

CITY OF BAY CITY
ORDINANCE 700
AN ORDINANCE REGULATING SHORT-TERM RENTAL UNITS TO
PROVIDE FOR SHORT-TERM RENTAL LICENSE
REQUIREMENTS; AND PROVIDING FOR REPEAL OF BAY CITY
ORDINANCE 685

WHEREAS, On August 9, September 13, and October 11, 2022, City Council meetings the Short-Term Rentals were discussed regarding the positive and negative effects as well as what types of regulations other cities have adopted; and

WHEREAS, On February 16, March 16, April 20, and June 15, 2022, the Bay City Planning Commission held meetings and discussion regarding the Short-Term Rentals regarding the positive and negative effects as well as what types of regulations other cities have adopted; and

WHEREAS, the proposed revisions are intended to address public health concerns, codify existing procedures and clarify the process for both property owners and staff, resulting in a more efficient experience for all parties;

NOW THEREFORE, THE CITY OF BAY CITY ORDAINS AS FOLLOWS:

Section 1. Title.

This Ordinance shall be known as the "Bay City Short-Term Rental Ordinance" and may be cited and pleaded as such and shall be cited herein as "this Ordinance," or by any reference to a section or subsection of this Ordinance.

Section 2. Purpose.

The purpose of this Ordinance is to regulate short-term rentals in order to enhance public safety and livability within Bay City. A Short-Term Rental License is a limited permission to use property for a short-term rental. A Short-Term Rental License may be suspended, terminated or revoked if the standards of this ordinance are not met. The Short-term Rental License may be transferred as defined in Section 16.1 of this ordinance. This ordinance provides an administrative framework for licensing the annual operation of a short-term rental.

Section 3. Applicability

This Ordinance shall apply to Short-term rentals within the incorporated limits of Bay City, Oregon. This ordinance is broken down to reflect two different types of short-term rentals in the City – Business and Single-Dwelling Short-term Rentals. Section 5 – Section 9 are requirements for the Business Short-term Rentals. Section 10 - Section 15 are requirements for the Single-Dwelling Short-term Rentals. Sections 16 – 20 apply to all Short-term Rentals, Business and Single-Dwelling.

Section 4. Definitions.

“Accessory Dwelling Unit”. An additional dwelling unit created on a lot containing an existing legal residential use. An accessory dwelling unit may be in the form of a portion of or attachment to an existing residential structure or as a detached structure. An accessory dwelling

use is secondary to the primary residential use.

“Bed and Breakfast”. An establishment located in a structure designed for a single-family residence, regardless of whether the owner or operator of the establishment resides in such structure, which:

- a. Has one (1) or more rooms for rent on a daily basis to the public; and
- b. Offers a breakfast meal as part of the cost of the room;
- c. Serves only one breakfast meal a day to guest, staff and owners, only.
- d. Complies with the applicable license requirements per OAR Chapter 333, Division 170.

“Business Short Term Rental”. A short-term rental that operates as a Recreational Vehicle, Tent, Yurt Campsite, Tiny Home Park, Hotel, Motel, Motor Hotel, Tourist Court or Bed and Breakfast and is rented to any person on a day-to-day basis for a consecutive period less than 30 days during the year.

“Contact Person”. The property owner or property management or if designated on the application for a license, the agent of the owner, authorized to act for the owner.

"Dwelling Unit". One (1) or more rooms occupied, designed or intended for occupancy as separate living quarters in a permanent detached single-family dwelling unit.

“Hotel, Motel, Motor Hotel, Tourist Court”. An establishment that provides temporary lodging, contains guest rooms or units, furnishes customary hotel/motel services such as linen, maid service, and the use and upkeep of furniture and usually meals and other services for travelers and other paying guests.

“Owner”. The owner or owners of a short-term rental.

"License". A Short-Term Rental License that is signed by the City of Bay City.

"Person". Every natural person, firm, partnership, association, social or fraternal organization, corporation, estate, trust, receiver, syndicate, branch of government or any other group or combination acting as a unit, or legal entity that owns and holds legal and/or equitable title to the property.

“Pet”. Dogs (canine) and cats (feline). No other pets/animals are allowed or recognized for the purpose of this ordinance.

“Recreational Vehicle”. A vacation trailer or other vehicular or portable unit which is either self-propelled or towed, or is carried by a motor vehicle and which is intended for human occupancy, and is designed for vacation or recreational purposes, but not residential use (See "Camping or Recreational Vehicle"), and is: a. Built on a single chassis; b. 400 square feet or less when measured at the largest horizontal projection; c. Designed to be self-propelled or permanently towable by a light duty truck; or d. Designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel, or seasonal use.

"Rental". An agreement granting the use of a dwelling unit to a person with monetary compensation. Use of a dwelling unit by a recorded owner or other person or persons without monetary compensation shall not be considered to be a rental under this Ordinance.

"Rented". The use of a dwelling unit granted to a person in exchange for monetary consideration.

"Renter". A person who rents a short-term rental or is an occupant in a short-term rental.

"Sale or transfer". Any change of ownership during the lifetime of the Short-Term Rental License holder, whether or not there is consideration, or after the death of the Short-Term Rental License holder, except a change in ownership where title is held not as tenants in common but with the right of survivorship (e.g., survivorship estates recognized in ORS 93.180, such as with a spouse or domestic partner, or transfers on the owner's death to a trust which benefits only a spouse or domestic partner for the lifetime of the spouse or domestic partner).

"Serious Fire or Life Safety Risk." A building code or ordinance violation involving those construction, protection and occupancy features necessary to minimize danger to life from fire, including smoke, fumes or panic, as well as other considerations that are essential to life safety.

"Short-Term Rental (STR)". A detached single dwelling unit that is rented to any person on a day to day basis for a consecutive period less than 30 days during the year.

"Sleeping Area". A room or other space within a dwelling unit designed, intended or used for sleeping. Tents and recreational vehicles shall not be considered a sleeping area.

"Tent Campsite". A grouping of fabric shelters supported by poles or rope, designed for human occupancy and to be used temporarily for recreational or emergency purposes, but not for permanent or residential purposes.

"Tiny Home Park". A grouping of three (3) or more dwellings, permanent or temporary and attached to a frame or chassis, with or without wheels, with a size 400 sq ft or less at a width of eight and one-half feet.

"Vacation rental". A dwelling unit that is used, rented or occupied on a daily or weekly basis, or is available for use, rent, or occupancy on a daily or weekly basis, or is advertised, or listed by an agent, as available for use, rent, or occupancy on a daily or weekly basis. A Vacation Rental is considered a Short-Term Rental.

"Vacationer". Any person enjoying a recess or leave of absence from their place of residence, the majority of whom are temporary occupants.

"Yurt Campsite". **Portable, e**Outdoor structures that resemble large round tents, and are used temporarily for recreational purposes.

BUSINESS SHORT-TERM RENTALS (STR's)

Section 5. Standards.

All Business STR's shall comply with the following standards. Any owner, contact person, or renter who violates any standards, or allows any standards to be violated, is subject to citation and fines in addition to and not in lieu of any other enforcement and penalties contained in this Ordinance or other Bay City Ordinance or State law.

Each Business STR owner must certify to the City in writing that the unit being rented complies with the following standards:

1. Property address must be clearly displayed in the interior and displayed on the exterior of the dwelling in accordance with the Oregon Fire Code.
2. The name and phone number of the contact person shall either be posted or provided in one or more of the following manner(s):
 - A. Signage
 1. If the Business STR has a sign identifying it as a short-term rental, then the current name and phone number of the contact person shall either appear on the sign or otherwise be conspicuously posted so that it is visible from outside the front entrance of the short-term rental.
 2. If this option is invoked, the required signage must be maintained in compliance with this Ordinance and Ordinance 374 in perpetuity, or until the dwelling is no longer being utilized as a Business STR.
3. Approved Business STR License Display. The Business STR License issued by the city shall be affixed to a wall within the interior of the dwelling adjacent to the front door. At a minimum, the Business STR License will contain the following information:
 - A. A number or other identifying mark unique to the vacation rental dwelling Business STR License and which indicates the Business STR License is issued by Bay City, with the date of expiration;
 - B. The name of the owner or local representative and a telephone number where the owner or local representative may be contacted at all times;
 - C. The telephone number and web site address of Bay City and the Tillamook County Sheriff's Office;
 - D. Required Bay City quiet hours which are 10:00 pm to 7:00 am.
4. The owner shall provide covered garbage containers that can be secured by means approved by the local franchised garbage hauler. The contact person shall notify guests that all garbage must be kept in secured containers provided for that purpose. Garbage shall be removed by the local franchised garbage hauler a minimum of one (1) time per week unless arrangements are made with the local franchised garbage hauler to suspend or modify service during the times when the short-term rental is not rented. The contact person shall provide guests with information about recycling opportunities.
5. Exterior hot tubs shall have adequate structural support and shall have a locking cover or

other barrier to adequately protect against potential drowning when a hot tub is not available for permissive use.

6. Exterior Lighting and Security Lighting. Lighting onsite shall be the minimum necessary wattage to illuminate a specific area, such as an entry or walkway. Exterior lights and security lights shall be shielded so as not to cast glare on adjacent property. Glare from exterior lights or security lights shall be shielded from adjacent uses and shall be the minimum necessary to illuminate the property. All lighting shall be designed and located so as to prevent the casting of glare or direct light from artificial illumination upon adjacent public streets, the night sky, or adjacent property.
7. Commercial liability insurance is required for a Business STR.
8. All Business STR's shall have the following with each item placed in each dwelling unit and/or each yurt onsite:
 - A. An emergency "Go Bag" that contains emergency supplies for 72-hours for two (2) people based on recommendations by the Red Cross;
 - B. Tsunami Map displaying emergency escape route, which can be picked up at City Hall.

Section 6. Business Short Term Rental (STR) License Requirements and Revocation.

All Business STR's shall comply with the following requirements. Any owner or contact person who violates any requirements or allows any requirements to be violated, is subject to citation and fines in addition to and not in lieu of any other enforcement and penalties contained in this Ordinance or other City Ordinance or State law.

1. Annual License of Business STR's. The owner of a Business STR License shall obtain an annual revocable Business STR License under this ordinance to lawfully advertise, offer, operate, rent, or otherwise make available for occupancy or use a Business STR.
2. All owners of Business STR's within the City are required to register any units which are to be rented to third parties with the City, annually. All Business STR Licenses shall be submitted to the City by January 31 of each year the unit is registered, for on-going Business STRs. In the event that an owner begins renting their unit during the year, they shall register the unit prior to any rental of that unit.
3. A Business STR License shall be issued for a period of one calendar year or portion thereof and may be renewed annually provided all applicable standards of this ordinance are met.
4. The city shall approve an application for a Business STR or Business STR License renewal if all the following are met:
 - A. The property proposed to be registered for a Business STR is located in the City.
 - B. City Staff has determined the property complies with this Ordinance.
 - C. The owner has provided information sufficient to verify a qualified person will be

available to be contacted about use of the Business STR during and after business hours.

- D. The owner has agreed to comply with all Business STR License and operational standards including any conditions such as specific occupancy requirements.
 - E. Any owner shall obtain a Business STR License prior to using the subject property as a Business STR. Upon notification of the license requirement by the City of Bay City, continuing or subsequent instances of renting or advertising as a STR without a license shall be subject to citation and fines in addition to and not in lieu of any other enforcement and penalties contained in this Ordinance or other City Ordinance or State law. A license shall not be issued until fines related to a violation of this Ordinance and outstanding Transient Lodging Taxes for the subject property are paid in full.
5. The owner of each existing Business STR shall apply for and pay the appropriate fee for a Business STR License, as set by resolution. Within thirty (30) days of applying for the Business STR License, it is the contact person's responsibility to contact the City of Bay City to ensure that entry to the structure can be granted by a person eighteen (18) years of age or above.
 6. All Business STR Licenses shall be renewed annually by January 31st of any year, and are subject to the annual fee, which is set by resolution.
 7. A licensed Business STR shall not be required to pass a new inspection when a license is renewed, except in the following cases:
 - A. There has been a fire, flood or other event that caused substantial damage to the structure;
 - B. The license was revoked;
 - C. There has been an addition or substantial modification to the structure.
 - D. **Complaints for items not covered in Section 6.7 A-C.**
 8. If notice under section 5, subsection 5 B is provided to the owner and the payment is not received by the renewal date, a notice that the City of Bay City intends to terminate the license shall be sent to the contact person (if applicable) and owner. This notice shall allow an additional thirty (30) days to comply with renewal provisions and shall specify that failure to comply will result in expiration of the license.
 9. Revocation of Business STR License
 - A. Violating any provision in this Ordinance, as well as non-compliance with any term or condition of a Business STR License, violation of any other City ordinance or violating any County or State law, may result in revocation of license, denial of an application to renew a license, enforcement and penalties as outlined in this Ordinance. Business STR Licenses that are terminated for non-renewal or non-payment shall not be considered a revocation of a license.

- B. In the sole discretion of the City, where a Building Code or Ordinance violation exists at a Business STR that presents an immediate serious fire or life safety risk, the City may immediately revoke the Business STR License as an emergency revocation. The City shall provide written documentation of the violation and reason for revocation prior to leaving the inspection site.

- A. Upon an emergency revocation, the Business STR shall not be rented or used as a STR.
- B. At any time following the emergency revocation of a Business STR License pursuant to this subsection, the City may reinstate the license upon a re- inspection by the City verifying that the subject Building Code or Ordinance violation has been corrected or a new Business STR License is obtained.
- C. If an application for a license or the renewal of a license is denied, or a license is revoked, the owner may appeal to the Bay City Manager by written notice delivered to the City within thirty (30) days of denial or revocation.
- D. The provisions of this Section are in addition to and not in lieu of any other enforcement and penalties contained in this Ordinance or other City or applicable Tillamook County Ordinance or State law.

Section 7. Business STR License Application Requirements.

1. Prior to engaging in the use of a Business STR for any period of time, a person shall apply for a revocable Business STR License for a Business STR on forms provided by the city, demonstrating the application meets the standards required of this ordinance. A person shall submit a completed application along with payment of the applicable fee as described in Section 16. If a Business STR License application does not include all required information, including a copy of the city's approval and the required fee, the application will be considered incomplete and the city will notify the applicant in writing explaining the information required. If the applicant provides the missing required information within 60 days of the date of the notice, the application will be reviewed. If the applicant cannot provide the required information, the applicant may withdraw the application and the city will refund the application fee.
2. An application packet for a Business STR License shall be completed and submitted to the City of Bay City by the owner of the Business STR on forms provided by the City and shall include, or be followed by, the following information:
 - A. A list of all property owners of the Business STR including names, address and telephone numbers. Property ownership for the purposes of this Ordinance shall consist of those persons listed on the Tillamook County tax records.
 - B. The name, address and telephone numbers of the contact person who shall be

responsible and authorized to respond to complaints concerning the use of the STR.

- C. Proof of liability insurance coverage on the STR, a certificate of insurance naming the City as an additional insured shall be submitted to the City.
- D. Proof of garbage service from the local franchised garbage hauler.
- E. Completed Bay City Transient Lodging Tax Registration Form.
- F. Completion of a Land Use application process as described in Ordinance #374 (for new development of a Recreational Vehicle Park and campground, Tent Campground, Yurt Campsite, Tiny House Park, Hotel, Motel, Motor Hotel, Tourist Court or Bed and Breakfast.

Section 8. Inspection.

The City has no obligation to inspect the Business STR. The City requires that the Business STR application be notarized for certification for compliance with this ordinance at the time of submission. In the event that the City receives any complaint of non-compliance with this ordinance, the owner shall allow inspection of the Business STR by the City's designated representative, upon 24-hour advance notice to owner by City. Further, if the City contracts with the County or with a private building inspector to conduct the inspection, the owner of the Business STR shall be responsible for reimbursement to any out-of-pocket cost incurred by the City to inspect and verify compliance or non-compliance of the Business STR with this Ordinance. The City shall bill the STR owner for such cost, which shall be due within 30 days of the billing date.

Section 9. Continuation of an STR.

- 1. All Business STRs shall be subject to re-submission by the applicant every year by January 31st of any year. The annual renewal cycle shall commence upon date of adoption of this Ordinance with the cycle of a STR determined from the date of initial license approval.

SINGLE-FAMILY SHORT-TERM RENTALS (STRs)

Section 10. Standards.

All Single-Family STRs shall comply with the following standards. Any owner, contact person, or renter who violates any standards, or allows any standards to be violated, is subject to citation and fines in addition to and not in lieu of any other enforcement and penalties contained in this Ordinance or other Bay City Ordinance or State law.

Each Single-Family STR owner must certify to the City in writing that the unit being rented complies with the following standards:

- 1. Property address must be clearly displayed in the interior and displayed on the exterior of the dwelling in accordance with the Oregon Fire Code.

2. The hours of 10:00 p.m. until 7:00 a.m. the next day are required quiet time. Renters who violate this standard may be issued a citation and be subject to a fine pursuant to this Ordinance.
3. The contact person shall notify every renter, in writing, of the quiet times and that a **renter owner** may be fined for violations under this Ordinance.
4. The contact person shall attempt to contact a renter by phone or in person within twenty (20) minutes of receiving any complaint concerning the conduct of a renter.
5. The name and phone number of the contact person shall either be posted or provided in one or more of the following manner(s):
 - 7-A. Signage: If the Single-Family STR has a sign identifying it as a short-term rental, then the current name and phone number of the contact person shall either appear on the sign or otherwise be conspicuously posted so that it is visible from outside the front entrance of the short-term rental. If this option is invoked, the required signage must be maintained in compliance with this Ordinance and Ordinance 374 in perpetuity, or until the dwelling is no longer being utilized as a short-term rental.
 - B. Written Notification: If the Single-Family STR does not have a sign identifying it as a short-term rental, then the name and phone number of the contact person shall be posted as described in this Ordinance. In addition, the owner shall provide written notice to the Bay City Hall and to each dwelling owner located within two hundred fifty feet (250') of the short-term rental of the name and the phone number of the designated contact person. In this case, the owner shall provide such written notice each time there is a change to the name or phone number of the designated contact person.
6. Approved Single-Family STR License Display. The STR License issued by the city shall be affixed to a wall within the interior of the dwelling adjacent to the front door. At a minimum, the STR License will contain the following information:
 - A. A number or other identifying mark unique to the vacation rental dwelling STR License and which indicates the STR License is issued by Bay City, with the date of expiration;
 - B. The name of the owner or local representative and a telephone number where the owner or local representative may be contacted at all times;
 - C. The telephone number and web site address of Bay City and the Tillamook County Sherriff's Office;
 - D. The maximum number of vehicles allowed parked on the property;
 - E. The solid waste collection day;
 - F. Required Bay City quiet hours from 10:00 pm to 7:00 am; and
 - G. Any other information required to be included in the displayed STR License including any conditions specific to the STR License.

7. ~~9.~~ The owner shall provide covered garbage containers that can be secured by means approved by the local franchised garbage hauler. The contact person shall notify guests that all garbage must be kept in secured containers provided for that purpose. Garbage shall be removed by the local franchised garbage hauler a minimum of one (1) time per week unless arrangements are made with the local franchised garbage hauler to suspend or modify service during the times when the short-term rental is not rented. The contact person shall provide guests with information about recycling opportunities.

NOTE: THE FOLLOWING ITEMS (ITEMS ~~10-17~~ ⁸⁻¹⁵) SHALL BE PHOTOGRAPHED WITH COPIES SUBMITTED TO THE CITY WITH THE SINGLE FAMILY STR LICENSE APPLICATION:

8. ~~10.~~ At least one (1) functioning fire extinguisher shall be accessibly located within the dwelling unit. **If the STR has more than one floor, one (1) functioning fire extinguisher shall be located each floor.**
- ~~11. All plug-ins and light switches shall have face plates.~~
9. ~~12.~~ The electrical panel shall have all circuits labeled.
- ~~13. Ground Fault Circuit Interrupter (GFCI) protected receptacles shall be provided at outdoor locations and at kitchen and bathroom sinks.~~
10. ~~14.~~ Smoke detectors shall be placed and maintained in each sleeping area, outside each sleeping area in its immediate vicinity and in each additional story and basement without a sleeping area.
11. ~~15.~~ A combination carbon monoxide/smoke detector device shall be placed and maintained on each floor of a short-term rental and within fifteen feet (15') of each sleeping area.
12. ~~16.~~ All fireplaces, fireplace inserts, and other fuel burning heat sources shall be properly installed and vented.
13. ~~17.~~ All interior and exterior stairways with four (4) or more steps and that are attached to the structure, must be equipped with a hand railing.
14. ~~18.~~ All interior and exterior guardrails, such as deck railings, must be able to withstand a two hundred pound (200#) impact force.
15. ~~19.~~ Emergency Escape and Rescue Openings:
- A. For all dwelling units constructed after the effective date of this Ordinance every sleeping area shall have at least one (1) operable emergency escape and rescue opening. Sill height shall not be more than forty-four inches (44") above the floor. Openings shall open directly into a public way or to a yard or court that opens to a public way.
 - B. Minimum net clear opening at grade floor openings shall be five (5) square feet and five point seven (5.7) square feet at upper floors. Minimum net clear height is twenty-four inches (24") and net clear width is twenty inches (20").

- C. For all dwelling units constructed prior to the effective date of this Ordinance, every sleeping area shall have at least one (1) operable emergency escape and rescue opening that complies with this Section. If no such emergency escape or rescue opening exists, then an alternative may be accepted by the Tillamook County Building Official pursuant to the currently adopted Oregon Residential Specialty Code.
- D. Every sleeping area in a short-term rental that does not comply with this Section, shall not be used as a sleeping area and shall be equipped with a door that remains locked at all times when the dwelling unit is being used as a short-term rental. Such a noncompliant sleeping area shall not be included in the maximum occupancy calculation for the STR. The contact person shall notify every renter, in writing, that the non-compliant sleeping area may not be used for sleeping.
- E. At any time after a license has been granted for an STR pursuant to this Ordinance, the owner upon submission of zoning and building permits may bring a non-compliant sleeping area into compliance and upon a re-certification of compliance by the Tillamook County Building Official pursuant to the currently adopted Oregon Residential Specialty Code, and a new STR license shall be issued that includes the increase in maximum occupancy associated with bringing a non-compliant sleeping area into compliance.

~~16.~~ 20. The following items shall be addressed in the Short Term Rental Application.

- A. All plug ins and light switches shall have face plates.
 - B. Ground Fault Circuit Interrupter (GFI) protected receptacles shall be provided at outdoor locations and at kitchen and bathroom sinks.
- ~~17.~~ 21. Exterior hot tubs shall have adequate structural support and shall have a locking cover or other barrier to adequately protect against potential drowning when a hot tub is not available for permissive use.
- ~~18.~~ 22. Short-term Rental Served by Sewer: The maximum occupancy for a short-term rental unit shall be calculated on the basis of an average of two (2) persons per sleeping area plus an additional two (2) persons. For the purpose of maximum occupancy, those under two (2) years of age shall not be counted. Tents and recreational vehicles shall not be used to increase the number of people approved to occupy a short-term rental.
- ~~19.~~ 23. There shall be a minimum of one (1) parking space available for each approved sleeping area in a short-term rental, plus one (1) additional parking space. Off-street parking shall be used if physically available. If a sufficient number of off-street parking spaces are not available for the authorized number of vehicles, then on-street shall be limited to two (2) vehicles. **Street Improvements to City Standards may be required to meet parking standards.** Parking shall not, under any circumstances, hinder the path of any emergency vehicle. Trailers for boats and all-terrain vehicles may be allowed but shall not exceed the allowable on street parking for each short-term rental property. Renters may be cited and fined under existing State law or under applicable City ordinances in the event they park illegally.
- ~~20.~~ 24. The contact person shall notify every renter in writing of the required off-street parking and

other parking spaces available to serve the short-term rental. Language shall be included in the notice that parking shall not, under any circumstances, hinder the path of any emergency vehicle and that renters may be cited and fined if this requirement is not adhered to.

~~21.~~ ~~25.~~ A house number, visible from the street, shall be maintained.

~~22.~~ ~~26.~~ Pets

A. Pets shall be restricted from continuous or excessive barking.

B. Pets shall be kept on leashes or contained to limited area when outside of the STR structure.

~~23.~~ ~~27.~~ Exterior Lighting and Security Lighting. Lighting onsite shall be the minimum necessary wattage to illuminate a specific area, such as an entry or walkway. Exterior lights and security lights shall be shielded so as not to cast glare on adjacent property. Glare from exterior lights or security lights shall be shielded from adjacent uses and shall be the minimum necessary to illuminate the property. All lighting shall be designed and located so as to prevent the casting of glare or direct light from artificial illumination upon adjacent public streets, the night sky, or adjacent property.

~~24.~~ ~~25.~~ All Single-Family STR's shall have the following:

A. An emergency "Go Bag" that contains emergency supplies for 72-hours for two (2) people based on recommendations by the Red Cross;

B. Tsunami Map displaying emergency escape route which can be picked up at City Hall.

~~25.~~ ~~28.~~ Commercial liability insurance is required for a Single-Family STR. A Certificate of Insurance naming the City of Bay City as an additional insured shall be submitted to the City.

Section 11. Limitations, Density and Spacing of Single-Family STR's.

There are certain limitations on the siting, location, density and spacing of a Single-Family STR within the City of Bay City.

1. Single-Family STR properties are restricted as described below. Existing STRs with valid registrations at the time of the enactment of this ordinance are exempt from this standard. STRs that begin operating after adoption of this Ordinance and STRs that discontinue or lose approved status through violations of this Ordinance are subject to this standard.

2. Single-Family STR's shall be limited to the following physical distances between each STR in each City zone district:

- In the NHI Zone District 0 feet
- In the MI Zone District 1 block face or 200 feet
- In the LI Zone District..... 2 block face or 400 feet
- In the S3 Zone District... 1 block face or 200 feet

3. Single-Family STR's shall be limited to 5% of the housing stock in the City of Bay City. A City housing stock count will be available at the City Hall. The count is based on the most recent US Census information available for the City.

4. Single-Family STR's shall not be operated on a property where a legal Accessory Dwelling Unit exists.
5. Single-Family STR's cannot occupy an accessory dwelling unit (ADU).
6. Single-Family STR's shall not be operated on a property where an existing long-term rental (longer than 30 days) use exists.

Section 12. Single-Family STR License Application Requirements.

1. Prior to engaging in the use of an STR for any period of time, a person shall apply for a revocable STR License for an STR on forms provided by the city, demonstrating the application meets the standards required of this ordinance. A person shall submit a completed application along with payment of the applicable fee as described in Section 16. If a STR License application does not include all required information, including a copy of the city's approval and the required fee, the application will be considered incomplete and the city will notify the applicant in writing explaining the information required. If the applicant provides the missing required information within 60 days of the date of the notice, the application will be reviewed. If the applicant cannot provide the required information, the applicant may withdraw the application and the city will refund the application fee.
2. An application packet for a STR License shall be completed and submitted to the City of Bay City by the owner of the STR on forms provided by the City and shall include, or be followed by, the following information:
 - A. A list of all property owners of the STR including names, address and telephone numbers. Property ownership for the purposes of this Ordinance shall consist of those persons listed on the Tillamook County tax records.
 - B. Certification by the City or their designee which includes the following:
 1. That, the STR complies with Standards found in section 5 of this Ordinance;
 2. The maximum occupancy for the STR as defined by subsection 5(19) of this Ordinance; and
 3. A site plan depicting the dimensions and location of the available parking spaces as required by section 5 subsection 20 of this Ordinance.
 - C. The name, address and telephone numbers of the contact person who shall be responsible and authorized to respond to complaints concerning the use of the STR.
 - D. Proof of liability insurance coverage on the STR.
 - E. Proof of garbage service from the local franchised garbage hauler.
 - F. Completed Bay City Transient Lodging Tax Registration Form

Section 13. Inspection.

The City has no obligation to inspect the Single-Family STR. The City requires that the Single-Family STR application be notarized for certification for compliance with this ordinance at the time of submission. In the event that the City receives any complaint of non-compliance with this ordinance, the owner shall allow inspection of the Single-Family STR by the City's designated representative, upon 24-hour advance notice to owner by City. Further, if the City contracts with the County or with a private building inspector to conduct the inspection, the owner of the Single-Family STR shall be responsible for reimbursement to any out-of-pocket cost incurred by the City to inspect and verify compliance or non-compliance of the Single-Family STR with this Ordinance. The City shall bill the STR owner for such cost, which shall be due within 30 days of the billing date.

Section 14. Continuation of a Single-Family STR.

1. All Single-Family STR's shall be subject to re-submission by the applicant every January 31st of any given year.

ALL SHORT-TERM RENTALS

Section 15. Fees Established.

Annual Business STR and Single-Family STR License Fees.

1. An annual STR License fee is charged by the City, as set by resolution by the City Council. As part of the STR License renewal process, the annual STR License fee must be paid annually at the time of STR License issuance. If this date is missed (after a 30-day grace period), a new STR License will need to be submitted. Approved STR License shall be posted at the site.
2. At the time an owner submits an application for a STR License, the owner shall pay to the City a license fee as set by resolution.
3. The fee for an annual renewal fee shall also be that fee set by City Council resolution.

Section 16. Short Term Rental (STR) License Requirements and Revocation. All STR's shall comply with the following requirements. Any owner or contact person who violates any requirements or allows any requirements to be violated, is subject to citation and fines in addition to and not in lieu of any other enforcement and penalties contained in this Ordinance or other City Ordinance or State law.

1. An STR License holder may transfer ownership of the real property to a trustee, a limited liability company, a corporation, a partnership, a limited partnership, a limited liability partnership, or other similar entity and not be subject to STR License revocation so long as the transferor lives and remains the only owner of the entity. Upon the transferor's death or the sale or transfer of his or her interest in the entity to another person, the STR License held by the transferor shall terminate.
2. If the owner has transferred his or her property to a trust of which the owner is the trustor, that person can have an ownership right, title, or interest in no more than one dwelling unit in the City that has a STR License. If the owner is a business entity such as a partnership,

corporation, limited liability company, limited partnership, limited liability partnership or similar entity, any person who owns an interest in that business entity shall be considered an owner and such a person can have an ownership right, title, or interest in no more than one dwelling unit in a residential zone that is used for vacation rental or has a vacation rental dwelling STR License.

