



PUBLIC MEETING NOTICE

Aumsville City Council Meeting

In the Community Center and via Zoom Video Conference

Monday, February 12, 2024

AMENDED AGENDA

A supplemental budget will be considered at this meeting.

1) Call to Order – 7:00 PM

- a) Approve Agenda

2) Presentations, Proclamations, and Visitors

- a) **Marion County Youth Tobacco and Substance Use.** Diana Dickey, Substance Abuse Prevention Coordinator to present information.
- b) **Aumsville Historical Society Annual Report.** Ted Shepard, Aumsville Historical Society President to provide an annual update.
- c) **Employee Awards Presentation**
 1. **Aumsville Police Department**
 - a. Officer of the Year: Phillip Wright
 - b. Reserve Officer of the Year: David Hagen
 2. **City Staff**
 - a. Employee of the Year: Matthew Etzel, Public Works Assistant Director
 3. **Employee Anniversaries**
 - a. Matthew Etzel, Assistant Public Works Director: 10 Years
 - b. Joshua Hoyer, Finance Officer: 10 Years
 - c. Matthew Winans, Public Works Utility Worker III: 5 Years
- d) **Public Comment.** Public Comment will be accepted from online attendees at this time. Comments are limited to 5 minutes for comments on items other than Public Hearings listed below. There is a public comment period within each hearing. You may also submit comments by emailing City Administrator Ron Harding at rharding@aumsville.us by noon on February 12, 2024.
- e) **Visitors.** For information about how to attend the meeting online, please call City Hall at 503.749.2030 or email kpizzuto@aumsville.us to request login instructions. Information will also be posted on our website at Aumsville.us

3) Consent Agenda (Action)

- a) Minutes from the January 22, 2024 Regular Meeting
- b) Accounts Payable and Payroll Register
- c) R.A. Gray Construction Application & Certificate for Payment
- d) ODOT Small City Allotment Grant Agreement

4) Public Hearings

- a) **Resolution 01-24**, Adopting a Supplemental Budget for Fiscal Year 2023-2024 and Making Supplemental Appropriations for the Street Fund and Public Works Equipment Fund
 1. Staff Report
 2. Testimony/Public Comment
 3. Close Public Hearing
 4. Council Deliberations

5. Council Decision (Action)

5) Old Business (None)

6) New Business (None)

7) City Administrator Report (Information)

- a) Annual Financial Report
- b) State of the City Presentation
- c) Police Department Monthly Report
- d) Public Works Monthly Report

8) Mayor and Councilors Reports

9) Good of the Order (Other business may come before Council at this time)

10) Correspondence

11) Executive Session (None)

12) Adjournment of Regular Meeting

13) Work Session – Approximately 8:30 PM



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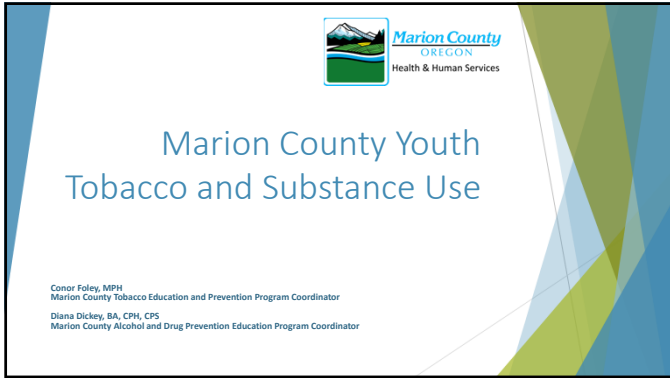
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- 13) Work Session – Approximately 8:30 PM**

AGENDA ITEM 2A



Marion County
OREGON
Health & Human Services

Marion County Youth Tobacco and Substance Use

Conor Foley, MPH
Marion County Tobacco Education and Prevention Program Coordinator

Diana Dickey, BA, CPH, CPS
Marion County Alcohol and Drug Prevention Education Program Coordinator

1

Jurisdictional Survey Response Trends

OPIOIDS

- 80% rated opioids "a very great concern."

NICOTINE

- More concern about access to and use of nicotine products compared to cannabis products.

CANNABIS

- More knowledge about the risks and harms of vaping/smoking cannabis or cigarettes compared to youth use of opioids.

Popular additional community efforts included:

Education

Policy

Treatment Access

Obstacles	Strengths
Money	Education & Schools
Social Media	Youth Serving Organizations
Peer Pressure	Parental Guidance
Law Enforcement of existing age restrictions on vendors	Shared desire to tackle this issue

2

Adult Tobacco Use

Tobacco is the leading cause of preventable death at the county, state, and national levels.

ADULT CIGARETTE USE IN 2022:

MARION COUNTY	STATE AVERAGE	2025 CHIP GOAL
14%	12.6%	13%

36,900

Adults regularly smoked cigarettes

17,730

People had a serious illness caused by tobacco

528

People died from tobacco related causes.

3

AGENDA ITEM 2A

Youth Tobacco Use

VAPING


- Inhalant delivery systems (IDS), commonly known as vapes, contain increasingly higher concentrations of nicotine. This has made them even more addictive than cigarettes.

FLAVORS

- Flavored products have been the primary marketing tool used by Big Tobacco to hook youth.
 - 64% of 8th graders and 63.4% of 11th graders who used tobacco in the past 30 days reported using flavored products.

ACCESS


- More than a quarter of students who vape (26.8%) report they got their tobacco or vaping products from sources under 21.



4

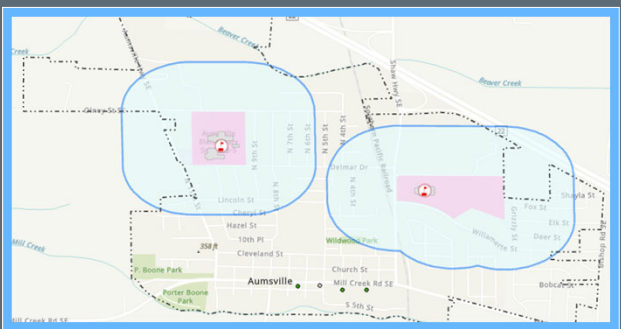
Big Tobacco in the Retail Environment

- In 2022, marketing in the retail environment made up 97% of the tobacco industry's total marketing expenditures.
- Most of this budget was spent on price discounts and promotional allowances to make tobacco products **cheap** and **visible**.
- There are currently 276 licensed tobacco retailers in Marion County.
 - In 2023, 43 retailers (15.6%) sold tobacco products to persons under the age of 21.



▲ Tobacco retailers with Minimum legal sales age violations

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AGENDA ITEM 2A

Tobacco Prevention Strategies

HEALTH EDUCATION

- Increasing knowledge and the perception of harm from using tobacco products
- We work with schools and community groups to provide evidence-based curricula and other educational resources.

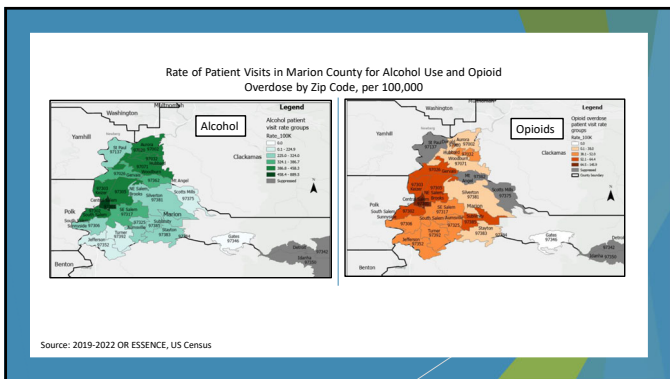
POLICIES

- Have had the biggest effect on decreasing tobacco use and improving community health.
- We offer resources and technical assistance for identifying and developing effective policies.
- Smoke Free Environment Policies
 - Smoke Free Parks
 - Smoke Free Outdoor Dining
 - Smoke Free Downtowns
 - Expanding the Indoor Clean Air Act

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ALCOHOL AND DRUGS

8



9

AGENDA ITEM 2A

Youth and Substances

MARIJUANA(CANNABIS)

- 31% of 11th graders in Marion County have tried marijuana at least once.
- 13% of 11th graders report using marijuana in the past 30 days.



MEDICATIONS

- 6th graders report using RX medications that aren't theirs or differently than prescribed at the same rate as 8th and 11th graders.
- Fentanyl overdose deaths are the fastest growing among youth.



ALCOHOL

- More than 1 in 10 11th graders have had alcohol in the past 30 days.
- Students report alcohol as being "easy to get".
- A majority of teens report getting alcohol from their parents.

During random checks, nearly 1 in 5 retailers sold alcohol to a minor. (OLCC, 2022-23)

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Youth Listening Sessions

"Vaping is very common. Teens vape in the bathroom at school."

"If [teens] are using nicotine in vapes, they will use weed."

"Alcohol is easy to come by. Family members usually give it to them"

High school students expressed concern for middle school students' vaping.

11

FENTANYL

Figure 13. Rate of patient visits for fentanyl overdose per 100,000, 2019 - 2022, OR ESSENCE, US Census

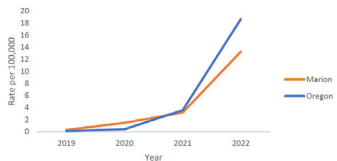


Photo: Oregon State Police




Photo: US Drug Enforcement Agency

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AGENDA ITEM 2A

FENTANYL



100X more potent than morphine, 50X stronger than heroin

Synthetic fentanyl is being made into pills that look like other opioids [Oxycontin, etc.]

Youth and young adults are getting fake pills from social media, friends and others.

It only takes a tiny amount to cause a lethal overdose.

Fentanyl-related deaths are the fastest growing amongst youth.

13



Lethal Dose of Fentanyl

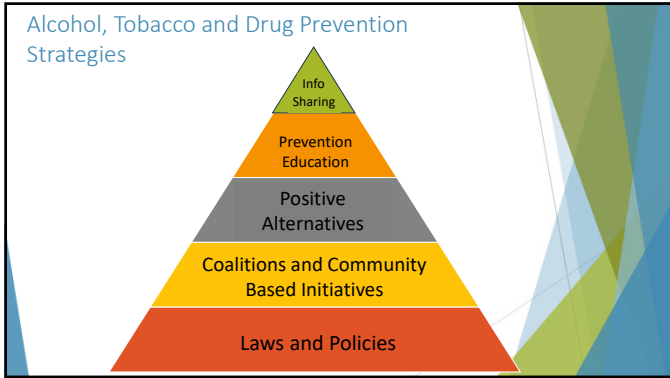
14

Current Fentanyl Prevention Strategies

- Increase availability of naloxone (Narcan)
- Community awareness and education
- Senate Bill 238 requiring schools to teach students about the dangers of opioids

15

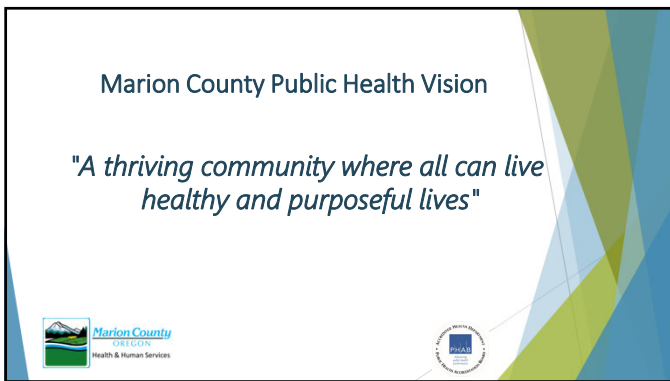
AGENDA ITEM 2A



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Aumsville Historical Society



February 12, 2024

2023 Aumsville Historical Society Report to City Council,

Our officers and volunteers continued to maintain our business needs for the museum and AHS. We held elections in November for our 2024 officers and one board position. Our normal museum season opened the first Saturday in April, operating our normal times and day until the end of October. In June we enjoyed a field trip visit from Aumsville Elementary 5th grade classes with about 92 visitors.

The museum was open for 116 hours, we welcomed 340 visitors and our volunteers donated 367 hours. Our 2023 membership total is 61.

2023 Expenses: \$3,980.00, Income: \$3,396.00, Bank Balance: \$23,431.00

Expenses \$584.00 more than income because we purchased door and window tint film for \$800.

Respectively Submitted,

Ted Shepard

President, Aumsville Historical Society

CONGRATULATIONS

2023 Employee of the Year



MATT ETZEL

ASSISTANT
PUBLIC WORKS
DIRECTOR

Thank you for your outstanding work in our many city projects including the wastewater treatment plant and collection system, the public works shop, and water storage tank and pump station, along with your continued management of city permits, water sampling, facility maintenance, and more. You accomplish all of these things while promoting unity within public works, as well as between city departments. Thank you for all that you do!

Officer Wright has taken on a lead role in training and mentoring newer police officers, ensuring that they are trained and versed on Oregon Revised Statutes and department policies. He has gone above and beyond his state requirements for certifying as a Field Training Officer, and continues to work hard to protect the people of Aumsville.

CONGRATULATIONS

2023 Officer of the Year



PHILLIP WRIGHT

AUMSVILLE
POLICE
DEPARTMENT

Reserve Officer Hagen was recently certified as Aumsville Police Department's newest firearms instructor and will be leading some of the range qualifications and firearms trainings to keep the department up to date on DPSST training requirements. Reserve Officer Hagen continues to demonstrate his willingness and dedication to the success of Aumsville Police Department.

CONGRATULATIONS

2023 Reserve Officer of the Year



DAVID HAGEN

AUMSVILLE
POLICE
DEPARTMENT



595 Main St. Aumsville, Oregon 97325
(503) 749-2030 • TTY 711 • Fax (503) 749-1852
www.aumsville.us

AUMSVILLE CITY COUNCIL

January 22nd, 2024 Meeting Minutes

Mayor Angelica Ceja called the meeting to order at 7:01 PM. Present were Mayor Angelica Ceja, Councilors Della Seney, Doug Cox, Katie Wallace, Scott Lee, and Walter Wick. Council absent: Nico Casarez. Staff present: Assistant Administrator (ACA) Kirsti Pizzuto, Assistant Public Works Director (APWD) Matt Etzel, and Administrative Assistant Celia Lemhouse. The meeting was video recorded to be released later.

AGENDA APPROVAL:

Councilor Seney moved to approve the agenda as amended, removing the City Administrator's report. Councilor Wick seconded. Council present voted unanimously to approve the amended agenda. Amended agenda approved.

PRESENTATIONS: None.

VISITORS: None.

PUBLIC COMMENT: None.

CONSENT AGENDA:

Councilor Seney moved to approve the consent agenda as presented. Councilor Wick seconded the motion. Council present voted unanimously to approve the consent agenda. Motion passed.

OLD BUSINESS: None.

NEW BUSINESS:

a) TMG – Hypochlorite Generator Replacement

APWD Etzel presented the staff report and proposal for a new generator, as the current generator is aging, and parts are discontinued.

Councilor Seney moved to approve the TMG proposal for the installation and purchase of 1 Wallace and Tiernan OSEC L Hypochlorite Generator for \$47,503.00 as presented by staff. Councilor Wick seconded. Council present voted unanimously to approve the motion. Motion passed.

b) Patrol Vehicle Contract

ACA Pizzuto presented the staff report to receive approval of the invoices for two police vehicles that had been previously approved by Council September 2023.

AGENDA ITEM 3A

Councilor Cox moved to authorize the City to purchase two new police vehicles in the amount of \$87,192.40 from Roberson Motors as presented by staff. Councilor Seney seconded. Council present voted unanimously to approve the motion. Motion passed.

CITY ADMINISTRATOR REPORT: None.

MAYOR/COUNCIL REPORTS AND INITIATIVES:

Councilor Seney gave an update that at the SKATS meeting on January 23rd the Aumsville letter will be presented.

Councilor Cox attended the local Public Safety Coordinating Council meeting stating that the City of Salem ordered a Gun Violence Study to be conducted. Councilor Cox has a copy of the results of the report should the council have an interest in reviewing.

Mayor Ceja said she would be interested in reviewing the report.

Mayor Ceja stated the League of Oregon Cities sent out registration information for the Spring Conference, and recommended council attend the conference if they are able to.

Councilor Cox made inaudible comments about the benefit of the last conference they attended in October 2023.

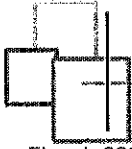
GOOD OF THE ORDER: None.

CORRESPONDENCE: None.

Mayor Ceja adjourned the meeting without prejudice at 7:14 PM.

Angelica Ceja, Mayor

Ron Harding, City Administrator



Payroll Register

City of Aumsville

Fiscal: 2023-24

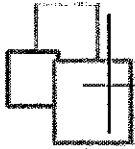
Deposit Period: 2023-24 - December

Check Period: 2023-24 - December - Second Council

Number	Name	Print Date	Amount
Riverview Community Bank	9001000967		
Check			
<u>56608</u>	Harding, Ron W	1/26/2024	\$61.80
<u>EFT PFML1312024-C</u>	OREGON DEPARTMENT OF REVENUE -	1/26/2024	(\$102.96)
	OPL		
	Total	Check	(\$41.16)
	Total	9001000967	(\$41.16)
	Grand Total		(\$41.16)

Debra Seney

Angela J. Gou



Accounts Payable Register

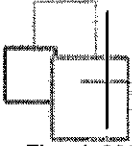
City of Aumsville

Fiscal: 2023-24
Deposit Period: 2023-24 - January
Check Period: 2023-24 - January - Second Council

Number	Name	Print Date	Amount
Riverview Community Bank	9001000967		
Check			
56604	RECOLOGY ORGANICS	1/22/2024	Void
EFT Payment - 1/12/2024	RECOLOGY ORGANICS	1/12/2024	\$221.00
	Total	Check	\$221.00
	Total	9001000967	\$221.00
	Grand Total		\$221.00

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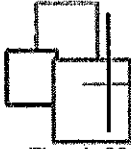
Payroll Register

City of Aumsville

Fiscal: 2023-24
 Deposit Period: 2023-24 - January
 Check Period: 2023-24 - January - Second Council

Number	Name	Print Date	Amount
Riverview Community Bank	9001000967		
Check			
<u>56628</u>	Rebello, Eric J	1/31/2024	\$1.47
<u>Direct Deposit Run - 1/29/2024</u>	Payroll Vendor	1/31/2024	\$42,031.41
<u>EFT 2052024</u>	CIS TRUST	1/31/2024	\$25,300.46
<u>EFT 2122024</u>	PERS	1/31/2024	\$15,637.34
<u>EFT 39370130</u>	Oregon Department of Revenue	1/31/2024	\$4,169.72
<u>EFT 91740495</u>	EFTPS	1/31/2024	\$15,199.73
<u>EFT HSA1312024</u>	HSA Bank	1/31/2024	\$1,581.41
<u>EFT OSGP1312024</u>	VOYA - STATE OF OREGON - LG#:2234	1/31/2024	\$585.00
<u>EFT V1312024</u>	Valic	1/31/2024	\$25.00
	Total	Check	\$104,531.54
	Total	9001000967	\$104,531.54
	Grand Total		\$104,531.54

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 Della Seney



Accounts Payable Register

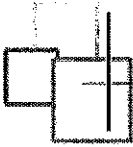
City of Aumsville

Fiscal: 2023-24
 Deposit Period: 2023-24 - January
 Check Period: 2023-24 - January - Second Council

Number	Name	Print Date	Amount
Riverview Community Bank	9001000967		
Check			
56609	AIRGAS USA, LLC	1/30/2024	\$173.46
56610	AUMSVILLE ACE HARDWARE	1/30/2024	\$43.50
56611	CITY OF WOODBURN	1/30/2024	\$1,015.00
56612	GILLESPIE GRAPHICS	1/30/2024	\$1,650.00
56613	GRAINGER	1/30/2024	\$14.38
56614	GROVE, MUELLER & SWANK, PC	1/30/2024	\$4,000.00
56615	MARION COUNTY TREASURY DEPARTMENT	1/30/2024	\$276.12
56616	METCOM 9-1-1	1/30/2024	\$8,467.48
56617	OFFICE DEPOT, INC	1/30/2024	\$93.29
56618	ONE CALL CONCEPTS INC	1/30/2024	\$11.20
56619	PETROCARD, INC.	1/30/2024	\$303.99
56620	PLATT ELECTRIC SUPPLY	1/30/2024	\$28.74
56621	ROBERSON MOTORS INC	1/30/2024	\$87,192.40
56622	SANTIAM HOSPITAL CAN CANCER FUND	1/30/2024	\$350.00
56623	STAN BUTTERFIELD P.C.	1/30/2024	\$750.00
56624	STEVE WHEELER TIRE CENTER	1/30/2024	\$99.96
56625	WATERLAB CORP	1/30/2024	\$1,560.00
56626	WESTECH ENGINEERING INC	1/30/2024	\$10,047.50
56627	WINTERBROOK PLANNING	1/30/2024	\$1,970.00
EFT Payment 1/30/2024 10:23:25 AM - 1	AT&T MOBILITY	1/30/2024	\$240.24
EFT Payment 1/30/2024 10:23:25 AM - 2	CIS TRUST	1/30/2024	\$1,762.10
EFT Payment 1/30/2024 10:23:25 AM - 3	IDEXX LABORATORIES	1/30/2024	\$582.80
EFT Payment 1/30/2024 10:23:25 AM - 4	NW NATURAL	1/30/2024	\$593.88
EFT Payment 1/30/2024 10:23:25 AM - 5	OREGON DEPARTMENT OF REVENUE	1/30/2024	\$56.64
EFT Payment 1/30/2024 10:23:25 AM - 6	PACIFIC OFFICE AUTOMATION	1/30/2024	\$86.70
EFT Payment 1/30/2024 10:23:25 AM - 7	PACIFIC POWER	1/30/2024	\$11,430.77
	Total Check		\$132,800.15
	Total 9001000967		\$132,800.15
	Grand Total		\$132,800.15

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Payroll Register

City of Aumsville

Fiscal: 2023-24
 Deposit Period: 2023-24 - January
 Check Period: 2023-24 - January - First Council

Number	Name	Print Date	Amount
Riverview Community Bank	9001000967		
Check			
<u>Direct Deposit Run - 1/11/2024</u>	Payroll Vendor	1/12/2024	\$42,849.66
<u>EFT 1262024</u>	PERS	1/12/2024	\$16,070.76
<u>EFT 476370112</u>	Oregon Department of Revenue	1/12/2024	\$4,263.56
<u>EFT 73874468</u>	EFTPS	1/12/2024	\$15,746.05
<u>EFT HSA1122023</u>	HSA Bank	1/12/2024	\$37,282.50
<u>EFT OSGP1122024</u>	VOYA - STATE OF OREGON - LG#:2234	1/12/2024	\$585.00
<u>EFT V1122024</u>	Valic	1/12/2024	\$25.00
	Total	Check	\$116,822.53
	Total	9001000967	\$116,822.53
	Grand Total		\$116,822.53

now or
2/26

APPLICATION AND CERTIFICATE FOR PAYMENT

Invoice #: 2304.07

To Owner: City of Aumsville Project: 2304- Aumsville PW Shop

Application No.: 7
 Period To: 1/31/2024
 Distribution to:
 Owner
 Architect
 Contractor

From Contractor: R.A. GRAY CONSTRUCTION
 P.O. Box 1000
 Sherwood, OR 97140

Contract Date: 5/25/2023

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract. Continuation Sheet is attached.

