent ( 5 %) from that portion of the Work that the Design-Builder self-performs;
- 5 Subtract the aggregate of previous payments made by the Owner;
- 6 Subtract the shortfall, if any, indicated by the Design-Builder in the documentation required by Section A.1.5.1.4 to substantiate prior Applications for Payment, or resulting from errors subsequently discovered by the Owner's auditors in such documentation; and
- 7 Subtract amounts, if any, for which the Owner has withheld or nullified a payment as provided in Section 9.5 of the Agreement.

**§ A.1.5.4.3** The Owner and Design-Builder shall agree upon (1) a mutually acceptable procedure for review and approval of payments to the Architect, Consultants, and Contractors and (2) the percentage of retainage held on agreements with the Architect, Consultants, and Contractors; and the Design-Builder shall execute agreements in accordance with those terms.

**§ A.1.5.5 Final Payment**

**§ A.1.5.5.1** Final payment, constituting the entire unpaid balance of the Contract Sum, shall be made by the Owner to the Design-Builder not later than 30 days after the Design-Builder has fully performed the Contract and the requirements of Section 9.10 of the Agreement have been satisfied, except for the Design-Builder's responsibility to correct non-conforming Work discovered after final payment or to satisfy other requirements, if any, which extend beyond final payment.

**§ A.1.5.5.2** If the Contract Sum is based on the Cost of the Work, the Owner's auditors will review and report in writing on the Design-Builder's final accounting within 30 days after the Design-Builder delivers the final accounting to the Owner. Based upon the Cost of the Work the Owner's auditors report to be substantiated by the Design-Builder's final accounting, and provided the other conditions of Section 9.10 of the Agreement have been met, the Owner will, within seven days after receipt of the written report of the Owner's auditors, either issue a final Certificate for Payment, or notify the Design-Builder in writing of the reasons for withholding a certificate as provided in Section 9.5.1 of the Agreement.

**ARTICLE A.2 CONTRACT TIME**

**§ A.2.1** Contract Time, as defined in the Agreement at Section 1.4.13, is the period of time, including authorized adjustments, for Substantial Completion of the Work.

**§ A.2.2** The Design-Builder shall achieve Substantial Completion of the Work not later than April 26, 2024 substantially consistent with interim milestones and durations identified in Attachment A Sections 6 and 7. The Design-Builder shall achieve Final Completion of the Work no later than forty-five (45) days following the date of Substantial Completion.

*(Paragraphs deleted)*

The Substantial Completion date is subject to adjustments of the Contract Time as provided in the Design-Build Documents.

**§ A.2.3** Design-Builder acknowledges that the Owner will incur damages for delay if the Project is not completed within the Contract Time, including damages in the form of: inability to use the Project and all related facilities; delay costs for completion of portions of the Project or related projects to be constructed by the Owner or the Owner's separate contractors; or costs of extended services of the Owner's project management staff, outside construction management firms, any separate contractors and consultants, and others performing work or services related to the Project. In consideration of these factors, the Design-Builder acknowledges and agrees that time is of the essence in the Design-Builder's performance of the Work in accordance with the agreed date of commencement of the Work, the agreed dates of Substantial Completion and Final Completion of the Work, and the approved construction schedule.

**§ A.2.3.1** Owner and Design-Builder acknowledge and agree that if Substantial Completion of the Work is not achieved by the Contract Time, the amount of the Owner's damages for delay will be difficult, impractical or impossible to determine. Accordingly, the parties agree that if Substantial Completion is not achieved by the agreed date of Substantial Completion (as may be adjusted pursuant to the Contract Documents) because of the acts or omissions of the Design-Builder, the Design-Builder shall pay to the Owner liquidated damages, in place of actual damages for Design-Builder's delay in achieving Substantial Completion of the Work in the Contract Time and not as a penalty or forfeiture, as follows:

.1 Liquidated damages shall be assessed by the Owner and paid by Design-Builder at the rate of \$500.00 for each day (or fraction thereof) of delay beginning forty-five (45) days after the date of Substantial Completion through and including sixty (60) days after the date of Substantial Completion.

.2 Thereafter, liquidated damages shall be assessed by the Owner and paid by Design-Builder at the rate of \$750.00 for each day (or fraction thereof) of delay beginning sixty-one (61) days after the date of Substantial Completion through and including seventy-five (75) days after the date of Substantial Completion.

.3 Thereafter, liquidated damages shall be assessed by the Owner and paid by Design-Builder at the rate of \$1,500 for each subsequent day (or fraction thereof) of delay in Design-Builder achieving Substantial Completion.

**§ A.2.4** Owner may withhold liquidated damages from final payment.

**ARTICLE A.3 INFORMATION UPON WHICH AMENDMENT IS BASED**

§ A.3.1 The Contract Sum and Contract Time set forth in this Amendment are based on the following:

§ A.3.1.1 The Supplementary and other Conditions of the Contract: None

*(Table deleted)*

§ A.3.1.2 The Specifications:

*(Paragraphs deleted)*

To be established within 90 days following execution of this Amendment.

*(Table deleted)*

§ A.3.1.3 The Drawings:

See List of Documents referenced in Attachment A Section 9 entitled "Preliminary Design Documents."

*(Table deleted)*

§ A.3.1.4

*(Paragraphs deleted)*

[INTENTIONALLY OMITTED]

§ A.3.1.5 Allowances and Contingencies:

*(Identify any agreed upon allowances and contingencies, including a statement of their basis.)*

.1 Allowances

System Development Charges in the amount of \$50,000.

Lighting Fixtures in the amount of \$25,000.

Furniture, Fixtures and Equipment ("FF&E") in the amount of \$175,000 inclusive of \$17,000 for coordination, design and contractor markups.

.2 Contingencies

7.00% Construction Contingency

§ A.3.1.6 Design-Builder's assumptions and clarifications:

See Attachment A, Section 2 "Clarifications and Assumptions"

§ A.3.1.7 Deviations from the Owner's Criteria as adjusted by a Modification:

No substantive deviations

§ A.3.1.8 To the extent the Design-Builder shall be required to submit any additional Submittals to the Owner for review, indicate any such submissions below:

List to be provided within 90 days after execution of this Amendment.

**ARTICLE A.4 DESIGN-BUILDER'S PERSONNEL, CONTRACTORS AND SUPPLIERS**

§ A.4.1 The Design-Builder's key personnel are identified below:

*(Identify name, title and contact information.)*

.1 Superintendent

Troy Everest, P&C Construction

.2 Project Manager

Jared Steagall, Senior PM, P&C Construction  
Zach Hunt, Project Manager, P&C Construction – Primary Construction Phase Contact

.3 Others

Jeremiah Dodson, Design Manager; P&C Construction  
Chana Frederick, Chief Estimator; P&C Construction  
Brandon Dole, Project Manager; Scott Edwards Architecture – through Final Design Phase  
Trent Jorgensen, Project Architect/Administrator; Scott Edwards Architecture – construction phase

§ A.4.2 The Design-Builder shall retain the following Consultants, Contractors and suppliers, identified below:  
(List name, discipline, address and other information.)

See Attachment A – Section 8 "Design-Builder's Personnel, Contractors and Suppliers"

**ARTICLE A.5 COST OF THE WORK**

**§ A.5.1 Cost To Be Reimbursed as Part of the Contract**

**§ A.5.1.1 Labor Costs**

§ A.5.1.1.1 Wages of construction workers directly employed by the Design-Builder to perform the construction of the Work at the site or, with the Owner's prior approval, at off-site workshops.

§ A.5.1.1.2 With the Owner's prior approval, wages or salaries of the Design-Builder's supervisory and administrative personnel when stationed at the site.

*(Paragraph deleted)*

See \_\_\_\_\_ entitled "P&C Billable Labor Rates." Design-Builder's personnel shall charge time to the Project only for that time Work is being executed or provided for this Project regardless of location of such personnel.

*(Table deleted)*

§ A.5.1.1.3 Wages and salaries of the Design-Builder's supervisory or administrative personnel engaged at factories, workshops or on the road, in expediting the production or transportation of materials or equipment required for the Work, but only for that portion of their time required for the Work.

§ A.5.1.1.4 Costs paid or incurred by the Design-Builder for taxes, insurance, contributions, assessments and benefits required by law or collective bargaining agreements and, for personnel not covered by such agreements, customary benefits such as sick leave, medical and health benefits, holidays, vacations and pensions, provided such costs are based on wages and salaries included in the Cost of the Work under Section A.5.1.1.

§ A.5.1.1.5 Bonuses, profit sharing, incentive compensation and any other discretionary payments paid to anyone hired by the Design-Builder or paid to the Architect or any Consultant, Contractor or supplier, with the Owner's prior approval.

§ A.5.1.2 **Contract Costs.** Payments made by the Design-Builder to the Architect, Consultants, Contractors and suppliers in accordance with the requirements of their subcontracts.

**§ A.5.1.3 Costs of Materials and Equipment Incorporated in the Completed Construction**

§ A.5.1.3.1 Costs, including transportation and storage, of materials and equipment incorporated or to be incorporated in the completed construction.

§ A.5.1.3.2 Costs of materials described in the preceding Section A.5.1.3.1 in excess of those actually installed to allow for reasonable waste and spoilage. Unused excess materials, if any, shall become the Owner's property at the completion of the Work or, at the Owner's option, shall be sold by the Design-Builder. Any amounts realized from such sales shall be credited to the Owner as a deduction from the Cost of the Work.

**§ A.5.1.4 Costs of Other Materials and Equipment, Temporary Facilities and Related Items**

§ A.5.1.4.1 Costs of transportation, storage, installation, maintenance, dismantling and removal of materials, supplies, temporary facilities, machinery, equipment and hand tools not customarily owned by construction workers that are provided by the Design-Builder at the site and fully consumed in the performance of the Work. Costs of materials, supplies, temporary facilities, machinery, equipment and tools that are not fully consumed shall be based on the cost or

value of the item at the time it is first used on the Project site less the value of the item when it is no longer used at the Project site. Costs for items not fully consumed by the Design-Builder shall mean fair market value.

§ **A.5.1.4.2** Rental charges for temporary facilities, machinery, equipment and hand tools not customarily owned by construction workers that are provided by the Design-Builder at the site and costs of transportation, installation, minor repairs, dismantling and removal. The total rental cost of any Design-Builder-owned item may not exceed the purchase price of any comparable item. Rates of Design-Builder-owned equipment and quantities of equipment shall be subject to the Owner's prior approval.

§ **A.5.1.4.3** Costs of removal of debris from the site of the Work and its proper and legal disposal.

§ **A.5.1.4.4** Costs of document reproductions, electronic communications, postage and parcel delivery charges, dedicated data and communications services, teleconferences, Project websites, extranets and reasonable petty cash expenses of the site office.

§ **A.5.1.4.5** Costs of materials and equipment suitably stored off the site at a mutually acceptable location, with the Owner's prior approval.

§ **A.5.1.5 Miscellaneous Costs**

§ **A.5.1.5.1** Premiums for that portion of insurance and bonds required by the Design-Build Documents that can be directly attributed to the Contract. With the Owner's prior approval self-insurance for either full or partial amounts of the coverages required by the Design-Build Documents.

§ **A.5.1.5.2** Sales, use or similar taxes imposed by a governmental authority that are related to the Work and for which the Design-Builder is liable.

§ **A.5.1.5.3** Fees and assessments for the building permit and for other permits, licenses and inspections for which the Design-Builder is required by the Design-Build Documents to pay.

§ **A.5.1.5.4** Fees of laboratories for tests required by the Design-Build Documents, except those related to defective or nonconforming Work for which reimbursement is excluded by Section 15.5.3 of the Agreement or by other provisions of the Design-Build Documents, and which do not fall within the scope of Section A.5.1.6.3.

§ **A.5.1.5.5** Royalties and license fees paid for the use of a particular design, process or product required by the Design-Build Documents; the cost of defending suits or claims for infringement of patent rights arising from such requirement of the Design-Build Documents; and payments made in accordance with legal judgments against the Design-Builder resulting from such suits or claims and payments of settlements made with the Owner's consent. However, such costs of legal defenses, judgments and settlements shall not be included in the calculation of the Design-Builder's Fee or subject to the Guaranteed Maximum Price. If such royalties, fees and costs are excluded by the second to last sentence of Section 3.1.13.2 of the Agreement or other provisions of the Design-Build Documents, then they shall not be included in the Cost of the Work.

§ **A.5.1.5.6** With the Owner's prior approval, costs for electronic equipment and software directly related to the Work.

§ **A.5.1.5.7** Deposits lost for causes other than the Design-Builder's negligence or failure to fulfill a specific responsibility in the Design-Build Documents.

§ **A.5.1.5.8** With the Owner's prior approval, which shall not be unreasonably withheld, legal, mediation and arbitration costs, including attorneys' fees, other than those arising from disputes between the Owner and Design-Builder, reasonably incurred by the Design-Builder after the execution of the Agreement and in the performance of the Work.

§ **A.5.1.5.9** With the Owner's prior approval, expenses incurred in accordance with the Design-Builder's standard written personnel policy for relocation, and temporary living allowances of, the Design-Builder's personnel required for the Work.

§ **A.5.1.5.10** That portion of the reasonable expenses of the Design-Builder's supervisory or administrative personnel incurred while traveling in discharge of duties connected with the Work.

**§ A.5.1.6 Other Costs and Emergencies**

**§ A.5.1.6.1** Other costs incurred in the performance of the Work if, and to the extent, approved in advance in writing by the Owner.

**§ A.5.1.6.2** Costs incurred in taking action to prevent threatened damage, injury or loss in case of an emergency affecting the safety of persons and property.

**§ A.5.1.6.3** Costs of repairing or correcting damaged or nonconforming Work executed by the Design-Builder, Contractors or suppliers, provided that such damaged or nonconforming Work was not caused by negligence or failure to fulfill a specific responsibility of the Design-Builder and only to the extent that the cost of repair or correction is not recovered by the Design-Builder from insurance, sureties, Contractors, suppliers, or others.

**§ A.5.1.7 Related Party Transactions**

**§ A.5.1.7.1** For purposes of Section A.5.1.7, the term "related party" shall mean a parent, subsidiary, affiliate or other entity having common ownership or management with the Design-Builder; any entity in which any stockholder in, or management employee of, the Design-Builder owns any interest in excess of ten percent in the aggregate; or any person or entity which has the right to control the business or affairs of the Design-Builder. The term "related party" includes any member of the immediate family of any person identified above.

**§ A.5.1.7.2** If any of the costs to be reimbursed arise from a transaction between the Design-Builder and a related party, the Design-Builder shall notify the Owner of the specific nature of the contemplated transaction, including the identity of the related party and the anticipated cost to be incurred, before any such transaction is consummated or cost incurred. If the Owner, after such notification, authorizes the proposed transaction, then the cost incurred shall be included as a cost to be reimbursed, and the Design-Builder shall procure the Work, equipment, goods or service from the related party, as a Contractor, according to the terms of Section A.5.4. If the Owner fails to authorize the transaction, the Design-Builder shall procure the Work, equipment, goods or service from some person or entity other than a related party according to the terms of Section A.5.4.

**§ A.5.2 Costs Not to Be Reimbursed as Part of this Contract**

The Cost of the Work shall not include the items listed below:

- .1 Salaries and other compensation of the Design-Builder's personnel stationed at the Design-Builder's principal office or offices other than the site office, except as specifically provided in Section A.5.1.1;
- .2 Expenses of the Design-Builder's principal office and offices other than the site office;
- .3 Overhead and general expenses, except as may be expressly included in Section A.5.1;
- .4 The Design-Builder's capital expenses, including interest on the Design-Builder's capital employed for the Work;
- .5 Except as provided in Section A.5.1.6.3 of this Agreement, costs due to the negligence or failure of the Design-Builder, Contractors and suppliers or anyone directly or indirectly employed by any of them or for whose acts any of them may be liable to fulfill a specific responsibility of the Contract;
- .6 Any cost not specifically and expressly described in Section A.5.1; and
- .7 Costs, other than costs included in Change Orders approved by the Owner, that would cause the Guaranteed Maximum Price to be exceeded.

**§ A.5.3 Discounts, Rebates, and Refunds**

**§ A.5.3.1** Cash discounts obtained on payments made by the Design-Builder shall accrue to the Owner if (1) before making the payment, the Design-Builder included them in an Application for Payment and received payment from the Owner, or (2) the Owner has deposited funds with the Design-Builder with which to make payments; otherwise, cash discounts shall accrue to the Design-Builder. Trade discounts, rebates, refunds and amounts received from sales of surplus materials and equipment shall accrue to the Owner, and the Design-Builder shall make provisions so that they can be obtained.

**§ A.5.3.2** Amounts that accrue to the Owner in accordance with Section A.5.3.1 shall be credited to the Owner as a deduction from the Cost of the Work.

**§ A.5.4 Other Agreements**

**§ A.5.4.1** When the Design-Builder has provided a Guaranteed Maximum Price, and a specific bidder (1) is recommended to the Owner by the Design-Builder; (2) is qualified to perform that portion of the Work; and (3) has

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submitted a bid that conforms to the requirements of the Design-Build Documents without reservations or exceptions, but the Owner requires that another bid be accepted, then the Design-Builder may require that a Change Order be issued to adjust the Guaranteed Maximum Price by the difference between the bid of the person or entity recommended to the Owner by the Design-Builder and the amount of the subcontract or other agreement actually signed with the person or entity designated by the Owner.

**§ A.5.4.2** Agreements between the Design-Builder and Contractors shall conform to the applicable payment provisions of the Design-Build Documents, and shall not be awarded on the basis of cost plus a fee without the prior consent of the Owner. If an agreement between the Design Builder and a Contractor is awarded on a cost plus a fee basis, the Design-Builder shall provide in the agreement for the Owner to receive the same audit rights with regard to the Cost of the Work performed by the Contractor as the Owner receives with regard to the Design-Builder in Section A.5.5, below.

**§ A.5.4.3** The agreements between the Design-Builder and Architect and other Consultants identified in the Agreement shall be in writing. These agreements shall be promptly provided to the Owner upon the Owner's written request.