3. An STR License holder may transfer ownership of the real property to the STR License holder and a spouse or domestic partner with the right of survivorship and not be subject to STR License revocation; provided, that if the property subject to the STR License is in a residential zone the spouse or domestic partner does not own an interest in another vacation rental dwelling in a residential zone.
4. Annual License of STRs. The owner of an STR License shall obtain an annual revocable STR License under this ordinance to lawfully advertise, offer, operate, rent, or otherwise make available for occupancy or use an STR.
5. All owners of STRs within the City are required to register any units which are to be rented to third parties with the City, annually. All STR Licenses shall be submitted to the City by January 31 of the year the unit is registered, for on-going STRs. In the event that an owner begins renting their unit during the year, they shall register the unit prior to any rental of that unit.
6. An STR License shall be issued for a period of one calendar year or portion thereof and may be renewed annually provided all applicable standards of this ordinance are met.
7. The STR License shall be issued in the name of the property owner and is not transferable, except as described in 1-3 above. The STR License shall terminate and be deemed void when the holder sells or transfers the property approved as an STR. Except for exempted transfers related to right of survivorship, the death of a STR License holder terminates the STR application. If upon the death of the STR License holder the ownership of the property transfers by operation of law to an executor or heir, then the STR License, subject to the STR License renewal process, shall provisionally continue in effect for a period of one year or until the heir or executor transfers the property to another person, whichever occurs first.
8. The city shall approve an application for an STR or STR License renewal if all the following are met:
 - F. The property proposed to be registered for an STR is located in the City and the owner does not have an ownership interest in any other property in the City used or approved for use as a STR.
 - G. The city manager has determined the property complies with this Ordinance.
 - H. The owner has provided information sufficient to verify a qualified person will be available to be contacted about use of the STR during and after business hours.
 - I. The owner has agreed to comply with all STR License and operational standards including any conditions such as specific occupancy requirements.

- J. Any owner shall obtain a STR License prior to using the dwelling unit as an STR. Upon notification of the license requirement by the City of Bay City, continuing or subsequent instances of renting or advertising as a STR without a license shall be subject to citation and fines in addition to and not in lieu of any other enforcement and penalties contained in this Ordinance or other City Ordinance or State law. A license shall not be issued until fines related to a violation of this Ordinance and outstanding Transient Lodging Taxes for the subject property are paid in full.
9. The owner of each existing STR shall apply for and pay the appropriate fee for a STR License. Within thirty (30) days of applying for the STR License, it is the contact person's responsibility to contact the City of Bay City to ensure that entry to the structure can be granted by a person eighteen (18) years of age or above.
10. All STR Licenses shall be renewed annually by January 31st of each year and are subject to the annual fee.
11. A licensed STR shall not be required to pass a new inspection when a license is renewed, except in the following cases:
- D. There has been a fire, flood or other event that caused substantial damage to the structure;
 - E. The license was revoked;
 - F. There has been an addition or substantial modification to the structure.
12. If notice under section 5, subsection 5 B is provided to the owner and the payment is not received by the renewal date, a notice that the City of Bay City intends to terminate the license shall be sent to the contact person (if applicable) and owner. This notice shall allow an additional thirty (30) days to comply with renewal provisions and shall specify that failure to comply will result in expiration of the license.
13. Revocation of License
- A. Violating any provision in this Ordinance, as well as non-compliance with any term or condition of a STR License, violation of any other City ordinance or violating any County or State law, may result in revocation of license, denial of an application to renew a license, enforcement and penalties as outlined in this Ordinance. Licenses that are terminated for non-renewal or non-payment shall not be considered a revocation of a license.
 - B. In the sole discretion of the City, where a Building Code or Ordinance violation exists at a STR that presents an immediate serious fire or life safety risk, the City may immediately revoke the STR License as an emergency revocation. The City shall provide written documentation of the violation and reason for revocation prior to leaving the inspection site.
 - C. Upon an emergency revocation, the STR shall not be rented or used as a STR.
 - D. At any time following the emergency revocation of a STR License pursuant to this

subsection, the City may reinstate the license upon a re- inspection by the City verifying that the subject Building Code or Ordinance violation has been corrected or a new STR License is obtained.

- E. If an application for a license or the renewal of a license is denied, or a license is revoked, the owner may appeal to the Bay City Manager by written notice delivered to the City within thirty (30) days of denial or revocation.
- F. The provisions of this Section are in addition to and not in lieu of any other enforcement and penalties contained in this Ordinance or other City or applicable Tillamook County Ordinance or State law.

Section 17. Complaints, Enforcement and Penalties.

1. Complaints/Nuisance. All complaints and nuisances documented in regard to an STR shall be considered non-compliance with STR standards.
2. Non-compliance with Standards. In the event of a complaint of noncompliance with any of the required standards set forth in Section 5, which is verified by the City designated representative, the owner may receive a fine as described below per violation for each day that the violation exists, after notice to the owner of the violation. If any violation continues for a period of 30 consecutive days, the City may terminate water service to the property until the STR unit is in compliance with the standards of this ordinance.
3. Enforcement.
 - A. It shall be the duty of the City Manager to supervise the administration of this Ordinance, except as otherwise specified in this Ordinance. This Ordinance may be enforced by a member or designee of the City Manager.
4. Penalties.
 - A. Non-compliance with STR License. In the event that the owner has failed to register the STR unit, the City shall notify the STR unit owner of the noncompliance and shall give the owner 15 days to register the unit. A late STR License fee as set by resolution by the City Council, shall be added onto the annual STR License fee. Any owner, contact person, or renter who violates any part of this Ordinance is subject to citation and fines.
5. Violations of this Ordinance shall be deemed to be a violation and shall be punishable upon conviction by a minimum fine of \$250 per day and a maximum fine of \$1,000 per day, with a total fine not to exceed \$3,000 for each citation.
 - A. Each day of violation of any part of this Ordinance constitutes a separate offense and is separately punishable, but may be joined in a single prosecution.
 - B. The penalties in this Section are in addition to and not in lieu of any other authorized actions the City may take under other Sections of this Ordinance or other Ordinances, and any criminal prosecution or penalties as provided by applicable Tillamook County Ordinance or State law.

Section 18. Severability.

The separate provisions of this Ordinance are hereby declared to be independent from one another; and if any clause, sentence, paragraph, section or part of this Ordinance shall, for any reason, be adjudged invalid by any court of competent jurisdiction, all remaining parts shall remain in full force and effect. If any section, subsection, provision, clause or paragraph of this Ordinance shall be adjudged or declared by any Court of competent jurisdiction to be unconstitutional or invalid, such judgment shall not affect the validity or the remaining portions of this Ordinance and it is hereby expressly declared that every other section, subsection, provision, clause or paragraph of this Ordinance, irrespective of the portion thereby declared to be unconstitutional or invalid, be valid.

Section 19. Repeal - Ordinance 685 is repealed in its entirety.

Section 20. Effective Date - This Ordinance shall become effective 30 days after passage by the Council and approval of the Mayor.

ADOPTED by the City Council of the City of Bay City this ____ day of ____, 2022.

APPROVED by the Mayor of the City of Bay City this _____ day of ____, 2022.

David McCall, Mayor

ATTEST:

Lindsey Gann, City Recorder

1st Reading: _____

2nd Reading: _____

Yea's _____

Nay's _____

From: [Liane Welch](#)
To: [Lindsey Gann](#)
Subject: FW: Bay City Proposed Ordinance 700
Date: Thursday, December 8, 2022 7:43:44 AM
Attachments: [image001.png](#)

For the packet. Thank you, Liane

Liane Welch
lwelch@ci.bay-city.or.us
City Manager
971-341-1098
PO Box 3309
Bay City, Oregon 97107
503-377-2288



From: Patricia Papineau <patpapineau2021@gmail.com>
Sent: Tuesday, December 6, 2022 7:38 AM
To: Liane Welch <lwelch@ci.bay-city.or.us>
Subject: Bay City Proposed Ordinance 700

Please share with Darrel, Dave, and others as appropriate.

Thank you for the opportunity to review the Bay City Proposed Ordinance 700. After reviewing the document, I'd like to submit the following comments/questions:

1. Section 4. Definitions

ADU - I think it needs a comma ...in the form of a portion of, or attachment to, (I have an additional comment on this definition/clarification later)

*****Short-Term Rental. In a resort or destination community, as well as the demand for temporary workers, the limit of 30 days, somewhat defeats the purpose of the proposal. I recommend some wording be added that includes "intent to rent furnished accommodations". "Vacation Rental" or "Long-term Vacation Rental" could be used to differentiate these time frames...however both categories should have the same restrictions. It is common for rentals to be longer than a month. Maybe add 30-90 day category???**

Section 10

Standards 4. Contact person shall "attempt" to contact renter...this is the impact on the neighbors

and where the Sheriff gets notified. I'd suggest some stronger verbiage and an alternate method...maybe 2 points of contact?

5B. I think the "owner shall provide..." should be listed as C. for clarity. As written, it could be "interpreted" as to having a sign negates the requirement to notify neighbors!

8. "Functioning" fire extinguisher. Well, one doesn't really know if it functions until discharged!!! I defer to Darrel, however, I think the requirement should be for an inspected (annually) ABC extinguisher in good operating condition with pin intact and pressure in the green!!

14, Guard rails to county code for child safety.

18. STR served by sewer...with tents and yurts, etc. provisions/requirements for septic and porta-potties???

25. 4&5. ***I'm confused here.*** For example, property owner lives in ADU, can they not STR or VLTR the main house??? or vice versa??

Section 17.

5. Fines...Seem rather low...if I rent my property for \$6k, a couple of \$250 fines don't impact my bottom line!!! Suggest some real teeth in this part!!!

Additional comments: Campfires/fire pits. Tenants need to be notified or have a way to verify outside burning for camping or warming fires.

And last but not least (!)..Utilization of Drones. I'm not current on recent legal interpretations of this topic, generally speaking, the FAA has jurisdiction. I'd be happy to research this but strongly suggest as a minimum that drones be restricted or flown in accordance with established rules. We have personally been harassed by drones here on our property by STRs.

Rapidly typed, please excuse poor formatting and typing...

Respectfully submitted,

Pat Papineau
208-964-0964



December 12, 2022

City Manager's Report – Liane Welch

- Introduce Dale Kamrath, Interim Fire Chief
- During the archeologic study at Al Griffin Park (A requirement of the USACOE permit) the following were found:
 - 1 isolate – an individual or small groups of artifacts <10
 - 1 historic site - >10 artifacts
 - 1 precontact lithic isolate – stone artifact that have been purposely modified or worked by human hands

This requires a trinomial/curate (biologic genus, species, and subspecies) from SHPO at the University of Oregon Museum. This is outside of the original scope (zero resources found) and will require more money. I am working to identify how much this will cost.

- We received 25 trees from the Tillamook County Beekeepers to be planted at Al Griffin Park. We will plant them in areas not identified with artifacts.
- Next step in the Wayfinding program is to design a new logo. Next meeting is December 14th at noon, via zoom (I will have it up at City Hall).
- We completed the 3 Destination Management meetings, the findings are included in this agenda.
- We were successful on the Pre-application for the Kilchis Path Project grant and have been invited to the next step. This is a \$400,000 planning and 30% design of a portion of the Salmonberry trail from Hays Oyster to Idaville and includes a safe crossing of US101 at Hays Oyster. Working collaboratively with the Salmonberry Trail Foundation. I submitted a matching grant for a \$40,000 match to the Tillamook County TLT program.
- We submitted a \$10,000 Tillamook County TLT grant for the BCEV for emergency shelters and kitchen equipment and supplies but was told that our grant did not meet the criteria for a facility.
- Attended Tillamook County's public hearing on their Tax Exempt Ordinance. No public testimony or other controversial issues raised. We are planning to have the City's Tax Exempt Ordinance public hearings in January and February.
- Submitted the Oregon State Fire Marshals Capacity Program grant for 2 full time fire fighters for 3 years. See updated Grant spreadsheet.
- DEQ awarded 50% forgivable loan for the Patterson Creek Culvert replacement project. The total loan could be \$730,000 with \$365,000. The total cost to replace 7th and 8th Streets are estimated at \$1.6 million. We applied for this to match the Federal Grant application for \$6 million. We have not heard about the federal awards yet.

Dale Kamrath

P.O. Box 860

Seaside, OR 97138

541-517-9867; dalekamrath@yahoo.com

Career Highlights

NFA Executive Fire Officer

Oregon Fire Chiefs Assn. Board of Directors 2008 to Present

Incident Commander of Monument Fire Complex—2001

Deputy IC of Malheur Fire Complex—2002

Life Member, Oregon Fire Instructors Assn., 1998

Retired-Life Member, Oregon Fire Chiefs Assn., 2002

Oregon Fire Instructors Assn., Instructor of Year—1996

NFPA Fire Officer III; DPSST Fire Officer IV

Haz-Mat Incident Commander

Interface Division Supervisor

EMT-1, 2, Basic, Intermediate—1971-2001

Experience

1970-Present

D-K Construction

Seaside, OR

Owner/Operator: Self-Employed, Own and operate a construction company in the field of agriculture buildings and residential construction; also custom farming, including machinery and equipment operation.

In addition, have been involved with providing training in the arenas of supervision and leadership, with strategy and tactics inclusion in overall operations. Have been involved with instruction in excess of 30 years in the fire service, including National Fire Academy & EMI courses on Incident Management and Oversight.

11/2018-11/2019

Tillamook RFPD

Tillamook, OR

Contract Fire Chief: Contracted with Tillamook as the Acting Fire Chief. Major intent was to assist with oversight of District, while conducting process to look at possible combining of neighboring Departments, or to continue as independent district. Worked on Investigation of Underpayment of Volunteer Stipend Payments, Employee Vacation, Sick-Leave and Comp-Time Hour Corrections. After working on process, District determined to continue as individual district while continuing neighboring cooperation. Ran process to assist in hiring of new Fire Chief.

4/2014-6/2015 Crescent RFPD Crescent, OR

Contract Fire Chief: Contracted thru SDAO as the Acting Fire Chief. Major intent was to assist with oversight of District, while conducting process to look at possible combining of neighboring Departments, or to continue as independent district. After working on process, District determined to continue as individual district while continuing neighboring cooperation. Ran process to assist in hiring of new Fire Chief.

7/2012-7/2016 Hamlet Rural Fire Prot. Dist. Seaside, OR

Volunteer Battalion Chief: Assist with oversight of Safety for the District and serve as a responder for the District.

2/07-7/2012 Seaside Fire & Rescue Seaside, OR

Fire Chief: Oversaw management of the City of Seaside Fire Department. As a member of the City management team, participated in oversight of emergency operations of the City, including assisting with the planning and preparation of many major tourist events for six years such as: Hood to Coast, Beach Volleyball, Largest 4th of July fireworks displays west of the Mississippi, etc. The department consisted of approx. 45 personnel, twelve apparatus and equipment operating out of one main station responding to nine hundred emergency calls. In addition, was responsible for the oversight of the Life Guard program for Summer Beach activity.

2/2002-2/2007 Siuslaw Valley Fire & Rescue Florence, OR

Volunteer Firefighter/Battalion Chief: Participated as a volunteer responder and member of the department while I was still living in Noti. As a distant volunteer, I would spend the day and evening of training (Tuesday) in Florence working on training projects and other projects around the station.

6/02-8/2004 Coos Bay Fire Department Coos Bay, OR

Battalion Chief: Oversaw "C" Shift, daily operations of department on my shift regarding training, prevention activities, inspections, station activities and emergency operations. Responsible for department training, State Regional Haz-Mat Team and department rope and water rescue team operations.

1987-2001 Lane County Fire District #1 Veneta, OR

Fire Chief: Oversaw management of the District including budgeting, training, prevention, maintenance and emergency operations of the organization. Organization consisted of 7 -Paid personnel, 60 -Volunteers, 6 -Student Interns, 11 -Fire Stations; district size was approximately 200 sq. miles; annual budget approximately \$2.5 million.

1996-2004 Oregon State Fire Marshal Salem, OR

Training Manager and IC: Incident Commander on Incident Management Team; assisted with scheduling and delivery of training to the OSFM's Incident Management Teams; contributed towards the development of training standards for the State Mobilization Matrix; Incident Commander on Monument Complex in 2001 and Deputy IC on Malheur Complex in 2002.

1985-1986 **Clark County Fire District #4** **Vancouver, WA**
Operations/Battalion Chief: Second in command of district, in charge of Operations and Training.

1974-1985 **City of Lake Oswego Fire Department** **Lake Oswego, OR**
Lieutenant: Served as firefighter, driver/engineer and Lieutenant for the City.

1968-1992 **Beavercreek RFPD#55** **Beavercreek, OR**
Served as a Volunteer for 15 years filling the ranks of firefighter, driver & Captain. Served as the Asst. Chief for 8 years and one year as the paid position of Fire Chief, while the Chief was on disability. Served for 6 years as a Board of Director, as the district was preparing to merge with Clackamas County FD#1.

Education

Clackamas Community College, Oregon City, OR	'71-'77	A.S. Degree Fire Prot.
Western Oregon University, Monmouth, OR	'82-'99	30+ credits Fire Man.
National Fire Academy, Emmitsburg, MD	'91-95	Executive Fire Officer

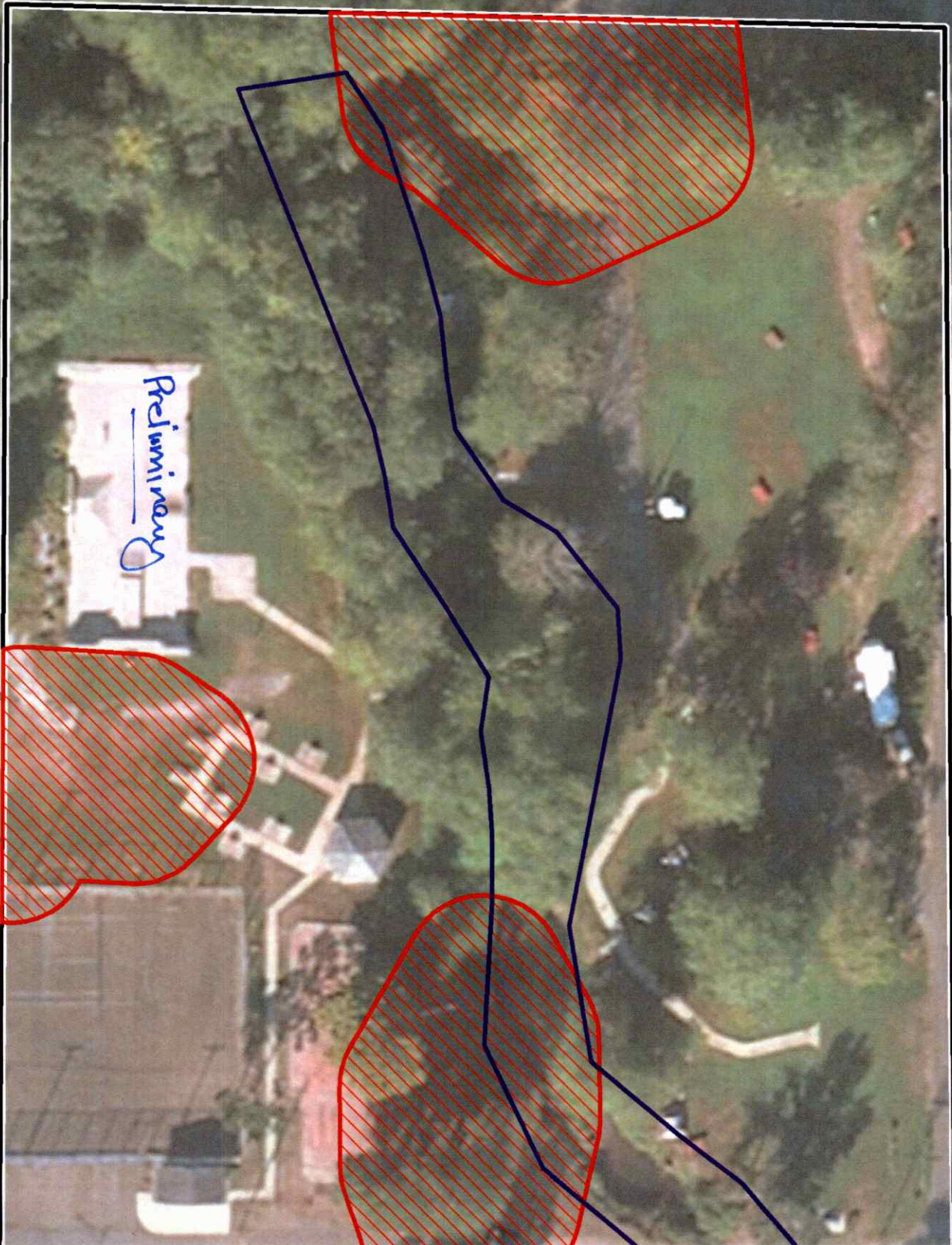
Affiliations

International and Western Fire Chiefs' Associations-Member
Oregon Fire Chiefs Association-Life Member and Board of Director
Oregon Fire Instructors Association-Life Member
OFIA and OFCA on DPSST Board and Fire Advisory Committee-Past Member
South Willamette Fire Instructors Association-Past President (12Years)
Fern Ridge Kiwanis-Past Member
Lane Community College EMT Advisory Committee-Past Member, Committee Chair
Lane Community College Professional Technical Education Adv. Comm.-Past Member

Professional References

Jeff Griffin	P.O. Box 1421, Eugene, OR 97440	(541) 954-5707
Stan Gibson	Eugene, OR 97420	(541) 297-4144

Trade St.



USACE APE

Areas to Avoid

Park Boundary

0 20 m

0 80 ft.



Fire Department Report—November 2022

Administratively I have been working on finding my way in the Office and Organization. We are assessing current tasks and assigning to the Appropriate level.

Volunteers: November of 2022 found the Fire Department responding to 27 Calls for Service: 22 Medical, 5 Mutual Aid (3 Structure Fires, 1 MVA, 1 Station Standby's), We received Mutual Aid on 3 Alarms. Department Members completed 196 hours of Training, consisting of both Station Drills and On-line Training. Members committed 166.5 hours responding to incidents for the Department. In addition, we have had several members committing numerous hours to the Department working on updating Equipment Inventories and other projects.

We currently have 21 Volunteer Members on the Roster and 2 members in the On-Boarding Process. In addition, we have had several inquiries and Applications pending.

Training Chief has provided 57 Hours of coverage and work during the month of November through our IGA.

Operations has been working on the New Vehicle Process, with Striping completed, and awaiting the Lighting package and Canopy arrival. Standardization of Equipment placement and quantities has been the focus on the Apparatus and keeping the Department in Response Ready Mode. Equipment and Apparatus Checks on I-Pads Project for Maintenance Tracking and Inventory. Apparatus Pump Testing was conducted, Pumps failed, we have had repaired as of 12/6/22 and Passed Pump Testing.

Operations Chief Provided 155.3 hours of Employment and had an additional 308.5 hours of coverage as Duty Officer. In October Operations Chief worked 185.8 hours and had an additional 308.5 hours of Duty Coverage.

We also had Asst. Chief Jon Kapiniak, Captain Aaron Bentley and Captain Dave Stacey providing Duty Coverage, during the month of November.

Permits and Development:

Operations has signed off on **3** new Plan Reviews with the Planning Department, and has conducted **2** Inspections with the Oregon State Fire Marshal Deputy and has hopefully resolved their issues.

A handwritten signature in black ink, appearing to read 'Dale Kamrath', written in a cursive style.

Dale Kamrath, Interim Fire Chief

Water

- Radio read water meters continue to be installed
- Jones Drilling from Lebanon is under contract to drill the hole for Well #3. Well will be drilled just before Christmas or possible after the first of the year depending on Contractors available schedule.
- Work continues on the Water Conversation Plan by Tui Anderson.
- Meeting to discuss the Water Districts contract extension is scheduled December 14th at 3pm, location City Hall.
- A contract is being worked on for Wilson Water District, to extend their contract for the water intertie. Wilson Water District was always separate and a little different contract from the water districts. Wilson Water District does not pay part of the operational cost like the other water districts, but pays a small monthly fee and for water used thru an intertie.

Streets

- Patched several pot holes in the last month

Wastewater

- Tillamook County Smoker continues to operate within permit limits. There have been zero code violations this calendar year since the new industrial users permit. A one year extension to the industrial users permit has been sent to the Tillamook County Smoker.
- Screen work at the treatment plant continues. Underground electrical work has been approved by the County inspector, and the slab will be poured in the next week +/- depending on weather.
- WWTP continues to see increased flows with I&I during storm events.
- Crews underwent training the week of December 5th installing short patches in the sewer collection system. Short patches are an internal repair to the collection system that are installed from manholes working from above ground. Ropes thru the sewer pipe in conjunction with the TV truck for eyes are used to place an inflatable carrier that inflates when correctly positioned and holds the repair in place while the resins cure (typically 2.5 hours). Patches are typically 2 to 4 feet long repairing breaks and cracks in the pipes back to full structural strength and stopping current and preventing future I&I.
- Plans have been submitted to DEQ for the new sewer lift station. We are awaiting approval to proceed with bidding the work.

Parks

- Very few campers have been using the campground in the last month
- Bathrooms at the park continue to be intermittently vandalized. Even the porta potty in the campground was used for a large trash dump.





11-16-22
Bay City "HC"





December 12, 2022

Bay City Emergency Volunteer Monthly Report

- BCEV facebook page up and working
- BCEV website is under construction
- Don Backman, Cathy Manis, Sean McCrea, and Liane Welch organized the shelves in both emergency supply sheds. We continue to identify items to purchase for the sheds.
- Applied for a County TLT grant, but when submitted was told it did not meet the grant criteria.
- Continue the Wednesday 7 pm radio calls
- Continue discussions on displaced visitors
- Next meeting Monday December 19, 2022 at 5:30 pm. All are welcome!





City of Bay City

PO Box 3309
Bay City, OR 97107
Phone (503) 377-2288
Fax (503) 377-4044
TDD 7-1-1
www.ci.bay-city.or.us

BAY CITY PLANNING DEPARTMENT MONTHLY REPORT **FOR NOVEMBER 2022**

1. Zoning/Building Permits (3)

- 9925 8th Place – Single-Family Dwelling and Grading and Erosion Control,
- 6875 McCoy Avenue – Grading and Erosion Control,
- 6205 Tillamook Avenue – Single-Family Dwelling and Grading and Erosion Control.

2. Public Works Permits (2)

- 9925 8th Place – Drive/Road Approach,
- 6205 Tillamook Avenue – Drive/Road Approach.

3. Planning Commission Hearing November 16th Meeting

- Conditional Use Permit and Variance Request (#CU-22-04 & #V-22-05) for multi-family residential development (6 duplexes) at 4th and A Street [*APPROVED UNANIMOUSLY*].

4. Specific Tax Lot Questions/Inquiries/and Other Correspondences (counter, phone or email)

- Development, house placement and property line review and dispute; resolution for property at 6940 Seattle (15 inquiries);
- Development Requirements for property at 7th and Seattle/101 (7 inquiries);
- Permit Review for driveway and tree removal at 6795 McCoy Avenue (6 inquiries);
- Development Concern Discussion for property at 4th and A (4 inquiries);
- TGM Code Update review and discussion regarding concerns of code update (4 inquiries);
- Tiny Homes Park Development in City (3 inquiries);
- Development Submittal review for development for property on 8th Place (3 inquiries);
- Discussion for an addition at Mana's 5536 Hayes Oyster Drive (3 inquiries);
- Permit Submittal review for property at 6205 Tillamook (3 inquiries);
- Geologist list and hazard requirements for development of property at 8th and E Street (2 inquiries);
- Development Requirements for property at 7290 Baseline Road (2 inquiries);
- Plan Requirements Review for property at 8140 Bewley (2 inquiries);
- LI Zone requirements (2 inquiries);
- Survey Plat Review for property at 8975 Doughty Road (2 inquiries);
- Flood Development requirements and Wetlands review for property at Spruce and Elliot (2 inquiries);
- Extension of Sewer services outside of UGB;
- Development requirements for property at 7th and Hendricks;
- Sewer Extension outside UGB;
- Development Requirements for 11th and E Street;
- Tree Removal Permit Review for 6875 McCoy;
- Review of PC approval of expansion of Non-conformity for 7290 Baseline Road;
- Development Requirements for property at 8th and D Street;

- Development Requirements for property at 1st and Pacific;
- Development Requirements for property at 9825 1st Street;
- Questions on variance at 6870 Tillamook;
- Permitting process for property at 8510 Bayfront Lane;
- Development Requirements for property in Bay Ridge subdivision;
- ADU Ord discussion;
- New HOA president for Bay Ridge Subdivision;
- County Permit Review and Approval for 8719 Doughty Road.

5. Meetings involving Planning Department

- November 1st – ERAP Tillamook Adaptation Workshop;
- November 2nd – Staff Safety Meeting;
- November 3rd – Conference Room Clean-out Day;
- November 7th – OHNA Online Presentation regarding Housing Needs Assessment;
- November 9th – Pre-application Meetings (2) regarding Manufactured Home placement at 6875 McCoy Avenue and home placement at 7th between Portland and Seattle Avenues;
- November 14th – Site Visits/Reviews with City Manager Liane Welch regarding developments;
- November 15th – Meeting with Dan Overholser regarding upcoming Planning Commission hearing;
- November 16th – Planning Commission Hearing;
- November 17th –Property Violations Review Staff meeting;
- November 21st – Pre-application meeting with Peter and Deborah Mullner regarding tiny home rental Park development in City;
- November 29th – Destination Management Meeting.

Upcoming December Meetings

- Land Use Law Seminar hosted by the Seminar Group – December 2nd and 3rd;
- North Coast Housing Summit (Seaside) – December 6th;
- Tillamook ERAP Meeting – December 21st;
- *No Planning Commission Meeting – December 21st.*

6. Counterwork

- Permitting, Land Use and public facility questions at counter (14 visits);
- Permit submittals and SDC payments at counter (4 Permit submittals).