- 1. Original Contract Sum \$1,874,425.00 ✓
- 2. Net Change By Change Order \$0.00 ✓
- 3. Contract Sum To Date \$1,874,425.00 ✓
- 4. Total Completed and Stored To Date \$1,187,818.00 ✓
- 5. Retainage:
 - a. 5.00% of Completed Work \$59,390.91 ✓
 - b. 0.00% of Stored Material \$0.00 ✓
- Total Retainage \$59,390.91 ✓
- 6. Total Earned Less Retainage \$1,128,427.09 ✓
- 7. Less Previous Certificates For Payments \$882,488.42 ✓
- 8. Current Payment Due \$235,938.67 ✓
- 9. Balance To Finish, Plus Retainage \$745,997.91 ✓

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information, and belief, the work covered by this Application for Payment has been completed in accordance with the Contract Documents. That all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: R.A. GRAY CONSTRUCTION, LLC

By: [Signature] Date: 2/7/24

State of: Oregon County of: Washington
 Subscribed and sworn to before me this 6th day of February 2024
 Notary Public: Alexis Michaud [Signature]
 My Commission expires: 1/24/27

ARCHITECT'S CERTIFICATE FOR PAYMENT
 In accordance with the Contract Documents, based on on-site observations and the data comprising the above application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information, and belief, the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$ 235,938.67

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

CHANGE ORDER SUMMARY	Additions	Deductions
Total changes approved in previous months by Owner	\$0.00	\$0.00
Total Approved this Month	\$0.00	\$0.00
TOTALS	\$0.00	\$0.00
Net Changes By Change Order	\$0.00	

ARCHITECT: [Signature] Date: 2/8/24

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment, and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CONTINUATION SHEET

Application and Certification for Payment, containing Contractor's signed certification is attached.

In tabulations below, amounts are stated to the nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

Application No. : 7

Application Date : 02/07/24

To: 01/31/24

Architect's Project No.:

Invoice #: 2304-07 Contract: 2304- Aumsville PW Shop

A Item No.	B Description of Work	C Scheduled Value	D Work Completed		E Work Completed This Period In Place	F Materials Presently Stored (Not in D or E)	G Total Completed and Stored To Date (D+E+F)	H Balance To Finish (C-G)	I Retainage
			From Previous Application (D+E)	% (G / C)					
1	Bond	46,325.00	46,325.00	0.00	0.00	0.00	46,325.00	0.00	
2	Architectural - Structural Engineering	14,000.00	14,000.00	0.00	0.00	0.00	14,000.00	0.00	
3	Special Inspections	8,500.00	7,225.00	850.00	850.00	0.00	8,075.00	425.00	
4	General Conditions	113,000.00	61,020.00	15,820.00	15,820.00	0.00	76,840.00	36,160.00	
5	Excavation	83,000.00	70,550.00	2,490.00	2,490.00	0.00	73,040.00	9,960.00	
6	Concrete - Vapor Barrier	62,000.00	57,040.00	1,240.00	1,240.00	0.00	58,280.00	3,720.00	
7	Forms	30,000.00	27,500.00	600.00	600.00	0.00	28,200.00	1,800.00	
8	Cement Finish	13,000.00	11,960.00	260.00	260.00	0.00	12,220.00	780.00	
9	Rebar	19,000.00	18,050.00	190.00	190.00	0.00	18,240.00	760.00	
10	Masonry	23,000.00	21,620.00	920.00	920.00	0.00	22,540.00	460.00	
11	Bollards	15,000.00	14,250.00	0.00	0.00	0.00	14,250.00	750.00	
12	Anchor Bolts	6,000.00	5,100.00	540.00	540.00	0.00	5,640.00	360.00	
13	Steel Building & Metal Panels	395,000.00	335,750.00	35,550.00	35,550.00	0.00	371,300.00	23,700.00	
14	Entry Overhang	52,000.00	24,800.00	12,640.00	12,640.00	0.00	37,440.00	14,560.00	
15	Steel Building Insulation	58,000.00	6,380.00	31,320.00	31,320.00	0.00	37,700.00	20,300.00	
16	Carpentry	64,000.00	23,680.00	0.00	0.00	0.00	23,680.00	40,320.00	
17	Wainscote	5,600.00	0.00	0.00	0.00	0.00	0.00	5,600.00	
18	HM Frames - Doors - Hardware	24,000.00	4,800.00	0.00	0.00	0.00	4,800.00	19,200.00	
19	Overhead Doors	78,000.00	0.00	76,440.00	76,440.00	0.00	76,440.00	1,560.00	
20	Windows	3,000.00	1,500.00	1,500.00	1,500.00	0.00	3,000.00	0.00	
21	Insulation Office Walls	7,000.00	0.00	0.00	0.00	0.00	0.00	7,000.00	
22	Sheetrock	29,000.00	0.00	0.00	0.00	0.00	0.00	29,000.00	
23	Painting	16,000.00	0.00	0.00	0.00	0.00	0.00	16,000.00	
24	Caulking - Floor Joints	4,500.00	0.00	0.00	0.00	0.00	0.00	4,500.00	
25	Toilet Accessories - Mirrors	3,500.00	0.00	0.00	0.00	0.00	0.00	3,500.00	
26	Fire Extinguisher	600.00	0.00	0.00	0.00	0.00	0.00	600.00	
27	Cabinetry	8,200.00	5,904.00	492.00	492.00	0.00	6,396.00	1,804.00	
28	Floor Sealing at Office	2,700.00	0.00	0.00	0.00	0.00	0.00	2,700.00	
29	Signage - Stripping - ADA	3,500.00	0.00	0.00	0.00	0.00	0.00	3,500.00	
30	Paving	75,000.00	0.00	0.00	0.00	0.00	0.00	75,000.00	
31	Curbs - Wheel Stops - Paving Prep	15,600.00	0.00	1,872.00	1,872.00	0.00	1,872.00	13,728.00	
32	Landscape Irrigation Sleeves	3,400.00	0.00	3,400.00	3,400.00	0.00	3,400.00	0.00	

CONTINUATION SHEET

Application and Certification for Payment, containing Contractor's signed certification is attached. In tabulations below, amounts are stated to the nearest dollar. Use Column I on Contracts where variable retainage for line items may apply.

Application No.: 7
 Application Date: 02/07/24
 To: 01/31/24
 Architect's Project No.:

Invoice #: 2304.07 Contract: 2304- Aumsville PW Shop

A Item No.	B Description of Work	C Scheduled Value	D Work Completed		E This Period In Place	F Materials Presently Stored (Not in D or E)	G Total Completed and Stored To Date (D+E+F)	H Balance To Finish (C-G)	I Retainage
			From Previous Application (D+E)						
33	Chain Link Fencing	17,000.00	0.00	0.00	0.00	0.00	0.00	17,000.00	
34	Site Drainage	57,000.00	51,300.00	1,140.00	0.00	0.00	52,440.00	4,560.00	
35	Oil Water Separator - Sewer	29,000.00	26,100.00	580.00	0.00	0.00	26,680.00	2,320.00	
36	Fire Sprinkler	96,000.00	16,000.00	0.00	0.00	0.00	16,000.00	80,000.00	
37	Plumbing	92,000.00	32,200.00	0.00	0.00	0.00	32,200.00	59,800.00	
38	HVAC	67,000.00	4,020.00	0.00	0.00	0.00	4,020.00	62,980.00	
39	Electrical - Fire Alarm	235,000.00	52,287.50	60,512.50	0.00	0.00	112,800.00	122,200.00	
Grand Totals		1,874,425.00	939,451.50	248,356.50		0.00	1,187,818.00	686,607.00	59,390.91

INTERIM LIEN / CLAIM WAIVER

Project: Aumsville PW Shop 955 Olney St Aumsville, OR 97325

Owner: City of Aumsville 595 Main St Aumsville, OR 97325

Contractor: R.A. Gray Construction LLC PO Box 1000 Sherwood, Oregon 97140

CONDITIONAL RELEASE

The undersigned does hereby acknowledge that upon receipt by the undersigned of a check from City of Aumsville in the sum of \$235,938.67 and when the check has been properly endorsed and has been paid by the Bank upon which it was drawn, this document shall become effective to release pro tanto any and all claims and rights of lien which the undersigned has on the above referenced job. This release covers a progress payment for labor, services, equipment, materials furnished and/or claims through January 31, 2024 only and does not cover any retention or items furnished after that date. Before any recipient of this document relies on it, said party should verify evidence of payment to the undersigned.

I CERTIFY UNDER PENALTY OF PERJURY UNDER LAWS OF THE STATE OF OREGON THAT THE ABOVE IS A TRUE AND CORRECT STATEMENT

(Authorized Corporate Officer/Partner/Owner)

VP

(Title)

UNCONDITIONAL RELEASE

The undersigned does hereby acknowledge that the undersigned has been paid and has received progress payments in the sum of \$892,488.42 for labor, services, equipment or materials furnished to the above referenced job and does hereby release pro tanto any and all claims and rights of lien which the undersigned has on the above referenced job. This release covers all payments for labor services, equipment, materials furnished and/or claims to the above referenced job through December 31, 2023 only and does not cover any retention or items furnished after that date.

NOTICE: THIS DOCUMENT WAIVES RIGHTS UNCONDITIONALLY AND STATES THAT YOU HAVE BEEN PAID FOR GIVING UP THOSE RIGHTS. THIS DOCUMENT IS ENFORCEABLE AGAINST YOU IF YOU SIGN IT, EVEN IF YOU HAVE NOT BEEN PAID. IF YOU HAVE NOT BEEN PAID, USE A CONDITIONAL RELEASE FORM.

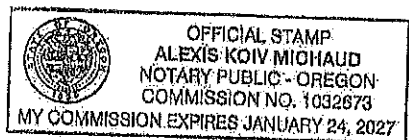
I CERTIFY UNDER PENALTY OF PERJURY UNDER LAWS OF THE STATE OF OREGON THAT THE ABOVE IS A TRUE AND CORRECT STATEMENT.

(Authorized Corporate Officer/Partner/Owner)

VP

(Title)

Subscribed and sworn to before me February 6, 2024



Notary Public for Oregon

My Commission expires: 1/24/27

GRANT AGREEMENT
OREGON DEPARTMENT OF TRANSPORTATION
SMALL CITY ALLOTMENT PROGRAM (SCA)

Project Name: N 3rd Street Improvements

This Grant Agreement (“Agreement”) is made and entered into by and between the **State of Oregon**, acting by and through its Department of Transportation (“ODOT”), and City of Aumsville, acting by and through its Governing Body, (“Recipient”), both referred to individually or collectively as “Party” or “Parties.”

- 1. Effective Date.** This Agreement shall become effective on the date this Agreement is fully executed and approved as required by applicable law (the “Effective Date”). The availability of Grant Funds (as defined in Section 3) shall end two (2) years after the Effective Date (the “Project Completion Deadline”).
- 2. Agreement Documents.** This Agreement consists of this document and the following documents, which are attached hereto and incorporated by reference:
 - a. Exhibit A: **Project Description**
 - b. Exhibit B: **Recipient Requirements**
 - c. Exhibit C: **Subagreement Insurance Requirements**

In the event of a conflict between two or more of the documents comprising this Agreement, the language in the document with the highest precedence shall control. The precedence of each of the documents comprising this Agreement is as follows, listed from highest precedence to lowest precedence: this Agreement without Exhibits; Exhibit A; Exhibit B; Exhibit C.

- 3. Project Cost; Grant Funds.** The total estimated Project cost is \$351,516. In accordance with the terms and conditions of this Agreement, ODOT shall provide Recipient grant funds in a total amount not to exceed \$250,000 (the “Grant Funds”). Recipient will be responsible for all Project costs not covered by the Grant Funds.
- 4. Project.**
 - a. Use of Grant Funds.** The Grant Funds shall be used solely for the Project described in Exhibit A (the “Project”) and shall not be used for any other purpose. No Grant Funds will be disbursed for any changes to the Project unless ODOT approves such changes by amendment pursuant to Section 4.c.
 - b. Eligible Costs.** Recipient may seek reimbursement for its actual costs to develop the Project, consistent with the terms of this Agreement (“Eligible Costs”).
 - i.** Eligible Costs are actual costs of Recipient to the extent those costs are:
 - A.** reasonable, necessary and directly used for the Project;

- B. permitted by generally accepted accounting principles established by the Governmental Accounting Standards Board, as reasonably interpreted by the State, to be capitalized to an asset that is part of the Project; and
 - C. eligible or permitted uses of the Grant Funds under the Oregon Constitution, the statutes and laws of the state of Oregon, and this Agreement.
 - ii. Eligible Costs do NOT include:
 - A. operating and working capital or operating expenditures charged to the Project by Recipient;
 - B. loans or grants to be made to third parties;
 - C. any expenditures incurred before the Effective Date or after the Project Completion Deadline; or
 - D. costs associated with the Project that substantially deviate from Exhibit A, Project Description, unless such changes are approved by ODOT by amendment of this Agreement;
 - E. right of way costs;
 - F. costs to adjust, reconstruct or relocate utilities; or
 - G. equipment, tools, or materials that could be used beyond the scope of the project.
 - c. **Project Change Procedures.**
 - i. If Recipient anticipates a change in scope or Project Completion Deadline, Recipient shall submit a written request to the ODOT Program Manager at SmallCityAllotments@odot.oregon.gov. The request for change must be submitted before the change occurs.
 - ii. Recipient shall not proceed with any changes to scope or Project Completion Deadline before the execution of an amendment to this Agreement executed in response to ODOT's approval of a Recipient's request for change. A request for change may be rejected at the sole discretion of ODOT.
- 5. Reimbursement Process.**
- a. No later than ninety (90) days after the completion of the Project or Project Completion Deadline, whichever occurs first, Recipient shall submit a reimbursement request to ODOT for the Eligible Costs of the Project. Recipient must pay its contractors, consultants and vendors before submitting the request for reimbursement to ODOT. Recipient's failure to timely submit the request for reimbursement may result in non-payment.
 - b. Recipient's reimbursement request shall be submitted on Recipient letterhead to the ODOT Program Manager at SmallCityAllotments@odot.oregon.gov. The reimbursement request must

be dated and include the following information: the Agreement number, the start and end date of the billing period, an itemization of all expenses for which reimbursement is claimed, the amount of advance Grant Funds received to date (if applicable), and the requested reimbursement amount. Documentation supporting Eligible Costs must be provided with the request for reimbursement.

- c. Upon ODOT's receipt of the reimbursement request, ODOT will conduct a final on-site review of the Project. ODOT will withhold payment of the reimbursement request until the Small City Allotment Program Manager, or designee, has completed the final review and accepted the Project as complete.
 - d. Within forty-five (45) days of ODOT's approval of the reimbursement request, ODOT shall reimburse Recipient for Eligible Costs up to the Grant Funds amount.
 - e. Upon written request by Recipient, ODOT may advance up to 50% of the Grant Funds to Recipient before Project completion. If ODOT advances any Grant Funds to Recipient under this subsection, then, upon Project completion and final project acceptance by ODOT, ODOT will reimburse Recipient for Eligible Costs up to the remaining amount of available Grant Funds pursuant to subsection 5.b.
 - f. ODOT's obligation to disburse Grant Funds to Recipient is subject to the satisfaction, with respect to each disbursement, of each of the following conditions precedent:
 - i. ODOT has received funding, appropriations, limitations, allotments, or other expenditure authority sufficient to allow ODOT, in the exercise of its reasonable administrative discretion, to make the disbursement.
 - ii. Recipient is in compliance with the terms of this Agreement.
 - iii. Recipient's representations and warranties set forth in Section 6 are true and correct on the date of disbursement with the same effect as though made on the Effective Date.
 - g. Recovery of Grant Funds.
 - i. Recovery of Misexpended Funds. Any Grant Funds disbursed to Recipient under this Agreement that are expended in violation of one or more of the provisions of this Agreement ("Misexpended Funds") must be returned to ODOT. Recipient shall return all Misexpended Funds to ODOT no later than fifteen (15) days after ODOT's written demand for the same.
 - ii. Recovery of Grant Funds upon Termination. If this Agreement is terminated under any of Sections 9.b.i, 9.b.ii, 9.b.iii or 9.b.vi, Recipient shall return to ODOT all Grant Funds disbursed to Recipient within 15 days after ODOT's written demand for the same.
- 6. Representations and Warranties of Recipient.** Recipient represents and warrants to ODOT as follows:

- a. **Organization and Authority.** Recipient is duly organized and validly existing under the laws of the State of Oregon and is eligible to receive the Grant Funds. Recipient has full power, authority and legal right to make this Agreement and to incur and perform its obligations hereunder, and the making and performance by Recipient of this Agreement (1) have been duly authorized by all necessary action of Recipient and (2) do not and will not violate any provision of any applicable law, rule, regulation, or order of any court, regulatory commission, board, or other administrative agency or any provision of Recipient's Articles of Incorporation or Bylaws, if applicable, (3) do not and will not result in the breach of, or constitute a default or require any consent under any other agreement or instrument to which Recipient is a party or by which Recipient or any of its properties may be bound or affected. No authorization, consent, license, approval of, filing or registration with or notification to any governmental body or regulatory or supervisory authority is required for the execution, delivery or performance by Recipient of this Agreement.
- b. **Binding Obligation.** This Agreement has been duly executed and delivered by Recipient and constitutes a legal, valid and binding obligation of Recipient, enforceable in accordance with its terms subject to the laws of bankruptcy, insolvency, or other similar laws affecting the enforcement of creditors' rights generally.
- c. **No Solicitation.** Recipient's officers, employees, and agents shall neither solicit nor accept gratuities, favors, or any item of monetary value from contractors, potential contractors, or parties to subagreements. No member or delegate to the Congress of the United States or State of Oregon employee shall be admitted to any share or part of this Agreement or any benefit arising therefrom.
- d. **No Debarment.** Neither Recipient nor its principals is presently debarred, suspended, or voluntarily excluded from any federally-assisted transaction, or proposed for debarment, declared ineligible or voluntarily excluded from participating in this Agreement by any state or federal agency. Recipient agrees to notify ODOT immediately if it is debarred, suspended or otherwise excluded from any federally assisted transaction for any reason or if circumstances change that may affect this status, including without limitation upon any relevant indictments or convictions of crimes.
- e. **Compliance with Oregon Taxes, Fees and Assessments.** Recipient is, to the best of the undersigned(s) knowledge, and for the useful life of the Project will remain, current on all applicable state and local taxes, fees and assessments.

The warranties set forth in this Section 6 are in addition to, and not in lieu of, any other warranties set forth in this Agreement or implied by law.

7. Records Maintenance and Access; Audit.

- a. **Records, Access to Records and Facilities.** Recipient shall make and retain proper and complete books of record and account and maintain all fiscal records related to this Agreement and the Project in accordance with all applicable generally accepted accounting principles, as well as generally accepted governmental auditing standards and state minimum standards for audits of municipal corporations, if applicable. Recipient shall ensure that each of its subrecipients and subcontractors complies with these requirements. ODOT, the Secretary of

State of the State of Oregon (the “Secretary”) and their duly authorized representatives shall have access to the books, documents, papers and records of Recipient that are directly related to this Agreement, the Grant Funds, or the Project for the purpose of making audits and examinations. In addition, ODOT, the Secretary and their duly authorized representatives may make and retain excerpts, copies, and transcriptions of the foregoing books, documents, papers, and records. Recipient shall permit authorized representatives of ODOT and the Secretary to perform site reviews of the Project, and to inspect all vehicles, real property, facilities and equipment purchased by Recipient as part of the Project, and any transportation services rendered by Recipient.

- b. Retention of Records.** Recipient shall retain and keep accessible all books, documents, papers, and records that are directly related to this Agreement, the Grant Funds or the Project for a period of six (6) years after final payment. If there are unresolved audit questions at the end of the period described in this section, Recipient shall retain the records until the questions are resolved.
- c. Expenditure Records.** Recipient shall document the expenditure of all Grant Funds disbursed by ODOT under this Agreement. Recipient shall create and maintain all expenditure records in accordance with generally accepted accounting principles and in sufficient detail to permit ODOT to verify how the Grant Funds were expended.