**§ A.5.5 Accounting Records**

The Design-Builder shall keep full and detailed records and accounts related to the cost of the Work and exercise such controls as may be necessary for proper financial management under the Contract and to substantiate all costs incurred. The accounting and control systems shall be satisfactory to the Owner. The Owner and the Owner's auditors shall, during regular business hours and upon reasonable notice, be afforded access to, and shall be permitted to audit and copy, the Design-Builder's records and accounts, including complete documentation supporting accounting entries, books, correspondence, instructions, drawings, receipts, subcontracts, Contractor's proposals, purchase orders, vouchers, memoranda and other data relating to the Contract. The Design-Builder shall preserve these records for a period of three years after final payment, or for such longer period as may be required by law.

**§ A.5.6 Relationship of the Parties**

The Design-Builder accepts the relationship of trust and confidence established by this Agreement and covenants with the Owner to exercise the Design-Builder's skill and judgment in furthering the interests of the Owner; to furnish efficient construction administration, management services and supervision; to furnish at all times an adequate supply of workers and materials; and to perform the Work in an expeditious and economical manner consistent with the Owner's interests.

This Amendment to the Agreement entered into as of the day and year first written above.

\_\_\_\_\_  
**OWNER** *(Signature)*

Jacque Betz City Administrator  
*(Printed name and title)*

\_\_\_\_\_  
**DESIGN-BUILDER** *(Signature)*

Brian Shoemaker Vice President  
*(Printed name and title)*



## Additions and Deletions Report for AIA® Document A141® – 2014 Exhibit A

This Additions and Deletions Report, as defined on page 1 of the associated document, reproduces below all text the author has added to the standard form AIA document in order to complete it, as well as any text the author may have added to or deleted from the original AIA text. Added text is shown underlined. Deleted text is indicated with a horizontal line through the original AIA text.

Note: This Additions and Deletions Report is provided for information purposes only and is not incorporated into or constitute any part of the associated AIA document. This Additions and Deletions Report and its associated document were generated simultaneously by AIA software at 18:54:44 ET on 02/07/2023.

### PAGE 1

This Amendment is incorporated into the accompanying AIA Document A141™-2014, Standard Form of Agreement Between Owner and Design-Builder dated the \_\_\_\_\_ day of \_\_\_\_\_ in the year 2023 (the "Agreement")

...

Gladstone Public Works Building

...

*(Name, legal status and address)*

City of Gladstone, an Oregon municipal corporation  
18505 Portland Avenue  
Gladstone, OR  
97027

...

*(Name, legal status and address)*

P&C Construction Company  
2133 NW York Street  
Portland, Oregon 97210  
Oregon CCB# 38619

~~The~~ On this \_\_\_\_\_ day of \_\_\_\_\_, 2023, the Owner and Design-Builder hereby amend the Agreement as follows.

### PAGE 2

[  ] Cost of the Work plus the Design-Builder's Fee with a Guaranteed Maximum Price, in accordance with Section A.1.4 below

...

~~§ A.1.2.1 The Stipulated Sum shall be (\$ \_\_\_\_\_), subject to authorized adjustments as provided in the Design-Build Documents. [INTENTIONALLY OMITTED]~~

~~§ A.1.2.2 The Stipulated Sum is based upon the following alternates, if any, which are described in the Design-Build Documents and are hereby accepted by the Owner:~~

~~*(State the numbers or other identification of accepted alternates. If the Owner is permitted to accept other alternates subsequent to the execution of this Amendment, attach a schedule of such other alternates showing the change in Stipulated Sum for each and the deadline by which the alternate must be accepted.)*~~

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[INTENTIONALLY OMITTED]

§ A.1.2.3 Unit prices, if any:

(Identify item, state the unit price, and state any applicable quantity limitations.) [INTENTIONALLY OMITTED]

Item	Units and Limitations	Price per Unit (\$0.00)
------	-----------------------	-------------------------

...

§ A.1.3.1 The Cost of the Work is as defined in Article A.5, Cost of the Work. [INTENTIONALLY OMITTED]

§ A.1.3.2 The Design-Builder's Fee:

(State a lump sum, percentage of Cost of the Work or other provision for determining the Design-Builder's Fee, and the method for adjustment to the Fee for changes in the Work.)

[INTENTIONALLY OMITTED]

...

Design-Builder's Fee is 4.2 % of the Cost of the Work.

...

§ A.1.4.3.1 The sum of the Cost of the Work and the Design-Builder's Fee is guaranteed by the Design-Builder not to exceed Four Million, Three Hundred Ninety Nine Thousand, Four Hundred Forty-Five Dollars and No Cents (\$ \$4,399,445.00 ), subject to additions and deductions for changes in the Work as provided in the Design-Build Documents. Costs that would cause the Guaranteed Maximum Price to be exceeded shall be paid by the Design-Builder without reimbursement by the Owner.

(Insert specific provisions if the Design-Builder is to participate in any savings.)

Unspent contractor construction contingency shall be split 50%/50% with Owner savings being issued as a deductive change order.

...

See Attachment A Section 4 entitled "Guaranteed Maximum Price - Detail."

...

(State the numbers or other identification of accepted alternates. If the Owner is permitted to accept other alternates subsequent to the execution of this Amendment, attach a schedule of such other alternates showing the change in the Cost of the Work and Guaranteed Maximum Price for each and the deadline by which the alternate must be accepted.)

PAGE 3

See Attachment A Section 1 entitled "Executive Summary" and Attachment A Section 2 entitled "Clarifications & Assumptions".

...

§ A.1.5.1.3 Provided that an Application for Payment is received not later than the 25th day of the month, the Owner shall make payment of the certified amount to the Design-Builder not later than the 15th day of the following month. If an Application for Payment is received by the Owner after the application date fixed above, payment shall be made by the Owner not later than twenty ( 20 ) days after the Owner receives the Application for Payment.

(Federal, state or local laws may require payment within a certain period of time.)

...

§ A.1.5.2.1 Applications for Payment where the Contract Sum is based upon a Stipulated Sum shall indicate the percentage of completion of each portion of the Work as of the end of the period covered by the Application for Payment. [INTENTIONALLY OMITTED]

§ A.1.5.2.2 Subject to other provisions of the Design-Build Documents, the amount of each progress payment shall be computed as follows:

- 1 Take that portion of the Contract Sum properly allocable to completed Work as determined by multiplying the percentage completion of each portion of the Work by the share of the Contract Sum allocated to that portion of the Work in the schedule of values, less retainage of  $\frac{\quad}{\quad}$  percent ( $\frac{\quad}{\quad}$ %) on the Work. Pending final determination of cost to the Owner of Changes in the Work, amounts not in dispute shall be included as provided in Section 6.3.9 of the Agreement;
- 2 Add that portion of the Contract Sum properly allocable to materials and equipment delivered and suitably stored at the site for subsequent incorporation in the completed construction (or, if approved in advance by the Owner, suitably stored off the site at a location agreed upon in writing), less retainage of  $\frac{\quad}{\quad}$  percent ( $\frac{\quad}{\quad}$ );
- 3 Subtract the aggregate of previous payments made by the Owner; and
- 4 Subtract amounts, if any, the Owner has withheld or nullified, as provided in Section 9.5 of the Agreement. [INTENTIONALLY OMITTED]

§ A.1.5.2.3 The progress payment amount determined in accordance with Section A.1.5.2.2 shall be further modified under the following circumstances:

- 1 Add, upon Substantial Completion of the Work, a sum sufficient to increase the total payments to the full amount of the Contract Sum, less such amounts as the Owner shall determine for incomplete Work, retainage applicable to such work and unsettled claims; and  
(Section 9.8.6 of the Agreement discusses release of applicable retainage upon Substantial Completion of Work)
- 2 Add, if final completion of the Work is thereafter materially delayed through no fault of the Design Builder, any additional amounts payable in accordance with Section 9.10.3 of the Agreement. [INTENTIONALLY OMITTED]

§ A.1.5.2.4 Reduction or limitation of retainage, if any, shall be as follows:

*(If it is intended, prior to Substantial Completion of the entire Work, to reduce or limit the retainage resulting from the percentages inserted in Sections A.1.5.2.2.1 and A.1.5.2.2.2 above, and this is not explained elsewhere in the Design-Build Documents, insert provisions here for such reduction or limitation.)*

[INTENTIONALLY OMITTED]

PAGE 4

§ A.1.5.3.1 Where the Contract Sum is based upon the Cost of the Work plus a fee without a Guaranteed Maximum Price, Applications for Payment shall show the Cost of the Work actually incurred by the Design Builder through the end of the period covered by the Application for Payment and for which Design Builder has made or intends to make actual payment prior to the next Application for Payment. [INTENTIONALLY OMITTED]

§ A.1.5.3.2 Subject to other provisions of the Design-Build Documents, the amount of each progress payment shall be computed as follows:

- 1 Take the Cost of the Work as described in Article A.5 of this Amendment;
- 2 Add the Design Builder's Fee, less retainage of  $\frac{\quad}{\quad}$  percent ( $\frac{\quad}{\quad}$ %). The Design Builder's Fee shall be computed upon the Cost of the Work described in the preceding Section A.1.5.3.2.1 at the rate stated in Section A.1.3.2; or if the Design Builder's Fee is stated as a fixed sum in that Section, an amount which bears the same ratio to that fixed sum Fee as the Cost of the Work in that Section bears to a reasonable estimate of the probable Cost of the Work upon its completion;
- 3 Subtract retainage of  $\frac{\quad}{\quad}$  percent ( $\frac{\quad}{\quad}$ %) from that portion of the Work that the Design Builder self-performs;
- 4 Subtract the aggregate of previous payments made by the Owner;
- 5 Subtract the shortfall, if any, indicated by the Design Builder in the documentation required by Section A.1.5.1.4 or resulting from errors subsequently discovered by the Owner's auditors in such documentation; and

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~~6~~ Subtract amounts, if any, for which the Owner has withheld or withdrawn a Certificate of Payment as provided in the Section 9.5 of the Agreement. [INTENTIONALLY OMITTED]

~~§ A.1.5.3.3~~ The Owner and Design-Builder shall agree upon (1) a mutually acceptable procedure for review and approval of payments to the Architect, Consultants, and Contractors and (2) the percentage of retainage held on agreements with the Architect, Consultants, and Contractors, and the Design-Builder shall execute agreements in accordance with those terms. [INTENTIONALLY OMITTED]

...

- ~~3~~ Add the Design-Builder's Fee, less retainage of five percent ( 5 %). The Design-Builder's Fee shall be computed upon the Cost of the Work at the rate stated in Section A.1.4.2 or, if the Design-Builder's Fee is stated as a fixed sum in that Section, shall be an amount that bears the same ratio to that fixed-sum fee as the Cost of the Work bears to a reasonable estimate of the probable Cost of the Work upon its completion;
- ~~4~~ Subtract retainage of five percent ( 5 %) from that portion of the Work that the Design-Builder self-performs;

PAGE 5

~~§ A.2.2~~ The Design-Builder shall achieve Substantial Completion of the Work not later than ~~(—) days from the date of this Amendment, or as follows: April 26, 2024~~ substantially consistent with interim milestones and durations identified in Attachment A Sections 6 and 7. The Design-Builder shall achieve Final Completion of the Work no later than forty-five (45) days following the date of Substantial Completion. *(Insert number of calendar days. Alternatively, a calendar date may be used when coordinated with the date of commencement. If appropriate, insert requirements for earlier Substantial Completion of certain portions of the Work.)*

**Portion of Work**

**Substantial Completion Date**

~~The Substantial Completion date is~~ subject to adjustments of the Contract Time as provided in the Design-Build Documents.

*(Insert provisions, if any, for liquidated damages relating to failure to achieve Substantial Completion on time or for bonus payments for early completion of the Work.)*

~~§ A.2.3~~ Design-Builder acknowledges that the Owner will incur damages for delay if the Project is not completed within the Contract Time, including damages in the form of: inability to use the Project and all related facilities; delay costs for completion of portions of the Project or related projects to be constructed by the Owner or the Owner's separate contractors; or costs of extended services of the Owner's project management staff, outside construction management firms, any separate contractors and consultants, and others performing work or services related to the Project. In consideration of these factors, the Design-Builder acknowledges and agrees that time is of the essence in the Design-Builder's performance of the Work in accordance with the agreed date of commencement of the Work, the agreed dates of Substantial Completion and Final Completion of the Work, and the approved construction schedule.

~~§ A.2.3.1~~ Owner and Design-Builder acknowledge and agree that if Substantial Completion of the Work is not achieved by the Contract Time, the amount of the Owner's damages for delay will be difficult, impractical or impossible to determine. Accordingly, the parties agree that if Substantial Completion is not achieved by the agreed date of Substantial Completion (as may be adjusted pursuant to the Contract Documents) because of the acts or omissions of the Design-Builder, the Design-Builder shall pay to the Owner liquidated damages, in place of actual damages for Design-Builder's delay in achieving Substantial Completion of the Work in the Contract Time and not as a penalty or forfeiture, as follows:

1 Liquidated damages shall be assessed by the Owner and paid by Design-Builder at the rate of \$500.00 for each day (or fraction thereof) of delay beginning forty-five (45) days after the date of Substantial Completion through and including sixty (60) days after the date of Substantial Completion.

2 Thereafter, liquidated damages shall be assessed by the Owner and paid by Design-Builder at the rate of \$750.00 for each day (or fraction thereof) of delay beginning sixty-one (61) days after the date of Substantial Completion through and including seventy-five (75) days after the date of Substantial Completion.

3 Thereafter, liquidated damages shall be assessed by the Owner and paid by Design-Builder at the rate of \$1,500 for each subsequent day (or fraction thereof) of delay in Design-Builder achieving Substantial Completion.

§ A.2.4 Owner may withhold liquidated damages from final payment.

PAGE 6

§ A.3.1.1 The Supplementary and other Conditions of the Contract: None

Document	Title	Date	Pages

...

*(Either list the specifications here or refer to an exhibit attached to this Amendment.)*

To be established within 90 days following execution of this Amendment.

Section	Title	Date	Pages

...

*(Either list the drawings here or refer to an exhibit attached to this Amendment.)*

See List of Documents referenced in Attachment A Section 9 entitled "Preliminary Design Documents."

Number	Title	Date

§ A.3.1.4 The Sustainability Plan, if any:

*(If the Owner identified a Sustainable Objective in the Owner's Criteria, identify the document or documents that comprise the Sustainability Plan by title, date and number of pages, and include other identifying information. The Sustainability Plan identifies and describes the Sustainable Objective; the targeted Sustainable Measures; implementation strategies selected to achieve the Sustainable Measures; the Owner's and Design-Builder's roles and responsibilities associated with achieving the Sustainable Measures; the specific details about design reviews, testing or metrics to verify achievement of each Sustainable Measure; and the Sustainability Documentation required for the Project, as those terms are defined in Exhibit C to the Agreement.)*

Title	Date	Pages

*Other identifying information:*

**[INTENTIONALLY OMITTED]**

...

System Development Charges in the amount of \$50,000.

Lighting Fixtures in the amount of \$25,000.

Furniture, Fixtures and Equipment ("FF&E") in the amount of \$175,000 inclusive of \$17,000 for coordination, design and contractor markups.

...

7.00% Construction Contingency

...

See Attachment A, Section 2 "Clarifications and Assumptions"

...

No substantive deviations

...

List to be provided within 90 days after execution of this Amendment.

...

Troy Everest, P&C Construction

PAGE 7

Jared Steagall, Senior PM, P&C Construction

Zach Hunt, Project Manager, P&C Construction – Primary Construction Phase Contact

...

Jeremiah Dodson, Design Manager, P&C Construction

Chana Frederick, Chief Estimator, P&C Construction

Brandon Dole, Project Manager, Scott Edwards Architecture – through Final Design Phase

Trent Jorgensen, Project Architect/Administrator, Scott Edwards Architecture – construction phase

...

See Attachment A – Section 8 "Design-Builder's Personnel, Contractors and Suppliers"

...

*(If it is intended that the wages or salaries of certain personnel stationed at the Design-Builder's principal or other offices shall be included in the Cost of the Work, identify below the personnel to be included, whether for all or only part of their time, and the rates at which their time will be charged to the Work.)*

See \_\_\_\_\_ entitled "P&C Billable Labor Rates." Design-Builder's personnel shall charge time to the Project only for that time Work is being executed or provided for this Project regardless of location of such personnel.

Person Included	Status (full-time/part-time)	Rate (\$0.00)	Rate (unit of time)
_____	_____	_____	_____

PAGE 10

Jacque Betz, City Administrator

Brian Shoemaker Vice President





# GLADSTONE PUBLIC WORKS DESIGN BUILDER'S PROPOSAL

FEBRUARY 3, 2023

Attachment A to Exhibit A of A141



12 - 21

**GLADSTONE**  
Oregon

S  
O  
J

Scott  
Edwards  
Architecture

**p&c**  
Construction



**Gladstone Public Works**  
Design Builder's Proposal  
February 3, 2023

**TABLE OF CONTENTS**

1. Executive Summary
2. Clarifications & Assumptions
3. Guaranteed Maximum Price – SUMMARY
4. Guaranteed Maximum Price – DETAIL
5. Budget Tracking Log
6. Design Schedule
7. Preliminary Construction Schedule
8. Design-Builder's Personnel, Contractors and Suppliers
9. Preliminary Design Documents
10. Date Proposal Expires





## 1. Executive Summary



**Gladstone Public Works  
Design Builder's Proposal  
February 2, 2023**

**EXECUTIVE SUMMARY**

This package of information represents the Design Builder's Proposal with the following key highlights:

1. This Design Builder's Proposal represents the scope of work required per 4.4 of the AIA Document A141 contract requirements.
2. The proposed GMP amount is \$4,399,445.
3. The GMP was established using P&C's proven contracting plan. We used Building Connected to solicit 28 bid package scopes of work to over 416 subcontractor Trade Partners to bid.
4. Project duration & milestones – The project has a construction duration of 8 months with the following key milestones:
  - NTP for Phase 2: 2/17/23
  - Construction start: 8/28/23
  - Substantial Completion: 4/26/24
5. We have compiled another strong P&C/SEA Design-Build team for the construction of the project – key team members:
  - Zach Hunt – P&C Project Manager
  - Jared Steagall – P&C SPM
  - Troy Everest – P&C Project Superintendent
  - Trent Jorgensen – SEA Project Architect/Administrator
  - Brandon Dole – SEA SPM

*END OF EXECUTIVE SUMMARY*



## 2. Clarifications and Assumptions



Date: 2/6/23

City of Gladstone  
18505 Portland Ave.  
Gladstone, OR 97027

**Re: Gladstone Public Works Guaranteed Maximum Price Clarifications & Assumptions**

Dear Client:

Below is the estimate & clarifications for the Gladstone Public Works Project based upon 100% Preliminary Design Documents dated 1-24-23 by SEA.