Oregon Clean Water State Revolving Fund Loan Program

Proposed Intended Use Plan

State Fiscal Year 2023, Update #2
Dec. 2, 2022

Clean Water State Revolving Fund Loan Program

700 NE Multnomah St.
Suite 600
Portland, OR 97232
Phone: 503-229-6412
800-452-4011

Contact:
Chris Marko
www.oregon.gov/DEQ

*DEQ is a leader in
restoring, maintaining
and enhancing the
quality of Oregon's air,
land and water.*



State of Oregon
Department of
Environmental
Quality

Table A: Intended Use Plan new loan applicants

Applicant	Application Number	Project Type and Name	Amount Requested
City of Bay City	22130-23	Nonpoint Source, Design and Construction, Patterson Creek Culvert Replacement	\$730,000
City of Bend	14510-23	Point Source, Design and Construction, Water Reclamation Facility Primary Clarifier Rehabilitation	\$2,000,000
City of Brookings	18230-23	Point Source, Design and Construction, Brookings Wastewater System Improvement Project	\$24,996,000
City of Gresham	39190-23	Point Source, Design and Construction, Powell Blvd Tree Lining	\$2,362,593
City of Lone	47690-23	Point Source, Design and Construction, Wastewater System Improvements - 2023	\$3,796,034
City of Madras	62370A-23	Point Source, Design and Construction, Hall Road Sewer Extension – Hwy 361 to Love Truck Stop	\$1,000,000
City of Madras	62370B-23	Point Source, Design and Construction, Demer's Pump Station Upgrade	\$1,000,000
City of Sandy	80490-23	Point Source, Design and Construction, Phase 1b WWTP Upgrades	\$46,000,000
City of St. Helens	80160-23	Point Source, Design and Construction, Sanitary Sewer Capacity Improvements	\$16,400,000
City of Umatilla	93050-23	Point Source, Construction, Power City/Brownell Sewer Service Extension	\$9,177,805



Oregon

Kate Brown, Governor

Department of Transportation

Statewide Investments Section

355 Capitol ST NE, MS 21

Salem, Oregon, 97301-4178

Phone: (503) 986-4453

FILE CODE:

December 1, 2022

Roy Markee, Public Works Director
City of Bay City
5525 B Street
Bay City, Oregon 97107

Subject: 2023 Small City Allotment Program Awards Announcement

Dear Roy,

In accordance with ORS 366.805 and the recommendation of the Small City Allotment Advisory Committee, I am pleased to announce that the project submitted by Bay City was one of 27 selected to be funded. ODOT received 84 applications requesting a total of \$18,920,300 with funding limited to \$6,319,418 it made for a very competitive selection process.

The SCA award amount for your project is \$250,000.

The next steps will be for ODOT to develop the grant agreement, submit it to the Department of Justice for review and upon approval it will be presented to the City for review and signature.

It is our recommendation that you familiarize yourself with the program rules by reading the [Guidelines for Grantees](#) document.

Please be advised that only work that begins after Notice to Proceed is issued will be eligible for reimbursement.

Your participation in the program is appreciated and we look forward to seeing your completed project. If you have questions regarding the SCA program please contact me at (503) 986-3441 or deanna.edgar@odot.oregon.gov.

Sincerely,

Deanna Edgar

Deanna Edgar
Statewide Investments Section Program Analyst
Encl: 2023 Small City Allotment Awards by City

Cc: Shelly White-Robinson, Project Manager

2023 Small City Allotment Award Recipients

City	Award
Region 1	
North Plains	\$250,000
Region 1 Total	\$250,000
Region 2	
Amity	\$250,000
Bay City	\$250,000
Dayton	\$250,000
Detroit	\$250,000
Hubbard	\$250,000
Idanha	\$250,000
Nehalem	\$247,430
Oakridge	\$250,000
Rainier	\$120,802
Yachats	\$250,000
Region 2 Total	\$2,368,232
Region 3	
Canyonville	\$171,075
Gold Beach	\$250,000
Gold Hill	\$220,775
Myrtle Point	\$250,000
Oakland	\$250,000
Region 3 Total	\$1,141,850
Region 4	
Bonanza	\$129,065
Lakeview	\$250,000
Rufus	\$250,000
Region 4 Total	\$629,065
Region 5	
Elgin	\$250,000
Haines	\$250,000
Huntington	\$117,301
John Day	\$250,000
Lostine	\$250,000
Pilot Rock	\$250,000
Ukiah	\$125,000
Vale	\$250,000
Region 5 Total	\$1,742,301
2023 Program Total	\$6,131,448

BAY CITY COUNCIL WORKSHOP

November 7, 2022

5:30 P.M.

Members Present: Mayor McCall, Councilor Kathy Baker, Councilor Tom Imhoff, Councilor Melissa Rondeau, Councilor Tim Josi, Councilor Helen Wright

Staff Present: City Manager Liane Welch, Public Works Director Roy Markee, City Recorder/Finance Director Lindsey Gann, City Planner David Mattison, Deputy City Recorder Debbie Pohs

Others present: Pat Vining, Bob Mile, Greg Sweeney

- A.** Call to Order
- B.** Public Hearing – Ordinance 700, An Ordinance Regulating Short-Term Rental Units to Provide for Short-Term Rental License Requirements; and Providing for Repeal of Bay City Ordinance 685.
Overview of changes to Ordinance 700 were presented by Manager Welch. Discussion was held regarding who would be enforcing the ordinance if citations are needed, and who is to be held responsible if a problem occurs. Is it the renter or the owner who is responsible? Manager Welch will review the verbiage in the Ordinance for clarification on enforcement prior to the council meeting. Councilor Baker expressed that both property owners and renters should be held accountable.
- C.** Visitor Propositions (Public Comment on Non-Agenda Items)
Resident Bob Miles stated he would like to thank the city for the Veterans Day card he received.
- D.** Presentation – Renaming the Fire Department Training Hall after Kenneth Simmons, Fire Chief for 40 years.
No discussion, presentation of bell and plaque will be done at the Council Meeting.
- E.** Committee, Department, and Staff Reports
 - a.** City Manager
Manager Welch presented the City Manager report (see attached)
Item not listed on the report – There has been a report of bullying in the Fire Department and a 3rd party investigation has been initiated. Based on advice from the city attorney and CIS, the Fire Chief is on Administrative Leave until the investigation is finalized.
 - b.** Finance Director/City Recorder – No report, but stated Audit is not finalized for review yet.

- c. Fire Department – No report
- d. Fire Committee Report –
- e. Public Works - Public Works Director Markee presented the report. (See attached) Discussion was held regarding the park bathrooms and how to control vandalism, locking doors, replacing toilets, etc.
- f. Emergency Preparedness - Manager Welch presented the report (see attached)
 - i. Next meeting Monday November 21, 2022, 5:30 pm at Ad Montgomery Community Hall
- g. Planning Department – Planner Mattison presented the report (see attached)
 - i. Next Planning Commission November 16, 2022, 6:00 pm at Ad Montgomery Community Hall

F. Minutes

- a. Council Workshop – October 10, 2022
- b. Regular Council Meeting – October 11, 2022
Correction to minutes requested by Mayor McCall – need to change Mayor presentation info from requesting “him to join the homeless task force”, to “requesting the city to support the homeless task force”.

G. Treasurers Report – No questions or concerns

H. Bills against the City – Councilor Baker asked what the bill from 24/7 Auto was for. Public Works Director Markee explained it is for repairs to the TV truck engine, blown head gasket.

I. Unfinished Business

- a. Discussion of proposed Fees for city services – Manager Welch explained that the last fee increase / review was in 2008. Comparison chart was provided showing current fees, proposed fees, and fees from other jurisdictions. Discussion was held regarding fees and adjustment to the proposed fee for the Geo Hazard review and what is the minimum requirement to obtain a dry rot repair permit. What constitutes maintenance versus what requires a permit? Is it required to have a \$150 permit to replace a single board? Planner Mattison and Manager Welch will discuss for clarification.
Mayor McCall asked for clarification on the impound fee listed. Is the fee for dogs or for vehicles? Public Works Director Markee stated the impound and tow fee for vehicles would be based on the tow charge and a daily impound fee. The impound fee listed on the sheet is for pets, if an impound of a dog happens. Will add a listing for abandoned / impounded vehicles, tow bill plus 10% and a daily impound fee. Councilor Imhoff suggested the tree cutting

permit be at no charge, public works director Markee agreed. Manager Welch also suggested the burn permit remain at no charge.

J. New Business

- a.** Discussion on General Fund Beginning Balance Fund – Manager Welch explained that during the budgeting process an error was made, and a grant was counted twice as revenue. It was included in the estimated beginning fund balance and as a line item for revenue, causing a shortfall of approximately \$148,000. Manager Welch and Finance Director Gann reviewed the budget and discussed adjustments to both revenue and expenditures that will be made to the budget to cover the shortfall.
(See attached)
- b.** Resolution 2022-27 – A Resolution Providing for Budget Appropriation changes for Fiscal Year 2022-2023 and Repealing Resolution 2022-23. – Finance Director Gann explained that the revenue needed to be corrected on the resolution as a decrease in revenue. Correction of administrative error.
- c.** Resolution 2022-28. A Resolution acknowledging an Interfund Loan from the Street Reserve Fund to the General Fund – Fire Department and Establishing Terms of Repayment, Adopting a Supplemental Budget and Making Appropriations for the Fiscal Year 2022-2023 – Manager Welch presented the resolution to the council. Fire Department will be taking an interfund loan from the street reserve fund for the purchase of the new fire truck and will repay with 0% interest in the next fiscal year budget.
- d.** 2022 Fire Service capacity Program Grant by Oregon State Fire Marshal discussion – Manager Welch presented the grant, looking for direction from council to proceed with applying for the grant. Grant would allow for one of the following options for a 3-year term - 2 full time firefighting positions, or a permanent fire prevention position, or take a part time position and turn it into a full-time position. Councilor Imhoff asked what will happen to the positions at the end of the 3-year term. Manager Welch stated we would either continue the positions if funding is available or the positions would be laid off.
- e.** Proclamation 2022-002 – Veterans Day November 2022 - No comments or questions

K. Mayor's Presentation – no presentation

- L. Council Presentation – Councilor Imhoff stated he discuss an ethics question with the ethics committee regarding his partition approval and participation in planning commission. Potential conflict of interest and will announce at public workshops his**

possible conflict of interest. Pat Vining with the planning commission stated that Councilor Imhoff will be treated just as any other resident and no special treatment will be given.

M. Attorney Presentation – no presentation

Meeting adjourned to go into executive session at 6:55pm as pertaining to ORS 192.660, subsection 1 & 2A.

Executive session called to order at 6:58pm

Executive session adjourned at 7:16pm and resumed regular council workshop at 7:16pm.

Council Workshop adjourned at 7:16pm.

David McCall, Mayor

Lindsey Gann, City Recorder

BAY CITY COUNCIL MEETING

November 8, 2022

6:00 P.M.

Members Present: Mayor McCall, Councilor Kathy Baker, Councilor Tom Imhoff, Councilor Melissa Rondeau, Councilor Tim Josi, Councilor Helen Wright

Staff Present: City Manager Liane Welch, Public Works Director Roy Markee, City Recorder/Finance Director Lindsey Gann

Others present: Bob Miles, Joy Simmons, Ken Simmons Jr., Pat Vining, Cathy Manis, Dean Evans, Ralph McRae, David Olson

- A. Call to Order, Pledge of Allegiance, Roll Call
- B. Public Hearing – Ordinance 700, An Ordinance Regulating Short-Term Rental Units to Provide for Short-Term Rental License Requirements; and Providing for Repeal of Bay City Ordinance 685.

Public hearing opened at 6:03pm

City Manager Welch presented an overview of the updates to the Short-Term Rental Ordinance. Difference between business STR and single household STR, updates to requirements and safety, STR distance / spacing, and a limit of 5% of total number of houses in Bay City.

Manager Welch suggested a change to page 9 section 10.2 from renters to owner to be cited.

Mark Harguth - asked if the city has an enforcement officer. Manager Welch explained that we currently do not have an enforcement officer, however the Public Works Director and City Manager continue to handle enforcement issues.

Dean Evans - asked about the picture requirement, does this mean all outlets in the house need to be photographed? Mr. Evans suggested to have a requirement for fire extinguishers on each level of the home, currently ordinance states to have one in the home.

Councilor Baker recommended a requirement to sign off on an affidavit to confirm the outlets / covers on outlets are up to date.

City Manager Welch will review and make edits as suggested and will present the changes/updates at the second hearing.

Harguth – Asked about the to-go bags and the practicality, how do they make sure all items are included in the bag? It's another step / requirement for owners to inspect after each rental. Suggestion to have it in a sealed bag, zip tie, etc.

Harguth – Concerned with the ability for the city to hire a 3rd party inspector at owners' expense, worried about the possibility of abuse.

David Olson – Asked why there is a change needed to the ordinance.

Mayor McCall explained that the original ordinance was implemented as a renter friendly basis and not to require inspections, minimal charges, and helping rental companies as much as possible. Have had difficulty with compliance and companies have not filed their registrations or affidavits or paid fees.

Manager Welch added that STR have become a problem in other communities and the city is being preemptive to stop the issues before they happen.

Pat Vining stated that the number of STR's have increased, and parking has become an issue.

Cathy Manis stated she is worried about the lack of police presence, parking issues, and noise ordinance violations.

Mayor McCall stated that the owner's info will be required to be posted on the home with and inform the neighbors.

Public comments closed at 6:26pm

Councilor Baker stated she feels the updates will be a benefit for the city and will allow interaction between the city and homeowners and it will help to protect their investment. It will increase the revenue for the city and the STR tax helps to maintain the city and improve infrastructure. By restricting the amount of STR it will help benefit the community by allowing for LTR.

Councilor Wright questioned the distance / spacing restriction. Who is going to enforce it? Doesn't feel the restriction is needed.

Councilor Baker expressed that if it is not in the ordinance then there is nothing to enforce, need to have it included to be able to enforce it in the future if it's needed.

Councilor Imhoff emailed suggestions for edits to planner Mattison and City Manager Welch. (See attached)

Mayor McCall recapped the suggested changes/revisions

- Fire Extinguishers should be 1 per floor
- 7D – Add or any items not covered in 7A-7C
- Parking spaces minimum 1 per sleeping unit, includes boats and trailers, etc
- Define spacing, is it block face or 200 ft.
- Fines / enforcement
- Photos versus affidavit

Motion by Councilor Baker for the 1st reading of Ordinance 700 by title only, seconded by Councilor Imhoff.

Motion passes 5-0

Seconded hearing will be December 13th, 2022

First reading of Ordinance 700 by title only, completed by City Recorder Gann

C. Visitor Propositions (Public Comment on Non-Agenda Items)

- D. Presentation – Renaming the Fire Department Training Hall after Kenneth Simmons, Fire Chief for 40 years.
Mayor McCall presented a plaque and bell to the Simmons family in recognition of 40 years of service to the Bay City Fire Department by Kenneth Simmons.
- E. Committee, Department, and Staff Reports – All reports were presented at Council Workshop (see attached) Manager Welch did not present the reports again, they are available online.
 - a. City Manager,
 - b. Finance Director/City Recorder
 - c. Fire Department
 - d. Fire Committee Report
 - e. Public Works
 - f. Emergency Preparedness,
 - i. Next meeting Monday November 21, 2022, 5:30 pm at Ad Montgomery Community Hall
 - g. Planning Department,
 - i. Next Planning Commission November 16, 2022, 6:00 pm at Ad Montgomery Community Hall
- F. Minutes
 - a. Council Workshop – October 10, 2022
 - b. Regular Council Meeting – October 11, 2022
Motion by Councilor Baker to approve the minutes as amended by City Recorder Gann, seconded by Councilor Wright.

Motion passes 5-0

- G. Treasurers Report
- H. Bills against the City
Motion by Councilor Josi to approve the bills against the city for payment, seconded by Councilor Baker.

Motion passes 5-0

- I. Unfinished Business
 - a. Discussion of proposed Fees for city services
City Manager Welch stated changes were made to fee chart as suggested at Council Workshop. Looking for direction to move forward with the fee changes. Directed by Council for Manager Welch to move forward with the fee updates.
- J. New Business
 - a. Discussion on General Fund Beginning Balance Fund
Manager Welch explained error to budget and remedy to correct the error by increased revenue and reduction in expenses. Informational only, not action needed.

- b. Resolution 2022-27 – A Resolution Providing for Budget Appropriation changes for Fiscal Year 2022-2023 and Repealing Resolution 2022-23.

Finance Director Gann explained error on previous resolution did not reduce revenue in general fund to be able to disperse in other funds. Councilor Baker motioned to approve resolution 2022-27, seconded by Councilor Wright.

Motion passes 5-0

- c. Resolution 2022-28. A Resolution acknowledging an Interfund Loan from the Street Reserve Fund to the General Fund – Fire Department and Establishing Terms of Repayment, Adopting a Supplemental Budget and Making Appropriations for the Fiscal Year 2022-2023

Manager Welch explained resolution is for an interfund loan between the fire department and the street reserve fund for the purchase of a new fire truck.

Motion by Councilor Imhoff to approve resolution 2022-28, seconded by Councilor Josi.

Motion passes 5-0

- d. 2022 Fire Service capacity Program Grant by Oregon State Fire Marshal discussion

Manager Welch presented the grant, looking for direction from council to proceed with applying for the grant. Grant would allow for one of the following options for a 3-year term - 2 full time firefighting positions, or a permanent fire prevention position, or take a part time position and turn it into a full-time position.

Motion by Councilor baker to support Manager Welch to apply for the grant, seconded by Councilor Wright.

Motion passes 5-0

- e. Proclamation 2022-002 – Veterans Day November 2022

Motion by Councilor Baker to pass the proclamation, seconded Councilor Imhoff
Mayor McCall gave a reading of proclamation 2022-002 for Veterans Day.

Motion passes 5-0

- f. **Item added to the agenda** –Appointment of interim fire chief

City Manager Welch recommends the appointment of an interim Fire Chief for part time during investigation. Recommends the appointment of Dale Kamrath as interim Fire Chief and Alan Christensen as interim operations chief.

Motion by Councilor Josi to appoint Dale Kamrath as interim part time administrative fire chief, seconded by Councilor Baker.

Motion passes 5-0

Motion by Councilor Josi to appoint Alan Christensen as interim operations chief with a 10% increase in pay, seconded by Councilor Imhoff

Motion passes 5-0

- K.** Mayor's Presentation - Mayor McCall distributed the destination management publication.
- L.** Council Presentation
- M.** Attorney Presentation

Motion to adjourn at 7:54pm by Councilor Wright, seconded by Councilor Baker.

David McCall, Mayor

Lindsey Gann, City Recorder

City of Bay City 503-377-2288
Statement of Revenue and Expenditures

12/6/2022 10:01am

Page 1

Revised Budget
For General Fund (100)
For the Fiscal Period 2023-5 Ending November 30, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Non-Departmental Revenues					
100-00-4005 Property Taxes - Current	\$ 0.00	\$ 195,148.70	\$ 219,920.00	\$ 196,704.26	\$ 23,215.74
100-00-4010 Property Taxes - Prior Years	0.00	802.75	7,000.00	2,444.90	\$ 4,555.10
100-00-4105 Liquor Tax	0.00	2,589.14	23,000.00	9,708.71	\$ 13,291.29
100-00-4110 Cigarette Tax	0.00	94.28	1,200.00	484.01	\$ 715.99
100-00-4205 Licenses	0.00	50.00	1,000.00	50.00	\$ 950.00
100-00-4210 Dog Licenses/Fines	0.00	0.00	150.00	41.25	\$ 108.75
100-00-4305 Franchise Fees	0.00	6,267.44	30,000.00	19,125.41	\$ 10,874.59
100-00-4510 State Revenue Sharing	0.00	0.00	20,000.00	5,072.30	\$ 14,927.70
100-00-4605 Hall Rental	0.00	200.00	500.00	650.00	\$ (150.00)
100-00-4650 Transient Lodging Tax	0.00	2,480.38	20,000.00	21,939.27	\$ (1,939.27)
100-00-4800 Miscellaneous	0.00	41.00	48,971.69	52,062.41	\$ (3,090.72)
100-00-4805 Earnings on Investments	0.00	426.73	2,000.00	1,515.88	\$ 484.12
100-00-4850 Code Enforcement Fines	0.00	0.00	100.00	0.00	\$ 100.00
100-00-4990 Beginning Fund Balance	0.00	0.00	347,227.00	198,784.36	\$ 148,442.64
Total Non-Departmental Revenues	0.00	208,100.42	721,068.69	508,582.76	212,485.93
Fire Revenues					
100-30-4005 Property Taxes - Current	0.00	120,432.69	128,734.00	121,392.69	\$ 7,341.31
100-30-4010 Property Taxes - Prior Years	0.00	437.81	1,500.00	1,243.71	\$ 256.29
100-30-4520 Intergovernmental Agreements	0.00	0.00	3,000.00	0.00	\$ 3,000.00
100-30-4800 Miscellaneous	0.00	0.00	55,902.00	56,742.00	\$ (840.00)
100-30-4805 Earnings on Investments	0.00	333.99	1,200.00	1,178.47	\$ 21.53
100-30-4930 Transfers In	50,000.00	157,552.54	178,258.00	159,276.80	\$ 18,981.20
100-30-4990 Beginning Fund Balance	0.00	0.00	138,000.00	155,585.64	\$ (17,585.64)
Total Fire Revenues	50,000.00	278,757.03	506,594.00	495,419.31	11,174.69
Recreation Revenues					
100-50-4430 Local Grants	0.00	0.00	115,100.00	40,000.00	\$ 75,100.00
100-50-4630 Park Camping	0.00	525.00	6,500.00	5,295.23	\$ 1,204.77
Total Recreation Revenues	0.00	525.00	121,600.00	45,295.23	76,304.77
Transient Lodging Tax Revenues					
100-60-4650 Transient Lodging Tax	0.00	5,787.55	55,000.00	51,487.70	\$ 3,512.30
100-60-4990 Beginning Fund Balance	0.00	0.00	68,000.00	98,302.89	\$ (30,302.89)
Total Transient Lodging Tax Revenues	0.00	5,787.55	123,000.00	149,790.59	(26,790.59)
Planning Revenues					
100-70-4310 Planning Fees	0.00	600.00	6,000.00	5,420.00	\$ 580.00
100-70-4315 Land Use Fees	0.00	400.00	4,000.00	3,650.00	\$ 350.00
Total Planning Revenues	0.00	1,000.00	10,000.00	9,070.00	930.00
Total General Fund Revenues	\$ 50,000.00	\$ 494,170.00	\$ 1,482,262.69	\$ 1,208,157.89	\$ 274,104.80

City of Bay City 503-377-2288
Statement of Revenue and Expenditures

12/6/2022 10:01am

Page 2

Revised Budget
For General Fund (100)
For the Fiscal Period 2023-5 Ending November 30, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Expenditures					
Administration Expenditures					
100-10-5105 Full-Time Employees - Regular	\$ 0.00	\$ 10,691.62	\$ 118,727.00	\$ 57,958.14	\$ 60,768.86
100-10-5115 Part-Time Employees	0.00	0.00	14,300.00	2,553.06	11,746.94
100-10-5205 Employer FICA Taxes	0.00	817.96	9,000.00	4,621.97	4,378.03
100-10-5210 Unemployment Insurance	0.00	10.70	1,200.00	61.42	1,138.58
100-10-5215 Workers' Compensation Insurance	0.00	3.60	700.00	612.77	87.23
100-10-5305 Employer PERS Contributions	0.00	2,157.58	22,000.00	12,053.23	9,946.77
100-10-5405 Health Insurance	0.00	2,635.85	37,000.00	16,505.71	20,494.29
100-10-5415 Life Insurance	0.00	19.31	300.00	108.36	191.64
100-10-6105 Office Supplies & Equipment	0.00	454.78	30,000.00	12,268.32	17,731.68
100-10-6290 Other Professional Fees	0.00	100.00	500.00	100.00	400.00
100-10-6305 Building Repairs & Maintenance	0.00	488.78	35,000.00	1,342.88	33,657.12
100-10-6311 Contracted Ground Maintenance	0.00	280.00	5,000.00	840.00	4,160.00
100-10-6405 Dues & Subscriptions	0.00	0.00	5,000.00	2,506.37	2,493.63
100-10-6410 Training	0.00	95.00	10,000.00	5,263.45	4,736.55
100-10-6605 Electricity	0.00	410.10	4,000.00	1,271.03	2,728.97
100-10-6620 Telecommunications	0.00	488.24	2,500.00	1,588.74	911.26
100-10-6700 Insurance	0.00	0.00	7,400.00	7,400.00	0.00
100-10-6825 Advertising/Publishing	0.00	500.00	5,000.00	825.50	4,174.50
100-10-6830 Janitorial Services	0.00	0.00	5,000.00	2,090.00	2,910.00
100-10-6850 Dog Licenses/Catching	0.00	0.00	150.00	0.00	150.00
100-10-6860 Computers/Software/Services	0.00	287.25	20,000.00	13,104.93	6,895.07
100-10-6870 Pre-Hazard Preparedness	0.00	100.00	10,000.00	1,633.93	8,366.07
100-10-6880 Ordinance Enforcement	0.00	0.00	1,500.00	0.00	1,500.00
100-10-6990 Other Miscellaneous Expenses	0.00	0.00	38,971.69	2,783.18	36,188.51
Total Administration Expenditures	0.00	19,540.77	383,248.69	147,492.99	235,755.70
Fire Expenditures					
100-30-5105 Full-Time Employees - Regular	0.00	6,647.98	70,348.00	22,355.29	47,992.71
100-30-5115 Part-Time Employees	0.00	4,176.50	45,400.00	22,531.50	22,868.50
100-30-5118 Volunteer Stipends	0.00	1,370.00	48,000.00	12,003.79	35,996.21
100-30-5205 Employer FICA Taxes	0.00	932.98	14,000.00	4,345.26	9,654.74
100-30-5210 Unemployment Insurance	0.00	12.19	1,200.00	56.89	1,143.11
100-30-5215 Workers' Compensation Insurance	0.00	6.21	2,300.00	825.08	1,474.92
100-30-5305 Employer PERS Contributions	0.00	2,280.74	27,000.00	8,784.17	18,215.83
100-30-5405 Health Insurance	0.00	2,092.92	29,000.00	7,442.86	21,557.14
100-30-5415 Life Insurance	0.00	18.43	300.00	88.18	211.82
100-30-5420 Disability Insurance	0.00	0.00	3,500.00	1,500.00	2,000.00
100-30-6105 Office Supplies & Equipment	0.00	219.44	4,000.00	1,297.57	2,702.43
100-30-6115 First Aid Supplies	0.00	0.00	10,000.00	5,982.93	4,017.07
100-30-6140 Fuel/Lubes/Etc.	0.00	56.25	10,000.00	515.06	9,484.94
100-30-6205 Accounting & Auditing	0.00	0.00	500.00	250.00	250.00
100-30-6220 Legal Fees	0.00	365.50	500.00	615.50	(115.50)
100-30-6290 Other Professional Fees	0.00	0.00	8,000.00	0.00	8,000.00
100-30-6305 Building Repairs & Maintenance	0.00	(13.16)	8,000.00	5,492.48	2,507.52
100-30-6340 Radios & Radio Repair	0.00	0.00	4,000.00	207.44	3,792.56
100-30-6345 Operational Equipment & Repairs	0.00	3,950.66	15,000.00	10,679.19	4,320.81

City of Bay City 503-377-2288
Statement of Revenue and Expenditures

12/6/2022 10:01am

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Revised Budget
For General Fund (100)
For the Fiscal Period 2023-5 Ending November 30, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
100-30-6350 Personal Protective Equipment	0.00	(13,858.30)	75,402.00	22,416.85	\$ 52,985.15
100-30-6405 Dues & Subscriptions	0.00	0.00	2,400.00	475.00	\$ 1,925.00
100-30-6410 Training	0.00	46.25	7,000.00	722.12	\$ 6,277.88
100-30-6605 Electricity	0.00	307.02	4,700.00	1,114.38	\$ 3,585.62
100-30-6620 Telecommunications	0.00	239.10	4,000.00	1,729.41	\$ 2,270.59
100-30-6700 Insurance	0.00	0.00	16,000.00	16,000.00	\$ 0.00
100-30-6830 Janitorial Services	0.00	0.00	3,500.00	1,040.00	\$ 2,460.00
100-30-6840 Printing & Copying	0.00	25.00	300.00	35.45	\$ 264.55
100-30-6860 Computers/Software/Services	0.00	224.39	6,000.00	8,288.69	\$ (2,288.69)
100-30-6990 Other Miscellaneous Expenses	0.00	0.00	4,000.00	962.14	\$ 3,037.86
100-30-8400 Machinery & Equipment	50,000.00	50,000.00	50,000.00	50,000.00	\$ 0.00
100-30-9400 Transfer to Capital Projects Funds	0.00	0.00	21,500.00	21,500.00	\$ 0.00
100-30-9800 Contingency	0.00	(10,700.00)	10,744.00	0.00	\$ 10,744.00
Total Fire Expenditures	50,000.00	48,400.10	506,594.00	229,257.23	277,336.77
Recreation Expenditures					
100-50-5105 Full-Time Employees - Regular	0.00	1,646.02	21,322.00	8,954.41	\$ 12,367.59
100-50-5205 Employer FICA Taxes	0.00	125.90	1,700.00	684.90	\$ 1,015.10
100-50-5210 Unemployment Insurance	0.00	1.66	250.00	9.02	\$ 240.98
100-50-5215 Workers' Compensation Insurance	0.00	0.58	650.00	558.82	\$ 91.18
100-50-5305 Employer PERS Contributions	0.00	288.20	4,000.00	1,559.55	\$ 2,440.45
100-50-5405 Health Insurance	0.00	454.19	8,000.00	3,822.05	\$ 4,177.95
100-50-5415 Life Insurance	0.00	2.12	150.00	11.64	\$ 138.36
100-50-6145 Tourism	0.00	0.00	500.00	120.77	\$ 379.23
100-50-6190 Other Supplies	0.00	32.94	5,000.00	424.25	\$ 4,575.75
100-50-6310 Grounds Maintenance	0.00	943.68	8,000.00	8,318.04	\$ (318.04)
100-50-6311 Contracted Ground Maintenance	0.00	1,095.00	15,000.00	4,815.00	\$ 10,185.00
100-50-6605 Electricity	0.00	168.00	2,000.00	817.04	\$ 1,182.96
100-50-6995 Feasibility Studies / Projects	0.00	0.00	115,000.00	8,593.09	\$ 106,406.91
100-50-8200 Buildings & Equipment	0.00	0.00	8,000.00	0.00	\$ 8,000.00
Total Recreation Expenditures	0.00	4,758.29	189,572.00	38,688.58	150,883.42
Transient Lodging Tax Expenditures					
100-60-6145 Tourism	0.00	0.00	120,000.00	29,620.00	\$ 90,380.00
Total Transient Lodging Tax Expenditures	0.00	0.00	120,000.00	29,620.00	90,380.00
Planning Expenditures					
100-70-6215 Engineering Fees	0.00	0.00	2,000.00	0.00	\$ 2,000.00
100-70-6220 Legal Fees	0.00	129.00	5,000.00	1,642.00	\$ 3,358.00
100-70-6240 Comprehensive Planning	0.00	0.00	5,000.00	1,637.22	\$ 3,362.78
100-70-6290 Other Professional Fees	0.00	250.00	10,000.00	1,297.12	\$ 8,702.88
100-70-6865 Building Inspector/Inspections	0.00	0.00	500.00	0.00	\$ 500.00
Total Planning Expenditures	0.00	379.00	22,500.00	4,576.34	17,923.66
General Service Expenditures					
100-90-6205 Accounting & Auditing	0.00	0.00	5,000.00	2,250.00	\$ 2,750.00
100-90-6220 Legal Fees	0.00	3,031.00	40,000.00	5,490.00	\$ 34,510.00
100-90-6805 Mayor	0.00	0.00	3,500.00	904.79	\$ 2,595.21
100-90-6910 Fee Refunds	0.00	0.00	500.00	0.00	\$ 500.00