This Section 7 shall survive any expiration or termination of this Agreement.

8. Recipient Subagreements and Procurements

Recipient may enter into agreements with subrecipients, contractors or subcontractors (collectively, “subagreements”) for performance of the Project. If Recipient enters into a subagreement, Recipient agrees to comply with the following:

a. Subagreements.

- i.** All subagreements must be in writing, executed by Recipient and must incorporate and pass through all of the applicable requirements of this Agreement to the other party or parties to the subagreement(s). Use of a subagreement does not relieve Recipient of its responsibilities under this Agreement.
- ii.** Recipient shall provide ODOT with a copy of any signed subagreement, as well as any other purchasing or contracting documentation, upon ODOT’s request at any time. This paragraph shall survive expiration or termination of this Agreement.
- iii.** Recipient must report to ODOT any material breach of a term or condition of a subagreement within ten (10) days of Recipient discovering the breach.

b. Subagreement Indemnity.

- i.** *Recipient’s subagreement(s) shall require the other party to such subagreements(s) that is not a unit of local government as defined in ORS 190.003, if any, to indemnify, defend, save and hold harmless State of Oregon, the Oregon Transportation Commission and its members, the Department of Transportation, their officers, agents and employees from*

and against any and all claims, actions, liabilities, damages, losses, or expenses, including attorneys' fees, arising from a tort, as now or hereafter defined in ORS 30.260, caused, or alleged to be caused, in whole or in part, by the negligent or willful acts or omissions of the other party to Recipient's subagreement or any of such party's officers, agents, employees or subcontractors ("Claims"). It is the specific intention of the Parties that ODOT shall, in all instances, except for Claims arising solely from the negligent or willful acts or omissions of ODOT, be indemnified by the other party to Recipient's subagreement(s) from and against any and all Claims.

- ii. Any such indemnification shall also provide that neither Recipient's subrecipient(s), contractor(s) nor subcontractor(s), nor any attorney engaged by Recipient's subrecipient(s), contractor(s) nor subcontractor(s) shall defend any claim in the name of ODOT or any agency of the State of Oregon, nor purport to act as legal representative of the State of Oregon or any of its agencies, without the prior written consent of the Oregon Attorney General. The State may, at any time at its election, assume its own defense and settlement in the event that it determines that Recipient's subrecipient is prohibited from defending the State, or that Recipient's subrecipient is not adequately defending the State's interests, or that an important governmental principle is at issue or that it is in the best interests of the State to do so. The State reserves all rights to pursue claims it may have against Recipient's subrecipient if the State of Oregon elects to assume its own defense.

c. Subagreement Insurance.

- i. If the Project or Project work is on or along a state highway, Recipient shall require its contractor(s) to meet the minimum insurance requirements provided in Exhibit C. Recipient may specify insurance requirements of its contractor(s) above the minimum insurance requirements specified in Exhibit C. Recipient shall verify its contractor(s) meet the insurance requirements in Exhibit C.
 - ii. For all Project work that is not on or along a state highway, Recipient shall determine insurance requirements, insurance types and amounts, as deemed appropriate based on the risk of the work outlined within the subagreement. Recipient shall specify insurance requirements and require its contractor(s) to meet the insurance requirements. Recipient shall obtain proof of the required insurance coverages, as applicable, from any contractor providing services related to the subagreement.
 - iii. Recipient shall require its contractor(s) to require and verify that all subcontractors carry insurance coverage that the contractor(s) deems appropriate based on the risks of the subcontracted work.
 - iv. Recipient shall include provisions in each of its subagreements requiring its contractor(s) to comply with the indemnification and insurance requirements in Paragraphs 8.b and 8.c.
- d. Procurements.** Recipient shall make purchases of any equipment, materials, or services for the Project under procedures that comply with Oregon law, including all applicable provisions of the Oregon Public Contracting Code, Oregon Revised Statute (ORS) 279 A, B, and C, and rules, ensuring that:

- i. All applicable clauses required by federal statute, executive orders and their implementing regulations are included in each competitive procurement; and
- ii. All procurement transactions are conducted in a manner providing full and open competition.
- e. **Self-Performing Work.** Recipient must receive prior approval from ODOT Contact Program Manager for any self-performing work.
- f. **Conflicts of Interest.**
 - i. Recipient's public officials shall comply with Oregon's government ethics laws, ORS 244.010 *et seq.*, as those laws may be subsequently amended.

9. Termination

- a. **Mutual Termination.** This Agreement may be terminated by mutual written consent of the Parties.
- b. **Termination by ODOT.** ODOT may terminate this Agreement effective upon delivery of written notice of termination to Recipient, or at such later date as may be established by ODOT in such written notice, under any of the following circumstances:
 - i. If Recipient fails to perform the Project within the time specified in this Agreement, or any extension of such performance period;
 - ii. If Recipient takes any action pertaining to this Agreement without the approval of ODOT and which under the provisions of this Agreement would have required ODOT's approval;
 - iii. If Recipient fails to perform any of its other obligations under this Agreement, and that failure continues for a period of 10 calendar days after the date ODOT delivers Recipient written notice specifying such failure. ODOT may agree in writing to an extension of time if it determines Recipient instituted and has diligently pursued corrective action;
 - iv. If ODOT fails to receive funding, appropriations, limitations or other expenditure authority sufficient to allow ODOT, in the exercise of its reasonable administrative discretion, to continue to make payments for performance of this Agreement;
 - v. If Federal or state laws, rules, regulations or guidelines are modified or interpreted in such a way that the Project is no longer allowable or no longer eligible for funding under this Agreement; or
 - vi. If the Project would not produce results commensurate with the further expenditure of funds.
- c. **Termination by Either Party.** Either Party may terminate this Grant Agreement upon at least ten (10) days' notice to the other Party and failure of the other Party to cure within the period provided in the notice, if the other Party fails to comply with any of the terms of this Grant Agreement.

- d. Rights upon Termination; Remedies.** Any termination of this Grant Agreement shall not prejudice any rights or obligations accrued before termination. The remedies set forth in this Grant Agreement are cumulative and are in addition to any other rights or remedies available at law or in equity.

10. GENERAL PROVISIONS

a. Contribution.

- i.** If any third party makes any claim or brings any action, suit or proceeding alleging a tort as now or hereafter defined in ORS 30.260 (“Third Party Claim”) against ODOT or Recipient with respect to which the other Party may have liability, the notified Party must promptly notify the other Party in writing of the Third Party Claim and deliver to the other Party a copy of the claim, process, and all legal pleadings with respect to the Third Party Claim. Each Party is entitled to participate in the defense of a Third Party Claim, and to defend a Third Party Claim with counsel of its own choosing. Receipt by a Party of the notice and copies required in this paragraph and meaningful opportunity for the Party to participate in the investigation, defense and settlement of the Third Party Claim with counsel of its own choosing are conditions precedent to that Party’s liability with respect to the Third Party Claim.
- ii.** Except as otherwise provided in Paragraph 10.b. below, with respect to a Third Party Claim for which ODOT is jointly liable with Recipient (or would be if joined in the Third Party Claim), ODOT shall contribute to the amount of expenses (including attorneys’ fees), judgments, fines and amounts paid in settlement actually and reasonably incurred and paid or payable by Recipient in such proportion as is appropriate to reflect the relative fault of ODOT on the one hand and of the Recipient on the other hand in connection with the events which resulted in such expenses, judgments, fines or settlement amounts, as well as any other relevant equitable considerations. The relative fault of ODOT on the one hand and of Recipient on the other hand shall be determined by reference to, among other things, the Parties’ relative intent, knowledge, access to information and opportunity to correct or prevent the circumstances resulting in such expenses, judgments, fines or settlement amounts. ODOT’s contribution amount in any instance is capped to the same extent it would have been capped under Oregon law, including the Oregon Tort Claims Act, ORS 30.260 to 30.300, if ODOT had sole liability in the proceeding.
- iii.** Except as otherwise provided in Paragraph 10.b. below, with respect to a Third Party Claim for which Recipient is jointly liable with ODOT (or would be if joined in the Third Party Claim), Recipient shall contribute to the amount of expenses (including attorneys’ fees), judgments, fines and amounts paid in settlement actually and reasonably incurred and paid or payable by ODOT in such proportion as is appropriate to reflect the relative fault of Recipient on the one hand and of ODOT on the other hand in connection with the events which resulted in such expenses, judgments, fines or settlement amounts, as well as any other relevant equitable considerations. The relative fault of Recipient on the one hand and of ODOT on the other hand shall be determined by reference to, among other things, the Parties’ relative intent, knowledge, access to information and opportunity to correct or prevent the circumstances resulting in such expenses, judgments, fines or settlement amounts. Recipient’s contribution amount in any instance is capped to the same extent it

would have been capped under Oregon law, including the Oregon Tort Claims Act, ORS 30.260 to 30.300, if it had sole liability in the proceeding.

This Section 10.a shall survive any expiration or termination of this Agreement.

- b. Contract-related Indemnification.** Subject to any limitations imposed by State law and the Oregon Constitution, Recipient agrees to the following contract-related indemnification for all projects authorized under this Agreement: Where Recipient contracts for services or performs project management for a project, Recipient shall accept all responsibility, defend lawsuits, indemnify, and hold State harmless, for all contract-related claims and suits. This includes but is not limited to all contract claims or suits brought by any contractor, whether arising out of the contractor's work, Recipient's supervision of any individual project or contract, or Recipient's failure to comply with the terms of this Agreement. This Section 10.b. shall survive any expiration or termination of this Agreement.
- c. Dispute Resolution.** The Parties shall attempt in good faith to resolve any dispute arising out of this Agreement. In addition, the Parties may agree to utilize a jointly selected mediator or arbitrator (for non-binding arbitration) to resolve the dispute short of litigation.
- d. Amendments.** This Agreement may be amended or extended only by a written instrument signed by both Parties and approved as required by applicable law.
- e. Duplicate Payment.** Recipient is not entitled to compensation or any other form of duplicate, overlapping or multiple payments for the same work performed under this Agreement from any agency of the State of Oregon or the United States of America or any other party, organization or individual.
- f. No Third-Party Beneficiaries.** ODOT and Recipient are the only Parties to this Agreement and are the only Parties entitled to enforce its terms. Nothing in this Agreement gives, is intended to give, or shall be construed to give or provide any benefit or right, whether directly or indirectly, to a third person unless such a third person is individually identified by name herein and expressly described as an intended beneficiary of the terms of this Agreement.
- g. Notices.** Except as otherwise expressly provided in this Agreement, any communications between the Parties hereto or notices to be given hereunder shall be given in writing by personal delivery, email or mailing the same, postage prepaid, to Recipient Contact or ODOT Program Manager at the address or number set forth on the signature page of this Agreement, or to such other addresses or numbers as either Party may hereafter indicate pursuant to this Section 10.g. Any communication or notice personally delivered shall be deemed to be given when actually delivered. Any communication or notice delivered by facsimile shall be deemed to be given when receipt of the transmission is generated by the transmitting machine, and to be effective against ODOT, such facsimile transmission must be confirmed by telephone notice to ODOT Program Manager. Any communication by email shall be deemed to be given when the recipient of the email acknowledges receipt of the email. Any communication or notice mailed shall be deemed to be given when received.
- h. Governing Law, Consent to Jurisdiction.** This Agreement shall be governed by and construed in accordance with the laws of the State of Oregon without regard to principles of conflicts of law.

Any claim, action, suit or proceeding (collectively, “Claim”) between ODOT (or any other agency or department of the State of Oregon) and Recipient that arises from or relates to this Agreement shall be brought and conducted solely and exclusively within the Circuit Court of Marion County in the State of Oregon. In no event shall this section be construed as a waiver by the State of Oregon of any form of defense or immunity, whether sovereign immunity, governmental immunity, immunity based on the eleventh amendment to the Constitution of the United States or otherwise, from any Claim or from the jurisdiction of any court. Each party hereby consents to the exclusive jurisdiction of such court, waives any objection to venue, and waives any claim that such forum is an inconvenient forum.

- i. Compliance with Law.** Recipient shall comply with all federal, state and local laws, regulations, executive orders and ordinances applicable to the Agreement or to the implementation of the Project, including without limitation as described in Exhibit B. Without limiting the generality of the foregoing, Recipient expressly agrees to comply with (i) Title VI of Civil Rights Act of 1964; (ii) Title V and Section 504 of the Rehabilitation Act of 1973; (iii) the Americans with Disabilities Act of 1990 and ORS 659A.142; (iv) all regulations and administrative rules established pursuant to the foregoing laws; and (v) all other applicable requirements of federal and state civil rights and rehabilitation statutes, rules and regulations. Recipient agrees to comply with the requirements of ORS 366.514, Use of Highway Fund for footpaths and bicycle trails.
- j. Insurance; Workers’ Compensation.** All employers, including Recipient, that employ subject workers who provide services in the State of Oregon shall comply with ORS 656.017 and provide the required Workers’ Compensation coverage, unless such employers are exempt under ORS 656.126. Employer’s liability insurance with coverage limits of not less than \$500,000 must be included. Recipient shall ensure that each of its subrecipient(s), contractor(s), and subcontractor(s) complies with these requirements.
- k. Independent Contractor.** Recipient shall perform the Project as an independent contractor and not as an agent or employee of ODOT. Recipient has no right or authority to incur or create any obligation for or legally bind ODOT in any way. ODOT cannot and will not control the means or manner by which Recipient performs the Project, except as specifically set forth in this Agreement. Recipient is responsible for determining the appropriate means and manner of performing the Project. Recipient acknowledges and agrees that Recipient is not an “officer”, “employee”, or “agent” of ODOT, as those terms are used in ORS 30.265, and shall not make representations to third parties to the contrary.
- l. Severability.** If any term or provision of this Agreement is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and provisions shall not be affected, and the rights and obligations of the Parties shall be construed and enforced as if this Agreement did not contain the particular term or provision held to be invalid.
- m. Counterparts.** This Agreement may be executed in two or more counterparts, each of which is an original and all of which together are deemed one agreement binding on all Parties, notwithstanding that all Parties are not signatories to the same counterpart.
- n. Integration and Waiver.** This Agreement, including all Exhibits, constitutes the entire agreement between the parties on the subject matter hereof. There are no understandings, agreements, or representations, oral or written, not specified herein regarding this Agreement. The delay or

failure of either party to enforce any provision of this Agreement shall not constitute a waiver by that party of that or any other provision. Recipient, by the signature below of its authorized representative, acknowledges that it has read this Agreement, understands it, and agrees to be bound by its terms and conditions.

- o. Electronic Signatures.** Signatures showing on PDF documents, including but not limited to PDF copies of the Agreement, Work Orders, and amendments, submitted or exchanged via email are “Electronic Signatures” under ORS Chapter 84 and bind the signing Party and are intended to be and can be relied upon by the Parties. State reserves the right at any time to require the submission of the hard copy originals of any documents.

THE PARTIES, by execution of this Agreement, acknowledge that their signing representatives have read this Agreement, understand it, and agree to be bound by its terms and conditions.

Signature Page to Follow

RECIPIENT, by and through its elected officials

By _____
(Legally designated representative)

Name _____
(printed)

Date _____

By _____

Name _____
(printed)

Date _____

LEGAL REVIEW APPROVAL
(If required in Recipient's process)

By  _____
Recipient's Legal Counsel

Date 02/12/2024

Recipient Contact:

Kirsti Pizzuto, Executive Assistant
595 Main Street
Aumsville, OR 97325
(503) 749-2030
kpizzuto@aumsville.us

STATE OF OREGON, by and through its Department of Transportation

By _____
Statewide Investments Management Section
Manager (Jeff Flowers)

Name _____
(printed)

Date _____

APPROVAL RECOMMENDED

By _____
Program Manager

Date _____

APPROVED AS TO LEGAL SUFFICIENCY
(For funding over \$150,000)

By Sam Zeigler via email saved to file
Assistant Attorney General

Date 11/16/2023

SCA Program Manager:

Deanna Edgar
355 Capitol St. NE, MS 21
Salem, OR 97301-4178
(503) 602-0494
Deanna.Edgar@odot.oregon.gov

EXHIBIT A

Project Description

Agreement No. SCA2024-Aumsville
Project Name: North 3rd Street Improvements

A. PROJECT DESCRIPTION

North 3rd Street from Main Street to Cleveland Street

Project improvements will include constructing curb, gutter, and sidewalk on the east and west sides of N 3rd St. between Cleveland and Main St. Curb ramps will be constructed on the SW and SE corners of the intersection of N 3rd St. and Cleveland St., and all four corners of the intersection of N 3rd St. and Church St. and on the NW and NE corners of the intersection of N 3rd St. and Main St. Street will be resurfaced with asphalt.

Recipient acknowledges that such Project improvements funded under this Agreement may trigger other Recipient responsibilities under the Americans with Disabilities Act. Recipient agrees that it is solely responsible for ensuring Americans with Disabilities Act compliance pursuant to Exhibit B, Recipient Requirements, Section 5.

EXHIBIT B

Recipient Requirements

1. Recipient shall comply with all applicable provisions of ORS 279C.800 to 279C.870 pertaining to prevailing wage rates and including, without limitation, that workers on the Project shall be paid not less than rates in accordance with ORS 279C.838 and 279C.840 pertaining to wage rates and ORS 279C.836 pertaining to having a public works bond filed with the Construction Contractors' Board.
2. Recipient shall notify ODOT's Program Manager in writing when any contact information changes during the Agreement.
3. Recipient shall, at its own expense, maintain and operate the Project upon completion and throughout the useful life of the Project at a minimum level that is consistent with normal depreciation or service demand or both. The Parties agree that the useful life of the Project is defined as seven (7) years from its completion date (the "Project Useful Life"). For any portion of the Project that is not within ODOT's or Recipient's jurisdiction (the "County Portion"), Recipient shall enter into a maintenance agreement with the county having jurisdiction over the County Portion (the "Maintenance Agreement"). The Maintenance Agreement must designate the entity that will maintain the County Portion for the Project Useful Life. No Grant Funds will be disbursed until ODOT receives an executed copy of the Maintenance Agreement. This paragraph shall survive any expiration of this Agreement.
4. Recipient shall maintain insurance policies with responsible insurers or self-insurance programs, insuring against liability and risk of direct physical loss, damage or destruction of the Project, at least to the extent that similar insurance is customarily carried by governmental units constructing, operating and maintaining similar facilities. If the Project or any portion is destroyed, insurance proceeds will be paid to ODOT, unless Recipient has informed ODOT in writing that the insurance proceeds will be used to rebuild the Project.
5. **Americans with Disabilities Act Compliance**
 - a. **State Highway:** For portions of the Project located on or along the State Highway System or a State-owned facility ("state highway"):
 - i. Recipient shall utilize ODOT standards to assess and ensure Project compliance with Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990 as amended (together, "ADA"), including ensuring that all sidewalks, curb ramps, pedestrian-activated signals meet current ODOT Highway Design Manual standards;
 - ii. Recipient shall follow ODOT's processes for design, construction, or alteration of sidewalks, curb ramps, and pedestrian-activated signals, including using the ODOT Highway Design Manual, ODOT Design Exception process, ODOT Standard Drawings, ODOT Construction Specifications, providing a temporary pedestrian accessible route plan and current ODOT Curb Ramp Inspection form;

- iii. During Project Construction, Recipient must have a contractor with an active ODOT ADA Contractor Certification directly supervise any construction or alteration of curb ramps. At Project completion, Recipient shall send a completed ODOT Curb Ramp Inspection Form 734-5020 to the address on the form for each curb ramp constructed or altered as part of the Project. The completed form is the documentation required to show that each curb ramp meets ODOT standards and is ADA compliant. ODOT's fillable Curb Ramp Inspection Form and instructions are available at the following address:

<https://www.oregon.gov/ODOT/Engineering/Pages/Accessibility.aspx>

- iv. Recipient shall promptly notify ODOT of Project completion and allow ODOT to inspect Project sidewalks, curb ramps, and pedestrian-activated signals located on or along a state highway prior to acceptance of Project by Recipient and prior to release of any Recipient contractor.
- v. Recipient shall ensure that temporary pedestrian routes are provided through or around any Project work zone. Any such temporary pedestrian route shall include directional and informational signs, comply with ODOT standards, and include accessibility features equal to or better than the features present in the existing pedestrian facility. Recipient shall also ensure that advance notice of any temporary pedestrian route is provided in accessible format to the public, people with disabilities, disability organizations, and ODOT at least 10 days prior to the start of construction.

b. Local Roads: For portions of the Project located on Recipient roads or facilities that are not on or along a state highway:

- i. Recipient shall ensure that the Project, including all sidewalks, curb ramps, and pedestrian-activated signals, is designed, constructed and maintained in compliance with the ADA.
- ii. Recipient may follow its own processes or may use ODOT's processes for design, construction, or alteration of Project sidewalks, curb ramps, and pedestrian-activated signals, including using the ODOT Highway Design Manual, ODOT Design Exception process, ODOT Standard Drawings, ODOT Construction Specifications, providing a temporary pedestrian accessible route plan and current Curb Ramp Inspection form, available at:

<https://www.oregon.gov/ODOT/Engineering/Pages/Accessibility.aspx>;

Additional ODOT resources are available at the above-identified link. ODOT has made its forms, processes, and resources available for Recipient's use and convenience.

- iii. Recipient assumes sole responsibility for ensuring that the Project complies with the ADA, including when Recipient uses ODOT forms and processes. Recipient acknowledges and agrees that ODOT is under no obligation to review or approve Project plans or inspect the completed Project to confirm ADA compliance.
- iv. Recipient shall ensure that temporary pedestrian routes are provided through or around any Project work zone. Any such temporary pedestrian route shall include directional and

informational signs and include accessibility features equal to or better than the features present in the existing pedestrian route. Recipient shall also ensure that advance notice of any temporary pedestrian route is provided in accessible format to the public, people with disabilities, and disability organizations prior to the start of construction.