**Estimate: \$4,399,445**

Please note the following **Specific Qualifications & Clarifications:**

**Division 1 - General**

1. All contingencies identified in the conceptual estimate (hereinafter called "estimate" are considered as "Cost of Work" (C.O.W.) Therefore, markups for CM/GC fee, insurance, and bonds are applied to such contingencies. We suggest Owner carry separate contingency for unforeseen conditions and design changes.
2. The estimate is itemized into distinct areas of work. NOTE: This is for informational purposes and must be considered FOR REFERENCE ONLY.
3. Builders risk insurance coverage and costs for such are included in the estimate and will be provided by P&C Construction.
4. The estimate includes 0.48% for Corporate Activity Tax only. Provisions for subcontractor taxes are included in their cost proposals.
5. The GMP includes 7.0% contractor contingency to address design related items as it pertains to base scope and development of such, scope gaps and subcontractor/contractor document interpretations, logistics items, and all costs deemed necessary by contractor to deliver a complete and functional facility within the GMP.
6. Vaccine mandates may have impacts to schedule, labor, and costs and is to be considered as unforeseen condition where costs might be incurred.
7. Where scope is listed as excluded, costs for such are not included in the estimate provided. If said scope is desired to be included, then the additional cost shall be the responsibility of the owner.

**Division 2 – Existing Conditions**

1. Estimate includes asbestos materials abatement as required per the hazardous materials survey.
2. Estimate excludes moving or removing existing modular trailer and assumes owner will have removed prior to construction.
3. Owner to move out of the building completely, including furniture/equipment prior to construction.

Page 1 of 5



#### **Division 3 – Concrete**

1. Building concrete work includes pouring back plumbing trenches, new grade beams and foundation upgrade footing, new slab and pad footings for new vestibule.
2. Excludes slab replacement.

#### **Division 4 – Masonry**

1. No work.

#### **Division 5 – Metals**

1. Includes steel for building upgrades and steel for the entry vestibule per the structural drawing.

#### **Division 6 – Woods & Plastics**

1. Includes casework with Quartz 2mm solid surface countertops and standard construction & hardware consisting of flush overlay style w/p-lam exteriors, melamine interiors w/thin applied PVC edge banding, European hinges & full extension drawer guides.
2. The reception desk is included in the estimate.
3. Includes wood backing & blocking for accessories & wall mounted items and plywood sheathing on mezzanine.

#### **Division 7 – Thermal & Moisture Protection**

1. Includes new insulated metal panel siding (R16/2.5" thick) and roofing (R25/4" thick) with all associated flashings and trims for a complete weather tight system as enhancements to exterior envelope. Excludes "trimless" corners; corner trim will be per Kingspan standard details for the panel types.
2. Includes to install R8 backfill insulation with white vinyl liner below roof panels and will be visible in the "open to structure (OTS)" ceilings.
3. Roofing assumes new TPO on vestibule roof only with metal cap flashings.

#### **Division 8 – Doors & Windows**

1. Interior doors assumed to be HM frames with wood or HM doors as scheduled on the drawings.
2. Excludes insulation stuffing or grouting of HM frames.
3. Estimate assumes removing all existing skylights. No replacements figured.
4. Estimate includes operable overhead sectional door at the breakroom, Clopay Model: 940, Aluminum full view series, R3.8 insulated, standard lift with LiftMaster Model T501L5 commercial trolley operator. Excludes Stainless steel tracks & hardware; includes standard galvanized steel.
5. Excludes window film.

#### **Division 9 – Finishes**

1. Exterior perimeter walls assumed to be metal stud framed and drywall with new batt sound insulation only where shown on floor plan.
2. Ceilings figured as a combination of suspended acoustical tile/grid, open to structure (OTS), or gyp board where shown.
3. CONC-1 flooring is assumed to be light grind (400 grit) with clear sealer finish, Carpet tiles with cushion back, walk off mats per SD finish floor plan with most being scrubbed & sealed concrete. All with rubber base, either 4" or 6" as shown.
4. Assumes FRP wainscot (4' high) on wet walls of the Laundry and janitor room.
5. Assumes Epoxy Paint on wet walls of the locker rooms, restrooms, and shower room.



6. Includes painting interior at finished drywall and OTS ceilings (exposed steel members only).

**Division 10/11/12 – Specialties/Equipment/Furnishings**

1. Includes, engraved panel room signs, and toilet/shower/janitor accessories.
2. White marker boards will be part of the FFE allowance.
3. Includes three fire extinguishers in semi-recessed cabinets, powder coated white.
4. Lockers will be part of the FFE allowance.
5. Includes manual roller shades, light filtering fabric at all exterior windows, except high windows in locker room.
6. All appliances are included in the FF&E allowance.
7. Took out allowance for moving existing wood monument sign or a providing a new one; we now have signage on the building with aluminum letters. Old sign to be removed and salvaged to owner.

**Division 21/22/23 – Fire Protection/Mechanical**

1. Estimate excludes adding a new fire sprinkler system nor any exterior fire vault with DCVA or fire line to site.
2. Includes new 6" DCDA and vault on the existing 6" fire line along the south end of the site per the Civil EX-1 drawing.
3. Plumbing systems assumed to be new fixtures and locations tying into existing line within the building.
4. HVAC systems assumed to be new equipment, ducting, and grilles per HVAC drawings dated 1-24-23.
5. Estimate excludes stamped plumbing/HVAC documents.
6. HVAC equipment to be single phase so two of the new units can be used with the existing generator.

**Division 26/27/28 – Electrical & Low Voltage**

1. Electrical assumes new outlets and lighting being fed from a new electrical panel in the existing location. We are including to replace the existing residential style service panel.
2. Includes a lighting fixture material allowance of \$31,250.
3. Assumes new voice/data systems from existing conduits stubbed up in building, up to (20) locations.
4. Assumes access control system, up to (4) locations, will tie into existing system via internet (not a line between the two buildings).
5. Assumes CCTV system, up to (4) locations, will tie into existing system via internet (not a line between the two buildings).
6. Assumes new silent Night fire alarm system per code minimum.
7. Includes security (such as ADT) system.
8. Includes to re-use existing propane generator with emergency power available in key areas of the facility. Exact locations to be determined later in the next phase. Owner to upgrade tank size with their propane supplier.
9. Includes floor box for power and data in the conference room floor even though not yet shown on the drawings.
10. Existing fiber line will be protected prior to construction and reconnected once complete.



11. Network switch will be provided by Design-Build contractor and designed in the Phase 2.

#### **Division 31/33 – Earthwork & Site Utilities**

1. Site work estimate assumes minor renovations to exterior per Civil drawings.
2. Includes right of way work consisting of the new curb, sidewalk, planter strip, two streetlights, and four street trees.
3. Estimate includes HP288 Helical Piles (galvanized), quantity 10 each up to 25' long and includes new construction bracket w/coupling hardware, design and engineering to design loads specified by structural engineer. Includes to monitor and document installation torque for each pile and provide data, including correlation of torque to capacity.
4. Estimate assumes salvage and re-using existing 2" domestic water meter in new location and installing new DCVA in vault.
5. Excludes patching street or any new utilities, by others, in Portland Avenue. Includes the patching of street along the new curb line per the Civil drawings.
6. Excludes any work on the Watts Ave. side of the site.
7. Interior grade beams and footing enhancement assumed to be excavated neat line and poured back with concrete per the structural drawings. No over-excavation figured inside the building.
8. Estimate includes up to 311 cubic yards of clean soil haul off to the nearest dump station and assumes it meets DEQ clean fill requirements. We have excluded all costs associated with contaminated soils. All costs for haul off and removal of contaminated soils will be by owner.
9. Pricing is based on import rock source nearest to project location for import materials.

#### **Division 32 – Exterior Improvements**

1. Includes new asphalt paving/replacement per EX-1 Civil drawing, assuming 3" in the stalls and 4" in the drive aisle over existing aggregate base with minor regrading. Includes up to 6" thick in Portland Ave. Includes Level 2 HMAAC.
2. Includes new striped parking stalls around the building per the site plan.
3. Includes one single loop bike rack (two bikes).

#### **Division 48 – Electrical Power Generation**

1. Estimate excludes the 1.5% Green Energy Technology requirement due to the new law update where not required if total contract value is under \$5 Million.

Please note the following **Standard Exclusions**:

- a. Utility company fees, for example (NW Natural, water department, power utility, etc.)
- b. Franchise utility work/Fees including removal or relocation of overhead lines
- c. Work to Existing Power poles, transformers, relocation of these services, and/or underground transformers, vaults, etc.
- d. Testing and/or removal of any contaminated soils
- e. Over Excavation of Soils or unsuitable soils
- f. Testing and/or removal of hazardous materials except asbestos found in building per hazardous materials survey report
- g. Tree grates
- h. LEED Provisions until final determination
- i. Any excess costs above any stated allowances within the estimate



**ALLOWANCES (included in the estimate)**

- |   |           |
|---|-----------|
| 1. System Development Charges (SDC)   | \$ 50,000 |
| 2. Fixtures, Furniture, & Equipment (FFE) *   | \$175,000 |
| * FFE allowance includes \$17,000 for coordination, design, and contractor mark ups |           |
| 3. Lighting Material Allowance  | \$ 31,250 |

Thank you for giving P&C Construction the opportunity to work with you on this project. Please let me know if you have any questions.

Sincerely,  
P&C Construction  
Chana Frederick - Chief Estimator





### **3. Guaranteed Maximum Price– SUMMARY**



Project: Gladstone Public Works Renovation

Location: Gladstone, OR

**GUARANTEED MAXIMUM PRICE - SUMMARY**

**Cost Breakdown by AREA**  
(For Reference ONLY included in TOTAL)

Line #	Division	Description	TOTAL COST	Building	Site
1	01	GENERAL REQUIREMENTS	\$575,000	\$575,000	\$0
2	02	EXISTING CONDITIONS	\$128,583	\$108,760	\$19,823
3	03	CONCRETE	\$168,917	\$168,917	\$0
4	05	METALS	\$166,246	\$166,246	\$0
5	06	WOOD, PLASTICS, & COMPOSITES	\$107,797	\$107,797	\$0
6	07	THERMAL & MOISTURE PROTECTION	\$382,343	\$382,343	\$0
7	08	DOORS & WINDOWS	\$212,279	\$212,279	\$0
8	09	FINISHES	\$240,713	\$240,713	\$0
9	10	SPECIALTIES	\$21,353	\$14,853	\$6,500
10	12	FURNISHINGS	\$5,926	\$5,926	\$0
11	22	PLUMBING	\$177,000	\$177,000	\$0
12	23	HEATING, VENTILLATING & AIR CONDITIONING	\$265,500	\$265,500	\$0
13	26	ELECTRICAL	\$213,125	\$213,125	\$0
14	27	COMMUNICATIONS	\$10,000	\$10,000	\$0
15	28	ELECTRONIC SAFETY & SECURITY	\$59,000	\$59,000	\$0
16	31	EARTHWORK	\$284,645	\$33,408	\$251,237
17	32	EXTERIOR IMPROVEMENTS	\$141,359	\$0	\$141,359
18	33	UTILITIES	\$62,300	\$0	\$62,300
19		<b>SUBTOTAL</b>	<b>\$3,222,086</b>	<b>\$2,740,867</b>	<b>\$481,219</b>
20		Construction Contingency @ 7.00%	\$225,546	\$191,861	\$33,685
21		<b>Subtotal - Cost of Work</b>	<b>\$3,447,632</b>	<b>\$2,932,727</b>	<b>\$514,904</b>
22		Insurance & Bonds @ 2.05%	\$70,648	\$60,097	\$10,551
23		<b>Total Cost of Work</b>	<b>\$3,518,279</b>	<b>\$2,992,824</b>	<b>\$525,456</b>
24		D/B Fee (excl. Insurance & Bonds) @ 4.42%	\$155,427	\$132,214	\$23,213
25		<b>Subtotal</b>	<b>\$3,673,706</b>	<b>\$3,125,038</b>	<b>\$548,669</b>
26		Phase 1 Services	\$273,675	\$232,802	\$40,873
27		Phase 2 Design & Engineering	\$202,064	\$171,886	\$30,178
28		Permits (Incl in Ph.1)	\$0	\$0	\$0
29		System Development Charges (Allowance)	\$50,000	\$42,532	\$7,468
30		"Other" Soft Costs	\$25,000	\$21,266	\$3,734
31		Geotechnical Consultant (Incl in Ph.1)	\$0	\$0	\$0
32		Fixtures, Furniture & Equipment	\$175,000	\$148,864	\$26,136
33		<b>TOTAL GMP ESTIMATE AMOUNT</b>	<b>\$4,399,445</b>	<b>\$3,742,387</b>	<b>\$657,058</b>
34		Unit Cost per S.F.	\$858.26	\$730.08	\$43.80
35		S.F. of Area	5,126	5,126	15,000
36		<b>OWNER'S STATED BUDGET FOR CONSTRUCTION</b>	<b>\$4,400,000</b>		



## 4. Guaranteed Maximum Price– DETAIL



Group	Phase	Description	Takeoff Quantity	Labor Amount	Material Amount	Sub Price	Sub Amount	Total Amount
1	01 00 00.00	<b>GENERAL REQUIREMENTS</b>						
2	01 10 00.00	General Conditions						
3		General Conditions	7.00 mo	-	-	67,857.14 /mo	475,000	475,000
4		General Conditions					475,000	475,000
5	01 20 00.00	Site Logistics						
5		Site Logistics	1.00 ls	-	-	100,000.00 /ls	100,000	100,000
5		Site Logistics					100,000	100,000
5		<b>GENERAL REQUIREMENTS</b>					575,000	575,000
6	02 00 00.00	<b>EXISTING CONDITIONS</b>						
7	02 10 00.00	Abatement						
8		Abatement	1,000.00 sf	-	-	6.58 /sf	6,580	6,580
8		Abatement					6,580	6,580
9	02 21 00.00	Survey						
10		Survey	1.00 ls	-	-	19,823.00 /ls	19,823	19,823
10		Survey					19,823	19,823
11	02 41 19.00	Selective Demolition						
12		Demolition	1.00 ls	-	-	102,180.00 /ls	102,180	102,180
12		Selective Demolition					102,180	102,180
12		<b>EXISTING CONDITIONS</b>					128,583	128,583
13	03 00 00.00	<b>CONCRETE</b>						
14	03 30 00.00	Footings, Foundations & Slabs						
15		Concrete Building Work	1.00 ls	-	-	168,917.00 /ls	168,917	168,917
15		Footings, Foundations & Slabs					168,917	168,917
15		<b>CONCRETE</b>					168,917	168,917
16	05 00 00.00	<b>METALS</b>						
17	05 12 00.00	Structural Steel Framing						
18		Structural Steel - Fabricate & Erect	1.00 ls	-	-	166,246.00 /ls	166,246	166,246
18		Structural Steel Framing					166,246	166,246
18		<b>METALS</b>					166,246	166,246
19	06 00 00.00	<b>WOOD, PLASTICS, &amp; COMPOSITES</b>						
20	06 10 00.00	Rough Carpentry Framing						
21		Miscellaneous Backing/Blocking	5,126.00 gsf	-	-	7.00 /gsf	35,882	35,882
21		Rough Carpentry Framing					35,882	35,882
22	06 40 00.00	Casework & Cabinets						
23		Millwork & Casework	1.00 ls	-	-	71,915.00 /ls	71,915	71,915
23		Casework & Cabinets					71,915	71,915
23		<b>WOOD, PLASTICS, &amp; COMPOSITES</b>					107,797	107,797
24	07 00 00.00	<b>THERMAL &amp; MOISTURE PROTECTION</b>						
25	07 21 00.00	Insulation						
26		PEMB - Supply additional Roof Insulation (R8 w/ht liner - no banding)	5,612.00 sf		4,041	1.00 /sf	5,612	9,653
26		Insulation			4,041		5,612	9,653
27	07 42 13.00	Sheet Metal Wall & Soffit Panels						
28		Metal Wall/Roof Panels, Flashings & Trims	1.00 ls	-	-	354,346.00 /ls	354,346	354,346



Group	Phase	Description	Takeoff Quantity	Labor Amount	Material Amount	Sub Price	Sub Amount	Total Amount
		Sheet Metal Wall & Soffit Panels					354,346	354,346
29	07 54 23.00	Thermoplastic Membrane Roofing						
30		TPO Roofing(60 mil.Base Bd,R25/4" Insul) - New Vestibule Roof	1.00 ls	-	-	14,500.00 /ls	14,500	14,500
		Thermoplastic Membrane Roofing					14,500	14,500
31	07 84 13.00	Penetration Firestopping						
32		Penetration Firestopping	5,126.00 gsf	-	-	0.45 /gsf	2,307	2,307
		Penetration Firestopping					2,307	2,307
33	07 92 00.00	Joint Sealants						
34		Joint Sealants	5,126.00 gsf	-	-	0.30 /gsf	1,538	1,538
		Joint Sealants					1,538	1,538
		<b>THERMAL &amp; MOISTURE PROTECTION</b>			4,041		378,303	382,343
35	08 00 00.00	<b>DOORS &amp; WINDOWS</b>						
36	08 11 13.00	Doors & Hardware						
37		Doors, Frames & Hardware - Supply Only	1.00 ls	-	71,168	/ls		71,168
38		Doors, Frames & Hardware - Install Only	1.00 ls	-	-	14,411.00 /ls	14,411	14,411
		Doors & Hardware			71,168		14,411	85,579
39	08 33 23.00	Overhead Doors						
40		Overhead Sectional Door - (6' X 8') - Heavy Duty Electric	1.00 ea	-	-	9,900.00 /ea	9,900	9,900
		Overhead Doors					9,900	9,900
41	08 41 13.00	Aluminum Storefront Systems						
42		Aluminum Storefront	1.00 ls	-	-	116,800.00 /ls	116,800	116,800
		Aluminum Storefront Systems					116,800	116,800
		<b>DOORS &amp; WINDOWS</b>			71,168		141,111	212,279
43	09 00 00.00	<b>FINISHES</b>						
44	09 21 16.00	Gypsum Board Assemblies						
45		Gypsum Board Assemblies, Ceilings, FRP	1.00 ls	-	-	163,007.00 /ls	163,007	163,007
		Gypsum Board Assemblies					163,007	163,007
46	09 30 00.00	Tiling						
47		Tile Sub - Kitchen Backsplash	1.00 ls	-	-	5,237.00 /ls	5,237	5,237
		Tiling					5,237	5,237
48	09 65 00.00	Resilient Flooring						
49		Resilient Flooring	1.00 ls	-	-	22,129.00 /ls	22,129	22,129
		Resilient Flooring					22,129	22,129
50	09 67 00.00	Fluid Applied Flooring						
51		Fluid Applied Flooring - Polished & Sealed	1.00 ls	-	-	18,193.00 /ls	18,193	18,193
		Fluid Applied Flooring					18,193	18,193
52	09 91 23.00	Painting						
53		Painting	1.00 ls	-	-	32,147.00 /ls	32,147	32,147
		Painting					32,147	32,147
		<b>FINISHES</b>					240,713	240,713
54	10 00 00.00	<b>SPECIALTIES</b>						
55	10 14 00.00	Signage						
56		Signage Supply & Install	1.00 ls	-	-	6,975.00 /ls	6,975	6,975
		Signage					6,975	6,975
57	10 26 10.00	Wall And Door Protection						