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget
For General Fund (100)
For the Fiscal Period 2023-5 Ending November 30, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
100-90-6990 Other Miscellaneous Expenses	0.00	0.00	1,000.00	647.79	\$ 352.21
100-90-9000 Transfers Out	0.00	107,552.54	128,258.00	109,276.80	\$ 18,981.20
100-90-9800 Contingency	0.00	0.00	47,090.00	0.00	\$ 47,090.00
100-90-9900 Unappropriated Ending Fund Balance	0.00	0.00	35,000.00	0.00	\$ 35,000.00
Total General Service Expenditures	0.00	110,583.54	260,348.00	118,569.38	141,778.62
Total General Fund Expenditures	\$ 50,000.00	\$ 183,661.70	\$ 1,482,262.69	\$ 568,204.52	\$ 914,058.17
General Fund Excess of Revenues Over Expenditures	\$ 0.00	\$ 310,508.30	\$ 0.00	\$ 639,953.37	\$ 0.00

City of Bay City 503-377-2288
Statement of Revenue and Expenditures

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Revised Budget
For Street and Road Fund (200)
For the Fiscal Period 2023-5 Ending November 30, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Non-Departmental Revenues					
200-00-4115 State Highway Tax	\$ 0.00	\$ 9,639.01	\$ 100,000.00	\$ 46,676.56	\$ 53,323.44
200-00-4420 State Grants	0.00	100,000.00	100,000.00	100,000.00	0.00
200-00-4800 Miscellaneous	0.00	0.00	0.00	40.60	0.00
200-00-4805 Earnings on Investments	0.00	205.27	270.00	724.28	(454.28)
200-00-4930 Transfers In	0.00	0.00	165,000.00	165,000.00	0.00
200-00-4990 Beginning Fund Balance	0.00	0.00	46,800.00	95,621.03	(48,821.03)
Total Non-Departmental Revenues	0.00	109,844.28	412,070.00	408,062.47	4,007.53
Total Street and Road Fund Revenues	\$ 0.00	\$ 109,844.28	\$ 412,070.00	\$ 408,062.47	\$ 4,007.53

Expenditures

Non-Departmental Expenditures					
200-00-5105 Full-Time Employees - Regular	\$ 0.00	\$ 6,536.32	\$ 70,000.00	\$ 35,968.88	\$ 34,031.12
200-00-5115 Part-Time Employees	0.00	0.00	2,200.00	392.80	1,807.20
200-00-5205 Employer FICA Taxes	0.00	500.04	5,500.00	2,774.40	2,725.60
200-00-5210 Unemployment Insurance	0.00	6.56	770.00	36.41	733.59
200-00-5215 Workers' Compensation Insurance	0.00	2.42	3,200.00	1,105.17	2,094.83
200-00-5305 Employer PERS Contributions	0.00	1,240.84	13,500.00	6,814.73	6,685.27
200-00-5405 Health Insurance	0.00	1,745.94	25,000.00	9,955.67	15,044.33
200-00-5415 Life Insurance	0.00	9.16	300.00	50.57	249.43
200-00-6105 Office Supplies & Equipment	0.00	0.00	500.00	0.00	500.00
200-00-6125 Shop Supplies & Small Tools	0.00	0.00	1,100.00	52.03	1,047.97
200-00-6140 Fuel/Lubes/Etc.	0.00	0.00	2,000.00	0.00	2,000.00
200-00-6205 Accounting & Auditing	0.00	0.00	1,000.00	1,000.00	0.00
200-00-6215 Engineering Fees	0.00	0.00	2,500.00	0.00	2,500.00
200-00-6220 Legal Fees	0.00	2,500.00	5,000.00	2,500.00	2,500.00
200-00-6290 Other Professional Fees	0.00	162.00	5,000.00	162.00	4,838.00
200-00-6305 Building Repairs & Maintenance	0.00	0.00	5,000.00	0.00	5,000.00
200-00-6315 Street Repairs & Maintenance	0.00	0.00	10,000.00	2,750.20	7,249.80
200-00-6335 Vehicle Repairs & Maintenance	0.00	343.96	3,000.00	366.09	2,633.91
200-00-6350 Personal Protective Equipment	0.00	0.00	1,500.00	0.00	1,500.00
200-00-6390 Other Repairs & Maintenance	0.00	0.00	7,500.00	0.00	7,500.00
200-00-6410 Training	0.00	0.00	2,000.00	89.16	1,910.84
200-00-6605 Electricity	0.00	735.46	12,000.00	3,586.36	8,413.64
200-00-6700 Insurance	0.00	0.00	4,000.00	4,000.00	0.00
200-00-6860 Computers/Software/Services	0.00	0.00	2,000.00	568.58	1,431.42
200-00-6990 Other Miscellaneous Expenses	0.00	0.00	3,500.00	479.22	3,020.78
200-00-6995 Feasibility Studies / Projects	0.00	0.00	10,000.00	0.00	10,000.00
200-00-8300 Improvements Other Than Buildings	0.00	0.00	214,000.00	214,269.32	(269.32)
Total Non-Departmental Expenditures	0.00	13,782.70	412,070.00	286,921.59	125,148.41
Total Street and Road Fund Expenditures	\$ 0.00	\$ 13,782.70	\$ 412,070.00	\$ 286,921.59	\$ 125,148.41

Street and Road Fund Excess of Revenues Over Expen \$ 0.00 \$ 96,061.58 \$ 0.00 \$ 121,140.88 \$ 0.00

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
 Revised Budget
 For Housing Rehabilitation Fund (201)
 For the Fiscal Period 2023-5 Ending November 30, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Housing Rehabilitation Revenues					
201-18-4805 Earnings on Investments	\$ 0.00	\$ 274.52	\$ 500.00	\$ 968.63	\$ (468.63)
201-18-4825 Loan Payback	0.00	0.00	0.00	7,000.00	0.00
201-18-4990 Beginning Fund Balance	0.00	0.00	110,700.00	127,882.14	(17,182.14)
Total Housing Rehabilitation Revenues	0.00	274.52	111,200.00	135,850.77	(24,650.77)
Total Housing Rehabilitation Fund Revenues	\$ 0.00	\$ 274.52	\$ 111,200.00	\$ 135,850.77	\$ (24,650.77)
Expenditures					
Housing Rehabilitation Expenditures					
201-18-6890 Other Administration Expenses	\$ 0.00	\$ 0.00	\$ 5,500.00	\$ 0.00	\$ 5,500.00
201-18-6920 Housing Rehab Loan Disbursements	0.00	0.00	105,700.00	0.00	105,700.00
Total Housing Rehabilitation Expenditures	0.00	0.00	111,200.00	0.00	111,200.00
Total Housing Rehabilitation Fund Expenditures	\$ 0.00	\$ 0.00	\$ 111,200.00	\$ 0.00	\$ 111,200.00
Housing Rehabilitation Fund Excess of Revenues Over	\$ 0.00	\$ 274.52	\$ 0.00	\$ 135,850.77	\$ 0.00

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget
For Kilchis Water Bond Fund (300)
For the Fiscal Period 2023-5 Ending November 30, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Bond Payment Revenues					
300-11-4010 Property Taxes - Prior Years	\$ 0.00	\$ 98.49	\$ 0.00	\$ 316.03	\$ 0.00
300-11-4611 Water User Charges - Capital	0.00	0.00	0.00	296.00	0.00
Total Bond Payment Revenues	0.00	98.49	0.00	612.03	0.00
Total Kilchis Water Bond Fund Revenues	\$ 0.00	\$ 98.49	\$ 0.00	\$ 612.03	\$ 0.00
Kilchis Water Bond Fund Excess of Revenues Over Exp	\$ 0.00	\$ 98.49	\$ 0.00	\$ 612.03	\$ 0.00

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget
For Sewer Bond Fund (301)
For the Fiscal Period 2023-5 Ending November 30, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Bond Payment Revenues					
301-11-4005 Property Taxes - Current	\$ 0.00	\$ 25,587.68	\$ 19,350.00	\$ 25,791.64	\$ (6,441.64)
301-11-4010 Property Taxes - Prior Years	0.00	91.52	300.00	282.61	17.39
301-11-4805 Earnings on Investments	0.00	109.44	200.00	386.15	(186.15)
301-11-4990 Beginning Fund Balance	0.00	0.00	48,000.00	50,980.79	(2,980.79)
Total Bond Payment Revenues	0.00	25,788.64	67,850.00	77,441.19	(9,591.19)
Total Sewer Bond Fund Revenues	\$ 0.00	\$ 25,788.64	\$ 67,850.00	\$ 77,441.19	\$ (9,591.19)
Expenditures					
Bond Payment Expenditures					
301-11-7010 Principal Payments - General Obligatio	\$ 0.00	\$ 0.00	\$ 20,900.00	\$ 0.00	\$ 20,900.00
301-11-7015 Interest Payments - General Obligation	0.00	0.00	13,040.00	0.00	13,040.00
301-11-9900 Unappropriated Ending Fund Balance	0.00	0.00	33,910.00	0.00	33,910.00
Total Bond Payment Expenditures	0.00	0.00	67,850.00	0.00	67,850.00
Total Sewer Bond Fund Expenditures	\$ 0.00	\$ 0.00	\$ 67,850.00	\$ 0.00	\$ 67,850.00
Sewer Bond Fund Excess of Revenues Over Expenditur	\$ 0.00	\$ 25,788.64	\$ 0.00	\$ 77,441.19	\$ 0.00

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget
For DEQ Loan Repayment Fund (302)
For the Fiscal Period 2023-5 Ending November 30, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Loan Reserve Revenues					
302-21-4990 Beginning Fund Balance	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,944.50	\$ 0.00
Total Loan Reserve Revenues	0.00	0.00	0.00	2,944.50	0.00
Loan Revenues					
302-22-4620 Sewer User Charges	0.00	0.00	50,000.00	12,798.00	\$ 37,202.00
302-22-4990 Beginning Fund Balance	0.00	0.00	118,000.00	106,845.00	\$ 11,155.00
Total Loan Revenues	0.00	0.00	168,000.00	119,643.00	48,357.00
Total DEQ Loan Repayment Fund Revenues	\$ 0.00	\$ 0.00	\$ 168,000.00	\$ 122,587.50	\$ 45,412.50
Expenditures					
Loan Expenditures					
302-22-7040 Principal Payments - Notes Payable	\$ 0.00	\$ 20,306.00	\$ 40,720.00	\$ 20,306.00	\$ 20,414.00
302-22-7045 Interest Payments - Notes Payable	0.00	877.00	3,866.00	877.00	\$ 2,989.00
302-22-9900 Unappropriated Ending Fund Balance	0.00	0.00	123,414.00	0.00	\$ 123,414.00
Total Loan Expenditures	0.00	21,183.00	168,000.00	21,183.00	146,817.00
Total DEQ Loan Repayment Fund Expenditures	\$ 0.00	\$ 21,183.00	\$ 168,000.00	\$ 21,183.00	\$ 146,817.00
DEQ Loan Repayment Fund Excess of Revenues Over E	\$ 0.00	\$ (21,183.00)	\$ 0.00	\$ 101,404.50	\$ 0.00

City of Bay City 503-377-2288
Statement of Revenue and Expenditures

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Revised Budget
For Street Reserve Fund (400)
For the Fiscal Period 2023-5 Ending November 30, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Reserve Revenues					
400-13-4305 Franchise Fees	\$ 0.00	\$ 0.00	\$ 5,000.00	\$ 3,025.38	\$ 1,974.62
400-13-4805 Earnings on Investments	0.00	72.94	250.00	257.36	(7.36)
400-13-4930 Transfers In	0.00	0.00	165,000.00	165,000.00	0.00
400-13-4990 Beginning Fund Balance	0.00	0.00	31,300.00	33,977.20	(2,677.20)
Total Reserve Revenues	0.00	72.94	201,550.00	202,259.94	(709.94)
Street Trust Revenues					
400-17-4805 Earnings on Investments	0.00	507.23	1,000.00	1,789.73	(789.73)
400-17-4990 Beginning Fund Balance	0.00	0.00	235,600.00	236,288.12	(688.12)
Total Street Trust Revenues	0.00	507.23	236,600.00	238,077.85	(1,477.85)
Street Maintenance Fee Revenues					
400-24-4320 Street Maintenance Fees	0.00	5,939.18	95,000.00	39,830.48	55,169.52
400-24-4805 Earnings on Investments	0.00	438.88	400.00	1,548.57	(1,148.57)
400-24-4990 Beginning Fund Balance	0.00	0.00	177,000.00	204,448.62	(27,448.62)
Total Street Maintenance Fee Revenues	0.00	6,378.06	272,400.00	245,827.67	26,572.33
Total Street Reserve Fund Revenues	\$ 0.00	\$ 6,958.23	\$ 710,550.00	\$ 686,165.46	\$ 24,384.54
Expenditures					
Reserve Expenditures					
400-13-6315 Street Repairs & Maintenance	\$ 0.00	\$ 0.00	\$ 31,550.00	\$ 0.00	\$ 31,550.00
400-13-9400 Transfer to Capital Projects Funds	0.00	0.00	165,000.00	165,000.00	0.00
Total Reserve Expenditures	0.00	0.00	196,550.00	165,000.00	31,550.00
Street Trust Expenditures					
400-17-9000 Transfers Out	0.00	0.00	165,000.00	165,000.00	0.00
400-17-9900 Unappropriated Ending Fund Balance	0.00	0.00	71,600.00	0.00	71,600.00
Total Street Trust Expenditures	0.00	0.00	236,600.00	165,000.00	71,600.00
Street Maintenance Fee Expenditures					
400-24-6314 Street Overlay	0.00	0.00	95,000.00	55,751.20	39,248.80
400-24-9400 Transfer to Capital Projects Funds	50,000.00	50,000.00	50,000.00	50,000.00	0.00
400-24-9800 Contingency	(50,000.00)	0.00	132,400.00	0.00	132,400.00
Total Street Maintenance Fee Expenditures	0.00	50,000.00	277,400.00	105,751.20	171,648.80
Total Street Reserve Fund Expenditures	\$ 0.00	\$ 50,000.00	\$ 710,550.00	\$ 435,751.20	\$ 274,798.80
Street Reserve Fund Excess of Revenues Over Expendi	\$ 0.00	\$ (43,041.77)	\$ 0.00	\$ 250,414.26	\$ 0.00

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget
For Bay City Equipment Reserve Fund (401)
For the Fiscal Period 2023-5 Ending November 30, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Reserve Revenues					
401-13-4805 Earnings on Investments	\$ 0.00	\$ 21.66	\$ 25.00	\$ 76.42	\$ (51.42)
401-13-4930 Transfers In	0.00	0.00	28,000.00	28,000.00	0.00
401-13-4990 Beginning Fund Balance	0.00	0.00	10,076.00	10,091.43	(15.43)
Total Reserve Revenues	0.00	21.66	38,101.00	38,167.85	(66.85)
Total Bay City Equipment Reserve Fund Revenues	\$ 0.00	\$ 21.66	\$ 38,101.00	\$ 38,167.85	\$ (66.85)
Expenditures					
Reserve Expenditures					
401-13-8400 Machinery & Equipment	\$ 0.00	\$ 0.00	\$ 38,101.00	\$ 0.00	\$ 38,101.00
Total Reserve Expenditures	0.00	0.00	38,101.00	0.00	38,101.00
Total Bay City Equipment Reserve Fund Expenditures	\$ 0.00	\$ 0.00	\$ 38,101.00	\$ 0.00	\$ 38,101.00
Bay City Equipment Reserve Fund Excess of Revenues	\$ 0.00	\$ 21.66	\$ 0.00	\$ 38,167.85	\$ 0.00

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget
For Fire Apparatus Reserve & Building Reserve Fund (402)
For the Fiscal Period 2023-5 Ending November 30, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Reserve Revenues					
402-13-4805 Earnings on Investments	\$ 0.00	\$ 132.41	\$ 250.00	\$ 467.20	\$ (217.20)
402-13-4930 Transfers In	0.00	21,500.00	21,500.00	21,500.00	0.00
402-13-4990 Beginning Fund Balance	0.00	0.00	61,500.00	61,681.53	(181.53)
Total Reserve Revenues	0.00	21,632.41	83,250.00	83,648.73	(398.73)
Building Fund Revenues					
402-19-4805 Earnings on Investments	0.00	272.15	500.00	960.27	(460.27)
402-19-4890 Fire Department Relocation	0.00	1,999.95	24,000.00	10,341.67	13,658.33
402-19-4990 Beginning Fund Balance	0.00	0.00	116,000.00	126,778.97	(10,778.97)
Total Building Fund Revenues	0.00	2,272.10	140,500.00	138,080.91	2,419.09
Total Fire Apparatus Reserve & Building Reserve Fun	\$ 0.00	\$ 23,904.51	\$ 223,750.00	\$ 221,729.64	\$ 2,020.36
Expenditures					
Reserve Expenditures					
402-13-7050 Capital Lease Payments	\$ 0.00	\$ 0.00	\$ 29,300.00	\$ 24,219.78	\$ 5,080.22
402-13-9900 Unappropriated Ending Fund Balance	0.00	0.00	53,950.00	0.00	53,950.00
Total Reserve Expenditures	0.00	0.00	83,250.00	24,219.78	59,030.22
Building Fund Expenditures					
402-19-9900 Unappropriated Ending Fund Balance	0.00	0.00	140,500.00	0.00	140,500.00
Total Building Fund Expenditures	0.00	0.00	140,500.00	0.00	140,500.00
Total Fire Apparatus Reserve & Building Reserve Fun	\$ 0.00	\$ 0.00	\$ 223,750.00	\$ 24,219.78	\$ 199,530.22
Fire Apparatus Reserve & Building Reserve Fund Exces	\$ 0.00	\$ 23,904.51	\$ 0.00	\$ 197,509.86	\$ 0.00

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget
For Park & Recreation Reserve Fund (404)
For the Fiscal Period 2023-5 Ending November 30, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Reserve Revenues					
404-13-4805 Earnings on Investments	\$ 0.00	\$ 17.25	\$ 20.00	\$ 60.86	(40.86)
404-13-4990 Beginning Fund Balance	0.00	0.00	7,900.00	8,034.20	(134.20)
Total Reserve Revenues	0.00	17.25	7,920.00	8,095.06	(175.06)
Total Park & Recreation Reserve Fund Revenues	\$ 0.00	\$ 17.25	\$ 7,920.00	\$ 8,095.06	\$ (175.06)
Expenditures					
Reserve Expenditures					
404-13-9900 Unappropriated Ending Fund Balance	\$ 0.00	\$ 0.00	\$ 7,920.00	\$ 0.00	7,920.00
Total Reserve Expenditures	0.00	0.00	7,920.00	0.00	7,920.00
Total Park & Recreation Reserve Fund Expenditures	\$ 0.00	\$ 0.00	\$ 7,920.00	\$ 0.00	\$ 7,920.00
Park & Recreation Reserve Fund Excess of Revenues	\$ 0.00	\$ 17.25	\$ 0.00	\$ 8,095.06	\$ 0.00

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget
For Footpaths and Bicycle Trails Reserve (405)
For the Fiscal Period 2023-5 Ending November 30, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Reserve Revenues					
405-13-4115 State Highway Tax	\$ 0.00	\$ 97.36	\$ 900.00	\$ 471.48	\$ 428.52
405-13-4805 Earnings on Investments	0.00	21.85	50.00	77.09	(27.09)
405-13-4990 Beginning Fund Balance	0.00	0.00	8,900.00	10,177.78	(1,277.78)
Total Reserve Revenues	0.00	119.21	9,850.00	10,726.35	(876.35)
Total Footpaths and Bicycle Trails Reserve Revenues	\$ 0.00	\$ 119.21	\$ 9,850.00	\$ 10,726.35	\$ (876.35)
Expenditures					
Reserve Expenditures					
405-13-9900 Unappropriated Ending Fund Balance	\$ 0.00	\$ 0.00	\$ 9,850.00	\$ 0.00	\$ 9,850.00
Total Reserve Expenditures	0.00	0.00	9,850.00	0.00	9,850.00
Total Footpaths and Bicycle Trails Reserve Expenditu	\$ 0.00	\$ 0.00	\$ 9,850.00	\$ 0.00	\$ 9,850.00
Footpaths and Bicycle Trails Reserve Excess of Revenu	\$ 0.00	\$ 119.21	\$ 0.00	\$ 10,726.35	\$ 0.00

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Statement of Revenue and Expenditures

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Revised Budget
For Bay City Water Fund (600)
For the Fiscal Period 2023-5 Ending November 30, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Non-Departmental Revenues					
600-00-4610 Water User Charges	\$ 0.00	\$ 25,522.71	\$ 370,000.00	\$ 160,586.88	\$ 209,413.12
600-00-4615 Water Deposits	0.00	0.00	2,000.00	0.00	\$ 2,000.00
600-00-4800 Miscellaneous	0.00	3,326.00	7,903.47	11,377.07	\$ (3,473.60)
600-00-4805 Earnings on Investments	0.00	568.98	480.00	2,007.61	\$ (1,527.61)
600-00-4815 Sale of Pipe/Supplies	0.00	1,035.37	4,000.00	2,730.10	\$ 1,269.90
600-00-4990 Beginning Fund Balance	0.00	0.00	187,000.00	265,051.62	\$ (78,051.62)
Total Non-Departmental Revenues	0.00	30,453.06	571,383.47	441,753.28	129,630.19
Reserve Revenues					
600-13-4710 SDC - Improvement Fees	0.00	11,265.34	35,000.00	45,061.36	\$ (10,061.36)
600-13-4720 SDC - Reimbursement Fees	0.00	6,036.66	20,000.00	24,146.64	\$ (4,146.64)
600-13-4805 Earnings on Investments	0.00	589.30	1,300.00	2,079.30	\$ (779.30)
600-13-4990 Beginning Fund Balance	0.00	0.00	232,437.00	274,517.26	\$ (42,080.26)
Total Reserve Revenues	0.00	17,891.30	288,737.00	345,804.56	(57,067.56)
Reserve Revenues					
600-14-4990 Beginning Fund Balance	0.00	0.00	0.00	1,745.07	\$ 0.00
Total Reserve Revenues	0.00	0.00	0.00	1,745.07	0.00
Total Bay City Water Fund Revenues	\$ 0.00	\$ 48,344.36	\$ 860,120.47	\$ 789,302.91	\$ 70,817.56

Expenditures

Non-Departmental Expenditures

600-00-5105 Full-Time Employees - Regular	\$ 0.00	\$ 14,678.92	\$ 172,000.00	\$ 79,723.18	\$ 92,276.82
600-00-5115 Part-Time Employees	0.00	0.00	2,200.00	392.80	\$ 1,807.20
600-00-5205 Employer FICA Taxes	0.00	1,122.95	14,000.00	6,121.65	\$ 7,878.35
600-00-5210 Unemployment Insurance	0.00	14.67	2,000.00	79.93	\$ 1,920.07
600-00-5215 Workers' Compensation Insurance	0.00	5.79	3,400.00	1,084.91	\$ 2,315.09
600-00-5305 Employer PERS Contributions	0.00	2,657.44	32,500.00	14,599.77	\$ 17,900.23
600-00-5405 Health Insurance	0.00	4,149.92	55,000.00	26,080.56	\$ 28,919.44
600-00-5415 Life Insurance	0.00	16.85	500.00	92.80	\$ 407.20
600-00-6105 Office Supplies & Equipment	0.00	606.99	3,000.00	886.47	\$ 2,113.53
600-00-6125 Shop Supplies & Small Tools	0.00	0.00	2,500.00	386.51	\$ 2,113.49
600-00-6130 Customer Meters & Supplies	0.00	1,099.63	1,000.00	2,874.66	\$ (1,874.66)
600-00-6135 Chemical/Lab Supplies	0.00	0.00	500.00	143.33	\$ 356.67
600-00-6140 Fuel/Lubes/Etc.	0.00	1,901.94	6,000.00	2,950.22	\$ 3,049.78
600-00-6190 Other Supplies	0.00	0.00	250.00	0.00	\$ 250.00
600-00-6205 Accounting & Auditing	0.00	0.00	2,500.00	1,333.00	\$ 1,167.00
600-00-6215 Engineering Fees	0.00	0.00	16,000.00	33.33	\$ 15,966.67
600-00-6220 Legal Fees	0.00	0.00	2,500.00	0.00	\$ 2,500.00
600-00-6225 Laboratory Fees	0.00	0.00	1,500.00	1,278.00	\$ 222.00
600-00-6290 Other Professional Fees	0.00	162.00	5,000.00	162.00	\$ 4,838.00
600-00-6305 Building Repairs & Maintenance	0.00	613.19	4,000.00	914.11	\$ 3,085.89
600-00-6311 Contracted Ground Maintenance	0.00	155.00	2,000.00	465.00	\$ 1,535.00
600-00-6325 Utility System Repairs	0.00	6,025.53	15,000.00	11,242.31	\$ 3,757.69

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget
For Bay City Water Fund (600)
For the Fiscal Period 2023-5 Ending November 30, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
600-00-6335 Vehicle Repairs & Maintenance	0.00	351.32	12,903.47	3,498.48	\$ 9,404.99
600-00-6345 Operational Equipment & Repairs	0.00	0.00	22,000.00	0.00	\$ 22,000.00
600-00-6350 Personal Protective Equipment	0.00	30.00	3,000.00	181.29	\$ 2,818.71
600-00-6410 Training	0.00	70.00	6,000.00	725.82	\$ 5,274.18
600-00-6605 Electricity	0.00	50.01	1,000.00	159.11	\$ 840.89
600-00-6620 Telecommunications	0.00	26.82	5,000.00	473.21	\$ 4,526.79
600-00-6700 Insurance	0.00	0.00	10,000.00	10,000.00	\$ 0.00
600-00-6830 Janitorial Services	0.00	0.00	1,000.00	398.34	\$ 601.66
600-00-6860 Computers/Software/Services	0.00	127.67	7,500.00	1,578.06	\$ 5,921.94
600-00-6905 Deposit Refunds	0.00	220.61	1,000.00	350.57	\$ 649.43
600-00-6910 Fee Refunds	0.00	0.00	147.00	0.00	\$ 147.00
600-00-6990 Other Miscellaneous Expenses	0.00	7.60	5,000.00	29.20	\$ 4,970.80
600-00-6995 Feasibility Studies / Projects	0.00	0.00	10,000.00	0.00	\$ 10,000.00
600-00-9400 Transfer to Capital Projects Funds	0.00	0.00	8,000.00	8,000.00	\$ 0.00
600-00-9500 Transfer to Enterprise Funds	0.00	0.00	135,483.00	135,483.00	\$ 0.00
Total Non-Departmental Expenditures	0.00	34,094.85	571,383.47	311,721.62	259,661.85
Reserve Expenditures					
600-13-6910 Fee Refunds	0.00	0.00	8,500.00	8,247.00	\$ 253.00
600-13-8800 Utility System	0.00	0.00	280,237.00	0.00	\$ 280,237.00
Total Reserve Expenditures	0.00	0.00	288,737.00	8,247.00	280,490.00
Total Bay City Water Fund Expenditures	\$ 0.00	\$ 34,094.85	\$ 860,120.47	\$ 319,968.62	\$ 540,151.85
Bay City Water Fund Excess of Revenues Over Expenditures	\$ 0.00	\$ 14,249.51	\$ 0.00	\$ 469,334.29	\$ 0.00

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Statement of Revenue and Expenditures

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Revised Budget
For Kilchis Water Fund (601)
For the Fiscal Period 2023-5 Ending November 30, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Non-Departmental Revenues					
601-00-4610 Water User Charges	\$ 0.00	\$ 25,193.09	\$ 302,317.00	\$ 122,620.63	\$ 179,696.37
601-00-4805 Earnings on Investments	0.00	1,348.99	1,800.00	4,759.79	\$ (2,959.79)
601-00-4930 Transfers In	0.00	0.00	285,483.00	285,483.00	\$ 0.00
601-00-4990 Beginning Fund Balance	0.00	0.00	588,000.00	628,407.04	\$ (40,407.04)
Total Non-Departmental Revenues	0.00	26,542.08	1,177,600.00	1,041,270.46	136,329.54
Reserve Revenues					
601-13-4800 Miscellaneous	0.00	4,604.00	80,000.00	13,812.00	\$ 66,188.00
601-13-4805 Earnings on Investments	0.00	1,732.55	2,500.00	6,113.18	\$ (3,613.18)
601-13-4990 Beginning Fund Balance	0.00	0.00	806,000.00	807,085.39	\$ (1,085.39)
Total Reserve Revenues	0.00	6,336.55	888,500.00	827,010.57	61,489.43
Total Kilchis Water Fund Revenues	\$ 0.00	\$ 32,878.63	\$ 2,066,100.00	\$ 1,868,281.03	\$ 197,818.97