6. Work Performed within ODOT's Right of Way

- a. Prior to the commencement of work, Recipient shall obtain, or require its contractor to obtain, permission from the appropriate ODOT District Office to work on or along the state highway. This Agreement does not provide permission to work on or along the state highway.
- b. ODOT may charge for review of work to be performed on or along the state highway. The estimated cost to Recipient will be determined by ODOT in advance and shall be subject to the approval of Recipient prior to the services being rendered.
- c. If the Project includes traffic control devices (see ODOT's Traffic Manual, Chapter 5, for a description of traffic control devices) on or along a state highway, Recipient shall, pursuant to Oregon Administrative Rule (OAR) 734-020-0430, obtain the approval of the State Traffic Engineer prior to design or construction of any traffic control device being installed.
- d. Recipient shall enter into a separate traffic signal agreement with ODOT to cover obligations for any traffic signal being installed on a state highway.
- e. Recipient shall ensure that its electrical inspectors possess a current State Certified Traffic Signal Inspector certificate before the inspectors inspect electrical installations on state highways. The ODOT's District Office shall verify compliance with this requirement before construction. The permit fee should also cover the State electrician's supplemental inspection.

7. General Standards

The Project shall be completed within industry standards and best practices to ensure that the functionality and serviceability of the Program's investment meets the intent of the application and the Program.

8. Land Use Decisions

- a. Recipient shall obtain all permits, "land use decisions" as that term is defined by ORS 197.015(1) (2020), and any other approvals necessary for Recipient to complete the Project by the Project completion deadline identified in Exhibit A (each a "Land Use Decision" and collectively, "Land Use Decisions").
- b. If at any time before the Project Completion Deadline identified in Section 1 of this Agreement ODOT concludes, in its sole discretion, that Recipient is unlikely to obtain one or more Land Use Decisions before the Project Completion Deadline, ODOT may (i) suspend the further disbursement of Grant Funds upon written notice to Recipient (a "Disbursement Suspension") and (ii) exercise any of its other rights and remedies under this Agreement, including, without limitation, terminating the Agreement and recovering all Grant Funds previously disbursed to Recipient.

- c. If after a Disbursement Suspension ODOT concludes, in its sole discretion and based upon additional information or events, that Recipient is likely to timely obtain the Land Use Decision or Decisions that triggered the Disbursement Suspension, ODOT will recommence disbursing Grant Funds as otherwise provided in this Agreement.
- d. This Section 8 is in addition to, and not in lieu of, ODOT's rights and remedies under Section 5.g ("Recovery of Grant Funds") of this Agreement.

9. Website

Recipient shall provide ODOT a link to any website created about the Project identified in Exhibit A before any costs being considered eligible for reimbursement. Recipient shall notify the ODOT Program Manager in writing when the link changes during the term of this Grant Agreement.

10. Photographs

Recipient shall provide Project photographs with the final reimbursement request within ninety (90) days of project completion.

EXHIBIT C Subagreement Insurance Requirements

1. GENERAL.

- a. If the Project is on or along a state highway, Recipient shall require in its first tier subagreements with entities that are not units of local government as defined in ORS 190.003 (if any) that its sub-recipients, contractors or subcontractors (“contractor”): i) obtain insurance specified in this Exhibit under TYPES AND AMOUNTS and meeting the requirements under ADDITIONAL INSURED, “TAIL” COVERAGE, NOTICE OF CANCELLATION OR CHANGE, and CERTIFICATES OF INSURANCE before performance under the subagreement commences, and ii) maintain the insurance in full force throughout the duration of the subagreement. The insurance must be provided by insurance companies or entities that are authorized to transact the business of insurance and issue coverage in the State of Oregon and that are acceptable to the Recipient. Recipient shall not authorize work to begin under subagreements until the insurance is in full force. Thereafter, Recipient shall monitor continued compliance with the insurance requirements on an annual or more frequent basis. Recipient shall incorporate appropriate provisions in the subagreement permitting it to enforce compliance with the insurance requirements and shall take all reasonable steps to enforce such compliance. In no event shall Recipient permit work under a subagreement when Recipient is aware that the contractor is not in compliance with the insurance requirements. As used in this section, “first tier” means a subagreement in which the Recipient is a Party. All references to “contractor” in this Exhibit refer to Recipient’s contractor as identified in this Paragraph 1.a.
- b. The insurance specified below is a minimum requirement that the Recipient shall require each of its contractors to meet, and shall include such requirement in each of Recipient’s subagreements with its contractors. Recipient may determine insurance types and amounts in excess of the minimum requirement as deemed appropriate based on the risks of the work outlined within the subagreement.
- c. Recipient shall require each of its contractors to require that all of its subcontractors carry insurance coverage that the contractor deems appropriate based on the risks of the subcontracted work. Recipient’s contractors shall obtain proof of the required insurance coverages, as applicable, from any subcontractor providing Services related to the Contract.

2. TYPES AND AMOUNTS.

a. WORKERS COMPENSATION.

All employers, including Recipient’s contractors, that employ subject workers, as defined in ORS 656.027, shall comply with ORS 656.017 and shall provide **Workers’ Compensation Insurance** coverage for those workers, unless they meet the requirement for an exemption under ORS 656.126(2). The coverage shall include Employer’s Liability Insurance with limits not less than \$500,000 each accident. **Recipient’s contractors shall require compliance with these requirements in each of their subcontractor contracts.**

b. COMMERCIAL GENERAL LIABILITY.

Commercial General Liability Insurance shall be issued on an occurrence basis covering bodily injury and property damage and shall include personal and advertising injury liability, products and completed operations, and contractual liability coverage. When work to be performed includes operations or activity within 50 feet of any railroad property, bridge, trestle, track, roadbed, tunnel, underpass or crossing, the Recipient's contractors shall provide the Contractual Liability – Railroads CG 24 17 endorsement, or equivalent, on the Commercial General Liability policy.

Amounts below are a minimum requirement as determined by ODOT:

Coverage shall be written on an occurrence basis in an amount of not less than \$1,000,000 per occurrence. Annual aggregate limit shall not be less than \$2,000,000.

c. AUTOMOBILE LIABILITY.

Automobile Liability Insurance covering Recipient's contractor's business-related automobile use covering all owned, non-owned, or hired vehicles for bodily injury and property. This coverage may be written in combination with the Commercial General Liability Insurance (with separate limits for Commercial General Liability and Automobile Liability). Amount below is a minimum requirement as determined by ODOT:

Coverage shall be written with a combined single limit of not less than \$1,000,000.

d. ADDITIONAL INSURED.

The Commercial General Liability Insurance and Automobile Liability Insurance must include the **“State of Oregon, the Oregon Transportation Commission and the Department of Transportation, and their respective officers, members, agents and employees”** as an **endorsed** Additional Insured but only with respect to the contractor's activities to be performed under the Subcontract. Coverage shall be primary and non-contributory with any other insurance and self-insurance.

Additional Insured Endorsements on the Commercial General Liability shall be written on ISO Form CG 20 10 07 04, or equivalent, with respect to liability arising out of ongoing operations and ISO Form CG 20 37 07 04, or equivalent, with respect to liability arising out of completed operations. Additional Insured Endorsements shall be submitted with the Certificate(s) of Insurance and must be acceptable to the Recipient.

e. “TAIL” COVERAGE.

If any of the required insurance policies is on a “claims made” basis, such as professional liability insurance or pollution liability insurance, the contractor shall maintain either “tail” coverage or continuous “claims made” liability coverage, provided the effective date of the continuous “claims made” coverage is on or before the effective date of the Subcontract, for a minimum of twenty-four (24) months following the later of : (i) the contractor's completion and Recipient's acceptance of all Services required under the Subcontract or, (ii) the expiration of all warranty periods provided under the Subcontract. Notwithstanding the foregoing twenty-four (24) month requirement, if the contractor elects to maintain “tail” coverage and if the maximum time period “tail” coverage reasonably available in the marketplace is less than the twenty-four (24) month period described above, then the contractor may request and ODOT

may grant approval of the maximum “tail “ coverage period reasonably available in the marketplace. If ODOT approval is granted, the contractor shall maintain “tail” coverage for the maximum time period that “tail” coverage is reasonably available in the marketplace.

f. NOTICE OF CANCELLATION OR CHANGE.

The contractor or its insurer must provide thirty (30) days’ written notice to Recipient before cancellation of, material change to, potential exhaustion of aggregate limits of, or non-renewal of the required insurance coverage(s).

g. CERTIFICATE(S) OF INSURANCE.

Recipient shall obtain from the contractor a certificate(s) of insurance for all required insurance before the contractor performs under the Subcontract. The certificate(s) or an attached endorsement must endorse: i) **“State of Oregon, the Oregon Transportation Commission and the Department of Transportation, and their respective officers, members, agents and employees”** as an endorsed Additional Insured in regards to the Commercial General Liability and Automobile Liability policies and ii) that all liability insurance coverages shall be primary and non-contributory with any other insurance and self-insurance, with exception of Workers’ Compensation.

The Recipient shall immediately notify ODOT of any change in insurance coverage.



595 Main St. Aumsville, Oregon 97325
(503) 749-2030 • TTY 711 • Fax (503) 749-1852
www.aumsville.us

STAFF REPORT

DATE: January 8, 2024
TO: City of Aumsville Mayor and City Council
FROM: Ron Harding, City Administrator
Joshua Hoyer, Finance Officer
SUBJECT: Supplemental Budget – Street Fund & Public Works Equipment FUnd

RECOMMENDATION

Staff requests authorization to amend the 2023-2024 fiscal year budget to account for resources and expenditures for two projects not anticipated during the original budget process.

BACKGROUND

3rd St Improvements

After the start of the current fiscal year, a 3rd Street Improvements project was designed and accepted. This project had not been anticipated when the original budget was adopted. Now that the project has been fully engineered the City has applied for and been awarded a grant through the Oregon Department of Transportation Small City Allotment program.

Public Works Shop

While preparing the fiscal year 2023-2024 budget, the final details for the Public Works Shop construction project were still in development. As such, the final funding requirements were still not fully anticipated. Now that the project has been fully engineered and construction has begun, the full funding estimates are known, and a loan from Business Oregon has been accepted to cover the funding gap.

Since the total project costs and the related resources for the above projects were not yet in the budget, a supplemental budget will be needed to account for the receipt of these monies and appropriate expenditures on the projects.

CURRENT SITUATION

ORS 294.473 grants local governments authority to increase appropriations by more than 10% in any fund by adopting a supplemental budget, provided a public hearing is held prior to adoption.

The total grant awarded by ODOT is \$250,000, to help supplement the cost of the 3rd Street Improvements project. Appropriating this funding will increase the total expenditure in the Street Fund by 48%.

AGENDA ITEM 4A

The City has entered into a loan through Business Oregon in the amount of \$754,425 to cover the remaining funding needed to complete construction of the new Public Works Shop. Appropriating this funding will increase the total expenditure in the Public Works Equipment Fund by 52%. As such, a public hearing is necessary for both amendments to the budget.

The impact on the 2023-24 fiscal year budget would be as proposed:

STREET FUND			
	Current Appropriations	Change in Appropriations	Amended Appropriations
Small City Allotment Grant (014-422)	0	250,000	250,000
<i>Total Resources</i>	984,259	250,000	1,234,259
Street Improvements (014-808)	240,700	250,000	490,700
<i>Total Requirements</i>	984,259	250,000	1,234,259

PUBLIC WORKS EQUIPMENT FUND			
	Current Appropriations	Change in Appropriations	Amended Appropriations
OBDD L23014 Loan Proceeds (016-436)	0	754,425	754,425
<i>Total Resources</i>	1,510,090	754,425	2,264,515
Public Works Shop – OBDD L23014 (016-836)	0	754,425	754,425
<i>Total Requirements</i>	1,510,090	754,425	2,264,515

COUNCIL OPTIONS

1. Move to approve Resolution 01-24 to modify budget appropriations as presented by staff.
2. Move to approve Resolution 01-24 to modify budget appropriations as amended by ...
3. Remand back to staff to provide additional research or modification.

RESOLUTION NO. 01-24

A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET FOR FISCAL YEAR 2023-2024 AND MAKING SUPPLEMENTAL APPROPRIATIONS FOR THE STREET FUND AND PUBLIC WORKS EQUIPMENT FUND.

WHEREAS, the City has designed and accepted a 3rd Street Improvements project not originally appropriated during the 2023-2024 fiscal year budget process; and

WHEREAS, the City has been awarded a \$250,000 Small City Allotment grant from the Oregon Department of Transportation specifically for the project; and

WHEREAS, the cost of the Public Works Shop construction project exceeds the city’s initial estimates made during the 2023-2024 fiscal year budget process; and

WHEREAS, the City has accepted a \$754,425 loan from Business Oregon for the Public Works Shop construction project for the funding deficit; and

WHEREAS, the resources and the related expenditures for the above projects were not anticipated for the 2023-2024 fiscal year budget; and

WHEREAS, ORS 294.473 allows a local government to prepare a supplemental budget when an occurrence or condition that was not known at the time the budget was prepared requires a change in financial planning in excess of 10% in the related fund, provided a public hearing is provided prior to adoption; and

WHEREAS, a public hearing was held on the 12th day of February, 2024 to receive input on the proposed changes;

NOW THEREFORE, BE IT RESOLVED that the Aumsville City Council amends the 2023-2024 Fiscal Year Budget as follows:

STREET FUND (014)			
	Current Appropriations	Change in Appropriations	Amended Appropriations
PUBLIC WORKS	520,363	250,000	770,363
TOTAL REQUIREMENTS	984,259	250,000	1,234,259

PUBLIC WORKS EQUIPMENT FUND (016)			
	Current Appropriations	Change in Appropriations	Amended Appropriations
PUBLIC WORKS	1,434,090	754,425	2,188,515
TOTAL REQUIREMENTS	1,510,090	754,425	2,264,515

BE IT FURTHER RESOLVED that this resolution becomes effective upon adoption.

CONSIDERED AND PASSED BY THE AUMSVILLE CITY COUNCIL ON THE 12TH DAY OF FEBRUARY, 2024.

ATTEST:

Angelica Ceja, Mayor

Ron Harding, City Administrator

Date



GROVE, MUELLER & SWANK

redw
Advisors & CPAs

December 18, 2023

Honorable Mayor and Members of the City Council
City of Aumsville
595 Main Street
Aumsville, Oregon 97325

We have audited the financial statements of City of Aumsville (the City) as of and for the year ended June 30, 2023 and have issued our report thereon dated December 18, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated July 21, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

The possibility that management could override the system of controls has also been identified as a risk. This risk is always identified and addressed by our planned audit procedures. This is not indicative of any unusual circumstances observed within the City.

Qualitative Aspects of the City's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in the notes to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the current year. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

Financial Statement Disclosures

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

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. There were no such misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no such misstatements identified.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated December 18, 2023.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the City, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

Restriction on Use

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

Very truly yours,

Grove, Mueller & Swank
CERTIFIED PUBLIC ACCOUNTANTS



595 Main St. Aumsville, Oregon 97325
(503) 749-2030 • TTY 711 • Fax (503) 749-1852
www.aumsville.us

December 18, 2023

Grove, Mueller & Swank, P.C.
475 Cottage Street NE, Suite 200
Salem, OR 97301

This representation letter is provided in connection with your audit of the financial statements of the City of Aumsville (the City) as of June 30, 2023 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position and results of operations, where applicable, of the various opinion units of the City in accordance with the modified cash basis of accounting.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, 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 confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 18, 2023.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 21, 2023, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with the modified cash basis of accounting and for preparation of the supplemental information in accordance with the applicable criteria.
- We acknowledge our responsibility 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.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented

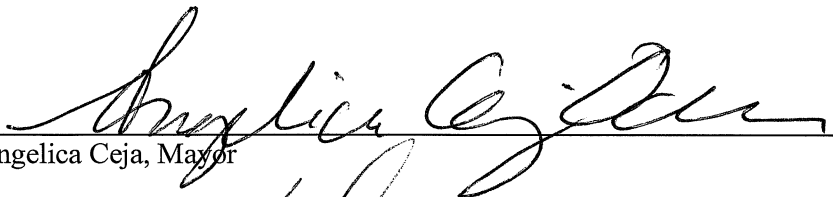
AGENDA ITEM 7A

- The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
 - We acknowledge our responsibility to include the auditor's report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
- With respect to the preparation of the financial statements and the related notes, we have performed the following:
 - Made all management decisions and performed all management functions;
 - Assigned a competent individual to oversee the services;
 - Evaluated the adequacy of the services performed;
 - Evaluated and accepted responsibility for the result of the service performed; and
 - Established and maintained internal controls, including monitoring ongoing activities.

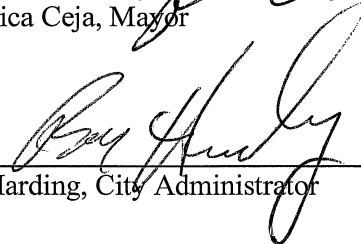
Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have evaluated the City's ability to meet its obligations as they become due, and have not identified any conditions or events, individually or in the aggregate, that raise substantial about the City's ability to continue as a going concern.
- We have no knowledge of any fraud or suspected fraud that affects the City and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.

AGENDA ITEM 7A



Angelica Ceja, Mayor



Ron Harding, City Administrator

***CITY OF AUMSVILLE, OREGON
ANNUAL FINANCIAL REPORT
Year Ended June 30, 2023***

CITY OF AUMSVILLE
CITY OFFICIALS
JUNE 30, 2023

<u><i>Name</i></u>	<u><i>Position</i></u>	<u><i>Term Expires</i></u>
Angelica Ceja	Mayor	December 31, 2024
Nico Casarez	Council Member	December 31, 2026
Douglas Cox	Council Member	December 31, 2026
Scott Lee	Council Member	December 31, 2024
Della Seney	Council Member	December 31, 2026
Katie Wallace	Council Member	December 31, 2026
Walter Wick	Council Member	December 31, 2024

The above individuals may be contacted at the address below.

CITY ADMINISTRATION

Ronald Harding, City Administrator

MAILING ADDRESS

595 Main Street
Aumsville, Oregon 97325
(503) 749-2030
Facsimile (503) 749-1852

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GROVE, MUELLER & SWANK

redw
Advisors & CPAs

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members of the City Council
City of Aumsville
595 Main Street
Aumsville, Oregon 97325

Report on the Audit of the Financial Statements

Opinions

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Aumsville, Oregon as of June 30, 2023, and the respective changes in modified cash basis financial position and, where applicable, cash flows, thereof for the year then ended in accordance with the modified cash basis of accounting described in the notes to the financial statements.

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 City of Aumsville 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.

Emphasis of Matter — Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City'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'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.

Supplemental Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The management's discussion and analysis, budgetary comparison information, combining nonmajor fund financial statements, and other schedules, are presented for purposes of additional analysis and are not required parts of the basic financial statements.


The supplemental information 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. In our opinion, the supplemental information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Legal and Regulatory Requirements

Reporting Required by Oregon Minimum Standards

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 18, 2023 on our consideration of the City'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.

*GROVE, MUELLER & SWANK
CERTIFIED PUBLIC ACCOUNTANTS*

By: 
Devan W. Esch, Principal
December 18, 2023



595 Main St. Aumsville, Oregon 97325
 (503) 749-2030 • TTY 711 • Fax (503) 749-1852
www.aumsville.us

FYE 2023 MANAGEMENT’S DISCUSSION AND ANALYSIS

This discussion and analysis presents the highlights of the financial position of the City of Aumsville (City). The analysis focuses on the financial activities of the City for the fiscal year ending (FYE) June 30, 2023.

Financial Highlights

	June 30,		change
	2023	2022	
Net position	\$ 17,054,453	\$ 15,072,512	\$ 1,981,941
Change in net position	1,981,941	1,413,550	568,391
Governmental net position	9,620,061	8,319,003	1,301,058
Proprietary net position	7,434,392	6,753,509	680,883
Change in governmental net position	1,301,058	562,421	738,637
Change in proprietary net position	680,883	851,129	(170,246)

OVERVIEW OF THE FINANCIAL STATEMENTS

The intent of this overview and analysis is to explain the changes in the financial position of the City of Aumsville and the reasons they occurred. The City’s detailed information is provided in the *audited financial statements* provided by an independent auditor similar to a private-sector business.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Aumsville’s basic financial statements. The City’s basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplemental information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City’s finances, in a manner similar to a private-sector business. These statements include:

The Statement of Net Position (modified cash basis). The *statement of net position* presents information on all of the assets and liabilities of the City as of the date on the statement. Net position is what remains after the liabilities have been paid off or otherwise satisfied. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Statement of Activities (modified cash basis). The *statement of activities* presents information showing how the net position of the City changed over the most recent fiscal year by tracking revenues, expenses and other transactions that increase or reduce net position.

The City reports on the modified cash basis of accounting.

AGENDA ITEM 7A

Fund financial statements. The *fund financial statements* provide more detailed information about the City’s funds, focusing on its most significant or “major” funds – not the City of Aumsville as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Aumsville, like state and other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. The *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 financing requirements.

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

Proprietary funds. The City of Aumsville charges customers for the services it provides – whether to outside users or to other units of the City and these services are generally reported in proprietary funds. All of the City’s proprietary funds are enterprise funds. Enterprise funds are used to report the same functions as business-type activities in the governmental-wide financial statements.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *supplemental information* including the combining statements for the non-major funds and the budgetary comparison schedules.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of the City’s financial position. In the case of Aumsville, assets exceeded liabilities by \$17,054,453 at June 30, 2023.