Group	Phase	Description	Takeoff Quantity	Labor Amount	Material Amount	Sub Price	Sub Amount	Total Amount
58	10 26 10.00	<b>Wall And Door Protection</b>						
		Corner Guards - 16 Ga SS - 4H X 2.5" Wing - Adhesive Mt	10.00 ea	435	500	/ea		935
		<b>Wall And Door Protection</b>		435	500			935
59	10 28 13.00	<b>Toilet Accessories</b>						
		Toilet Accessories	1.00 ls	1,500	3,250	/ls		4,750
		<b>Toilet Accessories</b>		1,500	3,250			4,750
61	10 44 00.00	<b>Fire Protection Specialties</b>						
62		Fire Exting Cabinets - Recessed - PC S/I Door & Frame	3.00 ea	522	600	/ea		1,122
63		Knox Box (Recessed, Black)	1.00 ea	131	940	/ea		1,071
		<b>Fire Protection Specialties</b>		653	1,540			2,193
64	10 75 16.00	<b>Flag Poles</b>						
65		Relocate EX flag Pole	1.00 ea			6,500.00 /ea	6,500	6,500
		<b>Flag Poles</b>					6,500	6,500
		<b>SPECIALTIES</b>		2,588	5,290		13,475	21,353
66	12 00 00.00	<b>FURNISHINGS</b>						
67	12 24 13.00	<b>Window Shades</b>						
68		Shades - Manual Roller - Light Filtering Fabric	1.00 ls	-	-	5,926.00 /ls	5,926	5,926
		<b>Window Shades</b>					5,926	5,926
		<b>FURNISHINGS</b>					5,926	5,926
69	22 00 00.00	<b>PLUMBING</b>						
70	22 10 00.00	<b>Plumbing</b>						
71		Plumbing - Complete	5,126.00 gsf	-	-	34.53 /gsf	177,000	177,000
		<b>Plumbing</b>					177,000	177,000
		<b>PLUMBING</b>					177,000	177,000
72	23 00 00.00	<b>HEATING, VENTILLATING &amp; AIR CONDITIONING</b>						
73	23 10 10.00	<b>HVAC Systems by Type</b>						
74		HVAC Systems - new (Heat Pump...)	5,126.00 gsf	-	-	51.79 /gsf	265,500	265,500
		<b>HVAC Systems by Type</b>					265,500	265,500
		<b>HEATING, VENTILLATING &amp; AIR CONDITIONING</b>					265,500	265,500
75	26 00 00.00	<b>ELECTRICAL</b>						
76	26 10 00.00	<b>Electrical</b>						
77		Electrical - Power & Lighting	5,126.00 gsf	-	-	32.55 /gsf	166,875	166,875
		<b>Electrical</b>					166,875	166,875
78	26 24 00.00	<b>Switchboards &amp; Panelboards</b>						
79		Electrical Service - Replace EX Panels & Re-Feed (MDP,CT can,Meter)	1.00 ea	-	-	15,000.00 /ea	15,000	15,000
		<b>Switchboards &amp; Panelboards</b>					15,000	15,000
80	26 51 00.00	<b>Lighting (Interior)</b>						
81		Lighting - Material allowance	1.00 allow	-	-	31,250.00 /allow	31,250	31,250
		<b>Lighting (Interior)</b>					31,250	31,250
		<b>ELECTRICAL</b>					213,125	213,125
82	27 00 00.00	<b>COMMUNICATIONS</b>						
83	27 13 23.00	<b>Communications Backbone Cabling</b>						
84		Voice/Data Structured Cabling - CAT 6 (Up to 20 Locations)	5,126.00 gsf	-	-	1.95 /gsf	10,000	10,000



Group	Phase	Description	Takeoff Quantity	Labor Amount	Material Amount	Sub Price	Sub Amount	Total Amount
		Communications Backbone Cabling					10,000	10,000
		<b>COMMUNICATIONS</b>					10,000	10,000
85	28 00 00.00	<b>ELECTRONIC SAFETY &amp; SECURITY</b>						
86	28 13 00.00	Access Control & Intrusion Detection						
87		Access Control (Up to 4 Locations)	5,126.00 gsf	-	-	2.44 /gsf	12,500	12,500
88		Security Alarm System	1.00 ls			15,000.00 /ls	15,000	15,000
		Access Control & Intrusion Detection					27,500	27,500
89	28 23 00.00	Video Surveillance System						
90		Video Surveillance System - CCTV (Up to 4 Locations)	1.00 ls	-	-	12,500.00 /ls	12,500	12,500
		Video Surveillance System					12,500	12,500
91	28 31 00.00	Fire Alarm System						
92		Fire Alarm System	5,126.00 gsf	-	-	3.71 /gsf	19,000	19,000
		Fire Alarm System					19,000	19,000
		<b>ELECTRONIC SAFETY &amp; SECURITY</b>					59,000	59,000
93	31 00 00.00	<b>EARTHWORK</b>						
94	31 20 00.00	Earthwork						
95		Earthwork & Site Utilities	1.00 ls	-	-	251,237.00 /ls	251,237	251,237
		Earthwork					251,237	251,237
96	31 62 00.00	Driven Piles						
97		Piles - Helical	1.00 ls	-	-	33,408.00 /ls	33,408	33,408
		Driven Piles					33,408	33,408
		<b>EARTHWORK</b>					284,645	284,645
98	32 00 00.00	<b>EXTERIOR IMPROVEMENTS</b>						
99	32 12 16.00	Asphalt Concrete Paving						
100		Asphalt Paving - 3" Level 2 HMA	1.00 ls	-	-	19,890.00 /ls	19,890	19,890
		Asphalt Concrete Paving					19,890	19,890
101	32 16 00.00	Site Concrete						
102		Site Concrete	1.00 ls	-	-	38,436.00 /ls	38,436	38,436
		Site Concrete					38,436	38,436
103	32 17 00.00	Pavement Specialties & Markings						
104		Striping And Signage	1.00 ls	-	-	5,800.00 /ls	5,800	5,800
		Pavement Specialties & Markings					5,800	5,800
105	32 31 00.00	Fences & Gates						
106		Fencing - Move EX S side, Front, to New Location	1.00 ls	-	-	37,855.00 /ls	37,855	37,855
		Fences & Gates					37,855	37,855
107	32 33 00.00	Site Furnishings						
108		Bike Racks - Exterior - SS By Luna - Single Hoop	1.00 ea	-	-	550.00 /ea	550	550
		Site Furnishings					550	550
109	32 90 00.00	Landscape & Irrigation - Planting Areas						
110		Landscape & Irrigation	1.00 ls	-	-	38,828.00 /ls	38,828	38,828
		Landscape & Irrigation - Planting Areas					38,828	38,828
		<b>EXTERIOR IMPROVEMENTS</b>					141,359	141,359
111	33 00 00.00	<b>UTILITIES</b>						
112	33 71 00.00	Site Electrical						
113		ROW Street Lighting - Controls, Boxes & Tie into EX String	2.00 ea	-	-	30,000.00 /ea	60,000	60,000



Group	Phase	Description	Takeoff Quantity	Labor Amount	Material Amount	Sub Price	Sub Amount	Total Amount
	33 71 00.00	Site Electrical						
114		Add electrical out to new 6" DCDA Vault	1.00 ls			1,500.00 /ls	1,500	1,500
115		Add Photometric Study on Portland Ave.	1.00 ls			800.00 /ls	800	800
		Site Electrical					62,300	62,300
		UTILITIES					62,300	62,300

Estimate Totals

Description	Amount	Totals	Rate
Labor	2,588		
Material	80,499		
Subcontract	3,139,000		
Equipment			
Other			
<b>Subtotal</b>	<b>3,222,086</b>	<b>3,222,086</b>	
Construction Contingency	225,546		7.000 %
<b>Subtotal - Cost of Work</b>	<b>225,546</b>	<b>3,447,632</b>	
Insurance & Bonds	70,648		2.049 %
<b>Total Cost of Work</b>	<b>70,648</b>	<b>3,518,279</b>	
D/B Fee (excl. Insurance & Bonds)	155,427		4.418 %
<b>Subtotal</b>	<b>155,427</b>	<b>3,673,706</b>	
Phase 1 Services	273,675		
Phase 2 Design & Engineering	202,064		
Permits (Incl in Ph.1)			
System Development Charges (Allowance)	50,000		
"Other" Soft Costs	25,000		
Geotechnical Consultant (Incl in Ph.1)			
Fixtures, Furniture & Equipment	175,000		
<b>Total</b>		<b>4,399,445</b>	





## 5. Budget Tracking Log



**BUDGET TRACKING LOG (BTL)**

City of Gladstone - Public Works Facility

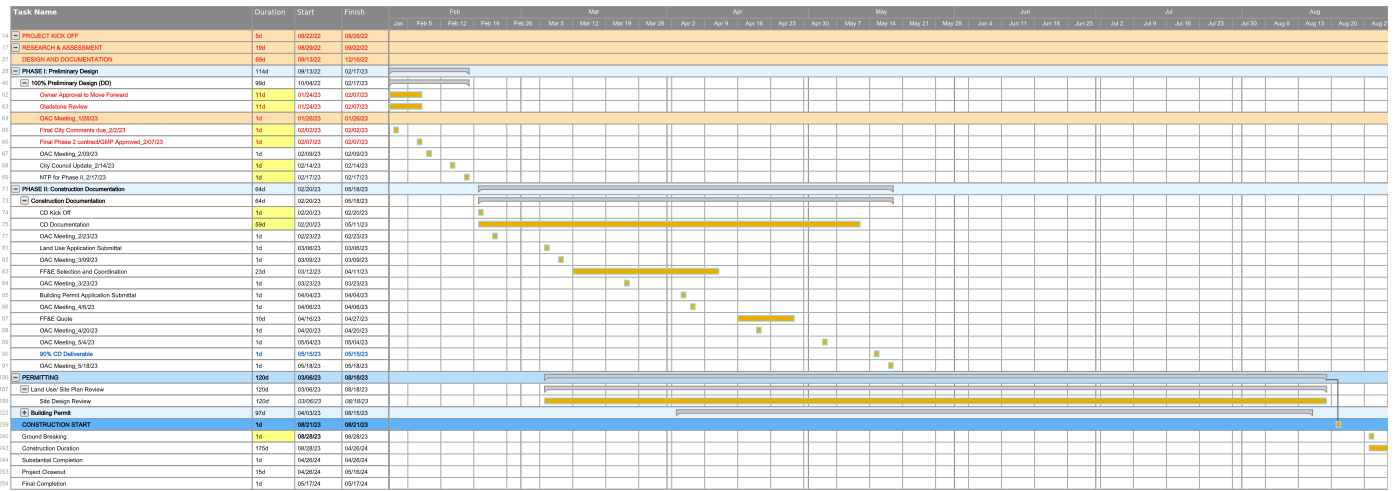
Prepared By: Chana Frederick  
 Issue Date: 2/3/2023  
 Version 1.1

REF	DESCRIPTION	ESTIMATED COST	DECISION STATUS				REMARKS
			Accepted	Declined	Bid Alternate	Decision Deadline	
Current Estimate Dated 02/03/2023		\$4,399,445					
<b>DIV 03 - CONCRETE</b>							
03-01							
<b>DIV 05- METALS</b>							
05-01							
<b>DIV 06- WOOD, PLASTICS &amp; COMPOSITES</b>							
06-01							
<b>DIV 07- THERMAL &amp; MOISTURE PROTECTION</b>							
07-01							
<b>DIV 08- DOORS &amp; WINDOWS</b>							
08-01							
<b>DIV 09- FINISHES</b>							
09-01							
<b>DIV 10- SPECIALTIES</b>							
10-01							
<b>DIV 11- EQUIPMENT</b>							
11-01							
<b>DIV 12- FURNISHINGS</b>							
12-01							
<b>DIV 22- PLUMBING</b>							
22-01							
<b>DIV 23- HEATING, VENTILLATING &amp; AIR CONDITIONING</b>							
23-01							
<b>DIV 26- ELECTRICAL</b>							
26-01							
<b>DIV 31- EARTHWORK</b>							
31-01							
<b>DIV 32- EXTERIOR IMPROVEMENTS</b>							
32-01							
32-02							
<b>DIV 33- UTILITIES</b>							
33-01	Remove requirement to add a 6" DCVA & Vault to the existing 6" fire line	\$ (22,798)					
33-02							
<b>TOTALS</b>		<b>(\$22,798)</b>	\$ -	\$ -	\$ -		
<b>Current GMP Estimate</b>		<b>\$4,399,445</b>					
<b>Accepted Design Modifications</b>		<b>\$0</b>					
<b>Current Estimate including all Accepted Design Modifications</b>		<b>\$4,399,445</b>					
<b>Target Budget</b>		<b>\$4,400,000</b>					
<b>Variance from Target Budget</b>		<b>\$555</b>					



## 6. Design Schedule

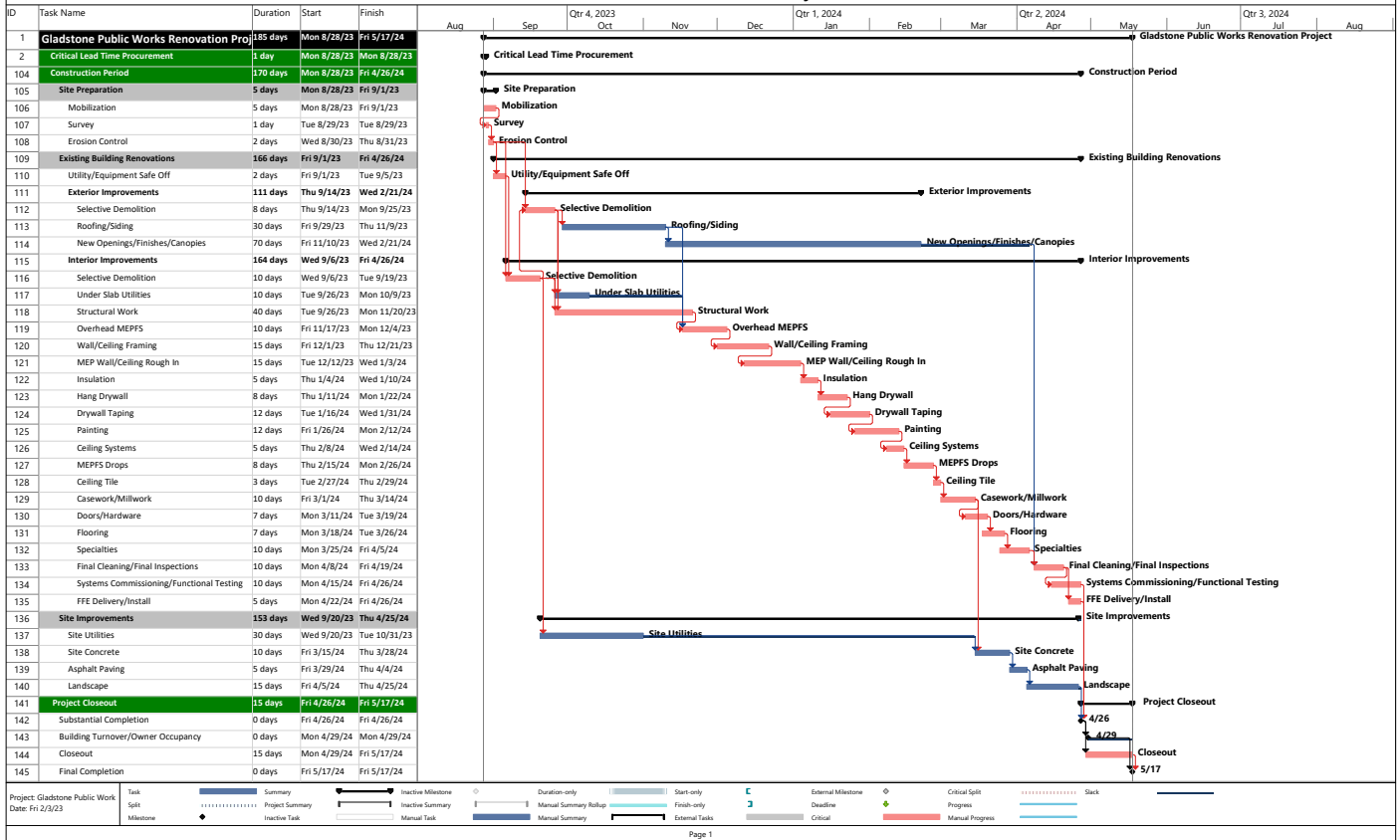
# Gladstone PW Project Schedule





## 7. Preliminary Construction Schedule

### Gladstone Public Works Renovation Project - 2.3.2023





## **8. Design-Builder's Personnel, Contractors and Suppliers**



**Gladstone Public Works**  
 Design Builder's Proposal  
 February 3, 2023

**DESIGN-BUILDER'S PERSONNEL, CONTRACTORS & SUPPLIERS LIST**

<b>NAME</b>	<b>DISCIPLINE</b>	<b>COMPANY</b>	<b>TITLE</b>	<b>ADDRESS</b>	<b>PHONE</b>
Troy Everest	D/B GC	P&C Construction	Superintendent	2133 NW York St., Portland, OR 97210	971-710-9188
Jared Steagall	D/B GC	P&C Construction	Sr. Project Manager	2133 NW York St., Portland, OR 97210	503-319-7960
Zach Hunt	D/B GC	P&C Construction	Project Manager	2133 NW York St., Portland, OR 97210	503-269-6841
Trent Jorgensen	Architect	SEA	Architect	2525 E. Burnside St., Portland, OR 97214	503-896-5370
Brandon Dole	Architect	SEA	Sr. Project Manager	2525 E. Burnside St., Portland, OR 97214	503-896-5313
Alex Simpson	Civil Engineer	HHPR	Civil Engineer	205 SE Spokane St., Suite 200, Portland, OR 97202	503-221-1131
Dan Chin	Landscape Architect	HHPR	Landscape Arch	205 SE Spokane St., Suite 200, Portland, OR 97202	503-221-1131
Dale Diloreto	Structural Engineer	WDY, Inc.	Structural Eng	6443 SW Beaverton-Hillsdale Hwy, Portland, OR 97221	503-203-8111
Zach Rich	Mechanical Engineer	Hydro-Temp	Project Manager	28465 SW Boberg Road, Wilsonville, OR 97070	503-582-8525
Scott Croteau	Electrical Engineer	Team Electric	Project Manager	9400 SE Clackamas Road, Clackamas, OR 97015	503-557-7180