Expenditures

Non-Departmental Expenditures

601-00-5105 Full-Time Employees - Regular	\$ 0.00	\$ 7,231.10	\$ 95,000.00	\$ 38,764.57	\$ 56,235.43
601-00-5115 Part-Time Employees	0.00	0.00	1,500.00	196.39	\$ 1,303.61
601-00-5205 Employer FICA Taxes	0.00	553.14	7,000.00	2,973.25	\$ 4,026.75
601-00-5210 Unemployment Insurance	0.00	7.21	1,000.00	38.85	\$ 961.15
601-00-5215 Workers' Compensation Insurance	0.00	2.15	5,000.00	1,064.95	\$ 3,935.05
601-00-5305 Employer PERS Contributions	0.00	1,338.96	18,000.00	7,254.30	\$ 10,745.70
601-00-5405 Health Insurance	0.00	1,810.91	29,000.00	11,388.50	\$ 17,611.50
601-00-5415 Life Insurance	0.00	8.62	800.00	47.52	\$ 752.48
601-00-6105 Office Supplies & Equipment	0.00	17.49	4,000.00	296.97	\$ 3,703.03
601-00-6125 Shop Supplies & Small Tools	0.00	0.00	4,000.00	356.28	\$ 3,643.72
601-00-6135 Chemical/Lab Supplies	0.00	1,383.43	22,000.00	8,519.74	\$ 13,480.26
601-00-6140 Fuel/Lubes/Etc.	0.00	1,901.94	7,000.00	2,958.96	\$ 4,041.04
601-00-6190 Other Supplies	0.00	0.00	100.00	0.00	\$ 100.00
601-00-6205 Accounting & Auditing	0.00	0.00	2,500.00	1,334.00	\$ 1,166.00
601-00-6215 Engineering Fees	0.00	0.00	55,000.00	33.33	\$ 54,966.67
601-00-6220 Legal Fees	0.00	2,192.50	5,000.00	2,192.50	\$ 2,807.50
601-00-6225 Laboratory Fees	0.00	0.00	1,500.00	878.00	\$ 622.00
601-00-6290 Other Professional Fees	0.00	162.00	5,000.00	162.00	\$ 4,838.00
601-00-6305 Building Repairs & Maintenance	0.00	886.56	15,000.00	1,201.16	\$ 13,798.84
601-00-6325 Utility System Repairs	0.00	0.00	40,000.00	103.75	\$ 39,896.25
601-00-6335 Vehicle Repairs & Maintenance	0.00	351.32	5,000.00	3,498.49	\$ 1,501.51
601-00-6345 Operational Equipment & Repairs	0.00	0.00	40,000.00	3,243.94	\$ 36,756.06
601-00-6350 Personal Protective Equipment	0.00	30.00	5,000.00	181.29	\$ 4,818.71
601-00-6410 Training	0.00	70.00	10,000.00	725.81	\$ 9,274.19
601-00-6605 Electricity	0.00	2,123.98	30,000.00	10,299.90	\$ 19,700.10
601-00-6620 Telecommunications	0.00	26.81	2,500.00	473.22	\$ 2,026.78
601-00-6700 Insurance	0.00	0.00	10,000.00	10,000.00	\$ 0.00
601-00-6830 Janitorial Services	0.00	0.00	1,700.00	398.33	\$ 1,301.67
601-00-6860 Computers/Software/Services	0.00	127.67	5,000.00	1,529.31	\$ 3,470.69

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget
For Kilchis Water Fund (601)
For the Fiscal Period 2023-5 Ending November 30, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
601-00-6990 Other Miscellaneous Expenses	0.00	609.45	10,000.00	631.05	\$ 9,368.95
601-00-8200 Buildings & Structures	0.00	0.00	150,000.00	0.00	\$ 150,000.00
601-00-8400 Machinery & Equipment	0.00	6,666.25	370,000.00	22,065.81	\$ 347,934.19
601-00-8700 Office Equipment	0.00	0.00	5,000.00	0.00	\$ 5,000.00
601-00-8800 Utility System	0.00	0.00	5,000.00	0.00	\$ 5,000.00
601-00-9000 Transfers Out	0.00	0.00	10,000.00	10,000.00	\$ 0.00
601-00-9800 Contingency	0.00	0.00	50,000.00	0.00	\$ 50,000.00
601-00-9900 Unappropriated Ending Fund Balance	0.00	0.00	150,000.00	0.00	\$ 150,000.00
Total Non-Departmental Expenditures	0.00	27,501.49	1,177,600.00	142,812.17	1,034,787.83
Reserve Expenditures					
601-13-8000 Capital Outlay	0.00	0.00	25,000.00	0.00	\$ 25,000.00
601-13-8400 Machinery & Equipment	0.00	0.00	50,000.00	0.00	\$ 50,000.00
601-13-8800 Utility System	0.00	0.00	100,000.00	100,000.00	\$ 0.00
601-13-9000 Transfers Out	0.00	0.00	150,000.00	150,000.00	\$ 0.00
601-13-9900 Unappropriated Ending Fund Balance	0.00	0.00	563,500.00	0.00	\$ 563,500.00
Total Reserve Expenditures	0.00	0.00	888,500.00	250,000.00	638,500.00
Total Kilchis Water Fund Expenditures	\$ 0.00	\$ 27,501.49	\$ 2,066,100.00	\$ 392,812.17	\$ 1,673,287.83
Kilchis Water Fund Excess of Revenues Over Expendit	\$ 0.00	\$ 5,377.14	\$ 0.00	\$ 1,475,468.86	\$ 0.00

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Statement of Revenue and Expenditures

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Revised Budget
For Bay City Sewer Fund (602)
For the Fiscal Period 2023-5 Ending November 30, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Non-Departmental Revenues					
602-00-4420 State Grants	\$ 0.00	\$ 0.00	\$ 275,000.00	\$ 0.00	\$ 275,000.00
602-00-4620 Sewer User Charges	0.00	33,255.69	364,000.00	176,725.73	\$ 187,274.27
602-00-4625 Sewer Deposits	0.00	0.00	2,000.00	0.00	\$ 2,000.00
602-00-4800 Miscellaneous	0.00	0.00	99,754.32	98,756.52	\$ 997.80
602-00-4805 Earnings on Investments	0.00	1,964.13	5,000.00	6,930.28	\$ (1,930.28)
602-00-4990 Beginning Fund Balance	0.00	0.00	995,000.00	914,962.30	\$ 80,037.70
Total Non-Departmental Revenues	0.00	35,219.82	1,740,754.32	1,197,374.83	543,379.49
Reserve Revenues					
602-14-4710 SDC - Improvement Fees	0.00	15,036.48	50,000.00	52,627.68	\$ (2,627.68)
602-14-4720 SDC - Reimbursement Fees	0.00	1,523.52	1,500.00	5,332.32	\$ (3,832.32)
602-14-4805 Earnings on Investments	0.00	2,365.86	0.00	8,347.74	\$ 0.00
602-14-4930 Transfers In	0.00	0.00	10,000.00	10,000.00	\$ 0.00
602-14-4990 Beginning Fund Balance	0.00	0.00	1,067,800.00	1,102,102.55	\$ (34,302.55)
Total Reserve Revenues	0.00	18,925.86	1,129,300.00	1,178,410.29	(49,110.29)
Reserve Revenues					
602-15-4805 Earnings on Investments	0.00	245.47	700.00	866.14	\$ (166.14)
602-15-4930 Transfers In	0.00	0.00	10,000.00	10,000.00	\$ 0.00
602-15-4990 Beginning Fund Balance	0.00	0.00	114,000.00	114,352.34	\$ (352.34)
Total Reserve Revenues	0.00	245.47	124,700.00	125,218.48	(518.48)
Reserve Revenues					
602-16-4805 Earnings on Investments	0.00	176.48	500.00	622.69	\$ (122.69)
602-16-4930 Transfers In	0.00	0.00	5,000.00	5,000.00	\$ 0.00
602-16-4990 Beginning Fund Balance	0.00	0.00	82,000.00	82,214.07	\$ (214.07)
Total Reserve Revenues	0.00	176.48	87,500.00	87,836.76	(336.76)
Total Bay City Sewer Fund Revenues	\$ 0.00	\$ 54,567.63	\$ 3,082,254.32	\$ 2,588,840.36	\$ 493,413.96

Expenditures

Non-Departmental Expenditures

602-00-5105 Full-Time Employees - Regular	\$ 0.00	\$ 20,719.34	\$ 232,000.00	\$ 101,458.68	\$ 130,541.32
602-00-5115 Part-Time Employees	0.00	0.00	2,200.00	392.80	\$ 1,807.20
602-00-5205 Employer FICA Taxes	0.00	1,585.01	18,000.00	7,784.31	\$ 10,215.69
602-00-5210 Unemployment Insurance	0.00	20.72	2,500.00	101.70	\$ 2,398.30
602-00-5215 Workers' Compensation Insurance	0.00	6.60	5,500.00	1,093.12	\$ 4,406.88
602-00-5305 Employer PERS Contributions	0.00	3,327.82	42,500.00	18,152.68	\$ 24,347.32
602-00-5405 Health Insurance	0.00	5,364.26	84,500.00	33,984.43	\$ 50,515.57
602-00-5415 Life Insurance	0.00	20.10	300.00	110.84	\$ 189.16
602-00-6105 Office Supplies & Equipment	0.00	607.00	5,000.00	962.56	\$ 4,037.44
602-00-6125 Shop Supplies & Small Tools	0.00	333.89	4,000.00	3,092.71	\$ 907.29
602-00-6135 Chemical/Lab Supplies	0.00	501.04	18,000.00	2,138.36	\$ 15,861.64
602-00-6140 Fuel/Lubes/Etc.	0.00	1,925.92	7,000.00	2,999.08	\$ 4,000.92
602-00-6190 Other Supplies	0.00	147.60	2,000.00	147.60	\$ 1,852.40

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget
For Bay City Sewer Fund (602)
For the Fiscal Period 2023-5 Ending November 30, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
602-00-6205 Accounting & Auditing	0.00	0.00	2,500.00	1,333.00	\$ 1,167.00
602-00-6215 Engineering Fees	0.00	0.00	10,000.00	33.34	\$ 9,966.66
602-00-6220 Legal Fees	0.00	0.00	4,000.00	0.00	\$ 4,000.00
602-00-6225 Laboratory Fees	0.00	0.00	1,000.00	0.00	\$ 1,000.00
602-00-6290 Other Professional Fees	0.00	164.00	7,500.00	164.00	\$ 7,336.00
602-00-6305 Building Repairs & Maintenance	0.00	3,777.48	8,000.00	4,484.55	\$ 3,515.45
602-00-6325 Utility System Repairs	0.00	84.34	160,837.00	27,443.27	\$ 133,393.73
602-00-6335 Vehicle Repairs & Maintenance	0.00	351.33	47,417.32	18,062.70	\$ 29,354.62
602-00-6345 Operational Equipment & Repairs	0.00	840.48	60,000.00	4,969.02	\$ 55,030.98
602-00-6350 Personal Protective Equipment	0.00	29.99	3,000.00	181.25	\$ 2,818.75
602-00-6410 Training	0.00	70.00	10,000.00	493.71	\$ 9,506.29
602-00-6605 Electricity	0.00	2,326.53	37,000.00	10,716.68	\$ 26,283.32
602-00-6620 Telecommunications	0.00	26.81	17,500.00	473.18	\$ 17,026.82
602-00-6700 Insurance	0.00	0.00	1,400.00	1,400.00	\$ 0.00
602-00-6830 Janitorial Services	0.00	0.00	1,100.00	398.33	\$ 701.67
602-00-6855 Permit Fees	0.00	0.00	3,000.00	2,669.00	\$ 331.00
602-00-6860 Computers/Software/Services	0.00	199.67	10,000.00	2,942.59	\$ 7,057.41
602-00-6905 Deposit Refunds	0.00	100.00	1,500.00	285.25	\$ 1,214.75
602-00-6910 Fee Refunds	0.00	0.00	100.00	0.00	\$ 100.00
602-00-6990 Other Miscellaneous Expenses	0.00	7.60	0.00	29.20	\$ 0.00
602-00-6995 Feasibility Studies / Projects	0.00	0.00	20,000.00	716.25	\$ 19,283.75
602-00-8400 Machinery & Equipment	0.00	2,602.50	526,400.00	2,602.50	\$ 523,797.50
602-00-8800 Utility System	0.00	167,230.80	350,000.00	273,326.03	\$ 76,673.97
602-00-9000 Transfers Out	0.00	0.00	25,000.00	25,000.00	\$ 0.00
602-00-9400 Transfer to Capital Projects Funds	0.00	0.00	10,000.00	10,000.00	\$ 0.00
Total Non-Departmental Expenditures	0.00	212,370.83	1,740,754.32	560,142.72	1,180,611.60
Reserve Expenditures					
602-14-8800 Utility System	0.00	0.00	150,000.00	0.00	\$ 150,000.00
602-14-9900 Unappropriated Ending Fund Balance	0.00	0.00	979,300.00	0.00	\$ 979,300.00
Total Reserve Expenditures	0.00	0.00	1,129,300.00	0.00	1,129,300.00
Reserve Expenditures					
602-15-6590 Other Equipment	0.00	0.00	50,000.00	0.00	\$ 50,000.00
602-15-9900 Unappropriated Ending Fund Balance	0.00	0.00	74,700.00	0.00	\$ 74,700.00
Total Reserve Expenditures	0.00	0.00	124,700.00	0.00	124,700.00
Reserve Expenditures					
602-16-9900 Unappropriated Ending Fund Balance	0.00	0.00	87,500.00	0.00	\$ 87,500.00
Total Reserve Expenditures	0.00	0.00	87,500.00	0.00	87,500.00
Total Bay City Sewer Fund Expenditures	\$ 0.00	\$ 212,370.83	\$ 3,082,254.32	\$ 560,142.72	\$ 2,522,111.60
Bay City Sewer Fund Excess of Revenues Over Expenditures	0.00	\$ (157,803.20)	0.00	\$ 2,028,697.64	0.00

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget

For the Fiscal Period 2023-5 Ending November 30, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Total Revenues	\$ 50,000.00	\$ 796,987.41	\$ 9,240,028.48	\$ 8,164,020.51	\$ 1,076,007.97
Total Expenditures	\$ 50,000.00	\$ 542,594.57	\$ 9,240,028.48	\$ 2,609,203.60	\$ 6,630,824.88
Total Excess of Revenues Over Expenditures	\$ 0.00	\$ 254,392.84	\$ 0.00	\$ 5,554,816.91	\$ 0.00



City of Bay City

PO Box 3309
Bay City, OR 97107
Phone (503) 377-2288
Fax (503) 377-4044
TDD 7-1-1
www.ci.bay-city.or.us

November 7, 2022

Bills to pay total for November 2022 = \$314,656. 63

Summary of Bills to pay >\$5,000

JCW Environmental Inc	\$105,038.00
Screens for Headworks	
US Dept of Treasury	\$ 8,918.10
CIS Insurance	\$ 10,461.36
Oregon PERS	\$ 8,712.77
Ferguson Waterworks	\$ 6,025.53
DEQ Loan #13841	\$ 21,183.00
30% design Patterson Creek	
Culvert replacement	
AKS Engineering	\$ 6,666.25
US Dept of Treasury	\$ 8,918.10
CIS	\$ 10,461.20
Oregon PERS	\$ 8,712.77
AKS Engineering	\$ 5,845.00

A/P Control Report

for user asystAdmin from 11/1/2022 to 11/30/2022

Trans	Vendor	Name	Bank ID	Invoice	Posted	Fiscal Period	PO Nbr	Invoice Date	Due Date	Discount Date	Amount
12459	120	Seawestern	3	INV19400	Yes	2023 5		11/3/2022	12/1/2022		\$318.60
		Desc:	PPE								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category
		1	100-30-6350	Personal Protective Equipme		318.60	0.00	0			
		Desc:	Personal Protective Equipment								
12460	882	PSI	3	7457	Yes	2023 5		11/3/2022	12/1/2022		\$201.36
		Desc:	PPE								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category
		1	100-30-6350	Personal Protective Equipme		201.36	0.00	0			
		Desc:	Personal Protective Equipment								
12461	960	Jacob Griffith	3	J Griffith Reimb	Yes	2023 5		11/3/2022	12/1/2022		\$21.98
		Desc:	Batteries								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category
		1	100-30-6305	Building Repairs & Maintenan		21.98	0.00	0			
		Desc:	Building Repairs & Maintenance								
12462	176	Carson Oil	3	IN-0774995	Yes	2023 5		11/3/2022	12/1/2022		\$3,891.99
		Desc:	Fuel								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category
		1	600-00-6140	Fuel/Lubes/Etc.		1,297.33	0.00	0			
		Desc:	Fuel/Lubes/Etc.								
		2	601-00-6140	Fuel/Lubes/Etc.		1,297.33	0.00	0			
		Desc:	Fuel/Lubes/Etc.								
		3	602-00-6140	Fuel/Lubes/Etc.		1,297.33	0.00	0			
		Desc:	Fuel/Lubes/Etc.								
12463	180	CenturyLink	3	314199659-Oct 2	Yes	2023 5		11/3/2022	11/14/2022		\$247.65
		Desc:	Phone								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category
		1	100-10-6620	Telecommunications		148.59	0.00	0			
		Desc:	Telecommunications								
		2	100-30-6620	Telecommunications		99.06	0.00	0			
		Desc:	Telecommunications								
12464	154	Quill	3	28465599	Yes	2023 5		11/3/2022	11/18/2022		\$48.57
		Desc:	Office Supplies								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category
		1	100-10-6105	Office Supplies & Equipment		48.57	0.00	0			
		Desc:	Office Supplies & Equipment								
12465	154	Quill	3	28498149	Yes	2023 5		11/3/2022	11/18/2022		\$238.42
		Desc:	Supplies								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category
		1	100-10-6105	Office Supplies & Equipment		185.94	0.00	0			
		Desc:	Office Supplies & Equipment								
		2	600-00-6105	Office Supplies & Equipment		17.49	0.00	0			
		Desc:	Office Supplies & Equipment								
		3	601-00-6105	Office Supplies & Equipment		17.49	0.00	0			
		Desc:	Office Supplies & Equipment								
		4	602-00-6105	Office Supplies & Equipment		17.50	0.00	0			
		Desc:	Office Supplies & Equipment								
12466	233	State of Oregon Departme	3	23124	Yes	2023 5		11/3/2022	11/30/2022		\$601.85
		Desc:	50 NW protection dist - State Forester								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category
		1	601-00-6990	Other Miscellaneous Expens		601.85	0.00	0			
		Desc:	Other Miscellaneous Expenses								

A/P Control Report

for user asystAdmin from 11/1/2022 to 11/30/2022

Trans	Vendor	Name	Bank ID	Invoice	Posted	Fiscal Period	PO Nbr	Invoice Date	Due Date	Discount Date	Amount
12468	1	Oregon Department of Rev	3	PR1300	Yes	2023 5		11/7/2022	11/7/2022		\$7.32
		Desc: Payroll from 11/7/2022 to 11/7/2022									
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	600-00-2030 Payroll Taxes Payable		0.73		0.00	0			
		Desc:									
		2	601-00-2030 Payroll Taxes Payable		0.22		0.00	0			
		Desc:									
		3	602-00-2030 Payroll Taxes Payable		6.37		0.00	0			
		Desc:									
12469	2	U.S. Department of the Tre	3	PR1300	Yes	2023 5		11/7/2022	11/7/2022		\$450.56
		Desc: Payroll from 11/7/2022 to 11/7/2022									
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	600-00-2030 Payroll Taxes Payable		45.06		0.00	0			
		Desc:									
		2	601-00-2030 Payroll Taxes Payable		13.52		0.00	0			
		Desc:									
		3	602-00-2030 Payroll Taxes Payable		391.98		0.00	0			
		Desc:									
12470	184	Coast Printing & Stationer	3	3833	Yes	2023 5		11/8/2022	11/30/2022		\$179.00
		Desc: Door hangers									
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	600-00-6105 Office Supplies & Equipment		89.50		0.00	0			
		Desc: Office Supplies & Equipment									
		2	602-00-6105 Office Supplies & Equipment		89.50		0.00	0			
		Desc: Office Supplies & Equipment									
12471	89	Les Schwab	3	22200581995	Yes	2023 5		11/8/2022	11/30/2022		\$1,375.84
		Desc: Vehicle repair / maintenance									
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	200-00-6335 Vehicle Repairs & Maintenan		343.96		0.00	0			
		Desc: Vehicle Repairs & Maintenance									
		2	600-00-6335 Vehicle Repairs & Maintenan		343.96		0.00	0			
		Desc: Vehicle Repairs & Maintenance									
		3	601-00-6335 Vehicle Repairs & Maintenan		343.96		0.00	0			
		Desc: Vehicle Repairs & Maintenance									
		4	602-00-6335 Vehicle Repairs & Maintenan		343.96		0.00	0			
		Desc: Vehicle Repairs & Maintenance									
12472	30	S-C Paving	3	5327	Yes	2023 5		11/8/2022	11/30/2022		\$103.75
		Desc: Rock									
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	602-00-6305 Building Repairs & Maintenan		103.75		0.00	0			
		Desc: Building Repairs & Maintenance									
12473	245	Tillamook County Creamer	3	561554	Yes	2023 5		11/8/2022	11/30/2022		\$89.99
		Desc: Supplies									
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	600-00-6350 Personal Protective Equipme		30.00		0.00	0			
		Desc: Personal Protective Equipment									
		2	601-00-6350 Personal Protective Equipme		30.00		0.00	0			
		Desc: Personal Protective Equipment									
		3	602-00-6350 Personal Protective Equipme		29.99		0.00	0			
		Desc: Personal Protective Equipment									
12474	245	Tillamook County Creamer	3	562004	Yes	2023 5		11/8/2022	11/30/2022		\$79.96
		Desc: Supplies									
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	

A/P Control Report

for user asystAdmin from 11/1/2022 to 11/30/2022

Trans	Vendor	Name	Bank ID	Invoice	Posted	Fiscal Period	PO Nbr	Invoice Date	Due Date	Discount Date	Amount
		1 100-30-6105		Office Supplies & Equipment			79.96		0.00	0	
		Desc: Office Supplies & Equipment									
12475	173	Boyd's Implement Service	3	01-21201	Yes	2023 5		11/8/2022	11/30/2022		\$301.71
		Desc: small tool maint									
		Line Account Number					AP Amount	Liq Amount	Project	Task	Category
		1 602-00-6125		Shop Supplies & Small Tools			301.71	0.00	0		
		Desc: Shop Supplies & Small Tools									1099
12476	173	Boyd's Implement Service	3	01-21219	Yes	2023 5		11/8/2022	11/30/2022		\$32.18
		Desc: small tool maint									
		Line Account Number					AP Amount	Liq Amount	Project	Task	Category
		1 602-00-6125		Shop Supplies & Small Tools			32.18	0.00	0		
		Desc: Shop Supplies & Small Tools									1099
12477	114	Rosenberg Builders Suppl	3	2211-822906	Yes	2023 5		11/8/2022	11/30/2022		\$16.07
		Desc: Supplies									
		Line Account Number					AP Amount	Liq Amount	Project	Task	Category
		1 600-00-6305		Building Repairs & Mainten			5.36	0.00	0		
		Desc: Building Repairs & Maintenance									
		2 601-00-6305		Building Repairs & Mainten			5.36	0.00	0		
		Desc: Building Repairs & Maintenance									
		3 602-00-6305		Building Repairs & Mainten			5.35	0.00	0		
		Desc: Building Repairs & Maintenance									
12478	93	One Call Concepts, Inc.	3	2100212	Yes	2023 5		11/8/2022	11/30/2022		\$22.80
		Desc: Locate tickets									
		Line Account Number					AP Amount	Liq Amount	Project	Task	Category
		1 600-00-6990		Other Miscellaneous Expens			7.60	0.00	0		
		Desc: Other Miscellaneous Expenses									
		2 601-00-6990		Other Miscellaneous Expens			7.60	0.00	0		
		Desc: Other Miscellaneous Expenses									
		3 602-00-6990		Other Miscellaneous Expens			7.60	0.00	0		
		Desc: Other Miscellaneous Expenses									
12479	70	EC Electric, Inc	3	234615	Yes	2023 5		11/8/2022	11/30/2022		\$721.95
		Desc: park maintenance									
		Line Account Number					AP Amount	Liq Amount	Project	Task	Category
		1 100-50-6310		Grounds Maintenance			721.95	0.00	0		
		Desc: Grounds Maintenance									
12480	21	League of Oregon Cities	3	2022-R17540-13	Yes	2023 5		11/8/2022	11/30/2022		\$95.00
		Desc: Training									
		Line Account Number					AP Amount	Liq Amount	Project	Task	Category
		1 100-10-6410		Training			95.00	0.00	0		
		Desc: Training									
12481	37	Tillamook Farmers' Coope	3	K28775	Yes	2023 5		11/8/2022	11/30/2022		\$152.09
		Desc: PPE									
		Line Account Number					AP Amount	Liq Amount	Project	Task	Category
		1 100-30-6350		Personal Protective Equipme			152.09	0.00	0		
		Desc: Personal Protective Equipment									
12482	37	Tillamook Farmers' Coope	3	430254	Yes	2023 5		11/8/2022	11/30/2022		\$56.25
		Desc: Fuel									
		Line Account Number					AP Amount	Liq Amount	Project	Task	Category
		1 100-30-6140		Fuel/Lubes/Etc.			56.25	0.00	0		
		Desc: Fuel/Lubes/Etc.									
12483	37	Tillamook Farmers' Coope	3	429556	Yes	2023 5		11/8/2022	11/30/2022		\$23.99
		Desc: propane									
		Line Account Number					AP Amount	Liq Amount	Project	Task	Category

A/P Control Report

for user asystAdmin from 11/1/2022 to 11/30/2022

Trans	Vendor	Name	Bank ID	Invoice	Posted	Fiscal Period	PO Nbr	Invoice Date	Due Date	Discount Date	Amount
		1 602-00-6140		Fuel/Lubes/Etc.			23.99		0.00	0	
		Desc: Fuel/Lubes/Etc.									
12486	525	Tillamook Electronics Sup	3	10167908	Yes	2023 5		11/8/2022	11/30/2022		\$225.00
		Desc: PPE									
		Line Account Number					AP Amount	Liq Amount	Project	Task	Category
		1 100-30-6350		Personal Protective Equipme			225.00	0.00	0		
		Desc: Personal Protective Equipment									1099
12487	796	Pacific Office Automation	3	696753	Yes	2023 5		11/8/2022	11/30/2022		\$321.79
		Desc: Phones									
		Line Account Number					AP Amount	Liq Amount	Project	Task	Category
		1 100-30-6620		Telecommunications			80.45	0.00	0		
		Desc: Telecommunications									
		2 100-10-6620		Telecommunications			160.90	0.00	0		
		Desc: Telecommunications									
		3 600-00-6620		Telecommunications			26.82	0.00	0		
		Desc: Telecommunications									
		4 601-00-6620		Telecommunications			26.81	0.00	0		
		Desc: Telecommunications									
		5 602-00-6620		Telecommunications			26.81	0.00	0		
		Desc: Telecommunications									
12488	961	JWC Environmental Inc.	3	112689	Yes	2023 5		11/8/2022	11/30/2022		\$105,038.00
		Desc: Screen project									0
		Line Account Number					AP Amount	Liq Amount	Project	Task	Category
		1 602-00-8800		Utility System			105,038.00	0.00	2	1	EXP
		Desc: Utility System									
12489	962	CivicPlus	3	245760	Yes	2023 5		11/8/2022	11/30/2022		\$1,000.00
		Desc: Codification service									
		Line Account Number					AP Amount	Liq Amount	Project	Task	Category
		1 100-70-6290		Other Professional Fees			250.00	0.00	0		
		Desc: Other Professional Fees									
		2 100-10-6290		Other Professional Fees			100.00	0.00	0		
		Desc: Other Professional Fees									
		3 200-00-6290		Other Professional Fees			162.00	0.00	0		
		Desc: Other Professional Fees									
		4 600-00-6290		Other Professional Fees			162.00	0.00	0		
		Desc: Other Professional Fees									
		5 601-00-6290		Other Professional Fees			162.00	0.00	0		
		Desc: Other Professional Fees									
		6 602-00-6290		Other Professional Fees			164.00	0.00	0		
		Desc: Other Professional Fees									
12490	963	Department of Public Safet	3	ARF74715	Yes	2023 5		11/8/2022	11/30/2022		\$46.25
		Desc: Fieldprints									
		Line Account Number					AP Amount	Liq Amount	Project	Task	Category
		1 100-30-6410		Training			46.25	0.00	0		
		Desc: Training									
12491	97	Country Media	3	603286	Yes	2023 5		11/8/2022	11/30/2022		\$500.00
		Desc: Voters Guide									
		Line Account Number					AP Amount	Liq Amount	Project	Task	Category
		1 100-10-6825		Advertising/Publishing			500.00	0.00	0		
		Desc: Advertising/Publishing									
12492	831	Local Government Law Gr	3	64490-64492	Yes	2023 5		11/8/2022	11/30/2022		\$4,128.00
		Desc: Legal fees									
		Line Account Number					AP Amount	Liq Amount	Project	Task	Category

A/P Control Report

for user asystAdmin from 11/1/2022 to 11/30/2022

Trans	Vendor	Name	Bank ID	Invoice	Posted	Fiscal Period	PO Nbr	Invoice Date	Due Date	Discount Date	Amount
	1	100-30-6220		Legal Fees			365.50		0.00	0	
	Desc:	Legal Fees									1099
	2	601-00-6220		Legal Fees			2,192.50		0.00	0	
	Desc:	Legal Fees									1099
	3	100-70-6220		Legal Fees			129.00		0.00	0	
	Desc:	Legal Fees									1099
	4	100-90-6220		Legal Fees			1,441.00		0.00	0	
	Desc:	Legal Fees									1099
12493	894	Curtis Tools for Heroes	3	INV645944	Yes	2023	5		11/8/2022	11/30/2022	\$2,040.00
	Desc:	Small equipment maint									
	Line	Account Number					AP Amount	Liq Amount	Project	Task	Category
	1	100-30-6345		Operational Equipment & Re		2,040.00		0.00	0		
	Desc:	Operational Equipment & Repairs									
12494	1	Oregon Department of Rev	3	PR1303	Yes	2023	5		11/15/2022	11/15/2022	\$25.39
	Desc:	Payroll from 10/1/2022 to 10/31/2022									
	Line	Account Number					AP Amount	Liq Amount	Project	Task	Category
	1	100-30-2030		Payroll Taxes Payable		25.39		0.00	0		
	Desc:										
12495	2	U.S. Department of the Tre	3	PR1303	Yes	2023	5		11/15/2022	11/15/2022	\$294.54
	Desc:	Payroll from 10/1/2022 to 10/31/2022									
	Line	Account Number					AP Amount	Liq Amount	Project	Task	Category
	1	100-30-2030		Payroll Taxes Payable		294.54		0.00	0		
	Desc:										
12496	189	Oregon PERS	3	PR1303	Yes	2023	5		11/15/2022	11/15/2022	\$8.35
	Desc:	Payroll from 10/1/2022 to 10/31/2022									
	Line	Account Number					AP Amount	Liq Amount	Project	Task	Category
	1	100-30-2040		Retirement Payable		8.35		0.00	0		
	Desc:										
12497	1	Oregon Department of Rev	3	PR1302	Yes	2023	5		11/15/2022	11/15/2022	\$2,251.15
	Desc:	Payroll from 11/1/2022 to 11/15/2022									
	Line	Account Number					AP Amount	Liq Amount	Project	Task	Category
	1	100-00-2030		Payroll Taxes Payable		413.88		0.00	0		
	Desc:										
	2	100-30-2030		Payroll Taxes Payable		379.52		0.00	0		
	Desc:										
	3	200-00-2030		Payroll Taxes Payable		216.24		0.00	0		
	Desc:										
	4	600-00-2030		Payroll Taxes Payable		477.51		0.00	0		
	Desc:										
	5	601-00-2030		Payroll Taxes Payable		225.77		0.00	0		
	Desc:										
	6	602-00-2030		Payroll Taxes Payable		538.23		0.00	0		
	Desc:										
12498	2	U.S. Department of the Tre	3	PR1302	Yes	2023	5		11/15/2022	11/15/2022	\$8,918.10
	Desc:	Payroll from 11/1/2022 to 11/15/2022									
	Line	Account Number					AP Amount	Liq Amount	Project	Task	Category
	1	100-00-2030		Payroll Taxes Payable		1,638.14		0.00	0		
	Desc:										
	2	100-30-2030		Payroll Taxes Payable		1,360.63		0.00	0		
	Desc:										
	3	200-00-2030		Payroll Taxes Payable		863.46		0.00	0		
	Desc:										
	4	600-00-2030		Payroll Taxes Payable		1,838.02		0.00	0		
	Desc:										