	2023			2022		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Cash and cash equivalents	\$ 4,747,364	\$ 4,287,752	\$ 9,035,116	\$ 3,483,748	\$ 3,889,174	\$ 7,372,922
Capital assets, net	4,991,554	4,462,627	9,454,181	4,953,710	4,268,997	9,222,707
Total assets	9,738,918	8,750,379	18,489,297	8,437,458	8,158,171	16,595,629
Current liabilities	3,007	25,208	28,215	2,605	33,074	35,679
Long-term liabilities	115,850	1,290,779	1,406,629	115,850	1,371,588	1,487,438
Total liabilities	118,857	1,315,987	1,434,844	118,455	1,404,662	1,523,117
Net position:						
Net investment in capital assets	4,875,704	3,171,848	8,047,552	4,837,860	2,897,409	7,735,269
Restricted	1,531,829	2,380,570	3,912,399	1,095,389	1,313,341	2,408,730
Unrestricted	3,212,528	1,881,974	5,094,502	2,385,754	2,542,759	4,928,513
Total Net Position	\$ 9,620,061	\$ 7,434,392	\$ 17,054,453	\$ 8,319,003	\$ 6,753,509	\$ 15,072,512

AGENDA ITEM 7A

The *Net Position - Restricted* are funds that are legally restricted for capital projects and other specific purposes.

The *Net Position - Unrestricted* may be used to meet the City's ongoing obligations to citizens and creditors.

The *Net Investment in Capital Assets* represents the cost of capital assets less accumulated depreciation and less any debt incurred for the acquisition of capital assets.

CHANGES IN NET POSITION

The City's total revenues were approximately \$5.8 million. Of this an approximate, 83 percent were from charges for services, fines, fees, permits, licenses, and other sources. The remaining 17 percent came from property taxes.

The total cost of all programs and services was approximately \$3.8 million. Costs for utilities were approximately \$1.7 million (44 percent) and the remainder was for general government, public safety, streets, highways, and other governmental activities.

	2023			2022		
	Governmental Activities	Business- type Activities	Total	Governmental Activities	Business- type Activities	Total
Revenues						
Program Revenues						
Charges for service	\$ 321,400	\$ 1,882,001	\$ 2,203,401	\$ 344,803	\$ 1,854,274	\$ 2,199,077
Operating grants	392,224	-	392,224	408,287	-	408,287
Capital grants	957,464	477,557	1,435,021	90,809	802,439	893,248
General Revenues						
Taxes and assessments	959,215	-	959,215	917,645	-	917,645
Franchise taxes	295,893	-	295,893	280,590	-	280,590
Intergovernmental	86,764	-	86,764	82,873	-	82,873
Miscellaneous	256,662	134,300	390,962	125,828	33,926	159,754
<i>Total Revenues</i>	<u>3,269,622</u>	<u>2,493,858</u>	<u>5,763,480</u>	<u>2,250,835</u>	<u>2,690,639</u>	<u>4,941,474</u>
Expenses						
General government	752,805	-	752,805	458,730	-	458,730
Public safety	947,160	-	947,160	1,004,350	-	1,004,350
Transportation	321,899	-	321,899	312,303	-	312,303
Community development	113,768	-	113,768	128,518	-	128,518
Water	-	733,179	733,179	-	817,872	817,872
Sewer	-	932,703	932,703	-	826,125	826,125
<i>Total Expenses</i>	<u>2,135,632</u>	<u>1,665,882</u>	<u>3,801,514</u>	<u>1,903,901</u>	<u>1,643,997</u>	<u>3,547,898</u>
Transfers	167,068	(167,068)	-	215,487	(215,487)	-
Amortization of bond premium	-	19,975	19,975	-	19,974	19,974
Change in net position	1,301,058	680,883	1,981,941	562,421	851,129	1,413,550
Net position, beginning of year	8,319,003	6,753,509	15,072,512	7,756,582	5,902,380	13,658,962
Net position, end of year	<u>\$ 9,620,061</u>	<u>\$ 7,434,392</u>	<u>\$ 17,054,453</u>	<u>\$ 8,319,003</u>	<u>\$ 6,753,509</u>	<u>\$ 15,072,512</u>

GOVERNMENTAL ACTIVITIES

The cost for all *governmental* activities was \$2,135,632 for the year ended June 30, 2023. The amount that our taxpayers paid was only \$959,215 through property taxes. Those who directly benefited from the programs (fines, fees, and charges for services) paid \$321,400 or 15 percent.

Net position of the governmental-type activities increased by \$1,301,058 during the fiscal year ended June 30, 2023.

BUSINESS-TYPE ACTIVITIES

The cost for all *business-type* activities totaled \$1,665,882 for the year. The City utility costs are paid by utility service fees, system development charges, and other utility related income. The City's net position increased by \$680,883 from business-type activities.

FINANCIAL ANALYSIS OF THE CITY OF AUMSVILLE FUNDS

The focus of the City'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's financing requirements. In particular, fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The General Fund is the chief operating fund of the City. Proprietary funds are the City's business-type enterprise funds, which are water and sewer.

Major Governmental Funds

The City's governmental funds reported combined ending fund balances of \$4,744,357 at the end of the current fiscal year.

General Operating Fund. The General Operating Fund is the primary operating fund of the City. The fund balance was \$1,429,600 as of June 30, 2023. This was an increase of \$226,926 during the current fiscal year. As a measure of the liquidity, it may be useful to compare total fund balances to total fund expenditures. Fund balances represent 92 percent of total expenditures.

Street Fund. The Street Fund accounts for street maintenance and improvements. The fund balance increased by \$86,060 during the year, due to expenditures being under budget.

Public Works Equipment. The fund balance increased by \$881,988 during the year due to a significant grant received during the current year for the future purchase of equipment.

Major Proprietary Funds

The City's enterprise operations reported \$7,434,392 combined ending net position at year end.

Water Operations – Water operations' revenues are from charges for services and expenditures are for personal services, materials and services, capital acquisitions and debt payments. Net position increased \$148,766 during the year as a result of rate increases and expenses being under budget.

Sewer Operations – Sewer operations' revenues are from charges for services and expenditures are for personal services, materials and services, and capital acquisitions. Net position increased by \$532,117 during the year which was the result of rate increases and intergovernmental revenue received.

GENERAL FUND BUDGETARY HIGHLIGHTS

There were no adjustments to the adopted budget for the General Fund during the fiscal year ended June 30, 2023.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets The City's capital assets for governmental and business-type activities are shown below. Capital assets include land, buildings, infrastructure, equipment and vehicles, and construction in progress. More detailed information on the City's capital assets can be found in the notes to the basic financial statements.

**Capital Assets
As of June 30, 2023 and 2022**

	Governmental Activities		Business-type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Land	\$ 804,149	\$ 804,149	\$ -	\$ -	\$ 804,149	\$ 804,149
Construction in progress	95,331	92,346	426,433	63,497	521,764	155,843
Buildings	2,134,760	1,972,137	210,187	199,324	2,344,947	2,171,461
Equipment and vehicles	740,302	655,742	2,233,471	2,270,711	2,973,773	2,926,453
Infrastructure	3,874,932	3,874,933	5,415,880	5,415,880	9,290,812	9,290,813
	7,649,474	7,399,307	8,285,971	7,949,412	15,935,445	15,348,719
Less: accumulated depreciation	(2,657,920)	(2,445,597)	(3,823,344)	(3,680,415)	(6,481,264)	(6,126,012)
Net capital assets	<u>\$ 4,991,554</u>	<u>\$ 4,953,710</u>	<u>\$ 4,462,627</u>	<u>\$ 4,268,997</u>	<u>\$ 9,454,181</u>	<u>\$ 9,222,707</u>

Long-term debt The long-term debt of the City is shown below. The City made scheduled payments on existing debt during the year. More detailed information on the City’s long-term debt can be found in the notes to the basic financial statements.

**Outstanding Debt
As of June 30, 2023 and 2022**

	Governmental Activities		Business-type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Water Fund Loan Agreement (Bond Bank Loan) No. 005002	\$ -	\$ -	\$ 1,051,090	\$ 1,111,925	\$ 1,051,090	\$ 1,111,925
2021 Water Fund Loan Premium	-	-	239,689	259,663	239,689	259,663
AKAR LLC purchase agreement	115,850	115,850	-	-	115,850	115,850
	<u>\$ 115,850</u>	<u>\$ 115,850</u>	<u>\$ 1,290,779</u>	<u>\$ 1,371,588</u>	<u>\$ 1,406,629</u>	<u>\$ 1,487,438</u>

FUTURE ECONOMIC FACTORS FOR THE CITY OF AUMSVILLE

The City’s cash reserves for vehicles, public works equipment, and major office equipment will provide funding for replacement, major repairs, and new acquisitions, as they become necessary.

Economic Factors and Fiscal Year 2023-24 Budgets and Rates

During the preparation of the budget for the ensuing fiscal year, the long-term impacts of the local economy were examined in conjunction with business decisions made by the City. The following are the major assumptions used in developing the 2023-24 budget:

- The City's tax rate remains \$3.6327 per \$1,000 of property valuation, which is the City's permanent levy rate.
- General fund revenues will continue to come in at or better than the financial forecast.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

It is my desire to provide you with factual, succinct, information on the genuine financial stability of Aumsville in this financial analysis. It was designed to provide City of Aumsville citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this analysis or need more detailed financial information, please contact Ronald Harding, City Administrator at (503) 749-2030 extension: 301, 595 Main Street, Aumsville, Oregon, 97325.

BASIC FINANCIAL STATEMENTS

CITY OF AUMSVILLE, OREGON
STATEMENT OF NET POSITION (MODIFIED CASH BASIS)
JUNE 30, 2023

	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Totals</i>
ASSETS			
Cash and cash equivalents	\$ 4,747,364	\$ 4,287,752	\$ 9,035,116
Non-depreciable capital assets	899,480	426,433	1,325,913
Depreciable capital assets, net	4,092,074	4,036,194	8,128,268
<i>Total Assets</i>	9,738,918	8,750,379	18,489,297
LIABILITIES			
Deposits	742	25,208	25,950
Due to other governments	2,265	-	2,265
Long-term liabilities			
Portion due within one year	-	86,351	86,351
Portion due in more than one year	115,850	964,739	1,080,589
Bond premium	-	239,689	239,689
<i>Total Liabilities</i>	118,857	1,315,987	1,434,844
NET POSITION			
Net investment in capital assets	4,875,704	3,171,848	8,047,552
Restricted for:			
American Rescue Plan	-	1,109,184	1,109,184
Capital outlay	779,631	1,271,386	2,051,017
Streets	752,198	-	752,198
Unrestricted	3,212,528	1,881,974	5,094,502
<i>Total Net Position</i>	\$ 9,620,061	\$ 7,434,392	\$ 17,054,453

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

CITY OF AUMSVILLE, OREGON
STATEMENT OF ACTIVITIES (MODIFIED CASH BASIS)
YEAR ENDED JUNE 30, 2023

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Fees, Fines and Charges for Services	Operating Grants and Contribution	Capital Grants and Contribution
Governmental activities:				
General government	\$ 752,805	\$ 44,199	\$ -	\$ 949,094
Public safety	947,160	252,457	4,843	-
Transportation	321,899	-	324,209	5,045
Community development	113,768	24,744	63,172	3,325
<i>Total Governmental activities</i>	2,135,632	321,400	392,224	957,464
Business-type activities:				
Water	733,179	937,408	-	5,951
Sewer	932,703	944,593	-	471,606
<i>Total Business-type activities</i>	1,665,882	1,882,001	-	477,557
<i>Total Activities</i>	<u>\$ 3,801,514</u>	<u>\$ 2,203,401</u>	<u>\$ 392,224</u>	<u>\$ 1,435,021</u>
General revenues:				
Property taxes				
Franchise taxes				
Intergovernmental				
Miscellaneous				
<i>Total General revenues</i>				
Transfers				
Amortization of bond premium				
Change in net position				
Net position - beginning of year				
Net position - end of year				

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

***Net (Expenses) Revenues
and Changes in Net Position***

<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Total</i>
\$ 240,488	\$ -	\$ 240,488
(689,860)	-	(689,860)
7,355	-	7,355
(22,527)	-	(22,527)
(464,544)	-	(464,544)
-	210,180	210,180
-	483,496	483,496
-	693,676	693,676
(464,544)	693,676	229,132
959,215	-	959,215
295,893	-	295,893
86,764	-	86,764
256,662	134,300	390,962
1,598,534	134,300	1,732,834
167,068	(167,068)	-
-	19,975	19,975
1,301,058	680,883	1,981,941
8,319,003	6,753,509	15,072,512
\$ 9,620,061	\$ 7,434,392	\$ 17,054,453

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

CITY OF AUMSVILLE, OREGON

BALANCE SHEET (MODIFIED CASH BASIS) – GOVERNMENTAL FUNDS

JUNE 30, 2023

	<u>General</u>	<u>Special Revenue</u> <u>Street</u>	<u>Capital Projects</u> <u>Public Works</u> <u>Equipment</u>
ASSETS			
Cash and cash equivalents	\$ 1,432,607	\$ 690,818	\$ 1,287,722
LIABILITIES AND FUND BALANCE			
Liabilities			
Deposits	\$ 742	\$ -	\$ -
Due to other governments	2,265	-	-
<i>Total Liabilities</i>	3,007	-	-
Fund Balance			
Restricted for:			
Capital acquisitions	-	-	721,322
Streets	-	690,818	38,402
Committed to:			
Community development	-	-	-
Public safety	615,162	-	-
Capital acquisitions	-	-	527,998
Unassigned	814,438	-	-
<i>Total Fund Balance</i>	1,429,600	690,818	1,287,722
<i>Total Liabilities and Fund Balance</i>	\$ 1,432,607	\$ 690,818	\$ 1,287,722

**Reconciliation of the Balance Sheet (Modified Cash Basis)
to the Statement of Net Position (Modified Cash Basis)**

Fund balances

Capital assets are not financial resources in governmental funds, but are reported in the Statement of Net Position at their net depreciable value:

- Capital assets, cost
- Accumulated depreciation

Long-term liabilities are not financial requirements of governmental funds, but are reported in the Statement of Net Position

Net position

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

<i>Other Governmental Funds</i>	<i>Total</i>
\$ 1,336,217	\$ 4,747,364
-	742
-	2,265
-	3,007
58,309	779,631
22,978	752,198
394,623	394,623
-	615,162
860,307	1,388,305
-	814,438
1,336,217	4,744,357
\$ 1,336,217	\$ 4,747,364
	\$ 4,744,357
	7,649,474
	(2,657,920)
	(115,850)
	\$ 9,620,061

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

CITY OF AUMSVILLE, OREGON

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
(MODIFIED CASH BASIS) – GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2023**

	<u>Special Revenue</u>		<u>Capital Projects</u>
	<u>General</u>	<u>Street</u>	<u>Public Works Equipment</u>
REVENUES			
Taxes and assessments	\$ 959,215	\$ -	\$ -
Fines and forfeitures	29,423	-	-
Licenses and permits	340,093	-	-
Charges for services	222,577	-	-
Intergovernmental	91,608	324,208	900,000
Miscellaneous	159,610	18,625	35,717
<i>Total Revenues</i>	<u>1,802,526</u>	<u>342,833</u>	<u>935,717</u>
EXPENDITURES			
Current			
General government	472,914	-	-
Public safety	946,321	-	-
Transportation	-	236,523	-
Community development	-	-	-
Capital outlay	129,637	-	178,678
<i>Total Expenditures</i>	<u>1,548,872</u>	<u>236,523</u>	<u>178,678</u>
REVENUES OVER (UNDER) EXPENDITURES	253,654	106,310	757,039
OTHER FINANCING SOURCES (USES)			
Transfers in	37,372	-	120,500
Transfers out	(64,100)	(20,250)	-
Proceeds from sales of assets	-	-	4,449
<i>Total Other Financing Sources (Uses)</i>	<u>(26,728)</u>	<u>(20,250)</u>	<u>124,949</u>
NET CHANGE IN FUND BALANCE	226,926	86,060	881,988
FUND BALANCE, beginning of year	1,202,674	604,758	405,734
FUND BALANCE, end of year	<u>\$ 1,429,600</u>	<u>\$ 690,818</u>	<u>\$ 1,287,722</u>

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund
Balance (Modified Cash Basis) to the Statement of Activities (Modified Cash Basis)**

Net change in fund balance

Capital acquisitions are reported as expenditures in governmental funds. However, the Statement of Activities allocates the cost of capital outlay over the estimated useful life as depreciation expense:

Capital outlay
Depreciation expense

Change in net position of governmental activities

<i>Other Governmental Funds</i>	<i>Total</i>
\$ -	\$ 959,215
-	29,423
8,370	348,463
3,295	225,872
63,159	1,378,975
108,228	322,180
<hr/>	<hr/>
183,052	3,264,128
-	472,914
-	946,321
-	236,523
154,551	154,551
54,852	363,167
<hr/>	<hr/>
209,403	2,173,476
<hr/>	<hr/>
(26,351)	1,090,652
94,500	252,372
(954)	(85,304)
1,045	5,494
<hr/>	<hr/>
94,591	172,562
<hr/>	<hr/>
68,240	1,263,214
1,267,977	3,481,143
<hr/>	<hr/>
\$ 1,336,217	\$ 4,744,357
<hr/> <hr/>	<hr/> <hr/>
	\$ 1,263,214
	266,330
	(228,486)
	<hr/>
	\$ 1,301,058
	<hr/> <hr/>

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

CITY OF AUMSVILLE, OREGON

STATEMENT OF FUND NET POSITION (MODIFIED CASH BASIS) –

PROPRIETARY (ENTERPRISE) FUNDS

JUNE 30, 2023

	<u>Water Operations</u>	<u>Sewer Operations</u>	<u>Total</u>
ASSETS			
Current assets			
Cash and cash equivalents	\$ 1,649,023	\$ 2,638,729	\$ 4,287,752
Capital assets			
Non-depreciable capital assets	384,768	41,665	426,433
Depreciable capital assets, net	1,407,270	2,628,924	4,036,194
<i>Total Assets</i>	3,441,061	5,309,318	8,750,379
LIABILITIES			
Current liabilities			
Deposits	12,604	12,604	25,208
Long-term liabilities			
Portion due within one year	-	66,377	66,377
Portion due in more than one year	-	984,713	984,713
Bond premium	-	239,689	239,689
<i>Total Liabilities</i>	12,604	1,303,383	1,315,987
FUND NET POSITION			
Net investment in capital assets	1,792,038	1,379,810	3,171,848
Restricted for:			
American Rescue Plan	180,744	928,440	1,109,184
Capital outlay	522,770	748,616	1,271,386
Unrestricted	932,905	949,069	1,881,974
<i>Total Net Position</i>	\$ 3,428,457	\$ 4,005,935	\$ 7,434,392

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

CITY OF AUMSVILLE, OREGON

*STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION (MODIFIED CASH BASIS) – PROPRIETARY (ENTERPRISE) FUNDS
YEAR ENDED JUNE 30, 2023*

	<i>Water Operations</i>	<i>Sewer Operations</i>	<i>Total</i>
OPERATING REVENUES			
Charges for services	\$ 937,409	\$ 944,593	\$ 1,882,002
Miscellaneous	1,367	7,694	9,061
<i>Total Operating Revenues</i>	938,776	952,287	1,891,063
OPERATING EXPENSES			
Personnel services	500,563	491,493	992,056
Materials and services	153,468	274,665	428,133
Depreciation	79,147	110,950	190,097
<i>Total Operating Expenses</i>	733,178	877,108	1,610,286
OPERATING INCOME	205,598	75,179	280,777
NONOPERATING REVENUES (EXPENSES)			
Interest revenue	50,604	74,634	125,238
Interest expense	-	(55,596)	(55,596)
<i>Total Nonoperating Revenues (Expenses)</i>	50,604	19,038	69,642
NET INCOME BEFORE CONTRIBUTIONS AND TRANSFERS			
Intergovernmental	-	464,220	464,220
Capital contributions	5,951	7,386	13,337
Amortization of bond premium	-	19,975	19,975
Transfers out	(113,387)	(53,681)	(167,068)
CHANGE IN FUND NET POSITION	148,766	532,117	680,883
FUND NET POSITION, beginning of year	3,279,691	3,473,818	6,753,509
FUND NET POSITION, end of year	\$ 3,428,457	\$ 4,005,935	\$ 7,434,392

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

CITY OF AUMSVILLE, OREGON

STATEMENT OF CASH FLOWS (MODIFIED CASH BASIS) – PROPRIETARY (ENTERPRISE) FUNDS
YEAR ENDED JUNE 30, 2023

	<u>Water Operations</u>	<u>Sewer Operations</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	\$ 934,843	\$ 948,354	\$ 1,883,197
Cash paid to employees and others for salaries and benefits	(500,563)	(491,493)	(992,056)
Cash paid to suppliers and others	(153,468)	(274,665)	(428,133)
<i>Net Cash Provided by Operating Activities</i>	280,812	182,196	463,008
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Intergovernmental Transfers out	-	464,220	464,220
	(113,387)	(53,681)	(167,068)
<i>Net Cash Provided by Non-Capital Financing Activities</i>	(113,387)	410,539	297,152
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchase of capital assets	(332,167)	(51,559)	(383,726)
Interest paid on debt	-	(55,596)	(55,596)
Principal paid on debt	-	(60,835)	(60,835)
Capital contributions	5,951	7,386	13,337
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	(326,216)	(160,604)	(486,820)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	50,604	74,634	125,238
<i>Increase in Cash and Cash Equivalents</i>	(108,187)	506,765	398,578
CASH AND CASH EQUIVALENTS, Beginning of year	1,757,210	2,131,964	3,889,174
CASH AND CASH EQUIVALENTS, End of year	\$ 1,649,023	\$ 2,638,729	\$ 4,287,752
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating income	\$ 205,598	\$ 75,179	\$ 280,777
Adjustments			
Depreciation	79,147	110,950	190,097
Decrease in deposits	(3,933)	(3,933)	(7,866)
<i>Net Cash Provided by Operating Activities</i>	\$ 280,812	\$ 182,196	\$ 463,008

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

CITY OF AUMSVILLE, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Aumsville, Oregon is governed by an elected mayor and up to six council members who comprise the City Council. The City Council exercises supervisory responsibilities over the City operations, but day-to-day management control is the responsibility of a city manager. All significant activities and organizations for which the City is financially accountable are included in the financial statements.