## 9. Preliminary Design Documents



## Gladstone Public Works

Design Builder's Proposal

February 3, 2023

### LIST OF DOCUMENTS

#### SPECIFICATIONS:

Gladstone Public Works  
Outline Specifications

#### Issue Date

01/24/2023

#### DRAWINGS:

Gladstone Public Works  
100% Preliminary Design Set

#### Issue Date

01/24/2023

Dwg. No.	Title	Issue Date
	COVER SHEET	01/24/2023
G0.01	GENERAL PROJECT INFORMATION	01/24/2023
G1.01	CODE SUMMARY	01/24/2023
	EXISTING CONDITIONS MAP	06/16/2020
C1.0	EXISTING CONDITIONS & DEMOLITION PLAN	01/24/2023
C2.0	SITE & UTILITY PLAN	01/24/2023
C3.0	GRADING PLAN	01/24/2023
C4.0	DETAILS	01/24/2023
C4.1	DETAILS	01/24/2023
A0.10	ARCHITECTURAL GENERAL NOTES AND DIAGRAMS	01/24/2023
AD.01	DEMOLITION PLAN	01/24/2023
A2.11	FIRST FLOOR PLAN	01/24/2023
A2.21	MECH PLATFORM AND ROOF PLANS	01/24/2023
A2.31	REFLECTED CEILING PLAN	01/24/2023
A2.41	FINISH AND FURNITURE FLOOR PLAN	01/24/2023
A3.01	EXTERIOR ELEVATIONS	01/24/2023
A4.01	BUILDING SECTIONS	01/24/2023
A8.01	INTERIOR ELEVATIONS	01/24/2023
A8.02	INTERIOR ELEVATIONS	01/24/2023
A10.01	DOOR SCHEDULE, DOOR AND FRAME TYPES	01/24/2023
A10.21	FINISH SCHEDULE AND LEGEND	01/24/2023
A10.31	FF&E SCHEDULE	01/24/2023
S1.01	STRUCTURAL NOTES AND ABBREVIATIONS	01/24/2023
S2.11	FOUNDATION PLAN	01/24/2023
S2.21	ROOF FRAMING PLAN / MECHANICAL PLATFORM	01/24/2023
P100	FLOOR PLAN UNDERGROUND PLUMBING	01/24/2023
P101	FLOOR PLAN LEVEL 1 PLUMBING	01/24/2023
M002	SCHEDULES	01/24/2023
M101	FLOOR PLAN LEVEL 1 MECHANICAL	01/24/2023
M102	HVAC ZONES LEVEL 1 MECHANICAL	01/24/2023
E0.1	LEGEND	01/12/2023
E0.2	SITE PLAN	01/12/2023

E1.0	POWER PLAN	01/12/2023
E2.0	LIGHTING PLAN	01/12/2023
E3.0	SCHEDULES	01/12/2023
E4.0	PANEL SCHEDULES	01/12/2023
E5.0	ONE LINE DIAGRAM	01/12/2023
E6.0	DETAILS	01/12/2023
E6.1	DETAILS	01/12/2023

**OTHER DOCUMENTS:**

**Issue Date**

PBS Geotechnical Engineering Report	1/17/2023
IRS Asbestos Survey Report	10/19/2022



## 10. Date Proposal Expires



**Gladstone Public Works  
Design Builder's Proposal  
February 3, 2023**

**DATE PROPOSAL EXPIRES**

Per Article 4.4.16 the date of this Design Builder's Proposal expires on: 30 days from submission of the proposal.





# City of Gladstone Staff Report

---

Report Date: February 7, 2023  
Meeting Date: February 14, 2023  
To: City Council  
Via:  
From: Jacque M. Betz, City Administrator

## AGENDA ITEM

Consider approval of the Gladstone City Council Goals for 2023 and 2024.

## PROPOSAL

The City engaged the services of SSW Consulting to facilitate a council goal setting process for 2023 and 2024. In January 2023, the Gladstone City Council and Gladstone Management Team met to discuss progress in 2022 and to set new goals. Attached to this memo is a comprehensive summary of the activities and results.

## STAFF RECOMMENDATIONS

Staff recommends that the City Council formally adopt the City Council goals as presented for 2023 and 2024.

\_\_\_\_\_  
Department Head  
Signature

Date

  
City Administrator  
Signature

Date





# CITY OF GLADSTONE

*Glad to be here!*

## CITY COUNCIL GOALS

2023-24



FEBRUARY  
2023

# INTRODUCTION

The City of Gladstone is pleased to present the summary of their 2023-24 annual goal-setting retreat. The City Council and Management Team convened on January 13-14, to discuss progress on the 2022 goals, review the current context, refine current goals, set new goals for the years ahead, and develop a process for tracking progress and reporting on the goals.

The City hired the SSW Consulting team to facilitate the workshop and guide the goal refinement and planning process. Prior to the workshop, the SSW team interviewed all City Councilors and gathered input from the department heads to understand their desired outcomes, as well as challenges and opportunities on the horizon that should be considered as the Council refines their goals for the next year. The results of this outreach informed the design of Council Retreat agenda to ensure an engaging and productive work session with the following outcomes.

CONTEXT	REFINED FOCUS	OUTCOMES	IMPLEMENTATION PLAN
Clear understanding of the community context and status of the 2023-24 goals and objectives to inform the team's goal setting.	Refined and focused goals to ensure a foundation of a strong core services and address current community needs.	Identify focused goals with clear outcomes	Develop an implementation plan that identifies reporting expectations and process for making updates to the goals.

Gladstone City Council and Management Team worked closely to assess the progress of the 2022 goals and discussed if and how these priorities should be adjusted for the coming years, as well as any additional priorities that should be brought forward for consideration. City staff will pursue the 2023-24 goals while continuing to provide core services to support a safe and thriving community.

We feel so fortunate to have a highly engaged City Council and staff who are dedicated to preserving and enhancing the quality of life for residents both today and into the future. We look forward to partnering with our boards, commissions, advisory groups, community partners, and residents to advance the goals.

- City of Gladstone City Council + Management Team -

# Our Team



## City Council

- Mayor Michael Milch
- Councilor Vanessa Huckaby
- Councilor Greg Alexander
- Councilor Veronica Reichle
- Councilor Luke Roberts
- Councilor Mindy Garlington



## Management Team

- City Administrator, Jacque Betz
- Police Chief, John Schmerber
- Community Services Manager, Tiffany Kirkpatrick
- Public Works Director, Darren Caniparoli
- Finance Consultant, Cathy Brucker
- Human Resources Consultant, Nancy McDonald
- City Recorder, Tami Bannick



Mayor Michael Milch



Councilor Vanessa Huckaby



Councilor Greg Alexander



Councilor Veronica Reichle



Councilor Luke Roberts



Councilor Mindy Garlington



## VISION + CORE VALUES

### **Vision**

Gladstone is a vibrant and thriving community where all people have access to opportunity to improve their quality of life.

### **Values**

Partnerships

Sustainability

Transparency

Adaptability

Diversity, Equity + Inclusion

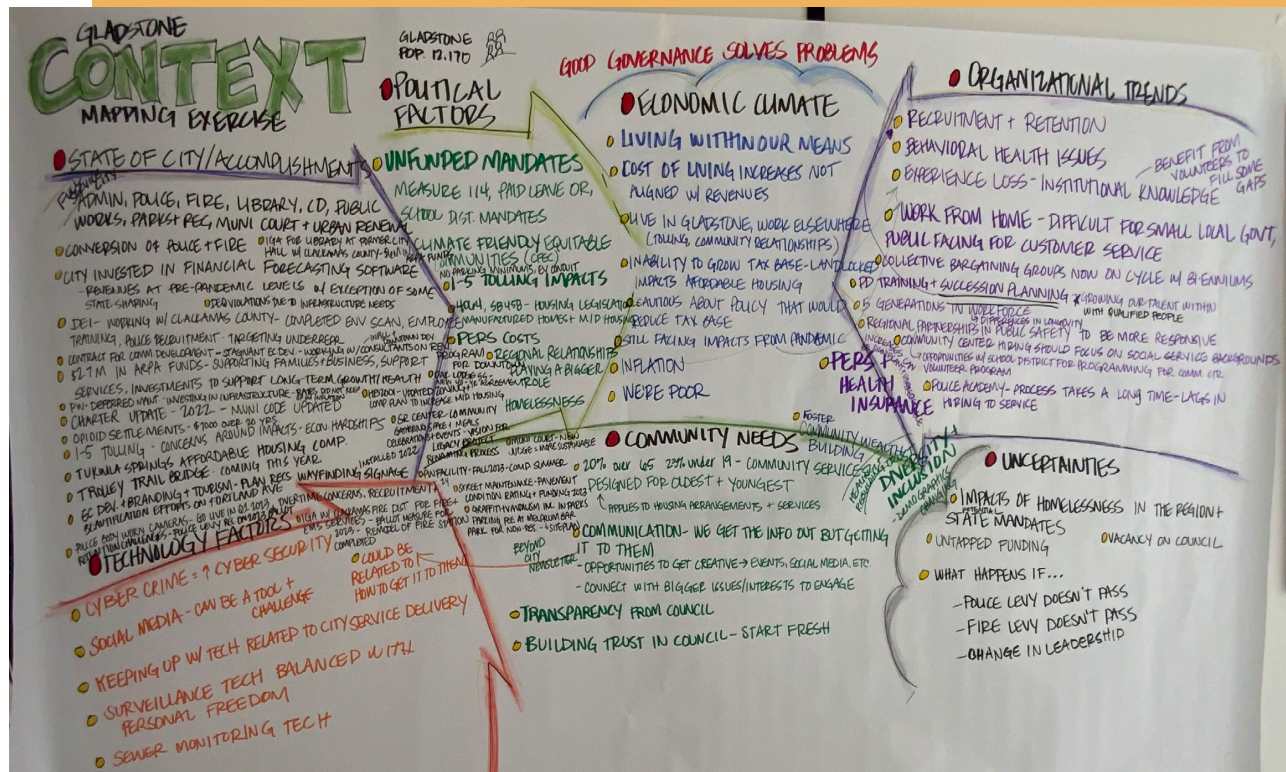
# SETTING THE CONTEXT

## Accomplishments

2022 was a very productive year for the Gladstone team, as there were some major wins and accomplishments across the board throughout many departments. Below is a high-level overview of the goals accomplished or are ongoing.

2022 YEAR IN REVIEW - ACCOMPLISHMENTS		
<p><b>Public Works</b></p> <ul style="list-style-type: none"> <li>Sewer DEQ Mutual Agreement Order requirements + sewer improvements</li> <li>Final Inflow + Infiltration Study turned over to DEQ DB/ 2022</li> <li>City entered into agreement with WES to reduce HI in our system</li> <li>CDGB ADA ramp projects</li> <li>Banclay/ Portland Storm Line Project</li> <li>Design complete of the Webster + Cason pedestrian crossing project</li> <li>WES maintaining 82nd Street pump station requirements</li> <li>Annual Slurry Seal of City streets complete</li> </ul>	<p><b>Police Department</b></p> <ul style="list-style-type: none"> <li>Ongoing work to complete Strategic Plan</li> <li>Phase 1 of peer support initiated for mindfulness + resiliency</li> <li>Continues progress to update Gladstone Municipal Code</li> <li>School Resource Officers in all school facilities</li> <li>Completes curriculum for Citizen's Academy</li> <li>Added developmental goals to employee evaluation forms</li> <li>Enhancement of GPD's media strategy</li> </ul>	<p><b>Administration</b></p> <ul style="list-style-type: none"> <li>Municipal Judge recruited</li> <li>Chapter 5.04 Business Tax adopted</li> <li>Elected Official emergency management training</li> <li>Old City Hall demolished in preparation for new library</li> <li>Ongoing participation for the Gladstone library planning task force</li> <li>AFSCME contract negotiations complete</li> <li>Gladstone Police Association contract negotiations complete</li> <li>Complete ISA for 82nd Street Pump Station</li> <li>Street pavement + maintenance projects</li> <li>Planning services RFP complete</li> </ul>
<p><b>Senior Center</b></p> <ul style="list-style-type: none"> <li>Returned to full operations post-COVID</li> <li>Completed an assessment to consider expansion of services to a broader segment of the population</li> <li>Nutrition Coordinator Position reviewed for possible FTE</li> <li>Services are ongoing and growing</li> <li>Resource center use increased due to recruiting volunteers</li> <li>Ongoing partnerships with Gladstone SD to provide more learning programs/ services</li> <li>Ongoing media relationship to enhance the Senior Center's image and comm. awareness</li> <li>Increased recreation activities/ exercise programs</li> <li>Received grant for \$75K for dining/meal space + TRAM</li> <li>Expansion of inter-generational programs</li> <li>Continued engagement to update the name for the Senior Center</li> </ul>	<p><b>Finance</b></p> <ul style="list-style-type: none"> <li>Banking request complete with new contract with US Bank</li> <li>Framework for cost allocation plan</li> <li>Program in place for financial forecasting</li> <li>Financial forecasting software purchased + implemented</li> <li>Capital equipment + improvement plan 90% complete</li> <li>Ongoing ARPA spending through 2026</li> </ul>	<p><b>Municipal Court</b></p> <ul style="list-style-type: none"> <li>Department of Revenue automated system</li> <li>Electronic transfers of abstracts to DMV</li> <li>Documents purged that exceeded the Oregon records Retention Schedule</li> </ul>
	<p><b>Fire Department</b></p> <ul style="list-style-type: none"> <li>Gladstone Fire Station 22 remodeled</li> <li>City entered an affordable agreement with Clackamas Fire District</li> </ul>	<p><b>Information Technology</b></p> <ul style="list-style-type: none"> <li>Conversion of City Council/ Court Room for Zoom meeting access</li> <li>Conversion to Clackamas Fire Department</li> <li>Decommission/ removal of last of City equipment from Old City Hall</li> <li>City Admin + Police Department cell phones</li> <li>Equipment replacement of cycle now in place for 20 Police MDC's</li> <li>Starting conversion of Exchange server to M365</li> <li>Equipment replacement cycle for City Desktop Systems</li> <li>New public works facility information tech reviews input</li> </ul>





## Environmental Scan

City Council and the Management Team completed an environmental scan exercise to identify and explore factors that will affect the future of the organization including the economic landscape, community trends, political influences and impending legislation, technological advances, and uncertainties. The amalgamation of these external and internal factors create a shared context of the current reality of the organization and community. Council and staff will utilize this information to build a common foundation of understanding to proactively respond to these opportunities and threats in the goal-refinement process. The following graphic summarizes the information shared during the context mapping session.

The group discussed their shared perspectives on the state of Gladstone and recent accomplishments, political factors that will impact the future, the current economic climate and needs of the community, organization trends that impact the internal workings of the City, technology factors that can impact staff's work both positively and negatively, and then uncertainties in the near future.

## 2023-24 COUNCIL GOALS

City Council and the Management Team revisited the organization's 2022 goals to discuss progress in achieving these goals, as well as consider if and how any of the goals should be adjusted to align with the current community context and build on the success of previous years. The team also explored all additional focus areas that should be considered to address community opportunities and challenges on the horizon.

Council and staff worked together to share their ideas and priorities as they related to each of the goal areas. Following the retreat, together staff and the SSW Team refined these ideas into objectives and considered the appropriate timeline for the objectives based on current projects in progress, available resources, staff leads, and involvement of the City boards and commissions in implementing, advising, or reviewing work as it progresses. The information is detailed in the table below.

The Council and the Management Team discussed the importance of having a progress reporting structure to support the implementation of these goals and provide an accountability measure. City staff will develop work plans to implement each objective under the goal areas. Staff will engage with Council periodically throughout the year during work sessions to discuss progress, work through any challenges, and receive guidance on key decision points.