A/P Control Report

for user asystAdmin from 11/1/2022 to 11/30/2022

Trans	Vendor	Name	Bank ID	Invoice	Posted	Fiscal Period	PO Nbr	Invoice Date	Due Date	Discount Date	Amount
	12	602-00-2055		Med/Life Insurance Payable			2,692.19		0.00	0	
		Desc:									
12501	189	Oregon PERS	3	PR1302	Yes	2023	5	11/15/2022	11/15/2022		\$8,712.77
		Desc: Payroll from 11/1/2022 to 11/15/2022									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	100-00-2040	Retirement Payable			1,593.01	0.00	0		
		Desc:									
		2	100-30-2040	Retirement Payable			1,450.58	0.00	0		
		Desc:									
		3	200-00-2040	Retirement Payable			816.50	0.00	0		
		Desc:									
		4	600-00-2040	Retirement Payable			1,760.28	0.00	0		
		Desc:									
		5	601-00-2040	Retirement Payable			883.77	0.00	0		
		Desc:									
		6	602-00-2040	Retirement Payable			2,208.63	0.00	0		
		Desc:									
12502	190	Oregon Department of Jus	3	PR1302	Yes	2023	5	11/15/2022	11/15/2022		\$92.50
		Desc: Payroll from 11/1/2022 to 11/15/2022									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	100-00-2050	Garnishments Payable			0.93	0.00	0		
		Desc:									
		2	200-00-2050	Garnishments Payable			0.93	0.00	0		
		Desc:									
		3	600-00-2050	Garnishments Payable			9.25	0.00	0		
		Desc:									
		4	601-00-2050	Garnishments Payable			1.85	0.00	0		
		Desc:									
		5	602-00-2050	Garnishments Payable			79.54	0.00	0		
		Desc:									
12503	777	Richardson Wang LLP	3	3298	Yes	2023	5	11/15/2022	11/30/2022		\$4,090.00
		Desc: Legal fees									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	100-90-6220	Legal Fees			4,090.00	0.00	0		
		Desc: Legal Fees									
											1099
12504	440	Tillamook Tire Service, Inc	3	84199	Yes	2023	5	11/15/2022	11/30/2022		\$1,220.00
		Desc: Tires - new fire truck									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	100-30-6345	Operational Equipment & Re			1,220.00	0.00	0		
		Desc: Operational Equipment & Repairs									
12505	890	Active911, Inc.	3	451428	Yes	2023	5	11/15/2022	11/30/2022		\$128.65
		Desc: Subscription									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	100-30-6860	Computers/Software/Service			128.65	0.00	0		
		Desc: Computers/Software/Services									
12506	739	Power Systems West	3	SI226103956	Yes	2023	5	11/15/2022	11/30/2022		\$1,586.29
		Desc: Maintenance									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	602-00-6305	Building Repairs & Maintenan			1,586.29	0.00	0		
		Desc: Building Repairs & Maintenance									
12507	739	Power Systems West	3	SI2261003955	Yes	2023	5	11/15/2022	11/30/2022		\$583.32
		Desc: Maintenance									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category

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		1 602-00-6305		Building Repairs & Maintenan			583.32		0.00	0	
		Desc: Building Repairs & Maintenance									
12508	739	Power Systems West	3	SI2261003953	Yes	2023	5	11/15/2022	11/30/2022		\$586.10
		Desc: Maintenance									
		Line	Account Number	AP Amount	Liq Amount	Project	Task	Category			
		1	600-00-6305	Building Repairs & Maintenan	586.10	0.00	0				
		Desc: Building Repairs & Maintenance									
12509	739	Power Systems West	3	SI2261003952	Yes	2023	5	11/15/2022	11/30/2022		\$859.47
		Desc: Maintenance									
		Line	Account Number	AP Amount	Liq Amount	Project	Task	Category			
		1	601-00-6305	Building Repairs & Maintenan	859.47	0.00	0				
		Desc: Building Repairs & Maintenance									
12510	739	Power Systems West	3	SI2261003984	Yes	2023	5	11/15/2022	11/30/2022		\$1,477.04
		Desc: Maintenance									
		Line	Account Number	AP Amount	Liq Amount	Project	Task	Category			
		1	602-00-6305	Building Repairs & Maintenan	1,477.04	0.00	0				
		Desc: Building Repairs & Maintenance									
12511	236	IDEXX Laboratories, Inc.	3	3117150986	Yes	2023	5	11/15/2022	11/30/2022		\$501.04
		Desc: Supplies									
		Line	Account Number	AP Amount	Liq Amount	Project	Task	Category			
		1	602-00-6135	Chemical/Lab Supplies	501.04	0.00	0				
		Desc: Chemical/Lab Supplies									
12512	369	Ferguson Waterworks	3	1152262	Yes	2023	5	11/15/2022	11/30/2022		\$6,025.53
		Desc: System repair									
		Line	Account Number	AP Amount	Liq Amount	Project	Task	Category			
		1	600-00-6325	Utility System Repairs	6,025.53	0.00	0				
		Desc: Utility System Repairs									
12513	70	EC Electric, Inc	3	235240	Yes	2023	5	11/15/2022	11/30/2022		\$467.05
		Desc: Electric work									
		Line	Account Number	AP Amount	Liq Amount	Project	Task	Category			
		1	100-10-6305	Building Repairs & Maintenan	467.05	0.00	0				
		Desc: Building Repairs & Maintenance									
12514	369	Ferguson Waterworks	3	1156383	Yes	2023	5	11/15/2022	11/30/2022		\$61.33
		Desc: Supplies									
		Line	Account Number	AP Amount	Liq Amount	Project	Task	Category			
		1	600-00-6130	Customer Meters & Supplies	61.33	0.00	0				
		Desc: Customer Meters & Supplies									
12515	369	Ferguson Waterworks	3	1150407	Yes	2023	5	11/15/2022	11/30/2022		\$840.48
		Desc: Supplies									
		Line	Account Number	AP Amount	Liq Amount	Project	Task	Category			
		1	602-00-6345	Operational Equipment & Re	840.48	0.00	0				
		Desc: Operational Equipment & Repairs									
12516	114	Rosenberg Builders Suppl	3	2211-826562	Yes	2023	5	11/15/2022	11/30/2022		\$35.14
		Desc: Supplies									
		Line	Account Number	AP Amount	Liq Amount	Project	Task	Category			
		1	100-30-6305	Building Repairs & Maintenan	-35.14	0.00	0				
		Desc: Building Repairs & Maintenance									
12517	114	Rosenberg Builders Suppl	3	2211-825304	Yes	2023	5	11/15/2022	11/30/2022		\$17.07
		Desc: Supplies									
		Line	Account Number	AP Amount	Liq Amount	Project	Task	Category			
		1	100-30-6105	Office Supplies & Equipment	17.07	0.00	0				
		Desc: Office Supplies & Equipment									

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12518	544	Wave	3	106825901-0009	Yes	2023 5		11/15/2022	11/23/2022		\$766.00
		Desc:	Internet service								
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	100-30-6860		Computers/Software/Service		95.74	0.00	0		
		Desc:	Computers/Software/Services								
		2	100-10-6860		Computers/Software/Service		287.25	0.00	0		
		Desc:	Computers/Software/Services								
		3	600-00-6860		Computers/Software/Service		127.67	0.00	0		
		Desc:	Computers/Software/Services								
		4	601-00-6860		Computers/Software/Service		127.67	0.00	0		
		Desc:	Computers/Software/Services								
		5	602-00-6860		Computers/Software/Service		127.67	0.00	0		
		Desc:	Computers/Software/Services								
12519	12	DEQ/Business Office	3	R13841-12/22	Yes	2023 5		11/15/2022	12/1/2022		\$21,183.00
		Desc:	DEQ loan #R13841 payment								
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	302-22-7040		Principal Payments - Notes P		20,306.00	0.00	0		
		Desc:	Principal Payments - Notes Payable								
		2	302-22-7045		Interest Payments - Notes Pa		877.00	0.00	0		
		Desc:	Interest Payments - Notes Payable								
12520	821	Industrial Systems, Inc.	3	21.52.02-3	Yes	2023 5		11/15/2022	11/30/2022		\$72.00
		Desc:	Software								
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	602-00-6860		Computers/Software/Service		72.00	0.00	0		
		Desc:	Computers/Software/Services								
12521	950	ORR Inc.	3	22020-03	Yes	2023 5		11/15/2022	11/30/2022		\$56,205.64
		Desc:	Screen project								
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	602-00-8800		Utility System		56,205.64	0.00	2	1	EXP
		Desc:	Utility System								
											1099
12522	208	USPS	3	Nov 2022 posta	Yes	2023 5		11/16/2022	11/30/2022		\$1,000.00
		Desc:	Postage								
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	600-00-6105		Office Supplies & Equipment		500.00	0.00	0		
		Desc:	Office Supplies & Equipment								
		2	602-00-6105		Office Supplies & Equipment		500.00	0.00	0		
		Desc:	Office Supplies & Equipment								
12523	562	Northstar Chemical	3	239296	Yes	2023 5		11/17/2022	11/30/2022		\$1,383.43
		Desc:	Chemical supplies								
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	601-00-6135		Chemical/Lab Supplies		1,383.43	0.00	0		
		Desc:	Chemical/Lab Supplies								
12524	114	Rosenberg Builders Suppl	3	2211-829161	Yes	2023 5		11/17/2022	11/30/2022		\$22.09
		Desc:	Supplies								
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	600-00-6335		Vehicle Repairs & Maintenan		7.36	0.00	0		
		Desc:	Vehicle Repairs & Maintenance								
		2	601-00-6335		Vehicle Repairs & Maintenan		7.36	0.00	0		
		Desc:	Vehicle Repairs & Maintenance								
		3	602-00-6335		Vehicle Repairs & Maintenan		7.37	0.00	0		
		Desc:	Vehicle Repairs & Maintenance								
12525	369	Ferguson Waterworks	3	1158010	Yes	2023 5		11/17/2022	11/30/2022		\$696.90
		Desc:	Supplies								
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	

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12534	957	Sirennet	3	0264795	Yes	2023 5		11/21/2022	12/1/2022		\$137.00
		Desc: Supplies									
		Line	Account Number	AP Amount	Liq Amount	Project	Task	Category			
		1	100-30-6350	Personal Protective Equipme	137.00	0.00	0				
		Desc: Personal Protective Equipment									
12535	739	Power Systems West	3	SI2261004076	Yes	2023 5		11/21/2022	12/1/2022		\$690.66
		Desc: Generator Maintenance									
		Line	Account Number	AP Amount	Liq Amount	Project	Task	Category			
		1	100-30-6345	Operational Equipment & Re	690.66	0.00	0				
		Desc: Operational Equipment & Repairs									
12536	882	PSI	3	7534	Yes	2023 5		11/22/2022	11/30/2022		\$1,595.00
		Desc: Striping for fire truck									
		Line	Account Number	AP Amount	Liq Amount	Project	Task	Category			
		1	100-30-6350	Personal Protective Equipme	1,595.00	0.00	0				
		Desc: Personal Protective Equipment									
12537	369	Ferguson Waterworks	3	1158145	Yes	2023 5		11/22/2022	11/30/2022		\$142.16
		Desc: Supplies									
		Line	Account Number	AP Amount	Liq Amount	Project	Task	Category			
		1	602-00-8800	Utility System	142.16	0.00	2	1	EXP		
		Desc: Utility System									
12538	967	Tillamook High School	3	215	Yes	2023 5		11/22/2022	11/30/2022		\$100.00
		Desc: BCEV - Bucket lids									
		Line	Account Number	AP Amount	Liq Amount	Project	Task	Category			
		1	100-10-6870	Pre-Hazard Preparedness	100.00	0.00	0				
		Desc: Pre-Hazard Preparedness									
12539	1	Oregon Department of Rev	3	PR1305	Yes	2023 5		11/30/2022	11/30/2022		\$2,251.15
		Desc: Payroll from 11/16/2022 to 11/30/2022									
		Line	Account Number	AP Amount	Liq Amount	Project	Task	Category			
		1	100-00-2030	Payroll Taxes Payable	413.88	0.00	0				
		Desc:									
		2	100-30-2030	Payroll Taxes Payable	379.52	0.00	0				
		Desc:									
		3	200-00-2030	Payroll Taxes Payable	216.24	0.00	0				
		Desc:									
		4	600-00-2030	Payroll Taxes Payable	477.51	0.00	0				
		Desc:									
		5	601-00-2030	Payroll Taxes Payable	225.77	0.00	0				
		Desc:									
		6	602-00-2030	Payroll Taxes Payable	538.23	0.00	0				
		Desc:									
12540	2	U.S. Department of the Tre	3	PR1305	Yes	2023 5		11/30/2022	11/30/2022		\$8,918.10
		Desc: Payroll from 11/16/2022 to 11/30/2022									
		Line	Account Number	AP Amount	Liq Amount	Project	Task	Category			
		1	100-00-2030	Payroll Taxes Payable	1,638.14	0.00	0				
		Desc:									
		2	100-30-2030	Payroll Taxes Payable	1,360.63	0.00	0				
		Desc:									
		3	200-00-2030	Payroll Taxes Payable	863.46	0.00	0				
		Desc:									
		4	600-00-2030	Payroll Taxes Payable	1,838.02	0.00	0				
		Desc:									
		5	601-00-2030	Payroll Taxes Payable	987.51	0.00	0				
		Desc:									

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	6	602-00-2030		Payroll Taxes Payable			2,230.34		0.00	0	
	Desc:										
12541	5	Aflac	3	PR1305	Yes	2023	5	11/30/2022	11/30/2022		\$266.92
	Desc: Payroll from 11/16/2022 to 11/30/2022										
	Line	Account Number					AP Amount	Liq Amount	Project	Task	Category
	1	100-00-2030		Payroll Taxes Payable			20.56	0.00	0		
	Desc:										
	2	100-00-2055		Med/Life Insurance Payable			39.71	0.00	0		
	Desc:										
	3	100-30-2055		Med/Life Insurance Payable			4.61	0.00	0		
	Desc:										
	4	200-00-2030		Payroll Taxes Payable			11.06	0.00	0		
	Desc:										
	5	200-00-2055		Med/Life Insurance Payable			10.62	0.00	0		
	Desc:										
	6	600-00-2030		Payroll Taxes Payable			28.90	0.00	0		
	Desc:										
	7	600-00-2055		Med/Life Insurance Payable			38.77	0.00	0		
	Desc:										
	8	601-00-2030		Payroll Taxes Payable			6.86	0.00	0		
	Desc:										
	9	601-00-2055		Med/Life Insurance Payable			24.13	0.00	0		
	Desc:										
	10	602-00-2030		Payroll Taxes Payable			29.94	0.00	0		
	Desc:										
	11	602-00-2055		Med/Life Insurance Payable			51.76	0.00	0		
	Desc:										
12542	98	CIS	3	PR1305	Yes	2023	5	11/30/2022	11/30/2022		\$10,461.20
	Desc: Payroll from 11/16/2022 to 11/30/2022										
	Line	Account Number					AP Amount	Liq Amount	Project	Task	Category
	1	100-00-2030		Payroll Taxes Payable			201.05	0.00	0		
	Desc:										
	2	100-00-2055		Med/Life Insurance Payable			1,555.74	0.00	0		
	Desc:										
	3	100-30-2030		Payroll Taxes Payable			201.97	0.00	0		
	Desc:										
	4	100-30-2055		Med/Life Insurance Payable			1,055.67	0.00	0		
	Desc:										
	5	200-00-2030		Payroll Taxes Payable			117.89	0.00	0		
	Desc:										
	6	200-00-2055		Med/Life Insurance Payable			877.55	0.00	0		
	Desc:										
	7	600-00-2030		Payroll Taxes Payable			280.25	0.00	0		
	Desc:										
	8	600-00-2055		Med/Life Insurance Payable			2,083.36	0.00	0		
	Desc:										
	9	601-00-2030		Payroll Taxes Payable			116.34	0.00	0		
	Desc:										
	10	601-00-2055		Med/Life Insurance Payable			909.75	0.00	0		
	Desc:										
	11	602-00-2030		Payroll Taxes Payable			369.46	0.00	0		
	Desc:										
	12	602-00-2055		Med/Life Insurance Payable			2,692.17	0.00	0		
	Desc:										

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12550	27	Tillamook People's Utility	3	21211-Dec 2022	Yes	2023 5		11/29/2022	12/16/2022		\$35.22
		Desc:	Power								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category
		1	100-50-6605		Electricity		35.22	0.00	0		
		Desc:	Electricity								
12551	27	Tillamook People's Utility	3	21215-Dec 2022	Yes	2023 5		11/29/2022	12/16/2022		\$655.00
		Desc:	Power								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category
		1	200-00-6605		Electricity		655.00	0.00	0		
		Desc:	Electricity								
12552	27	Tillamook People's Utility	3	21221-Dec 2022	Yes	2023 5		11/29/2022	12/16/2022		\$307.02
		Desc:	Power								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category
		1	100-30-6605		Electricity		307.02	0.00	0		
		Desc:	Electricity								
12553	27	Tillamook People's Utility	3	21223-Dec 2022	Yes	2023 5		11/29/2022	12/16/2022		\$168.61
		Desc:	Power								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category
		1	100-10-6605		Electricity		168.61	0.00	0		
		Desc:	Electricity								
12554	27	Tillamook People's Utility	3	21224-Dec 2022	Yes	2023 5		11/29/2022	12/16/2022		\$208.74
		Desc:	Power								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category
		1	100-10-6605		Electricity		208.74	0.00	0		
		Desc:	Electricity								
12555	27	Tillamook People's Utility	3	21231-Dec 2022	Yes	2023 5		11/29/2022	12/16/2022		\$141.41
		Desc:	Power								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category
		1	602-00-6605		Electricity		141.41	0.00	0		
		Desc:	Electricity								
12556	27	Tillamook People's Utility	3	21244-Dec 2022	Yes	2023 5		11/29/2022	12/16/2022		\$30.45
		Desc:	Power								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category
		1	200-00-6605		Electricity		30.45	0.00	0		
		Desc:	Electricity								
12557	27	Tillamook People's Utility	3	22182-Dec 2022	Yes	2023 5		11/29/2022	12/16/2022		\$33.06
		Desc:	Power								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category
		1	601-00-6605		Electricity		33.06	0.00	0		
		Desc:	Electricity								
12558	27	Tillamook People's Utility	3	22221-Dec 2022	Yes	2023 5		11/29/2022	12/16/2022		\$255.44
		Desc:	Power								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category
		1	601-00-6605		Electricity		255.44	0.00	0		
		Desc:	Electricity								
12559	27	Tillamook People's Utility	3	22713-Dec 2022	Yes	2023 5		11/29/2022	12/16/2022		\$1,785.47
		Desc:	Power								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category
		1	601-00-6605		Electricity		1,785.47	0.00	0		
		Desc:	Electricity								
12560	27	Tillamook People's Utility	3	41352-Dec 2022	Yes	2023 5		11/29/2022	12/16/2022		\$200.04
		Desc:	Power								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category

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	1	200-00-6605		Electricity			50.01		0.00	0	
	Desc:	Electricity									
	2	600-00-6605		Electricity			50.01		0.00	0	
	Desc:	Electricity									
	3	601-00-6605		Electricity			50.01		0.00	0	
	Desc:	Electricity									
	4	602-00-6605		Electricity			50.01		0.00	0	
	Desc:	Electricity									
12561	27	Tillamook People's Utility	3	45448-Dec 2022	Yes	2023	5		11/29/2022	12/16/2022	\$93.41
	Desc:	Power									
	Line	Account Number		AP Amount		Liq Amount		Project	Task	Category	
	1	100-50-6605		Electricity		93.41		0.00	0		
	Desc:	Electricity									
12562	27	Tillamook People's Utility	3	75292-Dec 2022	Yes	2023	5		11/29/2022	12/16/2022	\$30.45
	Desc:	Power									
	Line	Account Number		AP Amount		Liq Amount		Project	Task	Category	
	1	602-00-6605		Electricity		30.45		0.00	0		
	Desc:	Electricity									
12563	27	Tillamook People's Utility	3	96528-Dec 2022	Yes	2023	5		11/29/2022	12/16/2022	\$39.37
	Desc:	Power									
	Line	Account Number		AP Amount		Liq Amount		Project	Task	Category	
	1	100-50-6605		Electricity		39.37		0.00	0		
	Desc:	Electricity									
12564	27	Tillamook People's Utility	3	97001-Dec 2022	Yes	2023	5		11/29/2022	12/16/2022	\$32.75
	Desc:	Power									
	Line	Account Number		AP Amount		Liq Amount		Project	Task	Category	
	1	100-10-6605		Electricity		32.75		0.00	0		
	Desc:	Electricity									
12565	855	AKS Engineering & Forest	3	8605-01-10	Yes	2023	5		11/29/2022	12/15/2022	\$5,845.00
	Desc:	Engineering - Screens									
	Line	Account Number		AP Amount		Liq Amount		Project	Task	Category	
	1	602-00-8800		Utility System		5,845.00		0.00	2	1	EXP
	Desc:	Utility System									
12566	727	Impact Office Systems	3	Imp863-C286-IN	Yes	2023	5		11/29/2022	12/15/2022	\$227.89
	Desc:	Copies									
	Line	Account Number		AP Amount		Liq Amount		Project	Task	Category	
	1	100-30-6840		Printing & Copying		25.00		0.00	0		
	Desc:	Printing & Copying									
	2	100-10-6105		Office Supplies & Equipment		202.89		0.00	0		
	Desc:	Office Supplies & Equipment									
12567	180	CenturyLink	3	314199659-Dec	Yes	2023	5		11/29/2022	12/12/2022	\$238.34
	Desc:	Phone Bill									
	Line	Account Number		AP Amount		Liq Amount		Project	Task	Category	
	1	100-30-6620		Telecommunications		59.59		0.00	0		
	Desc:	Telecommunications									
	2	100-10-6620		Telecommunications		178.75		0.00	0		
	Desc:	Telecommunications									
12568	114	Rosenberg Builders Suppl	3	2211-834137	Yes	2023	5		11/29/2022	12/16/2022	\$84.34
	Desc:	Supplies									
	Line	Account Number		AP Amount		Liq Amount		Project	Task	Category	
	1	602-00-6325		Utility System Repairs		84.34		0.00	0		
	Desc:	Utility System Repairs									

A/P Control Report

for user asystAdmin from 11/1/2022 to 11/30/2022

Trans	Vendor	Name	Bank ID	Invoice	Posted	Fiscal Period	PO Nbr	Invoice Date	Due Date	Discount Date	Amount
12569	176	Carson Oil	3	IN-0788704	Yes	2023 5		11/29/2022	12/15/2022		\$1,813.82
		Desc:	Fuel								
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	600-00-6140		Fuel/Lubes/Etc.		604.61	0.00	0		
		Desc:	Fuel/Lubes/Etc.								
		2	601-00-6140		Fuel/Lubes/Etc.		604.61	0.00	0		
		Desc:	Fuel/Lubes/Etc.								
		3	602-00-6140		Fuel/Lubes/Etc.		604.60	0.00	0		
		Desc:	Fuel/Lubes/Etc.								
12570	369	Ferguson Waterworks	3	1159578	Yes	2023 5		11/29/2022	12/15/2022		\$147.60
		Desc:	Supplies								
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	602-00-6190		Other Supplies		147.60	0.00	0		
		Desc:	Other Supplies								
12571	110	Public Safety Center	3	6107172	Yes	2023 5		11/29/2022	12/16/2022		\$192.71
		Desc:	PPE								
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	100-30-6350		Personal Protective Equipme		192.71	0.00	0		
		Desc:	Personal Protective Equipment								
12572	110	Public Safety Center	3	6107348	Yes	2023 5		11/29/2022	12/16/2022		\$169.90
		Desc:	PPE								
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	100-30-6350		Personal Protective Equipme		169.90	0.00	0		
		Desc:	Personal Protective Equipment								
12573	110	Public Safety Center	3	6107276	Yes	2023 5		11/29/2022	12/16/2022		\$79.99
		Desc:	PPE								
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	100-30-6350		Personal Protective Equipme		79.99	0.00	0		
		Desc:	Personal Protective Equipment								
12574	154	Quill	3	29054349	Yes	2023 5		11/29/2022	12/15/2022		\$37.88
		Desc:	Supplies								
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	100-10-6105		Office Supplies & Equipment		8.89	0.00	0		
		Desc:	Office Supplies & Equipment								
		2	100-30-6105		Office Supplies & Equipment		28.99	0.00	0		
		Desc:	Office Supplies & Equipment								
12575	154	Quill	3	29057752	Yes	2023 5		11/29/2022	12/15/2022		\$8.49
		Desc:	Supplies								
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	100-10-6105		Office Supplies & Equipment		8.49	0.00	0		
		Desc:	Office Supplies & Equipment								
12576	956	911 Supply Public Safety	3	INV-1-27708	Yes	2023 5		11/29/2022	12/25/2022		\$375.00
		Desc:	PPE								
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	100-30-6350		Personal Protective Equipme		375.00	0.00	0		
		Desc:	Personal Protective Equipment								
12577	523	North Coast Lawn	3	82994	Yes	2023 5		11/29/2022	12/15/2022		\$1,530.00
		Desc:	Lawn maintenance								
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	100-10-6311		Contracted Ground Maintena		280.00	0.00	0		
		Desc:	Contracted Ground Maintenance								
		2	100-50-6311		Contracted Ground Maintena		1,095.00	0.00	0		
		Desc:	Contracted Ground Maintenance								

A/P Control Report

for user asystAdmin from 11/1/2022 to 11/30/2022

Trans	Vendor	Name	Bank ID	Invoice	Posted	Fiscal Period	PO Nbr	Invoice Date	Due Date	Discount Date	Amount
	3	600-00-6311		Contracted Ground Maintena			155.00		0.00	0	
		Desc: Contracted Ground Maintenance									1099
12578	337	Oregon Health Authority -	3	Bettis - 2022	Yes	2023	5	11/29/2022	12/15/2022		\$210.00
		Desc: Bettis - Certifications									
		Line	Account Number			AP Amount	Liq Amount	Project	Task	Category	
		1	600-00-6410		Training	70.00	0.00	0			
		Desc: Training									
		2	601-00-6410		Training	70.00	0.00	0			
		Desc: Training									
		3	602-00-6410		Training	70.00	0.00	0			
		Desc: Training									

Fund 100 Total	40,876.19	0.00
Fund 200 Total	7,069.92	0.00
Fund 302 Total	21,183.00	0.00
Fund 600 Total	24,526.85	0.00
Fund 601 Total	22,875.14	0.00
Fund 602 Total	198,125.53	0.00
Grand Total	314,656.63	0.00

CITY OF BAY CITY
RESOLUTION NO. 2022-29

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BAY CITY SETTING FEES FOR ALL PERMITS AND APPLICATIONS PROVIDED FOR IN BAY CITY DEVELOPMENT ORDINANCE, PUBLIC WORKS AND ADMINISTRATIVE SERVICES, AND REPEALING BAY CITY RESOLUTION NO. 08-14 AND ALL PRIOR RESOLUTIONS SETTING FEES FOR DEVELOPMENT PERMITS, APPLICATIONS AND ADMINISTRATIVE FEES.

WHEREAS, Certain fees and charges have been previously set by Resolution 08-14 in 2008 and have not been increased since; and

WHEREAS, The City Council discussed these fees at a City Council meeting on November 8, 2022; and

WHEREAS, The operating revenue for the City of Bay City is partially funded by fees for services; and

WHEREAS, Staff are proposing some fee adjustments and some new fees that will go into effect January 1, 2023.

PLANNING:

a. SFD (Single Family Dwelling)	\$300
b. Duplex	\$350
c. New Manufactured Home	\$300
d. New Multifamily (3 units and up)	\$200/unit
e. Additions	\$150
f. Dry Rot, remodels, demo	\$100
g. Geological Hazard, overlay zones	\$200
h. Lot Combination	\$100
i. Sign Permit	\$75
j. Change of Use	\$150
k. Flood Plain Development	\$250
l. Home Occupation	\$100
m. Land Use Compatibility Statement	\$100
n. Mobile Unit Placement	\$250
o. Pre-Application Consultation	\$100
<i>(Credit towards land use fee if land use application is submitted within 6 months of consultation)</i>	

ALL OTHER RESIDENTIAL WORK

a. Church / Non-Profit	\$600
------------------------	-------

b. New Commercial	\$750
c. Commercial Remodel (exterior or interior)	\$250
d. Accessory Structures (does not include ADU's)	\$200
e. Accessory Dwelling Units (ADU)	\$250

LAND USE:

a. Appeal	Same as Application Fee
b. Annexation	\$2,000
c. Comprehensive Plan and Map Amendment	\$1,500
d. Development Ordinance Amendment	\$1,500
e. Conditional Use Permit	\$750
f. Variance	\$750
g. Planned Development Subdivision	\$1,500 + \$20/lot
h. Subdivision	\$1,500 + \$20/Lot
i. Partition / Lot Line Adjustment	\$400
j. Temporary Use Permit / Special Use Permit	\$250
k. UGB Amendment	\$2,000
l. Site Development Review (Proposed)	\$750

PUBLIC WORKS:

a. Grading and Erosion	\$125
b. Right-of-Way Permit Driveway/Culvert	\$125
c. Right-of-Way Permit Utility Work	\$125
d. Tree Removal/Wood Cutting	No Charge
e. Vehicle Removal and Daily Impound	Labor Cost, Tow Bill plus 10%, and \$25 / Day Impound

ADMINISTRATIVE:

a. Community Hall Rental – City Resident	\$200
b. Community Hall Rental – Non-Resident	\$250
c. Short Term Rental Registration / Review	\$100
d. Dog License Unneutered	\$20
e. Dog License Neutered	\$10
f. Dog License – Senior discount	½ Rate
g. Dog License – Duplicate	\$5
h. Dog License – Late Fee	\$10
i. Digital Recording	\$5/Recording requester to provide recording device
j. Staff Hourly Charge	\$50/Hour
	Staff will provide an estimate of fees for Public Records Request prior to processing.
k. Large Production Request	Admin fees + \$.10/page copy
l. Business Registration / License	\$100

m. Garage Sale Permit

No Charge

REVOCATION: Bay City Resolution 08-14 and all other Resolutions in conflict with this Resolution are hereby revoked.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Bay City hereby adopts new fees that will go into effect January 1, 2023.