There are certain governmental agencies and various service districts which provide services within the City. These agencies have independently elected governing boards and the City is not financially accountable for these organizations. Therefore, financial information for these agencies is not included in the accompanying basic financial statements.

As discussed further under *Measurement Focus and Basis of Accounting*, these financial statements are presented on a modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) established by the Governmental Accounting Standards Board (GASB). These modified cash basis financial statements generally meet the presentation and disclosure requirements applicable to GAAP, in substance, but are limited to the elements presented in the financial statements and the constraints of the measurement and recognition criteria of the modified cash basis of accounting.

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.

Government-wide financial statements display information about the reporting government as a whole. For the most part, the effect of interfund activity has been removed from these statements. These statements focus on the sustainability of the City as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. These aggregated statements consist of the Statement of Net Position (Modified Cash Basis) and the Statement of Activities (Modified Cash Basis).

The Statement of Net Position (Modified Cash Basis) presents all the assets and liabilities of the City. Net position, representing assets less liabilities, is shown in three components. Investment in capital assets, less related outstanding debt used to acquire them, restricted for special purposes, amounts which must be spent in accordance with legal restrictions, and unrestricted, the amount available for ongoing City activities.

The Statement of Activities (Modified Cash Basis) demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund financial 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, or fiduciary. Currently, the City has governmental and proprietary type funds. Major individual governmental funds, and major individual enterprise funds are reported as separate columns in the fund financial statements. Non-major funds are consolidated into a single column within each fund type in the financial section of the basic financial statements and are detailed in the other supplementary information.

CITY OF AUMSVILLE, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, liabilities, fund equity, revenues, and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

Government accounting standards set forth minimum criteria (percentage of the assets liabilities, revenues or expenditures/expenses of either fund category or the government and enterprise combined) for the determination of major funds.

The City reports the following major governmental funds:

General Fund – This fund accounts for the financial operations of the City not accounted for in any other fund. Principal sources of revenues are property taxes, licenses and permits, franchise fees and State shared revenues. Primary expenditures are for general administration and municipal court operations of the City.

Police Fund – Accounts for the operation of the City’s police department. This fund is combined with the General fund for reporting purposes.

Street Fund – Accounts for revenues and expenditures of State gas tax and other revenues related to streets.

Public Works Equipment Fund – Money set aside for purchase of public works related equipment.

The City reports the following nonmajor governmental funds:

Park Fund – Accounts for monies earmarked for operation of the City's parks.

Bikeway/Pedestrian Fund – Accounts for monies earmarked for use on the City's bikeways and sidewalks.

Investing in Aumsville Families and Children Fund – Accounts for monies earmarked for activities which promote family and community enhancement.

Transportation System Development Charge Fund – Money set aside for the development and improvements of the City’s streets.

Park System Development Charge Fund – Accounts for the development and improvements of the City's parks.

Vehicle Replacement Fund – Money set aside for purchase of police and public works vehicles.

Major Office Equipment Reserve Fund – Money set aside for the purchase of major office equipment.

City Reserve Fund – Money set aside for emergencies or unexpected City expenses and police reserves.

Storm Drainage System Development Charge Fund – Accounts for the improvements of the City’s storm drainage system.

CITY OF AUMSVILLE, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

The City reports the following proprietary funds as major funds. These funds are used to account for the acquisition, operation, and maintenance of the sewer and water systems. These funds are entirely or predominantly self-supported through user charges to customers.

Water Operations – The Water Operations accounts for the operations, maintenance, and capital construction projects of the City’s water utility. Primary revenues are sales of water to users and related fees, interest on invested funds, and proceeds from the issuance of debt. Expenses are for operating costs.

Sewer Operations – The Sewer Operations accounts for the operations, maintenance, and capital construction projects of the City’s sewer utility. Primary revenues are charges for sewer services, interest on invested funds and proceeds from the issuance of debt. Expenses are for operating costs.

The City reports no nonmajor proprietary funds.

Fund Balance

In governmental funds, the City’s policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications – committed and then assigned fund balances before using unassigned fund balances.

Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories, prepaids and deposits, and assets held for resale.

Fund balance is reported as restricted when the constraints placed on the use of resources are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Fund balance is reported as committed when the City Council takes formal action that places specific constraints on how the resources may be used. The City Council can modify or rescind the commitment at any time through taking a similar formal action.

Resources that are constrained by the City’s intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent is expressed when the City Council approves which resources should be “reserved” during the adoption of the annual budget. The City Administrator uses that information to determine whether those resources should be classified as assigned or unassigned for presentation in the City’s Annual Financial Report.

Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been restricted, committed, or assigned within the General Fund. This classification is also used to report any negative fund balance amounts in other governmental funds.

When expenditures are paid for purposes in which both net position – restricted and net position – unrestricted are available, the City deems net position - restricted to be spent first.

CITY OF AUMSVILLE, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Definitions of Governmental Fund Types

The General Fund is used to account for all financial resources not accounted for in another fund.

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term “proceeds of specific revenues sources” means that the revenue sources for the fund must be from restricted or committed sources, specifically that a substantial portion of the revenue must be from these sources and be expended in accordance with those requirements. Budgetary special revenue funds whose primary source of funding is transfers from the General fund must be reported as part of the General fund. Therefore, in the Governmental Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances, the Police fund has been combined with the General fund.

Capital projects funds are utilized to account for financial resources to be used for the acquisition or construction of capital equipment and facilities.

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe what transactions or events are recorded within the various financial statements. Basis of accounting refers to when and how transactions or events are recorded, regardless of the measurement focus applied.

In the government-wide Statement of Net Position (Modified Cash Basis) and Statement of Activities (Modified Cash Basis), both governmental and business-type activities are presented using the economic resource measurement focus, within the limitations of the modified cash basis of accounting, as defined below.

In the fund financial statements, the current financial resources measurement focus or the economic resources measurement focus is applied to the modified cash basis of accounting, is used as appropriate:

- a. All governmental funds utilize a current financial resources measurement focus within the limitations of the modified cash basis of accounting. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary funds utilize an economic resource measurement focus within the limitations of the modified cash basis of accounting. The accounting objectives of this measurement focus are the determination of operating income, change in net position (or cost recovery), net financial position, and cash flows. All assets, deferred outflows, liabilities, and deferred inflows (whether current or noncurrent or financial or nonfinancial) associated with their activities are generally reported within the limitations of the modified cash basis of accounting.

CITY OF AUMSVILLE, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting (Continued)

The financial statements are presented on a modified cash basis of accounting, which is a basis of accounting other than GAAP as established by GASB. This basis of accounting involves modifications to the cash basis of accounting to report in the statements of net position or balance sheets cash transactions or events that provide a benefit or result in an obligation that covers a period greater than the period in which the cash transaction or event occurred. Such reported balances include:

1. Interfund receivables and payables that are temporary borrowing and result from transactions involving cash or cash equivalents are recognized.
2. Assets that normally convert to cash or cash equivalents (e.g., certificates of deposit, external cash pools, and marketable investments) that arise from transactions and events involving cash or cash equivalents are recognized.
3. Liabilities for cash (or cash equivalents) held on behalf of others or held in escrow are recognized.
4. Assets and related debt are recorded on the government-wide and proprietary financial statements.

The modified cash basis of accounting differs from GAAP primarily because certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected and other accrued revenue and receivables) and certain liabilities and their related expenses or expenditures (such as accounts payable and expenses for goods and services received but not yet paid and other accrued expenses and liabilities) are not recorded in these financial statements. Other economic assets, deferred outflows, liabilities, and deferred inflows that do not arise from a cash transaction or event are not reported, and the measurement of reported assets and liabilities does not involve adjustment to fair value. Additionally, capital assets and long-term debt are reported only in the government-wide financial statements.

If the City utilized the basis of accounting recognized as generally accepted in the United States of America, the fund financial statements for the governmental funds would use the modified accrual basis of accounting, and the fund financial statements for the enterprise funds would use the accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

The City's policy, although not in accordance with accounting principles generally accepted in the United States of America, is acceptable under Oregon Law (ORS 294.333), which leaves the selection of the method of accounting to the discretion of the municipal corporation.

Proprietary (enterprise) funds distinguish between operating revenues and expenses and nonoperating items. Operating revenues and expenses result from providing services to customers in connection with ongoing utility operations. The principal operating revenues are charges to customers for service. Operating expenses include payroll and related costs, and materials and supplies. All revenues not considered operating are reported as nonoperating revenues.

Cash and Cash Equivalents

The City maintains cash and cash equivalents in a common pool that is available for use by all funds. Each fund type's portion of this pool is displayed as cash and cash equivalents. The City considers cash on hand, demand deposits and savings accounts, and short-term investments with an original maturity of three months or less from the date of acquisition to be cash and cash equivalents.

CITY OF AUMSVILLE, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents (Continued)

Oregon Revised Statutes authorize the City to invest in certificates of deposit, savings accounts, bank repurchase agreements, bankers' acceptances, general obligations of U.S. Government and its agencies, certain obligations of Oregon municipalities and the State Treasurer's Local Government Investment Pool, among others.

Investments in the Local Governmental Investment Pool are stated at cost, which approximates fair value.

Property Taxes

Property taxes are levied by the County Assessor and collected by the County Tax Collector. The taxes are levied and become a lien as of July 1. They may be paid in three installments payable in equal payments due November 15, February 15, and May 15. The City's property tax collection records show that most of the property taxes due are collected during the year of levy and delinquent taxes are collected in the next few years.

Capital Assets

Capital assets (items costing more than \$2,500 and lasting more than one year) are reported in the applicable governmental or business-type activities in the notes to the financial statements. In the fund statements, capital assets are charged as expenditures as purchased. Capital assets are recorded at cost or estimated historical cost where records are available. Donated assets are not recorded. Maintenance and repairs are expensed as incurred. Replacements which improve or extend the lives of property are capitalized.

Capital assets are depreciated unless they are inexhaustible in nature (e.g., land and right-of-ways). Depreciation is an accounting process to allocate the cost of capital assets in a systematic and rational manner to those periods expected to benefit from the use of capital assets. Depreciation is not intended to represent an estimate in the decline of fair market value, nor are capital assets, net of accumulated depreciation, intended to represent an estimate of the current condition of the assets, or the maintenance requirements needed to maintain the assets at their current level of condition.

Depreciation is computed over the estimated useful lives of the capital assets. Depreciation is calculated on the straight-line basis. The estimated useful lives of the various categories of assets are as follows:

Buildings and improvements	30 - 40 years
Infrastructure	20 - 50 years
Equipment	7 - 30 years

Upon disposal of capital assets, cost and accumulated depreciation are removed from the accounts.

Long-Term Debt

Long-term debt is presented in the government-wide financial statements, in the proprietary fund statements and in the notes to the financial statements. Payments of principal and interest are recorded as expenditures/expenses when paid.

Accrued Compensated Absences

Accumulated unpaid vacation and comp time is recorded as an expenditure/expense when paid.

CITY OF AUMSVILLE, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgets and Budgetary Accounting

The City adopts the budget on a program basis; therefore, cash expenditures of a fund may not legally exceed that fund’s appropriations for a program. The City Council may amend the budget to expend unforeseen revenues by supplemental appropriations. All supplemental appropriations are included in the budget comparison statements. Appropriations lapse at year-end and may not be carried over. The City does not use encumbrance accounting.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect reporting amounts of certain assets, liabilities, revenues, and expenditures as of and for the year ended June 30, 2023. Actual results may differ from such estimates.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents are comprised of the following at June 30, 2023:

Cash	
Cash on hand	\$ 1,540
Demand deposits	23,553
Investments	
Local Government Investment Pool	9,010,023
	\$ 9,035,116
	\$ 9,035,116

Deposits

The book balance of the City’s bank deposits was \$23,553 and the bank balance was \$57,857 at year end. The difference is due to transactions in process. Bank deposits are secured to legal limits by federal deposit insurance. The remaining amount is secured in accordance with ORS 295 under a collateral program administered by the Oregon State Treasurer.

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the City’s deposits may not be returned. The Federal Depository Insurance Corporation (FDIC) provides insurance for the City’s deposits with financial institutions for up to \$250,000 each for the aggregate of all demand deposits and the aggregate of all time deposit and savings accounts at each financial institution. Deposits in excess of FDIC coverage are with institutions participating in the Oregon Public Funds Collateralization Program (PFCP). The PFCP is a shared liability structure for participating bank depositories, better protecting public funds though still not guaranteeing that all funds are 100% protected. Barring any exceptions, a bank depository is required to pledge collateral valued at least 10% of their quarter-end public fund deposits if they are well capitalized, 25% of their quarter-end public fund deposits if they are adequately capitalized or 110% of their quarter-end public fund deposits if they are undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities. As of June 30, 2023, all of the City’s bank balances were covered by FDIC insurance.

CITY OF AUMSVILLE, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

CASH AND CASH EQUIVALENTS (Continued)

Local Government Investment Pool

The State Treasurer of the State of Oregon maintains the Oregon Short Term Fund, of which the Local Government Investment Pool is part. Participation by local governments is voluntary. The State of Oregon investment policies are governed by statute and the Oregon Investment Council. In accordance with Oregon Statutes, the investment funds are invested as a prudent investor would do, exercising reasonable care, skill, and caution. The Oregon Short Term Fund is the LGIP for local governments and was established by the State Treasurer. It was created to meet the financial and administrative responsibilities of federal arbitrage regulations.

The investments are regulated by the Oregon Short Term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). At June 30, 2023, the fair value of the position in the Oregon State Treasurer's Short term Investment Pool was approximately equal to the value of the pool shares. The investment in the Oregon Short term Fund is not rated for credit quality. Separate financial statements for the Oregon Short Term Fund are available from the Oregon State Treasurer.

Interest Rate Risk

In accordance with its investment policy, the City manages its exposure to declines in fair value of its investments by limiting the weighted average maturity of its investments through use of the Local Government Investment Pool.

Custodial Risk – Local Governmental Investment Pool

For the LGIP, this is the risk that, in the event of a failure of the counterparty, the City will not be able to recover the value of its investments or collateralized securities that are in the possession of an outside party. The City's investment policy limits the types of investments that may be held and does not allow securities to be held by the counterparty.

The LGIP is administered by the Oregon State Treasury with the advice of other state agencies and is not registered with the U.S. Securities and Exchange Commission. The LGIP is an open-ended no-load diversified portfolio offered to any agency, political subdivision, or public corporation of the state that by law is made the custodian of or has control of any fund.

The LGIP is commingled with the State's short-term funds. In seeking to best serve local governments of Oregon, the Oregon Legislature established the Oregon Short Term Fund Board, which has established diversification percentages and specifies the types and maturities of the investments. The purpose of the Board is to advise the Oregon State Treasury in the management and investment of the LGIP. These investments within the LGIP must be invested and managed as a prudent investor would, exercising reasonable care, skill, and caution. Professional standards indicate that the investments in external investment pools are not subject to custodial risk because they are not evidenced by securities that exist in physical or book entry form. Nevertheless, management does not believe that there is any substantial custodial risk related to investments in the LGIP.

CITY OF AUMSVILLE, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

CAPITAL ASSETS

The summary of capital assets for governmental activities for the year ended June 30, 2023 is as follows:

	<i>Balances July 1, 2022</i>	<i>Additions</i>	<i>Retirements</i>	<i>Balances June 30, 2023</i>
Non-depreciable				
Construction in progress	\$ 92,346	\$ 129,018	\$ (126,033)	\$ 95,331
Land	804,149	-	-	804,149
<i>Total non-depreciable</i>	896,495	129,018	(126,033)	899,480
Depreciable				
Buildings and improvements	1,972,137	162,623	-	2,134,760
Equipment	655,743	100,722	(16,163)	740,302
Infrastructure	3,874,932	-	-	3,874,932
<i>Total depreciable</i>	6,502,812	263,345	(16,163)	6,749,994
Accumulated depreciation				
Buildings and improvements	(669,062)	(55,839)	-	(724,901)
Equipment	(508,411)	(53,266)	16,163	(545,514)
Infrastructure	(1,268,124)	(119,381)	-	(1,387,505)
Less accumulated depreciation	(2,445,597)	(228,486)	16,163	(2,657,920)
<i>Total depreciable capital assets, net</i>	4,057,215	34,859	-	4,092,074
<i>Governmental activities capital assets, net</i>	<u>\$ 4,953,710</u>	<u>\$ 163,877</u>	<u>\$ (126,033)</u>	<u>\$ 4,991,554</u>

Depreciation expense was allocated as follows:

General government	\$ 141,985
Transportation	86,501
	<u>\$ 228,486</u>

CITY OF AUMSVILLE, OREGON
 NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
 YEAR ENDED JUNE 30, 2023

CAPITAL ASSETS (Continued)

The summary of capital assets for the business-type activities for the year ended June 30, 2023 is as follows:

	<i>Balances July 1, 2022</i>	<i>Additions</i>	<i>Retirements</i>	<i>Balances June 30, 2023</i>
Non-depreciable				
Construction in progress	\$ 63,497	\$ 362,936	\$ -	\$ 426,433
Depreciable				
Buildings and improvements	199,324	10,863	-	210,187
Equipment	1,939,752	8,262	(22,950)	1,925,064
Infrastructure	5,415,880	-	-	5,415,880
Vehicles	330,959	2,666	(25,218)	308,407
<i>Total depreciable</i>	<u>7,885,915</u>	<u>21,791</u>	<u>(48,168)</u>	<u>7,859,538</u>
Accumulated depreciation				
Buildings and improvements	(168,978)	(4,527)	-	(173,505)
Equipment	(875,697)	(55,871)	22,950	(908,618)
Infrastructure	(2,432,597)	(115,230)	-	(2,547,827)
Vehicles	(203,143)	(14,469)	24,218	(193,394)
Less accumulated depreciation	<u>(3,680,415)</u>	<u>(190,097)</u>	<u>47,168</u>	<u>(3,823,344)</u>
<i>Total depreciable capital assets, net</i>	<u>4,205,500</u>	<u>(168,306)</u>	<u>(1,000)</u>	<u>4,036,194</u>
<i>Business-type activities capital assets, net</i>	<u>\$ 4,268,997</u>	<u>\$ 194,630</u>	<u>\$ (1,000)</u>	<u>\$ 4,462,627</u>

Depreciation expense was allocated as follows:

Water operations	\$ 79,147
Sewer operations	110,950
	<u>\$ 190,097</u>

CITY OF AUMSVILLE, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

LONG-TERM DEBT

Long-term debt transactions for the year were as follows:

	<i>Outstanding July 1, 2022</i>	<i>Issued</i>	<i>Matured/ Redeemed During Year</i>	<i>Adjustments</i>	<i>Outstanding June 30, 2023</i>	<i>Next Year Requirements</i>
Governmental Activities						
AKAR LLC Purchase Agreement	\$ 115,850	\$ -	\$ -	\$ -	\$ 115,850	\$ -
Total governmental-type activities	<u>\$ 115,850</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 115,850</u>	<u>\$ -</u>
Business-type Activities						
Water Fund Loan Agreement (Bond Bank Loan) No. 005002	\$ 1,111,925	\$ -	\$ (60,835)	\$ -	1,051,090	\$ 66,377
2021 Water Fund Loan Premium	259,663	-	(19,974)	-	239,689	19,974
Total business-type activities	<u>\$ 1,371,588</u>	<u>\$ -</u>	<u>\$ (80,809)</u>	<u>\$ -</u>	<u>\$ 1,290,779</u>	<u>\$ 86,351</u>

Notes/Loans from Direct Borrowings – Governmental Activities

AKAR LLC Purchase Agreement: The City acquired real property owned by the seller. The loan is secured by the real property, and payments are due as Park SDCs are collected. Interest is at 4% starting in August 2020. Upon default, the entire loan balance may be declared due and payable, and the lender may pursue any remedy under Oregon law.

Annual debt service requirements for governmental loans payable are as follows:

<i>Fiscal Year Ending June 30,</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Unspecified	\$ 115,850	\$ -	\$ 115,850

Notes/Loans from Direct Borrowings – Business Type Activities

Water Fund Loan Agreement (Bond Bank Loan) No. G05002: During the fiscal year ended June 30, 2011, the City entered into an agreement with OECD under which, the City received \$1,177,244. Annual installments ranging from \$111,592 to \$121,682, including interest of 5%, are required through December 2034. The note is secured by the full faith and credit of the City. In addition, net revenues of the system have been pledged as payment for the obligation. In the event of default, the note becomes immediately due and payable.