### Goal 1 Economic Development

#### Outcomes

- Robust economic ecosystem
- Support, maintain, and grow ALL businesses
- Revitalization to make Gladstone's downtown an inviting place

#### Strategies

#### Project Lead

#### Implementation

1.1 Create limited duration Economic Development/Tourism position	Administration	End of Year 1
1.2 Enhance partnership with Clackamas County Economic Development Department	Administration	Year 1
1.3 Prepare annexation analysis	Administration	Year 1-2
1.4 Explore urban renewal plan refinement opportunities to include Portland Avenue	Administration	Year 1
1.5 Explore Main Street Program	Administration	Year 2
1.6 Implement Climate Friendly and Equitable Community Initiatives	Planning/Administration	Year 2
1.7 Research funding opportunities to implement elements from the Downtown Revitalization Plan (Portland Avenue Street Improvements)	Administration	Year 1-2
1.8 Implement elements of the Gladstone Brand and Tourism Strategy	Administration	Year 1

# 2023-24 COUNCIL GOALS

## Goal 2 Infrastructure

### Outcomes

- Solid foundation of infrastructure to support future growth and meet current system demands
- Sustainable plan and stable financing for maintenance and upgrades
- Well maintained roads
- Address DEQ violations

### Strategies

	Project Lead	Implementation
2.1 Construction for Inflow & Infiltration infrastructure projects per DEQ memo of agreement	Public Works	Year 1
2.1 Complete Capital Improvement Projects in the Oak Lodge Service Area	Public Works	Year 2-5
2.3 Streets Pavement Management Program Implementation	Public Works	Year 1
2.4 Financial Forecasting: Update of forecasting software to include the Capital Improvement Plan (CIP) with a six-year perspective and incorporate available resources for funding capital improvement projects.	Finance	Year 1-2
2.5 Complete Evergreen Storm Line Replacement Project	Public Works	Year 1
2.6 Complete 82nd Drive Pump Station Replacement Project	Public Works	Year 2-5
2.7 Complete Trolley Trail Bridge Replacement Phase II	Administration	Year 2-3
2.8 Complete Public Works Facility	Admin./Public Works	Year 1-2
2.9 Complete unilateral flushing maintenance program	Public Works	Year 1



# 2023-24 COUNCIL GOALS

## Goal 3 Communications and Engagement

### Outcomes

- Foster trust within Council and staff
- Build trust with community
- Enhanced engagement with the community
- Increased involvement for all

### Strategies

	Project Lead	Implementation
3.1 Diversity, Equity, Inclusion training for elected officials and employees	Administration	Year 1
3.2 Implement City Council Team Agreement	City Council	Year 1
3.3 Participate in the Clackamas County Research Justice Study	Admin./Council	Year 1-2
3.4 Police Department Community Academy	Police	TBD
3.5 Implement Police Body Worn Cameras	Police	Year 1
3.6 Implement Police Department Analytical Internal Tracking System to track various components, including community	Police	Year 1
3.7 Update Police Department Strategic Plan to include community input.	Police	Year 1-2
3.8 Community engagement to update the name of the Senior Center	Senior Center	Year 1
3.9 Amend membership and duties of the Senior Center Advisory Board to include diverse multigenerational/youth participation	Senior Center	Year 1
3.10 Develop a master site plan for the Senior Center	Senior Center	Year 1-2
3.11 Provide expanded multigenerational services, programs and activities at the Senior Center	Senior Center	Year 1-2
3.12 Use professionals to enhance communication messaging and engagement	Administration	Year 1
3.13 Explore Youth Advisory Council	Administration	Year 1

# 2023-24 COUNCIL GOALS

## Goal 4 Parks

### Outcomes

- Clear understanding of parks funding and service structure
- Prioritize park improvement projects and identify funding options

### Strategies

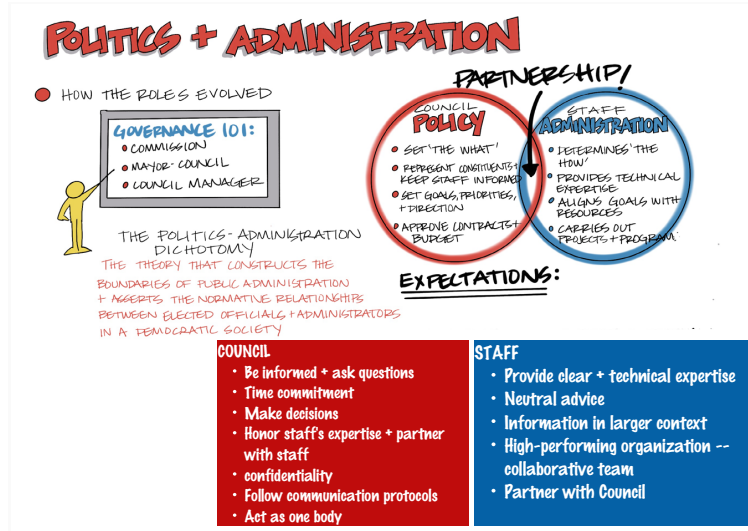
#### Project Lead

#### Implementation

4.1 Hire one full time position for ongoing maintenance needs (budget availability dependent)	Admin./Public Works	End of Year 1
4.2 Educate City Council and Parks Board on how Parks are funded	Admin./Finance/PW	Year 1
4.3 Rezoning of Nature Park and Meldrum Bar Park parcels to open space	Public Works/Planning	Year 2
4.4 Complete Webster and Cason Pedestrian Improvement	Public Works/Planning	Year 1
4.5 Complete Nature Park Paved loop trail (grant dependent)	Public Works	Year 1-2
4.6 Complete Improvements to Robin Hood Park	Public Works	Year 1
4.7 Research funding opportunities to complete projects in master plan	Admin./Public Works	Year 2
4.8 Meldrum Bar Park Playground Replacement Project	Public Works	Year 1

# TEAM EXPECTATIONS

Together, Council and staff discussed Governance 101 within the Council-Manager form of government. The team shared their expectations of one another to best work in partnership and achieve the outcomes they desire for the year ahead. The following graphic outlines this relationship.



Gladstone Council and staff concluded a successful day of goal setting and refinement by sharing their expectations for the Team Agreement to be the most efficient and productive team possible as they push their goals forward.

## Team Agreement

For Council success, we agree to....

**Open Communications**

We will be open and transparent in our communications. In our engagement with each other, staff, partners, and the community, we will listen to understand diverse perspectives.

**Respect**

We will exercise respectful leadership with our fellow Councilors, staff, and community through civil discourse. We will promote inclusion to make our community feel safe and use inclusive language that is respectful.

**Our Team**

We will act as One Body and support one another for the success of the team in serving the Gladstone community. We commit to praising one another in public and if differences need to be addressed, we will discuss them one-on-one.

**Meeting Civility**

We will come prepared to our meetings, reviewing packets in advance, and providing questions to staff in advance as needed. We will have broader, exploratory discussions in work sessions to support our decision-making process in Council meetings. We will stay focused on the issues and make decisions. We will be clear and fair, asking questions to inform and ensure transparency to the community.

CITY OF GLADSTONE  
*Glad to be here!*



503-656-5225



18505 Portland Avenue | Gladstone, OR 97027



SSW CONSULTING





# **AGENDA ITEM #14**

**CONSIDER  
APPOINTMENTS TO  
BOARDS AND  
COMMITTEES**

# **AUDIT COMMITTEE -**

**1 application  
received for  
1 vacant position**



City of Gladstone  
Staff Report

---

Report Date: February 7, 2023  
Meeting Date: February 14, 2023  
To: Mayor and City Council  
From: Jacque Betz, City Administrator

**AGENDA ITEM:**

Appointment to the Audit Committee

**History/Background:**

The Audit Committee was formed in January 2017. The adopted Resolution states: "The City of Gladstone Audit Committee will be comprised of up to six members." There are currently four Audit Committee members, Cierra Cook, Drucilla Weiland, Tanaya Neff and Steve Johnson. Please be advised there is one (1) vacant term on the Audit Committee that expires 12-31-2024, vacated by Neal Reisner.

The Audit Committee is to provide independent advice, assistance, and recommendations to the City Council in the oversight of the internal and external audit functions of the City. Terms limits are set at 2 (two) or (3) years staggered so that about half of appointments end each year.

Notice of the committee vacancy was advertised in the City newsletter and on the city's website and social media. As of this date applications to the Audit Committee have been received from:

- Nina Harrington

**Options:**

- 1) Appoint Audit Committee member to term that expires 12-31-2024
- 2) Do not appoint Audit Committee members.
- 3) Continue to advertise for vacant positions.

**Cost Impact:**

No impact.

---

Department Head Signature  
Date: 02/08/2023

  
City Administrator Signature  
Date: 02/08/2023



**CITY OF GLADSTONE**  
**APPLICATION FOR APPOINTMENT TO CITIZENS COMMITTEES**

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Budget Committee   | <input type="checkbox"/> Park & Recreation Advisory Board |
| <input type="checkbox"/> Planning Commission           | <input type="checkbox"/> Senior Center Advisory Board     |
| <input type="checkbox"/> Traffic Safety Advisory Board | <input checked="" type="checkbox"/> Audit Committee       |

NAME: Nina Harrington

ADDRESS: 1195 Columbia Ave Gladstone OR 97027

TELEPHONE: (HOME) 503-887-0685 (WORK/CELL) 503-887-0685

EMAIL: nvstolyar@gmail.com

HOW LONG HAVE YOU LIVED IN GLADSTONE: >2 months

OCCUPATION/EMPLOYER (state your specific line of business):  
Controller - BPM Development LLC (Accounting & Finance)

**DESCRIBE YOUR ACTIVITIES AND INTERESTS:**

I enjoy activities that are community-oriented and allow everyone to feel included, such as organizing my monthly book club meetings with family and friends. Additionally, I am passionate about the outdoors and take regular short hiking trips.

**PREVIOUS AND CURRENT COMMUNITY AFFILIATIONS AND ACTIVITIES, INCLUDING CITY APPOINTMENTS:**

PAC Committee - City of Happy Valley - 1 Term

Are you a Registered Voter?  YES  NO

Have you ever applied for a Position Before?  YES  NO

If yes, when? \_\_\_\_\_ What Board, Commission or Committee? \_\_\_\_\_

Why would you like to serve on this Board, Commission or Committee?

(Attach additional materials or information if you wish). \_\_\_\_\_  
It is a strong belief of mine that it is the responsibility of residents to provide input on the environment they live in, to live in harmony and make it the best place to be in. I believe I have the education, background and tenacity to be involved both in the Budget and Audit Committee.

SIGNATURE: *Nina Harrington* DATE: 1.25.2023

Please note: The information submitted in this application may be subject to public records law and will be included in a publicized City Council packet.

# **BUDGET COMMITTEE –**

**6 applications  
received for  
5 vacant positions**



City of Gladstone  
Staff Report

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Report Date: February 7, 2023  
Meeting Date: February 14, 2023  
To: Mayor and City Council  
From: Jacque Betz, City Administrator

**AGENDA ITEM:**

Appointment to the Budget Committee

**History/Background:**

Please be advised there are five (5) vacant terms on the Budget Committee, two terms to expire 12-31-2023, one term each expires 12-31-2024, 12-31-2025 and 12-31-2026. There are currently two budget committee members, Cierra Cook and Tanaya Naff. Due to State Budgetary laws Patrick Smith had to resign his position on the Board due to his current position on the Planning Commission.

The Budget Committee is a requirement of Chapter 294 of Oregon Revised Statutes and consists of the City Council and an equal number of electors of the municipal corporation. As the City prepares a biennial budget, citizen members are appointed by the City Council and serve terms of four years. Terms are staggered so that about one-fourth of appointments end each year.

Notice of the committee vacancy was advertised in the City newsletter and on the city's website and social media. As of this date applications to the Budget Committee have been received from:

- Gabrielle Blaug
- Nina Harrington
- Steve Johnson
- Shane O'Brien
- Ron Ruggiero
- Joshua M. Smith

**Options:**

- 1) Appoint Budget Committee members to two terms that expire 12-31-2023 and one term each to expire 12-31-2024, 12-31-2025 and 12-31-2026.
- 2) Do not appoint Budget Committee member.
- 3) Continue to advertise for vacant position.

**Cost Impact:**

No impact.

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Department Head Signature  
Date: 02/08/2023

  
City Administrator Signature  
Date: 02/08/2023

**CITY OF GLADSTONE**  
**APPLICATION FOR APPOINTMENT TO CITIZENS COMMITTEES**



- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Budget Committee   | <input type="checkbox"/> Park & Recreation Advisory Board |
| <input type="checkbox"/> Planning Commission           | <input type="checkbox"/> Senior Center Advisory Board     |
| <input type="checkbox"/> Traffic Safety Advisory Board | <input type="checkbox"/> Audit Committee                  |

NAME: Gabrielle Blaug

ADDRESS: 180 E Arlington St., Gladstone OR 97027

TELEPHONE: (HOME) \_\_\_\_\_ (WORK/CELL) 503-880-5341

EMAIL: wolfgirrl@gmail.com

HOW LONG HAVE YOU LIVED IN GLADSTONE: 3 months

OCCUPATION/EMPLOYER (state your specific line of business):  
Retired but worked as a Hardware Procurement Specialist and kept the budget for all of Engineering in a subsidiary of Intel. Controlled around 1.5 million annually in spending.

DESCRIBE YOUR ACTIVITIES AND INTERESTS:  
Japanese tea ceremony, Sewing and fiber arts.

PREVIOUS AND CURRENT COMMUNITY AFFILIATIONS AND ACTIVITIES, INCLUDING CITY APPOINTMENTS:  
None

Are you a Registered Voter?  YES  NO

Have you ever applied for a Position Before?  YES  NO

If yes, when? \_\_\_\_\_ What Board, Commission or Committee? \_\_\_\_\_

Why would you like to serve on this Board, Commission or Committee?  
(Attach additional materials or information if you wish). \_\_\_\_\_

I want to get involved in local government and learned last council meeting that you needed volunteers for the Budget Committee. I have a skill set that involves budgeting so this seems a good match. I'm hoping to make a difference in the city I have come to love.

SIGNATURE: *Gabrielle Blaug* DATE: 1/14/2023

**Please note:** The information submitted in this application may be subject to public records law and will be included in a publicized City Council packet.

CITY OF GLADSTONE  
APPLICATION FOR APPOINTMENT TO CITIZENS COMMITTEES



- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Budget Committee   | <input type="checkbox"/> Park & Recreation Advisory Board |
| <input type="checkbox"/> Planning Commission           | <input type="checkbox"/> Senior Center Advisory Board     |
| <input type="checkbox"/> Traffic Safety Advisory Board | <input checked="" type="checkbox"/> Audit Committee       |

NAME: Nina Harrington

ADDRESS: 1195 Columbia Ave Gladstone OR 97027

TELEPHONE: (HOME) 503-887-0685 (WORK/CELL) 503-887-0685

EMAIL: nvstolyar@gmail.com

HOW LONG HAVE YOU LIVED IN GLADSTONE: >2 months

OCCUPATION/EMPLOYER (state your specific line of business):  
Controller - BPM Development LLC (Accounting & Finance)

DESCRIBE YOUR ACTIVITIES  
AND INTERESTS:

I enjoy activities that are community-oriented and allow everyone to feel included, such as organizing my monthly book club meetings with family and friends. Additionally, I am passionate about the outdoors and take regular short hiking trips.

PREVIOUS AND CURRENT COMMUNITY AFFILIATIONS  
AND ACTIVITIES, INCLUDING CITY APPOINTMENTS:  
PAC Committee - City of Happy Valley - 1 Term

Are you a Registered Voter?  YES  NO

Have you ever applied for a Position Before?  YES  NO

If yes, when? \_\_\_\_\_ What Board, Commission or Committee? \_\_\_\_\_

Why would you like to serve on this Board, Commission or Committee?

(Attach additional materials or information if you wish). \_\_\_\_\_  
It is a strong belief of mine that it is the responsibility of residents to provide input on the environment they live in, to live in harmony and make it the best place to be in. I believe I have the education, background and tenacity to be involved both in the Budget and Audit Committee.

SIGNATURE: *Nina Harrington* DATE: 1.25.2023

Please note: The information submitted in this application may be subject to public records law and will be included in a publicized City Council packet.

CITY OF GLADSTONE, 18505 PORTLAND AVENUE, GLADSTONE, OR 97027

**CITY OF GLADSTONE**  
**APPLICATION FOR APPOINTMENT TO CITIZENS COMMITTEES**



- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Budget Committee   | <input type="checkbox"/> Park & Recreation Advisory Board |
| <input type="checkbox"/> Planning Commission           | <input type="checkbox"/> Senior Center Advisory Board     |
| <input type="checkbox"/> Traffic Safety Advisory Board | <input type="checkbox"/> Audit Committee                  |

NAME: Steve Johnson

ADDRESS: 1420 Manor Dr.

TELEPHONE: (HOME) 503-496-7042 (WORK/CELL) \_\_\_\_\_

EMAIL: \_\_\_\_\_

HOW LONG HAVE YOU LIVED IN GLADSTONE: 32 Years

OCCUPATION/EMPLOYER (state your specific line of business):  
Business Owner / Western Systems, Inc.

DESCRIBE YOUR ACTIVITIES  
AND INTERESTS:  
Travel, Photography, Cooking



PREVIOUS AND CURRENT COMMUNITY AFFILIATIONS  
AND ACTIVITIES, INCLUDING CITY APPOINTMENTS:

Audit Committee (Current), Planning Commission, Charter Review Committee, Budget Committee, Library Advisory Committee, Civic Buildings Committee, City Council

Are you a Registered Voter?

YES      NO

Have you ever applied for a Position Before?

YES      NO

If yes, when? 04/21 What Board, Commission or Committee? Budget Committee

Why would you like to serve on this Board, Commission or Committee?

(Attach additional materials or information if you wish). \_\_\_\_\_

I would like to use my business and government experience to serve our city on the Budget Committee.

SIGNATURE:  DATE: 2-6-23

**Please note:** The information submitted in this application may be subject to public records law and will be included in a publicized City Council packet.

CITY OF GLADSTONE, 18505 PORTLAND AVENUE, GLADSTONE, OR 97027



**CITY OF GLADSTONE**  
APPLICATION FOR APPOINTMENT TO CITIZENS COMMITTEES



Budget Committee                      \_\_\_\_\_ Park & Recreation Advisory Board  
\_\_\_\_\_ Planning Commission                      \_\_\_\_\_ Senior Center Advisory Board  
\_\_\_\_\_ Traffic Safety Advisory Board                      \_\_\_\_\_ Audit Committee

NAME: Shane O'Brien

ADDRESS: 170 W Exeter St, Gladstone, OR 97027

TELEPHONE: (HOME) \_\_\_\_\_ (WORK/CELL) 503-309-4914

EMAIL: shane.obrien@gmail.com

HOW LONG HAVE YOU LIVED IN GLADSTONE: 4 years

OCCUPATION/EMPLOYER (state your specific line of business): \_\_\_\_\_

Chief of Staff, Office of Senator Aaron Woods

**DESCRIBE YOUR ACTIVITIES**

AND INTERESTS: My wife and I enjoy the outdoors and love Gladstone's proximity to hiking and kayaking specifically. We love how walkable the our community is and enjoy spending time in our parks during warmer weather.