ADOPTED, by the City Council this 13th day of December 2022, and approved by the Mayor of Bay City this 13th day of December 2022.

David McCall, Mayor

ATTEST:

Lindsey Gann, City Recorder



City of Bay City

PO Box 3309
Bay City, OR 97107
Phone (503) 377-2288
Fax (503) 377-4044
TDD 7-1-1
www.ci.bay-city.or.us

December 12, 2022

Secretary of State
Division of Audits
255 Capitol St. NE Ste 500
Salem, OR 97310-0720

Dear Division of Audits,

We as the Bay City Council are aware of the lack of segregation of duties issue that exists within our organization and has been noted by our auditors. We have taken steps to mitigate the risks to our organization by implementing additional review and approval steps, however due to a lack of available resources, we are unable to add the additional staff necessary to remove this deficiency. The Bay City Council is also aware that the city had outstanding checks that were erroneous and needed to be adjusted. At this time the checks have been removed/adjusted per the adjusting journal entries requested by our auditors and balanced to the general ledger. All other items are being addressed through a fiscal policy that is in process and will be reviewed by Bay City Council to ensure proper financial procedures are followed by all personnel.

Sincerely,

David McCall, Mayor



CITY OF BAY CITY
Tillamook County, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2022



436 1st Avenue W • PO Box 1072
Albany, Oregon 97321 • (541) 223-5555

**CITY OF BAY CITY
Tillamook County, Oregon**

CITY OFFICIALS

June 30, 2022

MAYOR

David McCall
9633 1st Street
Bay City, Oregon 97107

CITY COUNCIL

Kathleen Baker, Council President
6315 Seattle Avenue
Bay City, Oregon 97107

Tom Imhoff
PO Box 3572
Bay City, Oregon 97107

Tim Josi (appointed 2/8/22)
6740 Baseline Road
Tillamook, Oregon 97107

Wendy Krostag
5515 Pacific Avenue
Bay City, Oregon 97107

Melissa Rondeau
5545 Main Street
Bay City, Oregon 97107

Helen Wright
PO Box 3087
Bay City, Oregon 97107

CITY RECORDER

Lindsey Gann

**CITY OF BAY CITY
Tillamook County, Oregon**

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

The Honorable David McCall, Mayor
and Members of the City Council
City of Bay City
Bay City, Oregon 97107

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Bay City, Tillamook County, Oregon, as of and for the year ended June 30, 2022, 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 financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Bay City, Tillamook County, Oregon as of June 30, 2022, and the respective changes in modified cash basis financial position thereof for the year then ended on the basis of accounting described in Note I.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Bay City, Tillamook County, Oregon, 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 Note I of the financial statements, which describes the basis of accounting. The City of Bay City, Tillamook County, Oregon, prepares its financial statements 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 that matter.

Emphasis of Matter - Change in Accounting Principle

As described in the notes to the financial statements, in the year ended June 30, 2022, the City adopted new accounting guidance: GASB Statement No. 83, *Certain Asset Retirement Obligations*, Statement No. 87, *Leases*, Statement No. 92, *Omnibus 2020*, and Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statement No. 14 and No. 84, and a supersession of GASB Statement No. 32*. 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 these financial statements in accordance with the modified cash basis of accounting described in Note I, 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 misstatements, 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 generally accepted auditing standards 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 generally accepted auditing standards and *Government Auditing Standards*, we:

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

Supplementary Information

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


Other Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated November 21, 2022 on our tests of the City's compliance with certain provisions of laws and regulations 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 21, 2022, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Bay City's internal control over financial reporting and compliance.

Accuity, LLC

By: 

Glen O. Kearns, CPA

Albany, Oregon
November 21, 2022

BASIC FINANCIAL STATEMENTS

CITY OF BAY CITY
Tillamook County, Oregon

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

June 30, 2022

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets			
Cash and cash equivalents	\$ 1,061,454	\$ 4,323,322	\$ 5,384,776
Restricted assets			
Cash and cash equivalents	510,196	-	510,196
Housing rehabilitation loans receivable	104,459	-	104,459
Capital assets not being depreciated	1,211,124	444,326	1,655,450
Capital assets being depreciated, net	3,342,361	7,229,896	10,572,257
Total assets	6,229,594	11,997,544	18,227,138
LIABILITIES			
Current liabilities			
Accrued payroll	367	989	1,356
Customer deposits	1,464	2,647	4,111
Long-term debt, current portion	27,823	52,555	80,378
Total current liabilities	29,654	56,191	85,845
Noncurrent liabilities			
Long-term debt, less current portion	52,197	380,465	432,662
Total liabilities	81,851	436,656	518,507
DEFERRED INFLOWS OF RESOURCES - USER FEES	21,458	-	21,458
NET POSITION			
Net investment in capital assets	4,473,465	7,241,202	11,714,667
Restricted for various purposes	510,110	-	510,110
Unrestricted	1,652,820	4,319,686	5,972,506
Total net position	\$ 6,126,285	\$ 11,560,888	\$ 17,687,173

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

CITY OF BAY CITY
Tillamook County, Oregon
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

For the Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities							
General government	\$ 265,378	\$ 15,732	\$ 1,000	\$ -	\$ (248,646)	\$ -	\$ (248,646)
Public safety	221,228	-	-	-	(221,228)	-	(221,228)
Planning and development	25,138	11,000	17	40,000	25,879	-	25,879
Culture and recreation	148,621	420	-	-	(148,201)	-	(148,201)
Highways and streets	133,749	140,883	-	-	7,134	-	7,134
Unallocated depreciation	119,212	-	-	-	(119,212)	-	(119,212)
Interest on long-term debt	32,920	-	-	-	(32,920)	-	(32,920)
Total governmental activities	\$ 946,246	\$ 168,035	\$ 1,017	\$ 40,000	\$ (737,194)	-	(737,194)
Business-type activities							
Water operations	\$ 844,382	\$ 875,265	\$ -	\$ 370,000	-	400,883	400,883
Sewer operations	557,773	434,774	-	474,389	-	351,390	351,390
Total business-type activities	\$ 1,402,155	\$ 1,310,039	\$ -	\$ 844,389	-	752,273	752,273
General revenues							
Property taxes levied for general purposes					226,014	-	226,014
Property taxes levied for debt service					30,298	-	30,298
Property taxes levied for public safety					138,820	-	138,820
Franchise taxes					60,093	-	60,093
Transient room taxes					92,988	-	92,988
Motor fuel taxes					110,981	-	110,981
Alcohol and cigarette taxes					27,054	-	27,054
Intergovernmental					22,789	-	22,789
Investment earnings					7,984	18,524	26,508
Miscellaneous					70,252	200,259	270,511
Total general revenues					787,273	218,783	1,006,056
Transfers					(92,222)	92,222	-
Change in net position					(42,143)	1,063,278	1,021,135
Net position - beginning					6,168,428	10,497,610	16,666,038
Net position - ending					\$ 6,126,285	\$ 11,560,888	\$ 17,687,173

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

CITY OF BAY CITY
Tillamook County, Oregon

BALANCE SHEET - CASH BASIS

GOVERNMENTAL FUNDS

June 30, 2022

	General Fund	Housing Rehabilitation Loan Fund	Street Reserve Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 486,521	\$ 127,865	\$ 474,710	\$ 482,554	\$ 1,571,650
Housing rehabilitation loans receivable	-	104,459	-	-	104,459
Total assets	<u>\$ 486,521</u>	<u>\$ 232,324</u>	<u>\$ 474,710</u>	<u>\$ 482,554</u>	<u>\$ 1,676,109</u>
LIABILITIES					
Accrued expenses	\$ 281	\$ -	\$ -	\$ 86	\$ 367
Customer deposits	1,464	-	-	-	1,464
Total liabilities	<u>1,745</u>	<u>-</u>	<u>-</u>	<u>86</u>	<u>1,831</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue -					
Housing rehabilitation loans	-	104,459	-	-	104,459
User fees	21,458	-	-	-	21,458
Total deferred inflows of resources	<u>21,458</u>	<u>104,459</u>	<u>-</u>	<u>-</u>	<u>125,917</u>
FUND BALANCES					
Fund balances					
Restricted	98,303	127,865	-	283,942	510,110
Committed	-	-	474,710	198,526	673,236
Assigned	148,581	-	-	-	148,581
Unassigned	216,434	-	-	-	365,015
Total fund balances	<u>463,318</u>	<u>127,865</u>	<u>474,710</u>	<u>482,468</u>	<u>1,548,361</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 486,521</u>	<u>\$ 232,324</u>	<u>\$ 474,710</u>	<u>\$ 482,554</u>	<u>\$ 1,676,109</u>

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

CITY OF BAY CITY
Tillamook County, Oregon

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES

June 30, 2022

Total fund balances		\$ 1,548,361
Capital assets used in governmental activities are not financial resources and are therefore not reported in the governmental funds:		
Cost	8,074,691	
Accumulated depreciation	<u>(3,521,206)</u>	4,553,485
 Housing rehabilitation loans receivable are not available for use in current year resources and are therefore deferred on the governmental balance sheet. Governmental activities recognize the loans as assets when made.		 104,459
 Long-term liabilities accounted for in governmental funds are not financial expenses and are therefore not reported in governmental funds.		 <u>(80,020)</u>
Net position of governmental activities		<u>\$ 6,126,285</u>

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

CITY OF BAY CITY
Tillamook County, Oregon

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

CASH BASIS - GOVERNMENTAL FUNDS

For the Year Ended June 30, 2022

	General Fund	Housing Rehabilitation Loan Fund	Street Reserve Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Property taxes	\$ 484,876	\$ -	\$ -	\$ 30,298	\$ 515,174
Licenses	1,558	-	-	-	1,558
Intergovernmental	63,806	-	-	110,981	174,787
Charges for services	11,420	-	90,703	50,193	152,316
Franchise fees	55,516	-	20,296	-	75,812
Investment earnings	2,738	654	2,202	2,390	7,984
Miscellaneous	51,457	16,857	-	26,472	94,786
Total revenues	<u>671,371</u>	<u>17,511</u>	<u>113,201</u>	<u>220,334</u>	<u>1,022,417</u>
EXPENDITURES					
Current					
Administration	263,800	-	-	-	263,800
Police	-	-	-	-	-
Fire	221,228	-	-	-	221,228
Recreation	88,833	-	-	-	88,833
Planning and development	25,138	-	-	-	25,138
General services	30,039	-	-	-	30,039
Tourism	40,712	-	-	-	40,712
Highways and streets	-	-	-	133,749	133,749
Debt service	-	-	-	73,133	73,133
Capital outlay	-	-	-	29,276	29,276
Total expenditures	<u>669,750</u>	<u>-</u>	<u>-</u>	<u>236,158</u>	<u>905,908</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,621</u>	<u>17,511</u>	<u>113,201</u>	<u>(15,824)</u>	<u>116,509</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	77,000	77,000
Transfers out	(52,000)	-	(10,000)	(75,698)	(137,698)
Total other financing sources (uses)	<u>(52,000)</u>	<u>-</u>	<u>(10,000)</u>	<u>1,302</u>	<u>(60,698)</u>
Net change in fund balances	(50,379)	17,511	103,201	(14,522)	55,811
Fund balances - beginning	513,697	110,354	371,509	496,990	1,492,550
Fund balances - ending	<u>\$ 463,318</u>	<u>\$ 127,865</u>	<u>\$ 474,710</u>	<u>\$ 482,468</u>	<u>\$ 1,548,361</u>

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

CITY OF BAY CITY
Tillamook County, Oregon

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2022

Net change in fund balances \$ 55,811

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

Governmental funds report capital outlay as expenditures; however, in the statement of activities, the costs of these assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital asset additions	24,975	
Less current year depreciation	<u>(119,212)</u>	(94,237)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.

Issuance of long-term debt	(10,135)	
Repayment of long-term debt	<u>22,375</u>	<u>12,240</u>

Change in net position \$ (42,143)

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

CITY OF BAY CITY
Tillamook County, Oregon

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

PROPRIETARY FUNDS

June 30, 2022

	Business-Type Activities - Enterprise Funds			
	Bay City	Bay City	Sewer Operating	Totals
	Water Operating	Water System		
ASSETS				
Current assets				
Cash and cash equivalents	\$ 597,449	\$ 1,436,567	\$ 2,289,306	\$ 4,323,322
Noncurrent assets				
Capital assets not being depreciated	24,619	59,140	360,567	444,326
Capital assets, net	<u>886,490</u>	<u>4,583,079</u>	<u>1,760,327</u>	<u>7,229,896</u>
Total assets	<u>1,508,558</u>	<u>6,078,786</u>	<u>4,410,200</u>	<u>11,997,544</u>
LIABILITIES				
Current liabilities				
Accrued payroll	335	170	484	989
Customer deposits	-	-	2,647	2,647
Long-term debt, current portion	<u>-</u>	<u>-</u>	<u>52,555</u>	<u>52,555</u>
Total current liabilities	<u>335</u>	<u>170</u>	<u>55,686</u>	<u>56,191</u>
Noncurrent liabilities				
Long-term debt, less current portion	<u>-</u>	<u>-</u>	<u>380,465</u>	<u>380,465</u>
Total liabilities	<u>335</u>	<u>170</u>	<u>436,151</u>	<u>436,656</u>
NET POSITION				
Net investment in capital assets	886,490	4,583,079	1,327,307	6,796,876
Unrestricted	<u>621,733</u>	<u>1,495,537</u>	<u>2,646,742</u>	<u>4,764,012</u>
Total net position	<u>\$ 1,508,223</u>	<u>\$ 6,078,616</u>	<u>\$ 3,974,049</u>	<u>\$ 11,560,888</u>

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

CITY OF BAY CITY
Tillamook County, Oregon

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
MODIFIED CASH BASIS

PROPRIETARY FUNDS

For the Year Ended June 30, 2022

	Business-Type Activities - Enterprise Funds			Totals
	Bay City Water Operating	Bay City Water System	Sewer Operating	
Operating revenues				
Charges for services	\$ 382,231	\$ 262,115	\$ 464,120	\$ 1,108,466
Other fees	<u>113,922</u>	<u>22,344</u>	<u>63,993</u>	<u>200,259</u>
Total operating revenues	<u>496,153</u>	<u>284,459</u>	<u>528,113</u>	<u>1,308,725</u>
Operating expenses				
Personnel services	217,807	135,399	306,656	659,862
Materials and services	183,905	83,152	132,683	399,740
Small equipment	-	16,570	47,093	63,663
Depreciation	<u>23,511</u>	<u>184,038</u>	<u>71,341</u>	<u>278,890</u>
Total operating expenses	<u>425,223</u>	<u>419,159</u>	<u>557,773</u>	<u>1,402,155</u>
Operating income (loss)	<u>70,930</u>	<u>(134,700)</u>	<u>(29,660)</u>	<u>(93,430)</u>
Nonoperating revenues (expenses)				
Grants and contributions	-	370,000	474,389	844,389
System development charges	98,964	-	102,609	201,573
Investment earnings	<u>2,430</u>	<u>5,320</u>	<u>10,774</u>	<u>18,524</u>
Total nonoperating revenues (expenses)	<u>101,394</u>	<u>375,320</u>	<u>587,772</u>	<u>1,064,486</u>
Income (loss) before contributions and transfers	172,324	240,620	558,112	971,056
Transfers in	209,038	432,827	69,602	711,467
Transfers out	<u>(275,206)</u>	<u>(309,039)</u>	<u>(35,000)</u>	<u>(619,245)</u>
Change in net position	106,156	364,408	592,714	1,063,278
Net position - beginning	<u>1,402,067</u>	<u>5,714,208</u>	<u>3,381,335</u>	<u>10,497,610</u>
Net position - ending	<u>\$ 1,508,223</u>	<u>\$ 6,078,616</u>	<u>\$ 3,974,049</u>	<u>\$ 11,560,888</u>

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

CITY OF BAY CITY
Tillamook County, Oregon

STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS

PROPRIETARY FUNDS

For the Year Ended June 30, 2022

	Business-Type Activities - Enterprise Funds			Totals
	Bay City Water Operating	Bay City Water System	Sewer Operating	
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 382,231	\$ 262,115	\$ 464,120	\$ 1,108,466
Other operating revenues	113,922	22,344	63,993	200,259
Payments to employees	(217,807)	(135,399)	(306,656)	(659,862)
Payments to suppliers	(183,905)	(99,722)	(179,776)	(463,403)
Net cash provided (used) by operating activities	<u>94,441</u>	<u>49,338</u>	<u>41,681</u>	<u>185,460</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Grants received	-	370,000	474,389	844,389
Transfers from other funds	75,698	132,827	30,000	238,525
Transfers to other funds	(137,827)	(5,000)	(35,000)	(177,827)
Net cash provided (used) by noncapital financing activities	<u>(62,129)</u>	<u>497,827</u>	<u>469,389</u>	<u>905,087</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
System development charges received	98,964	-	102,609	201,573
Purchase of capital assets	(4,039)	(13,179)	(226,633)	(243,851)
Net cash provided (used) by capital and related financing activities	<u>94,925</u>	<u>(13,179)</u>	<u>(124,024)</u>	<u>(42,278)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	<u>3,777</u>	<u>5,427</u>	<u>11,246</u>	<u>20,450</u>
Net cash provided (used) by investing activities	<u>3,777</u>	<u>5,427</u>	<u>11,246</u>	<u>20,450</u>
Net increase (decrease) in cash and cash equivalents	131,014	539,413	398,292	1,068,719
Cash and cash equivalents - beginning	<u>466,435</u>	<u>897,154</u>	<u>1,891,014</u>	<u>3,254,603</u>
Cash and cash equivalents - ending	<u>\$ 597,449</u>	<u>\$ 1,436,567</u>	<u>\$ 2,289,306</u>	<u>\$ 4,323,322</u>

(Continued)

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

CITY OF BAY CITY
Tillamook County, Oregon

STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS

PROPRIETARY FUNDS

For the Year Ended June 30, 2022

(Continued)

	Business-Type Activities - Enterprise Funds			Totals
	Bay City Water Operating	Bay City Water System	Sewer Operating	
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 70,930	\$ (134,700)	\$ (29,660)	\$ (93,430)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	23,511	184,038	71,341	278,890
Net cash provided (used) by operating activities	\$ 94,441	\$ 49,338	\$ 41,681	\$ 185,460

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

NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF BAY CITY
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Bay City have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the City. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support.

B. Reporting Entity

The City of Bay City, Oregon operates under the 1998 Bay City Charter. The government of the City consists of an elected mayor and six council members.

C. Basis of Presentation - Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from all governmental funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds and proprietary funds. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

D. Basis of Presentation - Fund Financial Statements

The fund financial statements provide information about the government's funds. Separate statements for each fund category - governmental and proprietary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental funds:

General Fund - The General Fund is the primary operating fund of the City. It accounts for all financial resources of the City except those required to be accounted for in another fund.

CITY OF BAY CITY
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

Special Revenue Fund

Housing Rehabilitation Loan Fund – The Housing Rehabilitation Loan Fund accounts for the repayment of no-interest loans for housing rehabilitation funded by a federal community development block grant. The money may only be used for new no-interest loans to qualified homeowners. The City has a contract with Community Action Team, Inc. (CAT) to identify qualified homeowners for possible loans.

Capital Projects Fund

Street Reserve Fund – The Street Reserve Fund accounts for money reserved for future street repairs.

The City reports the following major proprietary funds:

Enterprise Funds

Bay City Water Operating Fund – The Water Operating Fund accounts for the operation and maintenance of the City's water system, which provides water services to residents of Bay City.

Bay City Water System Fund – The Bay City Water System Fund is used to account for revenues and expenses attributable and allocable to the providing of water services to residents of Kilchis Regional Water District.

Sewer Operating Fund – The Sewer Operating Fund is used to account for revenues and expenses attributable to the providing of sewer services to residents of Bay City.

Additionally, the City reports the following nonmajor governmental funds:

Special Revenue Fund

Streets and Roads Fund – The Streets and Roads Fund is used to account for motor fuel taxes received from the State of Oregon. Use of money is restricted to repairs and upgrades to streets within the City.

Debt Service Funds

Kilchis Water Bond Fund – The Kilchis Water Bond Fund is used to account for the accumulation of resources for payment of bond principal and interest on the 1981 water bond issue.

Sewer Bond Fund – The Sewer Bond Fund is used to account for the accumulation of resources for payment of bond principal and interest on the 1971 Series A and B Sewer Bond issues: Sewer Bond No. 1 and Sewer Bond No. 2.

CITY OF BAY CITY
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

DEQ Loan Repayment Fund – The DEQ Loan Repayment Fund is used to account for the accumulation of resources for payment of principal and interest on the DEQ Clean Water Revolving Loan.

Capital Projects Funds

Bay City Equipment Reserve – The Bay City Equipment Reserve Fund is used to account for money reserved for replacement of capital equipment.

Fire Apparatus & Relocation Reserve Fund – The Fire Apparatus Reserve Fund is used to account for money reserved for replacement of fire apparatus.

Parks and Recreation Fund– The Parks and Recreation Fund accounts for revenues related to parks and recreation within the city including grants, private donations, and investment earnings. Expenditures are proposed when a new project is identified.

Footpaths and Bicycle Trails Fund– The Footpaths and Bicycle Trails Fund is used to reserve 1% of motor fuel taxes received from the State of Oregon to be used exclusively for development and maintenance of footpaths and bicycle trails.

Certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements.

Transfers between the funds included in governmental activities are eliminated, so that only the net amount is included as transfers in the governmental column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus within the limitations of the modified cash basis of accounting, as described below.

CITY OF BAY CITY
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

Governmental fund financial statements are reported using the current financial resources measurement focus. Only current financial assets and liabilities are generally included on the balance sheet. The operating statements present sources and uses of available expendable financial resources during a given period. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt is reported as other financing source.

In the government-wide financial statements and the fund financial statements, governmental and business-type activities are presented using the modified cash basis of accounting. This basis recognizes assets, liabilities, fund balance/net position, revenues, and expenditures when they result from cash transactions, with a provision for depreciation in the government-wide statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of the modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenues for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in the financial statements.

If the City utilized the basis of accounting recognized as generally accepted, the fund financial statements would use the modified accrual basis of accounting and the government-wide financial statements would be presented on the accrual basis of accounting.

F. Budgetary Information

1. Budgetary Basis of Accounting

The City budgets all funds in accordance with the requirements of state law. Annual appropriated budgets are adopted for the general, special revenue, capital projects, and enterprise funds. All funds are budgeted on the cash basis of accounting.

The City begins its budgeting process by appointing budget committee members. The budget officer prepares a budget, which is reviewed by the budget committee. The budget is then published in proposed form and is presented at public hearings to obtain taxpayer comments and approval from the budget committee. The budget is legally adopted by the city council by resolution prior to the beginning of the City's fiscal year. The council resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total personnel services, materials and services, debt service, capital outlay, interfund transfers, and operating contingencies are the levels of control established by the resolution.

CITY OF BAY CITY
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

The detailed budget document, however, is required to contain more specific detailed information for the aforementioned expenditure categories and management may revise the detailed line item budgets within appropriation categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Supplemental budgets less than 10% of a fund's original budget may be adopted by the city council at a regular council meeting. A supplemental budget greater than 10% of a fund's original budget requires hearings before the public, publication in newspapers, and approval by the city council. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the city council. During the year, there was one supplemental budget. The City does not use encumbrances and appropriations lapse at year-end.

Budget amounts shown in the financial statements reflect the original budget amounts, one supplemental budget, and four approved appropriation changes.

G. Assets, Liabilities, Deferred Inflows/Outflows of Resources and Net Position/Fund Balance

1. Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

2. Investments

State statutes authorize the government to invest in legally issued general obligations of the United States, the agencies and instrumentalities of the United States and the states of Oregon, Washington, Idaho, or California, certain interest-bearing bonds, time deposit open accounts, certificates of deposit, and savings accounts in banks, mutual savings banks, and savings and loan associations that maintain a head office or a branch in this state in the capacity of a bank, mutual savings bank, or savings and loan association, and share accounts and savings accounts in credit unions in the name of, or for the benefit of, a member of the credit union pursuant to a plan of deferred compensation.

3. Notes Receivable

Notes receivable represent amounts due from property owners for loans made for housing rehabilitation. The original funding for these loans was a housing rehabilitation grant received by the City. The loans are secured by real property, do not bear interest, and generally are due when the real property is transferred or otherwise sold. Accordingly, the outstanding receivable balances are restricted for future rehabilitation loans.

CITY OF BAY CITY
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

4. Capital Assets

Capital assets resulting from cash transactions, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost where no historical records exist.

The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Major capital outlays for capital assets and improvements are capitalized as projects are constructed.

Land and construction in progress are not depreciated. Property, plant, and equipment of the City are depreciated using the straight-line method over the following estimated useful lives.

<u>Assets</u>	<u>Years</u>
Equipment	7-20
Buildings and improvements	5-50
Infrastructure	20-50

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until that time.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement elements, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has one type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet.

The governmental funds report unavailable revenues from housing rehab loans. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The proprietary funds report unearned user charges as well; these deferred inflows are reported on the statement of net position for business-type activities.

CITY OF BAY CITY
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

6. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations arising from cash basis transactions are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bond using the bonds outstanding method. Bonds payable are reported net of the applicable bond premium or discount.

Management has determined that the bonds outstanding method approximates the effective interest method. In the fund financial statements, governmental fund types recognize bond premiums, discounts, and issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

7. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

8. Fund Balance Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned, fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

9. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes.

CITY OF BAY CITY
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The City council is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation. Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The City council (council) has by resolution authorized the department managers to assign fund balance. The council may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

The City reports fund equity in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance - amounts that are in nonspendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance - amounts constrained to specific purposes by the City itself, using its highest level of decision-making authority (i.e. City Council). To be reported as committed, amounts cannot be used for any other purpose unless the City takes the same highest level action to remove or change the constraint.
- Assigned fund balance - amounts that City intends to use for a specific purpose. Intent can be expressed by the City council or by an official or body to which the city council delegates authority.
- Unassigned fund balance - amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

The City has not formally adopted a minimum fund balance policy.

CITY OF BAY CITY
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

H. 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 certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

I. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as 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 (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes and other intentionally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes attach as an enforceable lien on real property and are levied as of July 1st. The tax levy is divided into two billings: the first billing (mailed on July 1) is an estimate of the current year's levy based on prior year's taxes; the second billing (mailed on January 1) reflects adjustments to the current year's actual levy. The billings are considered past due 15 days after the respective billing date, at which time the applicable property is subject to lien, and penalties and interest are assessed.

Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic remittances of collection to entities levying taxes. Property taxes are levied and become a lien as of July 1 on property values assessed as of June 30. Property taxes are payable in three installments, which are due on November 15, February 15, and May 15.

3. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with proprietary fund's principal ongoing operations. The principal operating revenues of the Bay City Water Operating, Kilchis Water Operating, and Sewer Operating Funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues not meeting this definition are reported as nonoperating revenues and expenses.

CITY OF BAY CITY
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

II. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Cash Deposits with Financial Institutions

The City of Bay City maintains a cash and cash equivalents pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the fund financial statements as cash and cash equivalents. Additionally, several funds held separate cash accounts. Interest earned on pooled cash and investments is allocated to participating funds based upon their combined cash and investment balances. Investments, including amounts held in pooled cash and investments, are stated at fair value. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, investments with a remaining maturity of more than one year at the time of purchase are stated at fair value. The City participates in an external investment pool (State of Oregon Local Government Investment Pool). The Pool is not registered with the U.S. Securities and Exchange Commission as an investment company. The State's investment policies are governed by the Oregon Revised Statutes (ORC) and the Oregon Investment Council (OIC). The State Treasurer is the investment officer for the OIC and is responsible for all funds in the State Treasury. These funds are invested exercising reasonable care, skill, and caution. Investments in the Pool are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board, which established diversification percentages and specifies the types and maturities of investments. The portion of the external investment pool which belongs to local government investment participants is reported in an Investment Trust Fund in the State's Annual Comprehensive Financial Report (ACFR). A copy of the State's ACFR may be obtained at the Oregon State Treasury, 350 Winter St. N.E., Salem, Oregon 97310-0840.

Fair Value Measurement

Fair value is defined as the price that would be received to sell an asset or price paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset.

The classification of securities within the fair value hierarchy is based on the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

- *Level 1* - Unadjusted quoted prices for identical investments in active markets.
- *Level 2* - Observable inputs other than quoted market prices; and,
- *Level 3* - Unobservable inputs.

There were no transfers of assets or liabilities among the three levels of the fair value hierarchy for the year ended June 30, 2022.

CITY OF BAY CITY
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

Fair values of assets measured on a recurring basis at June 30, 2022 are as follows:

	Level 2
Investments	
Oregon Local Government Investment Pool	\$ 5,231,557

Credit Risk

Oregon statutes authorize the City to invest in obligations of the U.S. Treasury and U.S. agencies, bankers' acceptances, repurchase agreements, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, and the Local Government Investment Pool. The City has not adopted an investment policy regarding credit risk; however, investments comply with state statutes.

Investments

As of June 30, 2022, the City had the following investments:

	Credit Quality Rating	Maturities	Fair Value
Oregon Local Government Investment Pool	Unrated	-	\$ 5,231,557

Interest Rate Risk

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

CITY OF BAY CITY
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

Concentration of Credit Risk

The City does not have a formal policy that places a limit on the amount that may be invested in any one insurer. 100 percent of the City's investments are in the Oregon Local Government Investment Pool.