CITY OF AUMSVILLE, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

LONG-TERM DEBT (Continued)

Notes/Loans from Direct Borrowings – Business Type Activities (Continued)

Annual debt service requirements for the OECD Public Works Loan are as follows:

<i>Fiscal Year</i> <i>Ending</i> <i>June 30,</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2024	\$ 66,377	\$ 52,554	\$ 118,931
2025	71,946	49,236	121,182
2026	77,543	45,638	123,181
2027	78,170	41,761	119,931
2028	83,829	37,853	121,682
2029-2033	460,234	124,673	584,907
2034-2037	212,991	20,443	233,434
	<u>\$ 1,051,090</u>	<u>\$ 372,158</u>	<u>\$ 1,423,248</u>

PENSION PLAN

Plan Description - City employees are provided pension benefits through the Oregon Public Employees Retirement System (PERS). PERS is a cost-sharing multiple-employer defined benefit pension plan for units of state and local government in Oregon, containing multiple actuarial pools. Benefits are established and amended by the Oregon State Legislature pursuant to ORS Chapters 238 and 238A. The legislature has delegated the authority to administer and manage PERS to the Public Employees Retirement Board. PERS issues a publicly available financial report that can be found at: <https://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>

Benefits Provided - PERS provides retirement, disability, and death benefits which vary based on a qualified employee's hiring date and employment class (general service or police/fire). All City employees are eligible to participate after six months of covered employment. Details applicable to police/fire employees are noted in [square brackets] where different.

The Tier One/Tier Two Retirement Plan applies to qualifying employees hired before August 29, 2003 and is closed to new members.

Monthly retirement benefits are based on final 3-year average salary multiplied by years of service and a factor of 1.67% [2.00%]. Benefits may also be based on a money match computation, or formula plus annuity (for members contributing before August 21, 1981), if a greater benefit results. Employees are fully vested after making contributions in each of five calendar years and are eligible to retire at age 55 [50]. Tier One benefits are reduced if retirement occurs prior to age 58 [55] with less than 30 [25] years of service; Tier Two benefits are reduced for retirement prior to age 60.

Employees are eligible for service-related disability benefits regardless of length of service; 10 years of service is required for nonservice-related benefits. Disability benefits are determined in the same manner as retirement benefits with service time computed to age 58 [55].

CITY OF AUMSVILLE, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

PENSION PLAN (Continued)

Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance. The beneficiary may also receive a matching lump-sum payment from employer funds if the member was in covered employment at the time of death, or if the member died less than 120 days after termination, while on official leave of absence, or as a result of a job-related injury.

Monthly benefits are subject to annual cost-of-living adjustments (COLA). For benefits earned after the relevant effective dates, the COLA is subject to a cap of 1.25% on the first \$60,000 of annual benefits and 0.15% thereafter (ORS 238.360).

The Oregon Public Service Retirement Plan (OPSRP) applies to qualifying employees hired on or after August 29, 2003.

Monthly retirement benefits are based on final 3-year average salary multiplied by years of service and a factor of 1.50% [1.80%]. Employees are fully vested after completing 600 hours of service in each of five calendar years and are eligible to retire at age 58 [53] with 30 [25] years of service, or at age 65 [60] otherwise.

Employees are eligible for service-related disability benefits regardless of length of service; 10 years of service is required for nonservice-related benefits. The benefit is 45% of the employee's salary during the last full month of employment before the disability occurred.

Upon the death of a non-retired member, the beneficiary receives a monthly benefit equal to 50% of the retirement benefit that would have been paid to the member.

Monthly benefits are subject to annual cost-of-living adjustments (COLA). For benefits earned after the relevant effective dates, the COLA is subject to a cap of 1.25% on the first \$60,000 of annual benefits and 0.15% thereafter (ORS 238A.210).

Contribution Requirements – As a participating employer, the City is required to make monthly contributions to PERS based on actuarially determined percentages of covered payroll. Rates in effect for fiscal year 2023 were 22.69% for Tier One/Tier Two employees, 17.19% for OPSRP general service employees, and 21.55% for OPSRP police/fire employees. The City's total contributions to PERS were \$246,562 for fiscal year ended June 30, 2023.

Contribution requirements are established by Oregon statute and may be amended by an act of the Oregon State Legislature. Employer contribution rates for fiscal year 2022 were based on the December 31, 2020 actuarial valuation using the entry age normal actuarial cost method. It is important to note that the actuarial valuations used for rate setting are based on different methods and assumptions than those used for financial reporting which are described later in this note.

Employee contributions are set by statute at 6% of salary and are remitted by participating employers, who may agree to make employee contributions on the employee's behalf. Prior to January 1, 2004, employee contributions were credited to the defined benefit pension plan. Beginning January 1, 2004, all employee contributions were placed in the OPSRP Individual Account Program (IAP), a defined contribution pension plan described in the subsequent note.

CITY OF AUMSVILLE, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

PENSION PLAN (Continued)

Pension Assets/Liabilities, Pension Expense, and Pension-Related Deferrals – At June 30, 2023, the City reported a net pension liability of \$1,804,884 as its proportionate share of the collective net pension liability for PERS, measured as of June 30, 2022. The total pension liability used to calculate the net pension liability was based on a December 31, 2020 actuarial valuation, rolled forward to the measurement date. The City’s proportion of the net pension liability was based on a projection of the City’s long-term share of contributions to PERS relative to the projected contributions of all participating employers, as actuarially determined. The City’s proportion was 0.01179% as of the June 30, 2022 measurement date, compared to 0.01117% as of June 30, 2021.

Actuarial Methods and Assumptions – The total pension liability in the December 31, 2020 actuarial valuation was determined using the entry age normal method and the following actuarial assumptions, applied to all periods included in the measurement: inflation rate of 2.40%, projected salary increases of 3.40%, investment rate of return of 6.90%, and mortality rates based on the Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs. These assumptions were based on the results of the December 31, 2020 actuarial experience study.

The long-term expected rate of return on pension plan investments was developed by combining estimated rates of return for each major asset class weighted by target asset allocation percentages and adjusting for inflation.

Target allocations and estimated geometric rates of return for each major asset class are available in the PERS publicly available financial report previously mentioned.

The discount rate used to measure the total pension liability was 6.90%. 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 was applied to all periods of projected benefit payments to determine the total pension liability.

The following chart shows the sensitivity of the net pension liability (asset) to changes in the discount rate, based on calculations using discount rates of 5.90%, 6.90%, and 7.90%.

	<u>1% Decrease</u> <u>(5.90%)</u>	<u>Discount Rate</u> <u>(6.90%)</u>	<u>1% Increase</u> <u>(7.90%)</u>
Proportionate share of the net pension liability	\$ 3,200,806	\$ 1,804,884	\$ 636,562

Pension Plan Fiduciary Net Position – Detailed information about PERS’ net position is available in its separately issued financial report.

Defined Contribution Plan – PERS-eligible employees are statutorily required to contribute 6% of their annual covered salary to the OPSRP Individual Account Program (IAP), a defined contribution pension plan. Benefits terms, including contribution requirements, are established by the Oregon Legislature. As permitted, the City has opted to pick-up the contributions on behalf of employees; contributions were \$72,472 for the year ended June 30, 2023. Employees are fully vested after completing 600 hours of service in each of five calendar years. PERS contracts with VOYA Financial to administer the IAP.

CITY OF AUMSVILLE, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

TRANSFERS

Interfund transfers in and out for all funds were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ 37,372	\$ 972,100
Police	923,000	15,000
Street	-	20,250
Public Works Equipment	120,500	-
Transportation System Development Charge	-	102
Park	20,000	750
Parks System Development Charge	-	102
Investing in Aumsville Families & Children	5,000	-
Vehicle Replacement	15,500	-
Major Office Equipment Reserve	54,000	-
Water	-	213,285
Sewer	-	153,579
Water Improvement	100,000	-
Sewer Improvement	100,000	-
Sewer System Development Charge	-	102
Water System Development Charge	-	102
	<u>\$ 1,375,372</u>	<u>\$ 1,375,372</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move revenues restricted to debt service from the funds collecting the revenues to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

COMMITMENTS AND CONTINGENCIES

The City purchases commercial insurance to cover all commonly insurable risks, which includes property damage, liability, and employee bonds. Most policies carry a small deductible amount. No insurance claims settled in each of the prior three years have exceeded policy coverage.

SUPPLEMENTAL INFORMATION

CITY OF AUMSVILLE, OREGON

RECONCILIATION OF BUDGETARY FUNDS TO REPORTING FUNDS – GENERAL FUND

BALANCE SHEET (BUDGETARY BASIS)

JUNE 30, 2023

	<i>Budgetary funds</i>		<i>Total (reported as General)</i>
	<i>General</i>	<i>Police</i>	
<i>ASSETS</i>			
Cash and cash equivalents	\$ 817,445	\$ 615,162	\$ 1,432,607
<i>LIABILITIES AND FUND BALANCE</i>			
<i>Liabilities</i>			
Due to other governments	\$ 2,265	\$ -	\$ 2,265
Deposits	742	-	742
<i>Total Liabilities</i>	3,007	-	3,007
<i>Fund Balance</i>			
Committed to public safety	-	615,162	615,162
Unassigned	814,438	-	814,438
<i>Total Fund Balance</i>	814,438	615,162	1,429,600
<i>Total Liabilities and Fund Balance</i>	\$ 817,445	\$ 615,162	\$ 1,432,607

CITY OF AUMSVILLE, OREGON

*RECONCILIATION OF BUDGETARY FUNDS TO REPORTING FUNDS – STATEMENT OF REVENUES
EXPENDITURES AND CHANGES IN FUND BALANCE – GENERAL FUND
YEAR ENDED JUNE 30, 2023*

	<i>Budgetary funds</i>			<i>Total (reported as General)</i>
	<i>General</i>	<i>Police</i>	<i>Elimination</i>	
REVENUES				
Taxes and assessments	\$ 959,205	\$ 10	\$ -	\$ 959,215
Fines and forfeitures	26,903	2,520	-	29,423
Licenses and permits	340,093	-	-	340,093
Charges for services	-	222,577	-	222,577
Intergovernmental	86,765	4,843	-	91,608
Miscellaneous	145,956	13,654	-	159,610
<i>Total Revenues</i>	1,558,922	243,604	-	1,802,526
EXPENDITURES				
General government	472,914	-	-	472,914
Public safety	-	946,321	-	946,321
Capital acquisitions	129,637	-	-	129,637
<i>Total Expenditures</i>	602,551	946,321	-	1,548,872
REVENUES OVER (UNDER) EXPENDITURES	956,371	(702,717)	-	253,654
OTHER FINANCING SOURCES (USES)				
Transfers in	37,372	923,000	(923,000)	37,372
Transfers out	(972,100)	(15,000)	923,000	(64,100)
<i>Total Other Financing Sources (Uses)</i>	(934,728)	908,000	-	(26,728)
NET CHANGE IN FUND BALANCE	21,643	205,283	-	226,926
FUND BALANCE, beginning of year	792,795	409,879	-	1,202,674
FUND BALANCE, end of year	\$ 814,438	\$ 615,162	\$ -	\$ 1,429,600

CITY OF AUMSVILLE, OREGON
COMBINING BALANCE SHEET (BUDGETARY BASIS) - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023

	<i>Special Revenue</i>			<i>Capital Projects</i>
	<i>Park</i>	<i>Bikeway / Pedestrian</i>	<i>Investing in Aumsville Families & Children</i>	<i>Transportation System Development Charge</i>
ASSETS				
Cash and cash equivalents	\$ 371,325	\$ 22,728	\$ 23,298	\$ 549,629
LIABILITIES AND FUND BALANCE				
<i>Liabilities</i>	\$ -	\$ -	\$ -	\$ -
Fund Balance:				
Restricted for:				
Capital acquisitions	-	-	-	-
Streets	-	22,728	-	-
Committed to:				
Capital acquisitions	-	-	-	549,629
Community development	371,325	-	23,298	-
<i>Total Fund Balance</i>	371,325	22,728	23,298	549,629
<i>Total Liabilities and Fund Balance</i>	\$ 371,325	\$ 22,728	\$ 23,298	\$ 549,629



Capital Projects

<i>Parks System Development Charge</i>	<i>Vehicle Replacement</i>	<i>Major Office Equipment Reserve</i>	<i>City Reserve</i>	<i>Storm Drainage System Development</i>	<i>Total</i>
\$ 57,932	\$ 102,879	\$ 161,931	\$ 46,118	\$ 377	\$ 1,336,217
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57,932	-	-	-	377	58,309
-	250	-	-	-	22,978
-	102,629	161,931	46,118	-	860,307
-	-	-	-	-	394,623
57,932	102,879	161,931	46,118	377	1,336,217
\$ 57,932	\$ 102,879	\$ 161,931	\$ 46,118	\$ 377	\$ 1,336,217

CITY OF AUMSVILLE, OREGON

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
(BUDGETARY BASIS) - NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2023**

	<i>Special Revenue</i>			<i>Capital Projects</i>
	<i>Park</i>	<i>Bikeway / Pedestrian</i>	<i>Investing in Aumsville Families & Children</i>	<i>Transportation System Development Charge</i>
REVENUES				
Licenses and permits	\$ -	\$ -	\$ -	\$ 5,045
Charges for services	3,295	-	-	-
Intergovernmental	57,107	6,052	-	-
Miscellaneous	81,112	571	604	16,110
<i>Total Revenues</i>	141,514	6,623	604	21,155
EXPENDITURES				
Current				
Community development	90,815	-	1,246	46,975
Capital outlay	7,030	-	-	-
<i>Total Expenditures</i>	97,845	-	1,246	46,975
REVENUES OVER (UNDER) EXPENDITURES	43,669	6,623	(642)	(25,820)
OTHER FINANCING SOURCES (USES)				
Transfers in	20,000	-	5,000	-
Transfers out	(750)	-	-	(102)
Proceeds from sales of assets	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	19,250	-	5,000	(102)
NET CHANGE IN FUND BALANCE	62,919	6,623	4,358	(25,922)
FUND BALANCE, beginning of year	308,406	16,105	18,940	575,551
FUND BALANCE, end of year	\$ 371,325	\$ 22,728	\$ 23,298	\$ 549,629

<i>Capital Projects</i>					
<i>Parks System Development Charge</i>	<i>Vehicle Replacement</i>	<i>Major Office Equipment Reserve</i>	<i>City Reserve</i>	<i>Storm Drainage System Development Charge</i>	<i>Total</i>
\$ 3,325	\$ -	\$ -	\$ -	\$ -	\$ 8,370
-	-	-	-	-	3,295
-	-	-	-	-	63,159
1,872	2,633	3,976	1,339	11	108,228
5,197	2,633	3,976	1,339	11	183,052
14,676	839	-	-	-	154,551
-	-	47,822	-	-	54,852
14,676	839	47,822	-	-	209,403
(9,479)	1,794	(43,846)	1,339	11	(26,351)
-	15,500	54,000	-	-	94,500
(102)	-	-	-	-	(954)
-	1,045	-	-	-	1,045
(102)	16,545	54,000	-	-	94,591
(9,581)	18,339	10,154	1,339	11	68,240
67,513	84,540	151,777	44,779	366	1,267,977
<u>\$ 57,932</u>	<u>\$ 102,879</u>	<u>\$ 161,931</u>	<u>\$ 46,118</u>	<u>\$ 377</u>	<u>\$ 1,336,217</u>

CITY OF AUMSVILLE, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGETARY BASIS) - BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED JUNE 30, 2023

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Taxes and assessments	\$ 945,800	\$ 945,800	\$ 959,205	\$ 13,405
Fines and forfeitures	42,000	42,000	26,903	(15,097)
Licenses and permits	345,600	345,600	340,093	(5,507)
Intergovernmental	81,200	81,200	86,765	5,565
Miscellaneous	91,600	91,600	145,956	54,356
<i>Total Revenues</i>	1,506,200	1,506,200	1,558,922	52,722
EXPENDITURES				
Administration	807,382	807,382	602,551	204,831
Contingency	266,922	266,922	-	266,922
<i>Total Expenditures</i>	1,074,304	1,074,304	602,551	471,753
REVENUES OVER (UNDER) EXPENDITURES	431,896	431,896	956,371	524,475
OTHER FINANCING SOURCES (USES)				
Transfers in	39,940	39,940	37,372	(2,568)
Transfers out	(972,100)	(972,100)	(972,100)	-
<i>Total Other Financing Sources (Uses)</i>	(932,160)	(932,160)	(934,728)	(2,568)
NET CHANGE IN FUND BALANCE	(500,264)	(500,264)	21,643	521,907
FUND BALANCE, beginning of year	874,833	874,833	792,795	(82,038)
FUND BALANCE, end of year	\$ 374,569	\$ 374,569	\$ 814,438	\$ 439,869

CITY OF AUMSVILLE, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGETARY BASIS) - BUDGET AND ACTUAL - POLICE FUND
YEAR ENDED JUNE 30, 2023

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Taxes and assessments	\$ 10	\$ 10	\$ 10	\$ -
Fines and forfeitures	3,900	3,900	2,520	(1,380)
Charges for services	222,624	222,624	222,577	(47)
Intergovernmental	20,900	20,900	4,843	(16,057)
Miscellaneous	9,500	9,500	13,654	4,154
<i>Total Revenues</i>	256,934	256,934	243,604	(13,330)
EXPENDITURES				
Police department	1,310,168	1,310,168	946,321	363,847
Contingency	137,384	137,384	-	137,384
<i>Total Expenditures</i>	1,447,552	1,447,552	946,321	501,231
REVENUES OVER (UNDER) EXPENDITURES	(1,190,618)	(1,190,618)	(702,717)	487,901
OTHER FINANCING SOURCES (USES)				
Transfers in	923,000	923,000	923,000	-
Transfers out	(15,000)	(15,000)	(15,000)	-
<i>Total Other Financing Sources (Uses)</i>	908,000	908,000	908,000	-
NET CHANGE IN FUND BALANCE	(282,618)	(282,618)	205,283	487,901
FUND BALANCE, beginning of year	502,025	502,025	409,879	(92,146)
FUND BALANCE, end of year	\$ 219,407	\$ 219,407	\$ 615,162	\$ 395,755

CITY OF AUMSVILLE, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGETARY BASIS) - BUDGET AND ACTUAL - STREET FUND
YEAR ENDED JUNE 30, 2023

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Intergovernmental	\$ 324,000	\$ 324,000	\$ 324,208	\$ 208
Miscellaneous	2,500	2,500	18,625	16,125
<i>Total Revenues</i>	326,500	326,500	342,833	16,333
EXPENDITURES				
Public works	506,700	506,700	236,523	270,177
Contingency	79,042	79,042	-	79,042
<i>Total Expenditures</i>	585,742	585,742	236,523	349,219
REVENUES OVER (UNDER) EXPENDITURES	(259,242)	(259,242)	106,310	365,552
OTHER FINANCING SOURCES (USES)				
Transfers out	(20,250)	(20,250)	(20,250)	-
NET CHANGE IN FUND BALANCE	(279,492)	(279,492)	86,060	365,552
FUND BALANCE, beginning of year	559,698	559,698	604,758	45,060
FUND BALANCE, end of year	\$ 280,206	\$ 280,206	\$ 690,818	\$ 410,612

CITY OF AUMSVILLE, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

(BUDGETARY BASIS) - BUDGET AND ACTUAL - PUBLIC WORKS EQUIPMENT RESERVE FUND

YEAR ENDED JUNE 30, 2023

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Intergovernmental	\$ 900,000	\$ 900,000	\$ 900,000	\$ -
Miscellaneous	1,200	1,200	35,717	34,517
<i>Total Revenues</i>	901,200	901,200	935,717	34,517
EXPENDITURES				
Public works	1,355,819	1,355,819	178,678	1,177,141
REVENUES OVER (UNDER) EXPENDITURES	(454,619)	(454,619)	757,039	1,211,658
OTHER FINANCING SOURCES (USES)				
Transfers in	120,500	120,500	120,500	-
Proceeds from sale of assets	-	-	4,449	4,449
<i>Total Other Financing Sources (Uses)</i>	120,500	120,500	124,949	4,449
NET CHANGE IN FUND BALANCE	(334,119)	(334,119)	881,988	1,216,107
FUND BALANCE, beginning of year	334,119	334,119	405,734	71,615
FUND BALANCE, end of year	\$ -	\$ -	\$ 1,287,722	\$ 1,287,722

CITY OF AUMSVILLE, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

(BUDGETARY BASIS) - BUDGET AND ACTUAL - PARK FUND

YEAR ENDED JUNE 30, 2023

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Charges for services	\$ 2,000	\$ 2,000	\$ 3,295	\$ 1,295
Intergovernmental	74,400	74,400	57,107	(17,293)
Miscellaneous	64,100	64,100	81,112	17,012
<i>Total Revenues</i>	140,500	140,500	141,514	1,014
EXPENDITURES				
Public works	278,300	278,300	97,845	180,455
Contingency	41,857	41,857	-	41,857
<i>Total Expenditures</i>	320,157	320,157	97,845	222,312
REVENUES OVER (UNDER) EXPENDITURES	(179,657)	(179,657)	43,669	223,326
OTHER FINANCING SOURCES (USES)				
Transfers in	20,000	20,000	20,000	-
Transfers out	(750)	(750)	(750)	-
<i>Total Other Financing Sources (Uses)</i>	19,250	19,250	19,250	-
NET CHANGE IN FUND BALANCE	(160,407)	(160,407)	62,919	223,326
FUND BALANCE, beginning of year	219,527	219,527	308,406	88,879
FUND BALANCE, end of year	\$ 59,120	\$ 59,120	\$ 371,325	\$ 312,205

CITY OF AUMSVILLE, OREGON

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGETARY BASIS) - BUDGET AND ACTUAL - BIKEWAY/PEDESTRIAN FUND
YEAR ENDED JUNE 30, 2023*

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Intergovernmental	\$ 3,300	\$ 3,300	\$ 6,052	\$ 2,752
Miscellaneous	100	100	571	471
<i>Total Revenues</i>	3,400	3,400	6,623	3,223
EXPENDITURES				
Public works	19,553	19,553	-	19,553
NET CHANGE IN FUND BALANCE	(16,153)	(16,153)	6,623	22,776
FUND BALANCE, beginning of year	16,153	16,153	16,105	(48)
FUND BALANCE, end of year	\$ -	\$ -	\$ 22,728	\$ 22,728