**PREVIOUS AND CURRENT COMMUNITY AFFILIATIONS AND ACTIVITIES, INCLUDING CITY APPOINTMENTS:** \_\_\_\_\_

Are you a Registered Voter?                       X                       \_\_\_\_\_  
YES                      NO

Have you ever applied for a Position Before?                      \_\_\_\_\_                       X   
YES                      NO

If yes, when? \_\_\_\_\_ What Board, Commission or Committee? \_\_\_\_\_

Why would you like to serve on this Board, Commission or Committee?

(Attach additional materials or information if you wish). I had been working on and off in Gladstone since 2014. When it came time to buy our first home, we were excited to find a home here. I am interested in getting more involved in the community I grew to love over the years and work to ensure our residents have the oppertunity to participate in crafting our cities budget and shape the direction of our community.

SIGNATURE:                       DATE: 01/30/23

**Please note:** The information submitted in this application may be subject to public records law and will be included in a publicized City Council packet.

**CITY OF GLADSTONE**  
**APPLICATION FOR APPOINTMENT TO CITIZENS COMMITTEES**



- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Budget Committee   | <input type="checkbox"/> Park & Recreation Advisory Board |
| <input type="checkbox"/> Planning Commission           | <input type="checkbox"/> Senior Center Advisory Board     |
| <input type="checkbox"/> Traffic Safety Advisory Board | <input type="checkbox"/> Audit Committee                  |

NAME: Ron Ruggiero

ADDRESS: 405 W Dartmouth Street, Gladstone OR 97027

TELEPHONE: (HOME) \_\_\_\_\_ (WORK/CELL) 303-408-1390

EMAIL: ronruggiero@gmail.com

HOW LONG HAVE YOU LIVED IN GLADSTONE: 9 months

OCCUPATION/EMPLOYER (state your specific line of business):  
Consultant in the fields of organizational development, public policy, labor relations, and executive-level coaching. (Principal/Owner The Ruggiero Group, LLC)

DESCRIBE YOUR ACTIVITIES  
AND INTERESTS:

I enjoy taking walks, hiking, camping, bike riding, reading and writing. My wife and I also enjoy kayaking, stand-up comedy, travelling, and snowshoeing. We are planning to start playing with the local pickle-ball group in the Spring too!

PREVIOUS AND CURRENT COMMUNITY AFFILIATIONS  
AND ACTIVITIES, INCLUDING CITY APPOINTMENTS:

After living in Denver, Colorado for the past nine years, we were thrilled to return to Oregon in April of 2022. We were delighted to find our home here in Gladstone. I am very interested in getting involved in the operation of our City so that I can make a contribution to our community.

Are you a Registered Voter?

<input checked="" type="checkbox"/>	<input type="checkbox"/>
YES	NO

Have you ever applied for a Position Before?

<input type="checkbox"/>	<input checked="" type="checkbox"/>
YES	NO

If yes, when? N/A What Board, Commission or Committee? N/A



Why would you like to serve on this Board, Commission or Committee?

(Attach additional materials or information if you wish).

From the Gladstone City Newsletter I learned there is a need on the Budget Committee. This is important because I believe in service in a way that meets the needs of your community. Second, I have experience in budgeting and so I believe that I could make a contribution on this committee. During the nine years that we lived in Denver, Colorado I was the President of a local labor union. In that role, I was responsible for developing a draft budget and then working with our unions budget committee and rank & file Executive Board from draft stage to approval. That budget was in the \$8-9 million range per year. I would be thrilled to serve on this Committee to bring my skills and experience to bear, as well as learn more about the community and new skills necessary for this role. Thank you for your time and consideration.

SIGNATURE: Ron Ruggiero DATE: 2/5/23

**Please note:** The information submitted in this application may be subject to public records law and will be included in a publicized City Council packet.

**CITY OF GLADSTONE**  
**APPLICATION FOR APPOINTMENT TO CITIZENS COMMITTEES**



- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Budget Committee   | <input type="checkbox"/> Park & Recreation Advisory Board |
| <input type="checkbox"/> Planning Commission           | <input type="checkbox"/> Senior Center Advisory Board     |
| <input type="checkbox"/> Traffic Safety Advisory Board | <input type="checkbox"/> Audit Committee                  |

NAME: Joshua M. Smith

ADDRESS: 1205 Columbia Ave, Gladstone, OR 97027

TELEPHONE: (HOME) N/A (WORK/CELL) 517-819-0264

EMAIL: smit1442@gmail.com

HOW LONG HAVE YOU LIVED IN GLADSTONE: 3 years

OCCUPATION/EMPLOYER (state your specific line of business):  
Dentist, I work for a non-profit clinic called Neighborhood Health Center

DESCRIBE YOUR ACTIVITIES  
AND INTERESTS:

Spending time with my wife and dog, hiking, snowboarding, board gaming, tending to our yard and bird feeders.

PREVIOUS AND CURRENT COMMUNITY AFFILIATIONS  
AND ACTIVITIES, INCLUDING CITY APPOINTMENTS:

This would be my first.



Are you a Registered Voter?

<input checked="" type="checkbox"/>	<input type="checkbox"/>
YES	NO

Have you ever applied for a Position Before?

<input type="checkbox"/>	<input checked="" type="checkbox"/>
YES	NO

If yes, when? \_\_\_\_\_ What Board, Commission or Committee? \_\_\_\_\_

Why would you like to serve on this Board, Commission or Committee?

(Attach additional materials or information if you wish). \_\_\_\_\_

My wife and I frequently take our dog for a walk around Gladstone. We see neighborhoods, discover small businesses, and often stop to chat with fellow residents. Over the several years of walks and chats I have discovered a feeling of community or camaraderie with our town that I've never felt with other places I've lived. It has inspired me to get more involved with the city I call home, and is the reason I am submitting this application today. I would like to volunteer to give back to the town, and see if local government is something I would like to become more involved with. I chose the Budget committee because I am - perhaps one of the few! - who likes to make and track my personal budget, do my own taxes, and keep track of my family's accounts and retirement planning.

SIGNATURE: Josh Smith DATE: 2/6/23

**Please note:** The information submitted in this application may be subject to public records law and will be included in a publicized City Council packet.



**PARK &  
RECREATION  
ADVISORY BOARD –**

**2 applications  
received for  
3 vacant positions**



City of Gladstone  
Staff Report

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Report Date: February 7, 2023  
Meeting Date: February 14, 2023  
To: Mayor and City Council  
From: Jacque Betz, City Administrator

**AGENDA ITEM:**

Appointment to the Park & Recreation Advisory Board

**History/Background:**

Please be advised there are three (3) vacant terms on the Park and Recreation Advisory Board, terms to expire 12-31-2023, 12-31-2024 and 12-31-2026. The positions were vacated by Martha Perantoni, John Eichsteadt and Olivia Edwards. There are currently four Park and Recreation Advisory Board members, Bruce Hildreth, David Michael, Ellen Faber and Nancy Turner.

Notice of the committee vacancy was advertised in the City newsletter and on the city's website and social media. As of this date applications to the Park and Recreation Advisory Board have been received from:

- Kim Agrimson
- Kate Cornelius

**Options:**

- 1) Appoint Park and Recreation Advisory Board member to terms that expire 12-31-2023, 12-31-2024 or 12-31-2026.
- 2) Do not appoint Park and Recreation Advisory Board member.
- 3) Continue to advertise for vacant position.

**Cost Impact:**

No impact.

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Department Head Signature  
Date: 02/08/2023

  
City Administrator Signature  
Date: 02/08/2023

**CITY OF GLADSTONE**  
**APPLICATION FOR APPOINTMENT TO CITIZENS COMMITTEES**



- |   |  |
|---|--|
| <input type="checkbox"/> Budget Committee               | <input checked="" type="checkbox"/> Park & Recreation Advisory Board |
| <input checked="" type="checkbox"/> Planning Commission | <input type="checkbox"/> Senior Center Advisory Board                |
| <input type="checkbox"/> Traffic Safety Advisory Board  | <input type="checkbox"/> Audit Committee                             |

NAME: Kim Agrimson

ADDRESS: 17471 Quail Ct, Gladstone, OR 97027

TELEPHONE: (HOME) 503-786-1255 (msg only) (WORK/CELL) 503-803-4220

EMAIL: kagrimson@comcast.net

HOW LONG HAVE YOU LIVED IN GLADSTONE: 15 years

OCCUPATION/EMPLOYER (state your specific line of business):  
Semi-retired photographer

DESCRIBE YOUR ACTIVITIES  
AND INTERESTS:  
Home improvement, volunteer work, golf, reading, writing.



PREVIOUS AND CURRENT COMMUNITY AFFILIATIONS  
AND ACTIVITIES, INCLUDING CITY APPOINTMENTS:  
Vice President, Oakridge Homeowners Assn. 2010-21  
Secretary, Oakridge Homeowners Assn. 2022-Current  
Board Member / Treasurer, Paradise Estates Homeowners Assn. 1998-2003

Are you a Registered Voter?  YES  NO

Have you ever applied for a Position Before?  YES  NO

If yes, when? NA What Board, Commission or Committee? NA

Why would you like to serve on this Board, Commission or Committee?  
(Attach additional materials or information if you wish).  
Contributing to my community has been rewarding in adundant ways, including: an expanded identity as an actively engaged citizen, social and intellectual stimulation through collaborative teamwork, and seeing a vision come to life that creates tangible benefits for my fellow citizens.

SIGNATURE: Kim A. Agrimson DATE: 02/02/23

**Please note:** The information submitted in this application may be subject to public records law and will be included in a publicized City Council packet.



**CITY OF GLADSTONE**  
APPLICATION FOR APPOINTMENT TO CITIZENS COMMITTEES



- |  |  |
|--|--|
| <input type="checkbox"/> Budget Committee              | <input checked="" type="checkbox"/> Park & Recreation Advisory Board |
| <input type="checkbox"/> Planning Commission           | <input type="checkbox"/> Senior Center Advisory Board                |
| <input type="checkbox"/> Traffic Safety Advisory Board | <input type="checkbox"/> Audit Committee                             |



NAME: Kate Cornelius  
ADDRESS: 18905 Watts St, Gladstone OR 97027  
TELEPHONE: (HOME) +17177813629 (WORK/CELL) Same  
EMAIL: kcornelius98@gmail.com

HOW LONG HAVE YOU LIVED IN GLADSTONE: Nearly 2 years (Portland area for 10)

OCCUPATION/EMPLOYER (state your specific line of business):  
Currently on a break; previously customer service manager at On Inc.

DESCRIBE YOUR ACTIVITIES AND INTERESTS:

Fitness and athletics (member of a local yoga studio and gym), running (and volunteering at local running races and events), crafting and knitting (member of Puddletown Knitters Guild), theater and the arts (Broadway in Portland season ticket holder), gardening, cooking

PREVIOUS AND CURRENT COMMUNITY AFFILIATIONS AND ACTIVITIES, INCLUDING CITY APPOINTMENTS:

None, currently applying to local volunteer opportunities

Are you a Registered Voter?  YES  NO

Have you ever applied for a Position Before?  YES  NO

If yes, when? \_\_\_\_\_ What Board, Commission or Committee? \_\_\_\_\_

Why would you like to serve on this Board, Commission or Committee?  
(Attach additional materials or information if you wish). \_\_\_\_\_

Hello! I'm excited to apply for this appointment as someone passionate about outdoors and recreation. I've benefitted from our wonderful parks, plants, and nature and would love the chance to give back and get involved with our city.

SIGNATURE:  DATE: 2/2/2023

Please note: The information submitted in this application may be subject to public records law and will be included in a publicized City Council packet.



# **TRAFFIC SAFETY ADVISORY BOARD –**

**1 application  
received for  
2 vacant positions**



City of Gladstone  
Staff Report

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Report Date: February 7, 2023  
Meeting Date: February 14, 2023  
To: Mayor and City Council  
From: Jacque Betz, City Administrator

**AGENDA ITEM:**

Appointment to the Traffic Safety Advisory Board

**History/Background:**

Please be advised there are two (2) vacant terms on the Traffic Safety Advisory Board, one term to expire 12-31-2023 and the other 12-31-2024. The terms were vacated by Scott Lemon and Jeffrey Johnson. There are currently five budget committee members: Nathan Page, Alexandra Hernandez, Yvonne McNeil, Mindy Proski and Andrew Labonte.

Notice of the committee vacancy was advertised in the City newsletter and on the city's website and social media. As of this date applications to the Traffic Safety Advisory Board have been received from:

- Karlene Cox

**Options:**

- 1) Appoint Traffic Safety Advisory Board member to term that expires 12-31-2023 or 12-31-2024.
- 2) Do not appoint Traffic Safety Advisory Board member.
- 3) Continue to advertise for vacant position.

**Cost Impact:**

No impact.

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Department Head Signature  
Date: 02/08/2023

  
City Administrator Signature  
Date: 02/08/2023

**CITY OF GLADSTONE**  
APPLICATION FOR APPOINTMENT TO CITIZENS COMMITTEES



- |   |   |
|---|---|
| <input type="checkbox"/> Budget Committee                         | <input type="checkbox"/> Park & Recreation Advisory Board |
| <input type="checkbox"/> Planning Commission                      | <input type="checkbox"/> Senior Center Advisory Board     |
| <input checked="" type="checkbox"/> Traffic Safety Advisory Board | <input type="checkbox"/> Audit Committee                  |

NAME: Karlene Cox  
ADDRESS: 235 East Dartmouth Street  
TELEPHONE: (HOME) N/A (WORK/CELL) 503-320-3111  
EMAIL: karlenemarie@gmail.com  
HOW LONG HAVE YOU LIVED IN GLADSTONE: 4 years



OCCUPATION/EMPLOYER (state your specific line of business):  
CRA Manager for BIOTRONIK. BIOTRONIK is a medical device manufacturer located in Lake Oswego, OR. I work in the Clinical Studies Department.

DESCRIBE YOUR ACTIVITIES AND INTERESTS:  
I enjoy spending time with my husband and two sons, ages 3 and 5. We are very active and enjoy getting outside on bikes and scooters. I also enjoy exercising (especially running) and reading.

PREVIOUS AND CURRENT COMMUNITY AFFILIATIONS AND ACTIVITIES, INCLUDING CITY APPOINTMENTS:

Are you a Registered Voter?  YES  NO  
Have you ever applied for a Position Before?  YES  NO  
If yes, when? \_\_\_\_\_ What Board, Commission or Committee? \_\_\_\_\_

Why would you like to serve on this Board, Commission or Committee?  
(Attach additional materials or information if you wish).  
As a citizen of Gladstone, I care about the safety and well-being of those in my community. I am interested in being part of the traffic safety conversation since my family lives on a relatively high traffic street. I wish to help make Gladstone as safe as possible for all

SIGNATURE: Karlene Cox DATE: 05 February 2023

Please note: The information submitted in this application may be subject to public records law and will be included in a publicized City Council packet.



# COUNCIL LIAISON APPOINTMENTS

UPDATED FEBRUARY 2023

DEPARTMENT	PRIMARY LIAISON	RESERVE LIAISON
<b>REGIONAL COMMITTEES</b> C4- 1 <sup>st</sup> Thur. at 6:45 pm, Sewer (WES)- 2 <sup>nd</sup> Thurs. at 6:00 pm Metro- 4 <sup>th</sup> Thursday of the month 11:30 am-1:00 pm	<i>with Jacque Betz</i>	
<b>BUSINESS &amp; CIVIC</b> Community Festival Outreach Welcome New Business Regional Economic Development Chamber of Commerce Clackamas County Tourism Business Alliance	<i>With Jacque Betz</i>	
<b>SENIOR CENTER</b> 3 <sup>rd</sup> Tuesday of the month at 3:30 pm	<i>With Tiffany Kirkpatrick</i>	
<b>PARKS and RECREATION</b> 2 <sup>nd</sup> Monday of the month at 6:30 pm	<i>With Darren Caniparoli</i>	
<b>TRAFFIC SAFETY</b> 4 <sup>th</sup> Monday every other month at 6:30 pm	<i>With Police Chief Schmerber</i>	
<b>CLACKAMAS COUNTY LIBRARY BOARD</b> (Gladstone and Oak Lodge Libraries) 3 <sup>rd</sup> Thursday of the month at 5:30 pm	<i>With Jacque Betz</i>	
<b>North Clackamas County Water Commission (NCCWC)</b> Quarterly meetings beginning Jan.	<i>With Darren Caniparoli</i>	
<b>PLANNING COMMISSION</b> 3 <sup>rd</sup> Tuesday of the month at 6:30 pm		
<b>BUDGET   AUDIT</b>	None necessary due to limited meetings/budget committee consists of all Council meetings	
<b>CLACKAMAS COUNTY RESEARCH JUSTICE STUDY</b>	<i>With Jacque Betz</i>	



<b>SCHOOL DISTRICT BOARD</b> 2 <sup>nd</sup> Wednesday of the month at 6:00 pm	<i>With Jacque Betz</i>	
<b>POLICE</b>	<i>With Chief Schmerber</i>	
<b>JOINT FIRE SERVICES OVERSIGHT COMMITTEE</b> Quarterly at 4:00 pm	<i>With Jacque Betz</i>	

\*Does not preclude any City Council member from being involved in areas when they have an interest.

\*\*For those department/boards without a liaison, if an issue arises, please reach out to Jacque Betz and Mayor Milch, who will appoint someone from City Council specifically for that issue.



# City of Gladstone Staff Report

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Report Date: February 7, 2023  
Meeting Date: February 14, 2023  
To: Gladstone City Council  
From: Jacque Betz, City Administrator on behalf of Mayor Milch

## AGENDA ITEM

Consider Authorizing the City to rejoin the Metropolitan Mayors' Consortium

## BACKGROUND/PROPOSAL

Former Milwaukie Mayor Gamba met with Gladstone Mayor Milch to extend an invitation for the City of Gladstone to rejoin the Metropolitan Mayors Consortium (MMC). Included in the packet are documents on the history and purpose of the organization to help familiarize the City Council:

- Overview of the organization
- Bylaws
- Draft 2023 legislative agenda
- Opposition and support testimony from the 2022 legislative session

## OPTIONS

The City Council could choose not to join the Consortium.

## COST IMPACT

With a population ranging from 5,001 to 15,000 the annual dues would be \$1,838. The City has funding in the administration budget under the membership and dues line item.

## STAFF RECOMMENDATION

All cities in the Metropolitan area have common issues and there is strength in lobbying together. This group is focused on economic development, education & workforce development, emergency preparedness & crisis response, energy & environment, DEI, social justice & police reform housing, homelessness and public health, and transportation and land use. Staff recommends the Council support Mayor Milch rejoining the Metropolitan Mayors' Consortium.

Department Head  
Signature

Date

  
City Administrator  
Signature

Date

# MMC

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## Metropolitan Mayors' Consortium

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**Mayor Lacey Beaty**  
City of Beaverton

**Mayor Brian Hodson**  
City of Canby

**Mayor Jeffrey Dalin**  
City of Cornelius

**Mayor Gery Schirado**  
City of Durham

**Mayor Brian Cooper**  
City of Fairview

**Mayor Peter Truax**  
City of Forest Grove

**Mayor Travis Stovall**  
City of Gresham

**Mayor Tom Ellis**  
City of Happy Valley

**Mayor Steve Callaway**  
City of Hillsboro

**Mayor Jaimie Fender**  
City of King City

**Mayor Joe Buck**  
City of Lake Oswego

**Mayor Michelle Montross**  
City of Maywood Park

**Mayor Mark Gamba**  
City of Milwaukie

**Mayor Teri Lenahan**  
City of North Plains

**Mayor Denyse McGriff**  
City of Oregon City

**Mayor Ted Wheeler**  
City of Portland

**Mayor Walt Williams**  
City of Rivergrove

**Mayor Keith Mays**  
City of Sherwood

**Mayor Jason Snider**  
City of Tigard

**Mayor Randy Lauer**  
City of Troutdale

**Mayor Frank Bubenik**  
City of Tualatin

**Mayor Anne McEnergy-Ogle**  
City of Vancouver (ex officio)

**Mayor Jules Walters**  
City of West Linn

**Mayor Julie Fitzgerald**  
City of Wilsonville

**Mayor Scott Harden**  
City of Wood Village

## MMC Organizational Overview

### MMC Origins

- The MMC was designed as a coordinating body of Mayors of the cities within the boundaries of Metro (a regional elected government that serves communities in Multnomah, Washington, and Clackamas Counties, Oregon).
- The original purpose of the Metropolitan Mayors' Consortium (MMC) was to collectively advocate for the interest of the Cities of the Metropolitan Region and to serve as a body for discussion, coordination, partnership, and collective advocacy on behalf of the Region's Mayors.
- The MMC began meeting in 2015.
- In June, 2016, the MMC adopted its bylaws.
- In September, 2016, the MMC retained Thorn Run Partners to advocate for the MMC in Salem and at Metro.

### MMC Design and Structure

- As an organization, the MMC is still relatively new, and therefore its processes and procedures continue to evolve to meet the changing needs of the organization.
- The staffing and administration of the MMC is currently handled by Thorn Run Partners, the government relations firm that the MMC contracts with.
- The organization is managed by its executive committee, an elected group of seven MMC mayors.
- The MMC created the current executive committee and subcommittee structure to empower a nimble decision-making body to act on behalf of the full membership in certain situations. During Oregon's legislative sessions, the MMC often must decide whether to take positions and testify on bills in a matter of days. The executive committee uses the MMC's adopted legislative agenda as a guide to determine which issues align with an established MMC position, and which issues need to be considered by the full membership before a position is taken. Occasionally, the MMC also needs to respond swiftly to major events, such as the outbreak of COVID-19 and the protests following the murder of George Floyd. In such instances, the MMC's executive committee and subcommittees can help to facilitate timely decisions and responses. The objective of this structure is to empower a smaller group to make time-sensitive decisions on less controversial matters without excluding the input of the full membership.

# **METROPOLITAN MAYORS' CONSORTIUM BYLAWS**

## **Article 1—Purpose**

The purpose of the Metropolitan Mayors' Consortium ("MMC") is to collectively advocate for the interest of the Cities of the Portland Metropolitan Region. The MMC serves as a body for discussion, coordination, partnership, and collective advocacy on behalf of the Region's Mayors.

## **Article 2—Membership**

Only Mayors of the cities within the boundaries of Metro or invited by the members with a two-thirds majority vote are eligible for active membership in the MMC.

A member may withdraw at any time. A member may be terminated for failure to pay MMC dues.

## **Article 3—Officers/Executive Committee**

The Executive Committee shall consist of seven members: the Chair, Vice-Chair and five other active members of the MMC. The Vice-Chair and the five other members of the Executive Committee shall serve as the Chairs of the MMC's six subcommittees. The members of the Executive Committee shall be collectively responsible for determining which member is assigned as Chair of each subcommittee.

The six subcommittees of the MMC currently are:

1. DEI, Social Justice & Police Reform
2. Economic Development, Education & Workforce Development
3. Emergency Preparedness & Crisis Response
4. Energy & Environment
5. Housing, Homelessness & Public Health
6. Transportation & Land Use

When possible, at least one member of the Executive Committee shall represent a city with a population over 75,000 people, and at least one member of the Executive Committee shall represent a city with a population under 15,000 people. When possible, the Executive Committee shall include at least one member representing a city located in Clackamas County, at least one member representing a city located in Multnomah County, and at least one member representing a city located in Washington County.

Officers of the MMC shall be members in good standing and shall consist of a Chair and Vice-Chair. The Chair and Vice-Chair will be elected every two years by a vote of the full membership. The Chair will be responsible for scheduling meetings and providing notice and information to the membership.

The officers and executive committee members currently are:

Jason Snider, Tigard – Chair (term ends December 2022)

Lacey Beaty, Beaverton – Vice-Chair (term ends December 2023)

Gery Schirado, Durham – Member (term ends December 2022)

Travis Stovall, Gresham – Member (term ends December 2023)

Steve Callaway, Hillsboro – Member (term ends December 2023)

Mark Gamba, Milwaukie – Member (term ends December 2022)

Jules Walters, West Linn – Member (term ends December 2023)

Officers and Executive Committee members will be elected at the Annual Membership meeting. Collectively, the Officers and Executive Committee Members will constitute the “Executive Committee.” Four seats shall be up for election in each odd-numbered year, and three seats shall be up for election in each even-numbered year. Terms of office shall be two years.

In the event of a vacancy, the Executive Committee will appoint a successor who shall serve until the end of the term.

#### **Article 4—Meetings**

The MMC will meet as scheduled by the Chair. Beginning in 2016, the MMC will hold an annual business meeting for the purpose of electing Officers and Executive Committee members and establishing annual dues.

#### **Article 5—Quorum and Voting**

A quorum of the Executive Committee shall be a majority of the members of the Committee.

A quorum of the MMC shall be fifty percent plus one of the members in good standing.

Each member in good standing shall be entitled to attend and vote. Action by the MMC is taken by a two thirds majority vote of those attending a meeting.

**Article 6—Dues**

Dues will be used solely for the purpose of professional services to assist in the MMC advocacy efforts.

The annual MMC dues for 2022, approved by a vote of the full membership at the December 2021 MMC meeting, are as follows:

City population over 90,000	=	\$13,125
City population 50,001 – 90,000	=	\$7,875
City population 15,001 – 50,000	=	\$3,675
City population 5,001 – 15,000	=	\$1,838
City population 1,001 – 5,000	=	\$ 921
City population under 1,000	=	\$ 368
Out of state city (ex officio only)	=	\$1,750

MMC dues will remain at the above rates through 2024. Dues are scheduled to increase by fifteen percent in 2025.

Dues are payable by August 1st. Membership may be terminated if dues are not paid by November 1st.

*Date Adopted: June 29, 2016*  
*Date Revised: December 9, 2021*

# MMC

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## Metropolitan Mayors' Consortium

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**Mayor Lacey Beaty**  
City of Beaverton

**Mayor Brian Hodson**  
City of Canby

**Mayor Jeffrey Dalin**  
City of Cornelius

**Mayor Gery Schirado**  
City of Durham

**Mayor Brian Cooper**  
City of Fairview

**Mayor Malynda Wenzl**  
City of Forest Grove

**Mayor Travis Stovall**  
City of Gresham

**Mayor Tom Ellis**  
City of Happy Valley

**Mayor Steve Callaway**  
City of Hillsboro

**Mayor Jaimie Fender**  
City of King City

**Mayor Joe Buck**  
City of Lake Oswego

**Mayor Michelle Montross**  
City of Maywood Park

**Mayor Lisa Batey**  
City of Milwaukie

**Mayor Teri Lenahan**  
City of North Plains

**Mayor Denyse McGriff**  
City of Oregon City

**Mayor Ted Wheeler**  
City of Portland

**Mayor Walt Williams**  
City of Rivergrove

**Mayor Tim Rosener**  
City of Sherwood

**Mayor Heidi Lueb**  
City of Tigard

**Mayor Randy Lauer**  
City of Troutdale

**Mayor Frank Bubenik**  
City of Tualatin

**Mayor Anne McEneaney-Ogle**  
City of Vancouver (ex officio)

**Mayor Rory Bialostosky**  
City of West Linn

**Mayor Julie Fitzgerald**  
City of Wilsonville

**Mayor John Miner**  
City of Wood Village

## 2023 Meeting Schedule

### MMC Membership

The full MMC will meet on the 4<sup>th</sup> Thursday of each month from 11:30 am – 1:00 pm, with the exception of the November and December meetings.

Meetings will be combination of in-person and virtual.

January 26 – In Person  
February 23 – In Person with Greater Portland Inc.  
March 23 – Virtual  
April 27 – In Person  
May 25 – Virtual  
June 22 – Virtual  
July 27 – In Person  
August 24 – Virtual  
September 28 – Virtual  
October 26 – In Person  
November 16 – Virtual  
December 21 – Virtual

### Executive Committee

During the Oregon Legislative Session, the Executive Committee will meet virtually meet on Thursdays from 10:00 – 11:00am. The 2023 Legislative Session begins on January 17<sup>th</sup>, the first weekly meeting for the Executive Committee will be Thursday January 19<sup>th</sup>.

During the interim, the Executive Committee will virtually meet twice a month, on the first and third Thursday from 10:00 – 11:00am. The first interim Executive Committee meeting will be Thursday, July 6<sup>th</sup>.



# MMC

## Metropolitan Mayors' Consortium

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City of Fairview

**Mayor Peter Truax**

City of Forest Grove

**Mayor Travis Stovall**

City of Gresham

**Mayor Tom Ellis**

City of Happy Valley

**Mayor Steve Callaway**

City of Hillsboro

**Mayor Jaimie Fender**

City of King City

**Mayor Joe Buck**

City of Lake Oswego

**Mayor Michelle Montross**

City of Maywood Park

**Mayor Mark Gamba**

City of Milwaukie

**Mayor Teri Lenahan**

City of North Plains

**Mayor Denyse McGriff**

City of Oregon City

**Mayor Ted Wheeler**

City of Portland

**Mayor Walt Williams**

City of Rivergrove

**Mayor Keith Mays**

City of Sherwood

**Mayor Jason Snider**

City of Tigard

**Mayor Randy Lauer**

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City of Wood Village

## 2023 Legislative Agenda

### Livability & Public Health

Oregon's public health system has been historically underfunded, which significantly impacts the MMC cities as demand for emergency and police services escalate, coupled with lack of resources, understaffed personnel, and shortage of health care providers.

Increased availability of affordable housing will address a segment of the homeless population's needs, however, there are other segments of the homeless population that need programs and services that provide support, social services, and job training to stay housed. Issues the MMC will focus on during the 2023 session include: increasing housing stability and preservation of affordable housing; funding for permanent supportive housing and wraparound services; increasing low-income homeownership programs; increasing addiction and drug treatment programs; and enhancing transparency in state funded housing programs.

### Energy & Environment

Oregon's commitment to combat climate change and reduce greenhouse gas emissions has local governments implementing reform impacting air pollution, water quality and energy efficiency. MMC cities commit to make steps towards achieving local climate goals and moving Oregon towards a sustainable clean energy future. Issues the MMC will focus on during the 2023 session include: supporting individual cities ability to decide whether to adopt code that increases building energy efficiency; encouraging cities to pursue electrification opportunities; supporting execution of the Governor's climate Executive Order 20-04; and supporting diesel pollution mitigation.

### Transportation

The 2023 legislature is expected to consider a transportation funding investment package. MMC cities are uniquely impacted by the proposed replacement of the Interstate-5 Bridge, expansion of tolling and other proposed regional projects. The MMC believes these investments must consider regional needs. Issues the MMC will focus on during the 2023 session include: encouraging multi-modal transportation options; improving the Safe Routes to School program; increasing pedestrian safety; addressing congestion and diversion with the use of toll money; and funding for major regional transportation infrastructure projects including public transit expansion.

### Social Justice & Equity

In response to 100+ days of protest in downtown Portland, and the COVID-19 pandemic, MMC cities have faced unprecedented civil challenge. MMC mayors committed to listening to their communities, supporting policy and funding to improve the quality of life within

cities, examining city processes and policies related to policing, advancing transparency and meaningful reforms, and increasing public safety. Issues the MMC will focus on during the 2023 session include: improving low-income utility assistance; closing the digital divide and providing high speed internet access to all communities; making mental health resources accessible and ensuring law enforcement has access to more comprehensive mental health training to assist in response and de-escalation; and reinforcing and increasing law enforcement transparency, accountability, and training.

#### **Economic Recovery & Workforce Development**

The COVID-19 pandemic had devastating impact on Oregon's small businesses and workforce, and Oregon is experiencing a tight labor market - with high inflation and a potential recession. The MMC will work with other local government and economic and workforce development partners to advocate for continued investments to support long-term recovery and economic development. Issues the MMC will focus on during the 2023 session include: supporting the expansion of industrial lands; expanding access to childcare; increasing workforce compensation; improving local tax fairness; and increasing local revenue from alcohol, tobacco, and cannabis taxes.

#### **Emergency Preparedness & Crisis Response**

Oregon cities have experienced devastating impacts from declared emergencies related to the changing climate including heat, smoke, wildfire, and ice events. The MMC will prepare for future emergencies, pandemics and disasters via infrastructure resilience and emergency response management and coordination. Issues the MMC will focus on during the 2023 session include: pursuing greater local budget flexibility or revenue opportunities during and immediately after declared emergencies; and supporting electrical grid resilience.

# MMC

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## Metropolitan Mayors' Consortium

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February 14, 2022

Representative Julie Fahey, Chair  
House Committee on Housing  
Oregon State Legislature

Re: Opposition to HB 4118

Chair Fahey and Members of the Committee,

The Metropolitan Mayors' Consortium (MMC) represents the mayors of 25 cities in the Portland Metro Area, collectively home to over 1.7 million Oregonians. The mayors of the MMC write to express their opposition to HB 4118, which would require local governments, if petitioned, to expand their urban growth boundaries to include land designated as urban reserve that supports workforce housing and commercial development supportive of workforce housing.

Housing affordability was already a monumental challenge that has only been exacerbated by the COVID-19 pandemic, and as mayors, we are constantly seeking ways to improve housing stability in our communities. However, the MMC has serious concerns about the way in which HB 4118 would undermine our state's land use planning process by requiring cities to make land use decisions without giving our residents the opportunity to have any input into the planning of their communities. The bill would functionally transfer primary decision-making authority from the elected public bodies of our region to any private landowner of any plot urban reserves in the metro area. The mayors of the MMC believe strongly that local governments and their residents should have a say in the land use decisions that impact our communities.

The mayors are also concerned that HB 4118 could exacerbate some of the existing systemic inequities that we are working to combat in our cities. By allowing land on the outward edges of our communities to be developed for affordable housing without consideration of the availability of transit routes, social services, and critical retail like grocery stores, the bill runs the risk of creating new car-dependent suburbs and food deserts for lower-income residents in search of affordable housing. While the creation of new affordable housing stock is important, the MMC would prefer to see development that integrates affordable housing into our communities in ways that allow residents to better avail themselves of critical services while also minimizing increased congestion.

While the mayors of the MMC appreciate the value of convening a broad stakeholder group focused on ensuring that our state has enough land available for affordable housing and industrial development, we are not sure that the -1 amendment to HB 4118 is the right approach. The MMC would suggest that this conversation be handled more regionally to better address the unique needs and considerations in the urban, coastal, and eastern parts of the state. Additionally, while affordable housing and

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industrial land issues are interrelated, trying to address both issues together in a single interim task force may be ambitious to the point of impeding meaningful progress on either issue.

The MMC urges the Committee to not move forward with HB 4118. We appreciate the efforts made the by the Oregon Legislature to address our state's affordable housing crisis, but we are concerned that HB 4118 goes too far in undermining Oregon's land use system and its public process.

Sincerely,

The Mayors of the MMC

February 2, 2022

# MMC

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## Metropolitan Mayors' Consortium

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Senator Jama, Chair  
Senate Committee on Housing and Development  
Oregon State Legislature

Re: Support for SB 1557

Chair Jama and Members of the Committee,

The Metropolitan Mayors' Consortium (MMC) represents the mayors of 25 cities in the Portland Metro Area, collectively home to over 1.7 million Oregonians. The MMC writes to express support for SB 1557 and sees this as an important step in protecting Oregonians from houselessness.

Housing insecurity is a chronic issue in many MMC cities due to the high cost of housing in the metro region. Homelessness was a mounting problem for MMC cities before COVID-19, and the economic downturn and housing inflation produced by the pandemic has further increased the number of households vulnerable to homelessness. MMC cities are increasingly seeing homelessness that represents a variety of populations including families and youth. The economic hardships of COVID-19 have also disproportionately affected the low-income Oregonians and communities of color who were already struggling to make ends meet.

The shortage of affordable housing in the Portland region and across our state is compounded by the fact that numerous affordable housing contracts are on the verge of expiring. When an affordable housing contract ends and the property owner chooses to move those units to market rate, it can be devastating to low-income tenants who cannot afford the increased rent. Waiting lists for affordable housing units are often years long, so pricing these residents out of the affordable housing they currently have risks leaving families homeless with few options.

Senate Bill 1557 would create a pilot program for rental assistance subsidies to landlords of tenants in low-income households to keep them housed after the property owners withdraw from publicly supported housing. It is more effective and more humane to keep people housed before they are forced to live on the street, and Senate Bill 1557 provides another potential tool to do just that.

The mayors of the MMC urge the committee's support for Senate Bill 1557 and appreciate the efforts made by the Oregon Legislature keeping Oregonians housed. Thank you for your leadership and your consideration of our testimony.

Sincerely,

The Mayors of the MMC