CITY OF AUMSVILLE, OREGON

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - (BUDGETARY BASIS) -
BUDGET AND ACTUAL - INVESTING IN AUMSVILLE FAMILIES & CHILDREN FUND
YEAR ENDED JUNE 30, 2023**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Miscellaneous	\$ 2,100	\$ 2,100	\$ 604	\$ (1,496)
EXPENDITURES				
Park and recreation commission	22,307	22,307	1,246	21,061
REVENUES OVER (UNDER) EXPENDITURES	(20,207)	(20,207)	(642)	19,565
OTHER FINANCING SOURCES (USES)				
Transfers in	5,000	5,000	5,000	-
NET CHANGE IN FUND BALANCE	(15,207)	(15,207)	4,358	19,565
FUND BALANCE, beginning of year	15,207	15,207	18,940	3,733
FUND BALANCE, end of year	\$ -	\$ -	\$ 23,298	\$ 23,298

CITY OF AUMSVILLE, OREGON

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - (BUDGETARY BASIS) -
BUDGET AND ACTUAL - TRANSPORTATION SYSTEM DEVELOPMENT CHARGE FUND
YEAR ENDED JUNE 30, 2023**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Licenses and permits	\$ -	\$ -	\$ 5,045	\$ 5,045
Miscellaneous	3,000	3,000	16,110	13,110
EXPENDITURES				
Public works	632,446	632,446	46,975	585,471
REVENUES OVER (UNDER) EXPENDITURES				
	(629,446)	(629,446)	(25,820)	603,626
OTHER FINANCING SOURCES (USES)				
Transfers out	(200)	(200)	(102)	98
NET CHANGE IN FUND BALANCE				
	(629,646)	(629,646)	(25,922)	603,724
FUND BALANCE, beginning of year				
	629,646	629,646	575,551	(54,095)
FUND BALANCE, end of year				
	\$ -	\$ -	\$ 549,629	\$ 549,629

CITY OF AUMSVILLE, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

(BUDGETARY BASIS) - BUDGET AND ACTUAL – PARKS SYSTEM DEVELOPMENT CHARGE FUND

YEAR ENDED JUNE 30, 2023

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Licenses and permits	\$ 10,000	\$ 10,000	\$ 3,325	\$ (6,675)
Intergovernmental	13,000	13,000	-	(13,000)
Miscellaneous	400	400	1,872	1,472
<i>Total Revenues</i>	23,400	23,400	5,197	(18,203)
EXPENDITURES				
Public works	66,017	66,017	14,676	51,341
Debt service				
Principal	21,776	21,776	-	21,776
<i>Total Expenditures</i>	87,793	87,793	14,676	73,117
REVENUES OVER (UNDER) EXPENDITURES	(64,393)	(64,393)	(9,479)	54,914
OTHER FINANCING SOURCES (USES)				
Transfers out	(200)	(200)	(102)	98
NET CHANGE IN FUND BALANCE	(64,593)	(64,593)	(9,581)	55,012
FUND BALANCE, beginning of year	64,593	64,593	67,513	2,920
FUND BALANCE, end of year	\$ -	\$ -	\$ 57,932	\$ 57,932

CITY OF AUMSVILLE, OREGON

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGETARY BASIS) - BUDGET AND ACTUAL – VEHICLE REPLACEMENT FUND
YEAR ENDED JUNE 30, 2023**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Miscellaneous	\$ 779	\$ 779	\$ 2,633	\$ 1,854
EXPENDITURES				
Public works	68,676	68,676	-	68,676
Police department	67,165	67,165	839	66,326
<i>Total Expenditures</i>	135,841	135,841	839	135,002
REVENUES OVER (UNDER) EXPENDITURES	(135,062)	(135,062)	1,794	136,856
OTHER FINANCING SOURCES (USES)				
Transfers in	15,500	15,500	15,500	-
Proceeds from sale of assets	-	-	1,045	1,045
<i>Total Other Financing Sources (Uses)</i>	15,500	15,500	16,545	1,045
NET CHANGE IN FUND BALANCE	(119,562)	(119,562)	18,339	137,901
FUND BALANCE, beginning of year	119,562	119,562	84,540	(35,022)
FUND BALANCE, end of year	\$ -	\$ -	\$ 102,879	\$ 102,879

CITY OF AUMSVILLE, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

(BUDGETARY BASIS) - BUDGET AND ACTUAL – MAJOR OFFICE EQUIPMENT RESERVE FUND

YEAR ENDED JUNE 30, 2023

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Miscellaneous	\$ 1,200	\$ 1,200	\$ 3,976	\$ 2,776
EXPENDITURES				
Administration	75,527	75,527	15,192	60,335
Public works	106,879	106,879	20,960	85,919
Police department	35,925	35,925	11,670	24,255
<i>Total Expenditures</i>	218,331	218,331	47,822	170,509
REVENUES OVER (UNDER) EXPENDITURES	(217,131)	(217,131)	(43,846)	173,285
OTHER FINANCING SOURCES (USES)				
Transfers in	54,000	54,000	54,000	-
NET CHANGE IN FUND BALANCE	(163,131)	(163,131)	10,154	173,285
FUND BALANCE, beginning of year	163,131	163,131	151,777	(11,354)
FUND BALANCE, end of year	\$ -	\$ -	\$ 161,931	\$ 161,931

CITY OF AUMSVILLE, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGETARY BASIS) - BUDGET AND ACTUAL – CITY RESERVE FUND
YEAR ENDED JUNE 30, 2023

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Miscellaneous	\$ 300	\$ 300	\$ 1,339	\$ 1,039
EXPENDITURES				
Materials and services	38,031	38,031	-	38,031
Capital outlay	7,000	7,000	-	7,000
<i>Total Expenditures</i>	45,031	45,031	-	45,031
NET CHANGE IN FUND BALANCE	(44,731)	(44,731)	1,339	46,070
FUND BALANCE, beginning of year	44,731	44,731	44,779	48
FUND BALANCE, end of year	\$ -	\$ -	\$ 46,118	\$ 46,118

CITY OF AUMSVILLE, OREGON

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - (BUDGETARY BASIS) -
BUDGET AND ACTUAL – STORM DRAINAGE SYSTEM DEVELOPMENT CHARGE FUND
YEAR ENDED JUNE 30, 2023**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Miscellaneous	\$ -	\$ -	\$ 11	\$ 11
EXPENDITURES	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	-	-	11	11
FUND BALANCE, beginning of year	-	-	366	366
FUND BALANCE, end of year	\$ -	\$ -	\$ 377	\$ 377

CITY OF AUMSVILLE, OREGON
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
(BUDGETARY BASIS) - WATER OPERATIONS
YEAR ENDED JUNE 30, 2023

	<u>Water</u>	<u>Water Improvements</u>	<u>Water System Development Charge</u>	<u>Interfund Eliminations</u>	<u>Total Water Operations</u>
REVENUES					
Charges for services	\$ 937,409	\$ -	\$ -	\$ -	\$ 937,409
Licenses and permits	-	-	5,951	-	5,951
Miscellaneous	19,732	17,116	15,123	-	51,971
<i>Total Revenues</i>	957,141	17,116	21,074	-	995,331
EXPENDITURES					
Personal services	500,563	-	-	-	500,563
Materials and services	184,711	44,985	-	-	229,696
Capital outlay	276	246,033	9,630	-	255,939
Public works	685,550	291,018	9,630	-	986,198
REVENUES OVER (UNDER) EXPENDITURES	271,591	(273,902)	11,444	-	9,133
OTHER FINANCING SOURCES (USES)					
Transfers in	-	100,000	-	(100,000)	-
Transfers out	(213,285)	-	(102)	100,000	(113,387)
<i>Total Other Financing Sources (Uses)</i>	(213,285)	100,000	(102)	-	(113,387)
CHANGE IN FUND BALANCE	58,306	(173,902)	11,342	-	(104,254)
FUND BALANCE, beginning of year	514,744	714,501	511,428	-	1,740,673
FUND BALANCE, end of year	\$ 573,050	\$ 540,599	\$ 522,770	\$ -	1,636,419
RECONCILIATION TO NET POSITION					
Capital assets, net					1,792,038
NET POSITION					\$ 3,428,457

CITY OF AUMSVILLE, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGETARY BASIS) - BUDGET AND ACTUAL – WATER FUND
YEAR ENDED JUNE 30, 2023

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Charges for services	\$ 965,500	\$ 965,500	\$ 937,409	\$ (28,091)
Miscellaneous	3,400	3,400	19,732	16,332
<i>Total Revenues</i>	968,900	968,900	957,141	(11,759)
EXPENDITURES				
Public works	904,851	904,851	685,550	219,301
Contingency	152,905	52,905	-	52,905
<i>Total Expenditures</i>	1,057,756	957,756	685,550	272,206
REVENUES OVER (UNDER) EXPENDITURES	(88,856)	11,144	271,591	260,447
OTHER FINANCING SOURCES (USES)				
Transfers out	(114,520)	(214,520)	(213,285)	1,235
CHANGE IN FUND BALANCE	(203,376)	(203,376)	58,306	261,682
FUND BALANCE, beginning of year	486,049	486,049	514,744	28,695
FUND BALANCE, end of year	\$ 282,673	\$ 282,673	\$ 573,050	\$ 290,377

CITY OF AUMSVILLE, OREGON

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGETARY BASIS) - BUDGET AND ACTUAL – WATER IMPROVEMENTS FUND
YEAR ENDED JUNE 30, 2023*

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Intergovernmental	\$ 3,557,000	\$ 3,557,000	\$ -	\$ (3,557,000)
Miscellaneous	1,900	1,900	17,116	15,216
<i>Total Revenues</i>	3,558,900	3,558,900	17,116	(3,541,784)
EXPENDITURES				
Public works	3,973,357	3,973,357	291,018	3,682,339
REVENUES OVER (UNDER) EXPENDITURES	(414,457)	(414,457)	(273,902)	140,555
OTHER FINANCING SOURCES (USES)				
Transfers in	100,000	100,000	100,000	-
CHANGE IN FUND BALANCE	(314,457)	(314,457)	(173,902)	140,555
FUND BALANCE, beginning of year	414,457	414,457	714,501	300,044
FUND BALANCE, end of year	\$ 100,000	\$ 100,000	\$ 540,599	\$ 440,599

CITY OF AUMSVILLE, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

(BUDGETARY BASIS) - BUDGET AND ACTUAL – WATER SYSTEM DEVELOPMENT CHARGE FUND

YEAR ENDED JUNE 30, 2023

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Licenses and permits	\$ -	\$ -	\$ 5,951	\$ 5,951
Miscellaneous	2,900	2,900	15,123	12,223
<i>Total Revenues</i>	2,900	2,900	21,074	18,174
EXPENDITURES				
Public works	569,061	569,061	9,630	559,431
REVENUES OVER (UNDER) EXPENDITURES	(566,161)	(566,161)	11,444	577,605
OTHER FINANCING SOURCES (USES)				
Transfers out	(200)	(200)	(102)	98
CHANGE IN FUND BALANCE	(566,361)	(566,361)	11,342	577,703
FUND BALANCE, beginning of year	566,361	566,361	511,428	(54,933)
FUND BALANCE, end of year	\$ -	\$ -	\$ 522,770	\$ 522,770

CITY OF AUMSVILLE, OREGON
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
(BUDGETARY BASIS) – SEWER OPERATIONS
YEAR ENDED JUNE 30, 2023

	<u>Sewer</u>	<u>Sewer Improvements</u>	<u>Sewer System Development Charge</u>	<u>Interfund Eliminations</u>	<u>Total Sewer Operations</u>
REVENUES					
Charges for services	\$ 944,593	\$ -	\$ -	\$ -	\$ 944,593
Licenses and permits	-	-	7,386	-	7,386
Intergovernmental	-	464,220	-	-	464,220
Miscellaneous	21,418	38,647	22,263	-	82,328
<i>Total Revenues</i>	966,011	502,867	29,649	-	1,498,527
EXPENDITURES					
Public works	689,290	45,583	82,844	-	817,717
Debt service					
Principal	60,835	-	-	-	60,835
Interest	55,596	-	-	-	55,596
<i>Total Expenditures</i>	805,721	45,583	82,844	-	934,148
REVENUES OVER (UNDER) EXPENDITURES	160,290	457,284	(53,195)	-	564,379
OTHER FINANCING SOURCES (USES)					
Transfers in	-	100,000	-	(100,000)	-
Transfers out	(153,579)	-	(102)	100,000	(53,681)
<i>Total Other Financing Sources (Uses)</i>	(153,579)	100,000	(102)	-	(53,681)
CHANGE IN FUND BALANCE	6,711	557,284	(53,297)	-	510,698
FUND BALANCE, beginning of year	434,507	879,007	801,913	-	2,115,427
FUND BALANCE, end of year	\$ 441,218	\$ 1,436,291	\$ 748,616	\$ -	2,626,125
RECONCILIATION TO NET POSITION					
Capital assets, net					2,670,589
Long-term debt					(1,051,090)
Bond premium					(239,689)
NET POSITION					\$ 4,005,935

CITY OF AUMSVILLE, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGETARY BASIS) – BUDGET AND ACTUAL - SEWER FUND
YEAR ENDED JUNE 30, 2023

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Charges for services	\$ 956,900	\$ 956,900	\$ 944,593	\$ (12,307)
Miscellaneous	11,900	11,900	21,418	9,518
<i>Total Revenues</i>	968,800	968,800	966,011	(2,789)
EXPENDITURES				
Public works	788,035	788,035	689,290	98,745
Debt service				
Principal	60,836	60,836	60,835	1
Interest	55,600	55,600	55,596	4
Contingency	143,848	43,848	-	43,848
<i>Total Expenditures</i>	1,048,319	948,319	805,721	142,598
REVENUES OVER (UNDER) EXPENDITURES	(79,519)	20,481	160,290	139,809
OTHER FINANCING SOURCES (USES)				
Transfers out	(54,520)	(154,520)	(153,579)	941
CHANGE IN FUND BALANCE	(134,039)	(134,039)	6,711	140,750
FUND BALANCE, beginning of year	368,229	368,229	434,507	66,278
FUND BALANCE, end of year	\$ 234,190	\$ 234,190	\$ 441,218	\$ 207,028

CITY OF AUMSVILLE, OREGON

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGETARY BASIS) – BUDGET AND ACTUAL - SEWER IMPROVEMENTS FUND
YEAR ENDED JUNE 30, 2023**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Intergovernmental	\$ 1,463,959	\$ 1,463,959	\$ 464,220	\$ (999,739)
Miscellaneous	3,300	3,300	38,647	35,347
<i>Total Revenues</i>	1,467,259	1,467,259	502,867	(964,392)
EXPENDITURES				
Public works	2,308,719	2,308,719	45,583	2,263,136
REVENUES OVER (UNDER) EXPENDITURES	(841,460)	(841,460)	457,284	1,298,744
OTHER FINANCING SOURCES (USES)				
Transfers in	100,000	100,000	100,000	-
CHANGE IN FUND BALANCE	(741,460)	(741,460)	557,284	1,298,744
FUND BALANCE, beginning of year	841,460	841,460	879,007	37,547
FUND BALANCE, end of year	\$ 100,000	\$ 100,000	\$ 1,436,291	\$ 1,336,291

CITY OF AUMSVILLE, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

(BUDGETARY BASIS) – BUDGET AND ACTUAL - SEWER SYSTEM DEVELOPMENT CHARGE FUND

YEAR ENDED JUNE 30, 2023

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Licenses and permits	\$ -	\$ -	\$ 7,386	\$ 7,386
Miscellaneous	4,200	4,200	22,263	18,063
<i>Total Revenues</i>	4,200	4,200	29,649	25,449
EXPENDITURES				
Public works	853,406	853,406	82,844	770,562
REVENUES OVER (UNDER) EXPENDITURES	(849,206)	(849,206)	(53,195)	796,011
OTHER FINANCING SOURCES (USES)				
Transfers out	(200)	(200)	(102)	98
CHANGE IN FUND BALANCE	(849,406)	(849,406)	(53,297)	796,109
FUND BALANCE, beginning of year	849,406	849,406	801,913	(47,493)
FUND BALANCE, end of year	\$ -	\$ -	\$ 748,616	\$ 748,616

COMPLIANCE SECTION



GROVE, MUELLER & SWANK

redw
Advisors & CPAs

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

Honorable Mayor and Members of the City Council
City of Aumsville
595 Main Street
Aumsville, Oregon 97325

We have audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the City of Aumsville, Oregon as of and for the year ended June 30, 2023, and have issued our report thereon dated December 18, 2023.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. 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 considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295).**
- **Indebtedness limitations, restrictions and repayment.**
- **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, 279C).**
- **Accountability for collecting or receiving money by elected officials - no money was collected or received by elected officials.**

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

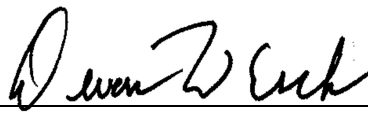
Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Restriction on Use

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

*GROVE, MUELLER & SWANK
CERTIFIED PUBLIC ACCOUNTANTS*

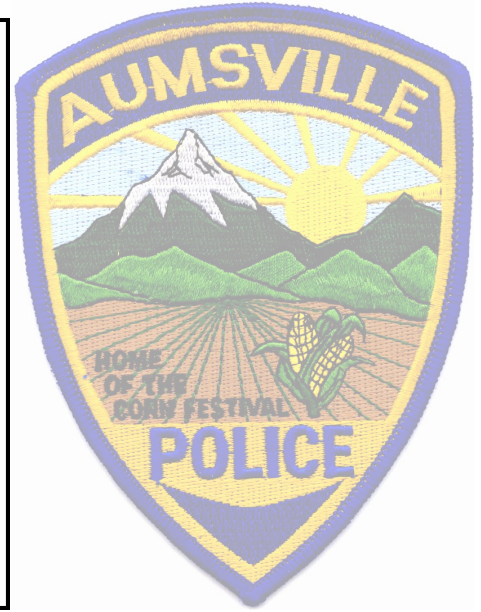
By: 

Devan W. Esch, Principal
December 18, 2023

DEPARTMENT MESSAGE:

In the last couple of months we have seen an uptick in unauthorized entry into motor vehicles. All vehicles that were entered were left unlocked. We want to remind the community to lock your vehicles at night and remove all valuables. Several suspects that have been captured on video are seen attempting to gain entry to vehicles and moving on when they notice they are locked. They only seem to access unlocked vehicles.

There were not many community events that occurred in January that the PD was able to take part in. I just want to let the community know that my door is always open for questions, comments, complaints or concerns with anything that has to do with the Police Department. Please feel free to call in or stop by to see me. Thank you for your continued support of our department.



Traffic Violation	City	County
Driving While Suspended	3	0
Speeding	2	0
No Oregon Driver's License	1	0
Driving Uninsured	3	0
Fail to Register Vehicle	3	0
Failure to Renew Registration	2	0
Fail to Drive Within a Lane	1	0
Total	15	0

Crime	#	Arrested
Restraining Order Viol.	1	1
Menacing	1	0
Cold Theft	4	0
Warrant Arrest	1	1
Total	7	2

Calls for Service	#
Assist Other-Turner PD	6
Assist Other-Fire	1
Assist Other-DHS	6
Assist Other-MCSO	2
Assist Other-Stayton PD	8
Assist Other-Other	2
Citizen Contact	18
Area Check	7
Welfare Check	3
Suicide / Attempt/Threat	0/1/2
Civil Dispute	5
Attempt to Locate Veh.	5
False Alarm	1
Noise Complaint	4
Traffic Stops	40
Traffic Assist	3
Suspicious Person/Vehicle/Circumstance	16
Animal Complaint	10
Ordinance Violation	7
Emotionally Disturbed Persons	1
Juvenile Problem	2
Person: Missing/Found	1
Open Door	2
Total	153



595 Main St. Aumsville, Oregon 97325
 (503) 749-2030 • TTY 711 • Fax (503) 749-1852
www.aumsville.us

TO: Mayor and City Council
 FROM: Steve Oslie, Public Works Director
 SUBJECT: Public Works Report

February 6, 2024

Water: The wells pumped as follows:

Boone #1	Boone #2	Tower	Reservoir	Church	Total
939,500	2,438,000	1,757,000	0	4,040,700	9,175,200

We replaced a water service line on Washington St. in advance of some site improvements that a new business is planning to construct.

Our last freeze caused two air relief valves to break. Parts are ordered and soon to be here for replacement. The cold temperatures did freeze up the water pipes in some homes and we were here to shut the water off for those homes that started running water when the temperature came back up.

Sewer: The heavy rains caused almost all the manholes in town to surcharge. The pipes are not sized to handle the groundwater entering the sewer system. Some complaints we received were that some homes were draining slower than normal. This is why we need to replace and upsize our collection system and is part of our capital improvement projects that need to get done when our new plant is constructed.

Streets: We've been watching the creek and ditch levels closely for any blockages. Water has been consistently high at the Willamette St bridge.

We are looking to repair several manhole areas in the Shayla St area. We found that the grout, used to adjust and level the rings, is expanding and raising the covers. Further inquiries found that several other cities have had the same problem. Contractors stopped using this particular grout when they found that this was a problem. We are checking with the sub-division contractor to see if they might make the repairs, even though it's been several years since.

Thayne and Matt W took a class for training on the practices of erosion control and stormwater management. It's not so simple to just pipe stormwater out to the creeks anymore.

Parks: All our holiday lighting has been taken down and stored.

General: The new shop project is still moving along. Siding and insulation are getting done around the office area first so they can start on the interior framing. The fire service line is currently being installed so the fire sprinkler system work can get started.