Custodial Credit Risk - Investments

This is the risk that, in the event of the failure of a counterparty, the City will not be able to recover the value of its investments that are in the possession of an outside party. The City does not have a policy that limits the amount of investments that can be held by counterparties.

Custodial Credit Risk - Deposits

This is the risk that, in the event of a bank failure, the City's deposits may not be returned. All City deposits not covered by Federal Depository Insurance Corporation (FDIC) insurance are covered by the Public Funds Collateralization Program (PFCP) of the State of Oregon, organized in accordance with ORS 295. The PFCP is a shared liability structure for participating bank depositories.

Barring any exceptions, a bank depository is required to pledge collateral valued at a minimum of 10% of their quarter-end public fund deposits if they are considered well capitalized, 25% of their quarter-end public fund deposits if they are considered adequately capitalized, or 110% of their quarter-end public fund deposits if they are considered 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.

The City holds accounts at US Bank, for which deposits are insured by the FDIC up to \$250,000. The City also holds accounts at TLC Credit Union, for which deposits are insured by the National Credit Union Administration (NCUA) up to \$250,000. At June 30, 2022, the City had deposits of \$250,000 insured by the FDIC, \$5 insured by the NCUA and \$469,282 collateralized under the PFCP.

Deposits

The City's deposits and investments at June 30, 2022 are as follows:

Cash on hand	\$ 250
Checking account	663,165
Total investments	<u>5,231,557</u>
Total deposits and investments	<u>\$ 5,894,972</u>

CITY OF BAY CITY
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

Cash and investments by fund:

Governmental activities - unrestricted	
General Fund	\$ 388,218
Street Reserve Fund	474,710
Nonmajor governmental funds	<u>198,526</u>
Total governmental activities - unrestricted	<u>1,061,454</u>
Business-type activities - unrestricted	
Bay City Water Operating Fund	597,449
Bay City Water System Fund	1,436,567
Sewer Operating Fund	<u>2,289,306</u>
Total business-type activities - unrestricted	<u>4,323,322</u>
Subtotal unrestricted cash and investments	<u>5,384,776</u>
Governmental activities - restricted	
General Fund	98,303
Housing Rehabilitation Loan Fund	127,865
Nonmajor governmental funds	<u>284,028</u>
Total governmental activities - restricted	<u>510,196</u>
Total cash and investments	<u>\$ 5,894,972</u>

Restricted cash is for housing rehabilitation loans, future payments of debt principal and interest, park improvements, and future rural and system development improvements.

B. Capital Assets

Capital assets are reported on the statement of net position as follows:

	Capital Assets	Accumulated Depreciation	Net Capital Assets
Governmental activities			
Land	\$ 1,211,124	\$ -	\$ 1,211,124
Buildings and improvements	1,039,722	(925,215)	114,507
Infrastructure	4,556,053	(1,763,794)	2,792,259
Equipment	<u>1,267,792</u>	<u>(832,197)</u>	<u>435,595</u>
Total governmental capital assets	<u>\$ 8,074,691</u>	<u>\$ (3,521,206)</u>	<u>\$ 4,553,485</u>

(continued)

CITY OF BAY CITY
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

(continued)

Business-type activities

Land	262,792	-	262,792
Construction in progress	181,534	-	181,534
Buildings and improvements	4,377,747	(1,910,523)	2,467,224
Infrastructure	9,079,685	(4,505,583)	4,574,102
Equipment	<u>748,019</u>	<u>(559,449)</u>	<u>188,570</u>
 Total business-type capital assets	 <u>\$ 14,649,777</u>	 <u>\$ (6,975,555)</u>	 <u>\$ 7,674,222</u>
 Total capital assets	 <u>\$ 22,724,468</u>	 <u>\$ (10,496,761)</u>	 <u>\$ 12,227,707</u>

Capital asset activity resulting from modified cash basis transactions for the year ended June 30, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	<u>\$ 1,211,124</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,211,124</u>
Capital assets being depreciated				
Buildings and improvements	1,039,722	-	-	1,039,722
Infrastructure	4,556,053	-	-	4,556,053
Equipment	<u>1,242,817</u>	<u>24,975</u>	<u>-</u>	<u>1,267,792</u>
Total capital assets being depreciated	<u>6,352,893</u>	<u>24,975</u>	<u>-</u>	<u>6,863,567</u>
Less accumulated depreciation for				
Buildings and improvements	(915,217)	(9,998)	-	(925,215)
Infrastructure	(1,671,994)	(91,800)	-	(1,763,794)
Equipment	<u>(814,783)</u>	<u>(17,414)</u>	<u>-</u>	<u>(832,197)</u>
Total accumulated depreciation	<u>(3,089,888)</u>	<u>(119,212)</u>	<u>-</u>	<u>(3,521,206)</u>
Total capital assets being depreciated, net	<u>3,263,005</u>	<u>(94,237)</u>	<u>-</u>	<u>3,342,361</u>
Governmental activities capital assets, net	<u>\$ 4,474,129</u>	<u>\$ (94,237)</u>	<u>\$ -</u>	<u>\$ 4,553,485</u>

(Continued)

CITY OF BAY CITY
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

(Continued)	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Capital assets not being depreciated				
Land	\$ 262,792	\$ -	\$ -	\$ 262,792
Construction in progress	55,155	126,379	-	181,534
Total capital assets not being depreciated	403,131	126,379	-	444,326
Capital assets being depreciated				
Buildings and improvements	4,377,747	-	-	4,377,747
Infrastructure	9,079,685	-	-	9,079,685
Equipment	630,547	117,472	-	748,019
Total capital assets being depreciated	13,805,622	117,472	-	14,205,451
Less accumulated depreciation for				
Buildings and improvements	(1,821,428)	(89,095)	-	(1,910,523)
Infrastructure	(4,323,985)	(181,598)	-	(4,505,583)
Equipment	(551,252)	(8,197)	-	(559,449)
Total accumulated depreciation	(5,907,845)	(278,890)	-	(6,975,555)
Total capital assets being depreciated, net	7,897,777	(161,418)	-	7,229,896
Business-type activities capital assets, net	\$ 8,300,908	\$ (35,039)	\$ -	\$ 7,674,222

For governmental activities, depreciation was not charged to specific functions or programs of the City. Capital assets of the City's governmental activities are for the use of the entire City and are therefore unallocated. Depreciation expense was charged to functions/programs of the City as follows:

Governmental activities	
Unallocated depreciation expense	\$ 119,212
Business-type activities	
Water operations	\$ 207,549
Sewer operations	71,341
Total business-type activities	\$ 278,890

CITY OF BAY CITY
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

C. Interfund Transfers

Interfund transfers during the year consisted of:

	Transfers In:			Total
	Nonmajor Governmental Funds	Bay City Water Operating	Bay City Water System	
Transfers out:				
Governmental activities				
General Fund	\$ 52,000	\$ -	\$ -	\$ 52,000
Street Reserve Fund	10,000	-	-	10,000
Nonmajor governmental funds	-	75,698	-	75,698
Total governmental activities	<u>62,000</u>	<u>75,698</u>	<u>-</u>	<u>137,698</u>
Business-type activities				
Bay City Water Operating Fund	5,000	-	132,827	137,827
Bay City Water System Fund	5,000	-	-	5,000
Sewer Operating Fund	5,000	-	-	5,000
Total business-type activities	<u>15,000</u>	<u>-</u>	<u>132,827</u>	<u>147,827</u>
Total	<u>\$ 77,000</u>	<u>\$ 75,698</u>	<u>\$ 132,827</u>	<u>\$ 285,525</u>

The principal purpose of the interfund transfers was to transfer resources into reserve funds for future expenses.

CITY OF BAY CITY
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

D. Long-Term Liabilities

1. Changes in Long-Term Liabilities

The following is a summary of long-term liabilities arising from cash transactions for the year:

	Interest Rate	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities							
Notes/Loans payable							
Fire truck loan	2.0%	\$ 218,070	\$ 92,260	\$ -	\$ 22,375	\$ 69,885	\$ 22,823
Stryker equipment loan	0.0%	<u>10,135</u>	<u>-</u>	<u>10,135</u>	<u>-</u>	<u>10,135</u>	<u>5,000</u>
Total governmental activities		<u>\$ 228,205</u>	<u>\$ 92,260</u>	<u>\$ 10,135</u>	<u>\$ 22,375</u>	<u>\$ 80,020</u>	<u>\$ 27,823</u>
Business-type activities							
General obligation bond 92-04	4.5%	\$ 111,500	\$ 70,608	\$ -	\$ 2,868	\$ 67,740	\$ 2,997
General obligation bond 92-06	4.5%	<u>328,700</u>	<u>208,246</u>	<u>-</u>	<u>8,457</u>	<u>199,789</u>	<u>8,838</u>
Total bonds		<u>440,200</u>	<u>278,854</u>	<u>-</u>	<u>11,325</u>	<u>267,529</u>	<u>11,835</u>
Notes/Loans payable							
DEQ clean water revolving loan	1.06%	<u>225,000</u>	<u>185,690</u>	<u>-</u>	<u>20,199</u>	<u>165,491</u>	<u>40,720</u>
Total business-type		<u>\$ 665,200</u>	<u>\$ 464,544</u>	<u>\$ -</u>	<u>\$ 31,524</u>	<u>\$ 433,020</u>	<u>\$ 52,555</u>

CITY OF BAY CITY
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

2. Governmental Activity Fire Truck Loan

The fire truck loan was signed August 28, 2014, the proceeds of which were used for the purchase of a new fire truck, which is pledged as collateral. Interest is fixed at 2%. Principal and interest payments are due annually each July 15. The General Fund is used to liquidate the debt related to the fire truck loan.

3. Governmental Activity Stryker Equipment Loan

The Stryker equipment loan was signed December 15, 2021, the proceeds of which were used for the purchase of new Stryker equipment, which is pledged as collateral. Interest is fixed at 0%. Principal payments are due annually each January 15. The General Fund will be used to liquidate the debt related to the Stryker equipment loan.

4. Governmental Activity Interest

Interest expense for governmental funds for the year ended June 30, 2022 was reported as follows:

Governmental activities	
Interest on long-term debt	<u>\$ 32,920</u>

5. Governmental Activity Future Maturities of Long-Term Debt

Year Ending	Notes/Loans		
June 30	Principal	Interest	Total
2023	\$ 27,823	\$ 1,397	\$ 29,220
2024	28,414	940	29,354
2025	23,783	478	24,261
Totals	\$ 80,020	\$ 2,815	\$ 82,835

6. Business-Type Activity General Obligation Bonds

General obligation bonds are direct obligations that pledge the full faith and credit of the City and are payable from ad valorem debt service levy proceeds. The City issues general obligation bonds for infrastructure. The City's outstanding general obligation bonds represent funding primarily for water and sewer utilities. The bonds contain restrictive covenants, requiring repayments from ad valorem taxes and revenues from the project.

CITY OF BAY CITY
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

Any amount received as investment income must be spent within a one-year period, except for a reasonable carryover amount, which is not to exceed the greater of one year's earnings on debt service or one-twelfth of the annual debt service related to the bonds. Principal and interest payments are due each February. The Sewer Bond Fund is used to liquidate debt related to the bonds.

7. Business-Type Activity Note Payable

Notes are direct obligations that pledge the full faith and credit of the City and are payable from a combination of General Fund revenues, tax increment revenues, and other user fees. The City issues notes to provide funds for water and sewer utilities. The note was fully liquidated during the fiscal year.

8. Business-Type Activity DEQ Loans Payable

The first DEQ clean water revolving loan was signed July 14, 2015, the proceeds of which are to be used to fund the Wastewater Planning Project. Interest is fixed at 0.88%.

The DEQ Loan Repayment Fund was used to liquidate the debt related to this loan. As of June 30, 2022, the project was complete and the loan had been liquidated.

The second DEQ clean water revolving loan was signed February 12, 2019, the proceeds of which are to be used to fund the Patterson Creek Fish Passage and Sewer Relocation Project. Interest is fixed at 1.06%. An interest-only payment is due six months after the estimated project completion date, and thereafter semi-annual payments of principal and interest are due each June and December 1.

The DEQ Loan Repayment Fund will be used to liquidate the debt related to this loan. As of June 30, 2022, the project was complete.

9. Legal Debt Limit

The City's legal annual debt service limit (as defined by Oregon Revised Statute 478.410) as of June 30, 2022, was approximately \$6,903,532. The City's legal debt service limit is 3.00% of the real market value of property within the City.

10. Default Risk

If the City is unable to make payments, the notes and loans payable each contain an event of default; the lenders may declare the entire unpaid principal balances and all accrued unpaid interest immediately due.

CITY OF BAY CITY
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

11. Business-Type Activity Future Maturities of Long-Term Liabilities

Year Ending June 30	Bonds			Notes/Loans		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 11,835	\$ 12,090	\$ 23,925	\$ 40,720	\$ 1,646	\$ 42,366
2024	11,368	12,557	23,925	41,152	1,214	42,366
2025	12,924	11,001	23,925	41,590	776	42,366
2026	13,506	10,419	23,925	42,029	335	42,364
2027	14,113	9,812	23,925	-	-	-
2028-2032	80,684	38,941	119,625	-	-	-
2033-2037	100,547	19,078	119,625	-	-	-
2038	<u>22,552</u>	<u>1,255</u>	<u>23,807</u>	-	-	-
Totals	<u>\$ 267,529</u>	<u>\$ 115,153</u>	<u>\$ 382,682</u>	<u>\$ 165,491</u>	<u>\$ 3,971</u>	<u>\$ 169,462</u>

Year Ending June 30	Total		
	Principal	Interest	Total
2023	\$ 52,555	\$ 13,736	\$ 66,291
2024	52,520	13,771	66,291
2025	54,514	11,777	66,291
2026	55,535	10,754	66,289
2027	14,113	9,812	23,925
2028-2032	80,684	38,941	119,625
2033-2037	100,547	19,078	119,625
2038	<u>22,552</u>	<u>1,255</u>	<u>23,807</u>
Totals	<u>\$ 433,020</u>	<u>\$ 119,124</u>	<u>\$ 552,144</u>

CITY OF BAY CITY
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

E. Constraints on Fund Balances

Constraints on fund balances reported on the balance sheet are as follows:

	General Fund	Housing Rehabilitation Loan Fund	Street Reserve Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund balances:					
Restricted for:					
Housing rehabilitation loan program	\$ -	\$ 127,865	\$ -	\$ -	\$ 127,865
Street improvements and repairs	-	-	-	104,959	104,959
Park improvements	-	-	-	8,034	8,034
Debt service	-	-	-	160,771	160,771
Footpaths and bicycle trails	-	-	-	10,178	10,178
TRT tourism	98,303	-	-	-	98,303
Committed to:					
Street system improvements	-	-	474,710	-	474,710
Equipment purchases	-	-	-	10,066	10,066
Fire apparatus purchases	-	-	-	188,460	188,460
Assigned to:					
Fire department operations	148,581	-	-	-	148,581
Unassigned	216,434	-	-	-	216,434
Total fund balances	<u>\$ 463,318</u>	<u>\$ 127,865</u>	<u>\$ 474,710</u>	<u>\$ 482,468</u>	<u>\$ 1,548,361</u>

CITY OF BAY CITY
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

III. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City carries commercial insurance. There was no significant reduction in insurance coverage from the previous year. There were no insurance settlements exceeding insurance coverage in any of the past three years.

B. Retirement Plans

1. Oregon Public Employees Retirement System

General Information about the Pension Plan

The Oregon Public Employees Retirement System (OPERS) consists of a cost-sharing, multiple-employer defined benefit plan (Plan) for units of state government, political subdivisions, community colleges, and school districts, containing multiple actuarial pools. Plan assets may be used to pay the benefits of the employees of any employer that provides pensions through the Plan. As of June 30, 2021, there were 941 participating employers.

Plan Membership

As of June 30, 2021, there were 13,991 active plan members, 129,357 retired plan members or their beneficiaries currently receiving benefits, 9,103 inactive plan members entitled to but not yet receiving benefits, for a total of 152,451 Tier One members.

For Tier Two members, as of June 30, 2021, there were 29,322 active plan members, 18,832 retired plan members or their beneficiaries currently receiving benefits, 13,498 inactive plan members entitled to but not yet receiving benefits, for a total of 61,652.

As of June 30, 2021, there were 136,785 active plan members, 8,311 retired plan members or their beneficiaries currently receiving benefits, 7,520 inactive plan members entitled to but not yet receiving benefits, and 18,263 inactive plan members not eligible for refund or retirements, for a total of 170,879 OPSRP Pension Program members.

Plan Benefits

Plan benefits of the System are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A, and Internal Revenue Code Section 401(a).

Tier One/Tier Two Retirement Benefit (Chapter 238) - OPERS is a defined benefit pension plan that provides retirement and disability benefits, annual cost-of-living-adjustments, and death benefits to members and their beneficiaries. Benefits are established by state statute. This defined benefit pension plan is closed to new members hired on or after August 29, 2003.

CITY OF BAY CITY
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

Pension Benefits

The OPERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options that are actuarially equivalent to the base benefit. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. Police and Fire members may purchase increased benefits that are payable between the date of retirement and age 65.

Death Benefits

Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:

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

Disability Benefits

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

CITY OF BAY CITY
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

Benefit Changes after Retirement

Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations caused by changes in the fair value of the underlying global equity investments of that account.

Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2015 and beyond will vary based on the amount of the annual benefit, in accordance with *Moro* decision. The COLA is capped at 2.0 percent.

OPSRP Defined Benefit Pension Program (OPSRP DB) – This Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003.

Pension Benefits

This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

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

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

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

Death Benefits

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

Disability Benefits

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

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Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

Benefit Changes After Retirement

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2015 and beyond will vary based on the amount of the annual benefit, in accordance with *Moro* decision. The COLA is capped at 2.0 percent.

OPSRP Individual Account Program (OPSRP IAP) - Membership includes public employees hired on or after August 29, 2003. PERS members retain their existing defined benefit plan accounts, but member contributions are deposited into the member's IAP account. OPSRP is part of OPERS and is administered by the OPERS Board.

Pension Benefits

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

Upon retirement, a member of the OPSRP Individual Account Program (IAP), may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Contributions

OPERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the OPERS Defined Benefit Plan and the Other Postemployment Benefit Plans.

Employer contribution rates during the period were based on the December 31, 2019 actuarial valuation, which became effective July 1, 2020. The State of Oregon and certain schools, community colleges, and political subdivisions have made unfunded actuarial liability payments, and their rates have been reduced.

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

Member contributions are set by statute at six percent of salary and are remitted by participating employers. The contributions are either deducted from member salaries or paid by the employers on the members' behalf. As permitted, the City has opted to pick-up the contributions on behalf of its employees.

Employer contributions for the year ended June 30, 2022 were \$83,016.

Annual Comprehensive Financial Report (ACFR)

Additional disclosures related to Oregon PERS not applicable to specific employers are available by contacting PERS at the following address: PO Box 23700 Tigard, OR 97281-3700, or can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf>

Actuarial Valuations

The employer contribution rates effective July 1, 2019, through June 30, 2021, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years.

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

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2019
Measurement Date	June 30, 2021
Experience Study	2018, published July 24, 2019
<i>Actuarial Assumptions:</i>	
Actuarial Cost Method	Entry age normal
Inflation Rate	2.40 percent

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

Long-term Expected Rate of Return	6.90 percent
Discount Rate	6.90 percent
Projected Salary Increases	3.40 percent
Cost of living adjustment (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/.15%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	<p>Health retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are on the 2018 Experience Study, which reviewed experience for the four-year period ended December 31, 2018. There were no differences between the assumptions and plan provisions used for June 30, 2021 measurement date calculations compared to those shown above.

Actuarial Methods and Assumptions

Assets are valued at their market value. Gains and losses between odd-year valuations are amortized as a level percentage of combined valuation payroll over 20 years from the odd-year valuation in which they are first recognized.

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

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

Discount Rate

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

Depletion Date Projection

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

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

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

CITY OF BAY CITY
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

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

Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan’s portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS’ audited financial statements at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf>

OIC Target and Actual Investment Allocation as of June 30, 2021

<u>Asset Class/Strategy</u>	<u>OIC Policy Low Range</u>	<u>OIC Policy High Range</u>	<u>OIC Target Allocation</u>	<u>Actual Allocation²</u>
Debt Securities	15.0%	25.0%	20.0%	20.8%
Public Equity	27.5%	37.5%	32.5%	29.4%
Real Estate	9.5%	15.5%	12.5%	10.5%
Private Equity	14.0%	21.0%	17.5%	25.1%
Alternatives Portfolio	7.5%	17.5%	15.0%	9.5%
Opportunity Portfolio ¹	0.0%	5.0%	0.0%	2.3%
Risk Parity	0.0%	2.5%	2.5%	2.4%
Total			100.0%	100.0%

¹Opportunity Portfolio is an investment strategy, and it may be invested up to 5% of total Fund assets.

² Based on the actual investment value at 6/30/2021.

CITY OF BAY CITY
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

C. Commitments

1. Rental Commitments

On December 5, 2017, the City entered into a rental agreement for the purchase of breathing apparatus for the fire department. The lease calls for five payments of \$19,075. Due to the modified cash basis of accounting utilized by the City, the rental and related assets are not recorded on the financial statements.

D. New Pronouncements

For the fiscal year ended June 30, 2022, the City implemented the following new accounting standards:

GASB Statement No. 83, *Certain Asset Retirement Obligations* – This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset.

GASB Statement No. 87, *Leases* – This statement addresses the accounting and financial reporting for leases by governments, requiring recognition of certain lease assets and liabilities for leases that were previously classified as operating leases.

GASB Statement No. 92, *Omnibus 2020*. This statement was issued January 2020 and enhances comparability in accounting and financial reporting to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to leases implementation, derivative instruments, postemployment benefits (pensions and other postemployment benefits), asset retirement obligations, risk pool and fair value measurements.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statement No. 14 and No. 84, and a supersession of GASB Statement No. 32*. The primary objectives are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension/OPEB plans and employee benefit plans other than pension/OPEB plans, as fiduciary component units in fiduciary fund financial statement; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meets the definition of a pension plan and for benefits provided through those plans.

CITY OF BAY CITY
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

The City will implement applicable new GASB pronouncements no later than the required fiscal year. Management has not determined the effect on the financial statements for implementing any of the following pronouncements:

GASB Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period - The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. The statement is effective for fiscal years beginning after December 15, 2021 (as amended by GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*).

E. Subsequent Events

Management has evaluated subsequent events through November 21, 2022 which was the date that the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual		
				Budget Basis	Adjustments	Cash Basis
REVENUES						
Property and other taxes	\$ 342,138	\$ 342,138	\$ 142,738	\$ 484,876	\$ -	\$ 484,876
Licenses	950	950	608	1,558	-	1,558
Intergovernmental	74,200	74,200	(10,394)	63,806	-	63,806
Charges for services	10,000	10,000	1,420	11,420	-	11,420
Franchise fees	53,000	53,000	2,516	55,516	-	55,516
Investment earnings	3,200	3,200	(462)	2,738	-	2,738
Miscellaneous	43,400	43,400	8,057	51,457	-	51,457
Total revenues	<u>526,888</u>	<u>526,888</u>	<u>144,483</u>	<u>671,371</u>	<u>-</u>	<u>671,371</u>
EXPENDITURES						
Current						
Administration	292,915	275,915	(12,115)	263,800	-	263,800
Fire	355,478	336,835	(69,795)	267,040	(45,812)	221,228
Recreation	105,662	105,662	(16,829)	88,833	-	88,833
Planning & development	47,500	47,500	(22,362)	25,138	-	25,138
Tourism	110,000	110,000	(69,288)	40,712	-	40,712
General services	180,922	175,238	(145,199)	30,039	-	30,039
Debt service	-	17,000	(17,000)	-	-	-
Contingencies	-	24,327	(24,327)	-	-	-
Total expenditures	<u>1,092,477</u>	<u>1,092,477</u>	<u>(376,915)</u>	<u>715,562</u>	<u>(45,812)</u>	<u>669,750</u>
Excess (deficiency) of revenues over (under) expenditures	(565,589)	(565,589)	521,398	(44,191)	45,812	1,621
OTHER FINANCING SOURCES (USES)						
Transfers in	115,238	115,238	(115,238)	-	-	-
Transfers out	-	-	-	-	(52,000)	(52,000)
Total other financing sources (uses)	<u>115,238</u>	<u>115,238</u>	<u>(115,238)</u>	<u>-</u>	<u>(52,000)</u>	<u>(52,000)</u>
Net change in fund balance	(450,351)	(450,351)	406,160	(44,191)	(6,188)	(50,379)
Fund balance - beginning	<u>475,351</u>	<u>475,351</u>	<u>32,158</u>	<u>507,509</u>	<u>6,188</u>	<u>513,697</u>
Fund balance - ending	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 438,318</u>	<u>\$ 463,318</u>	<u>\$ -</u>	<u>\$ 463,318</u>

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

HOUSING REHABILITATION LOAN FUND

For the Year Ended June 30, 2022

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Cash Basis
REVENUES			
Investment earnings	\$ 900	\$ (246)	\$ 654
Loan repayment	-	16,857	16,857
Total revenues	900	16,611	17,511
EXPENDITURES			
Current			
Housing project loans	110,900	(110,900)	-
Excess (deficiency) of revenues over (under) expenditures	(110,000)	127,511	17,511
Fund balance - beginning	110,000	354	110,354
Fund balance - ending	\$ -	\$ 127,865	\$ 127,865

CITY OF BAY CITY
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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

STREET RESERVE FUND

For the Year Ended June 30, 2022

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Cash Basis
REVENUES			
Charges for services	\$ 95,000	\$ (4,297)	\$ 90,703
Franchise fees	22,000	(1,704)	20,296
Investment earnings	2,050	152	2,202
Total revenues	119,050	(5,849)	113,201
EXPENDITURES			
Current			
Materials and services	127,000	(127,000)	-
Contingency	106,850	(106,850)	-
Total expenditures	233,850	(233,850)	-
Excess (deficiency) of revenues over (under) expenditures	(114,800)	228,001	113,201
OTHER FINANCING SOURCES (USES)			
Transfers out	(10,000)	-	(10,000)
Net change in fund balance	(124,800)	228,001	103,201
Fund balance - beginning	362,000	9,509	371,509
Fund balance - ending	\$ 237,200	\$ 237,510	\$ 474,710

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

CITY OF BAY CITY
Tillamook County, Oregon

COMBINING BALANCE SHEET - MODIFIED CASH BASIS

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2022

	Special Revenue	Debt Service Funds			Capital Projects Funds			Total Nonmajor Governmental Funds	
	Streets and Roads Fund	Kilchis Water Bond	Sewer Bond	DEQ Loan Repayment Bond	Bay City Equipment Reserve	Fire Apparatus Reserve	Parks and Recreation		Footpaths and Bicycle Trails
ASSETS									
Cash and cash equivalents	<u>\$ 105,045</u>	<u>\$ -</u>	<u>\$ 50,981</u>	<u>\$ 109,790</u>	<u>\$ 10,066</u>	<u>\$ 188,460</u>	<u>\$ 8,034</u>	<u>\$ 10,178</u>	<u>\$ 482,554</u>
LIABILITIES									
Accrued expenses	<u>\$ 86</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 86</u>
FUND BALANCES									
Restricted for:									
Street improvement	104,959	-	-	-	-	-	-	-	104,959
Debt service	-	-	50,981	109,790	-	-	-	-	160,771
Park improvements	-	-	-	-	-	-	8,034	-	8,034
Footpath and bicycle trail upgrades	-	-	-	-	-	-	-	10,178	10,178
Committed to:									
Equipment purchases	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,066</u>	<u>188,460</u>	<u>-</u>	<u>-</u>	<u>198,526</u>
Total fund balances	<u>104,959</u>	<u>-</u>	<u>50,981</u>	<u>109,790</u>	<u>10,066</u>	<u>188,460</u>	<u>8,034</u>	<u>10,178</u>	<u>482,468</u>
Total liabilities and fund balances	<u>\$ 105,045</u>	<u>\$ -</u>	<u>\$ 50,981</u>	<u>\$ 109,790</u>	<u>\$ 10,066</u>	<u>\$ 188,460</u>	<u>\$ 8,034</u>	<u>\$ 10,178</u>	<u>\$ 482,554</u>

CITY OF BAY CITY
Tillamook County, Oregon
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

	Special Revenue	Debt Service Funds			Capital Projects Funds			Total Nonmajor Governmental Funds	
	Streets and Roads Fund	Kilchis Water Bond	Sewer Bond	DEQ Loan Repayment Bond	Bay City Equipment Reserve	Fire Apparatus Reserve	Parks and Recreation		Footpaths and Bicycle Trails
REVENUES									
Property taxes	\$ -	\$ 660	\$ 29,638	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,298
Intergovernmental	109,871	-	-	-	-	-	-	1,110	110,981
Charges for services	-	-	-	50,193	-	-	-	-	50,193
Investment earnings	607	442	267	-	31	916	47	80	2,390
Miscellaneous	2,125	-	-	-	-	24,347	-	-	26,472
Total revenues	<u>112,603</u>	<u>1,102</u>	<u>29,905</u>	<u>50,193</u>	<u>31</u>	<u>25,263</u>	<u>47</u>	<u>1,190</u>	<u>220,334</u>
EXPENDITURES									
Current									
Highways and streets	133,749	-	-	-	-	-	-	-	133,749
Debt service	-	-	23,926	24,987	-	24,220	-	-	73,133
Capital outlay	-	-	-	-	10,200	19,076	-	-	29,276
Total expenditures	<u>133,749</u>	<u>-</u>	<u>23,926</u>	<u>24,987</u>	<u>10,200</u>	<u>43,296</u>	<u>-</u>	<u>-</u>	<u>236,158</u>
Excess (deficiency) of revenues over (under) expenditures	(21,146)	1,102	5,979	25,206	(10,169)	(18,033)	47	1,190	(15,824)
OTHER FINANCING SOURCES (USES)									
Transfers in	10,000	-	-	-	15,000	52,000	-	-	77,000
Transfers out	-	(75,698)	-	-	-	-	-	-	(75,698)
Total other financing sources (uses)	<u>10,000</u>	<u>(75,698)</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>52,000</u>	<u>-</u>	<u>-</u>	<u>1,302</u>
Net change in fund balances	(11,146)	(74,596)	5,979	25,206	4,831	33,967	47	1,190	(14,522)
Fund balances - beginning	<u>116,105</u>	<u>74,596</u>	<u>45,002</u>	<u>84,584</u>	<u>5,235</u>	<u>154,493</u>	<u>7,987</u>	<u>8,988</u>	<u>496,990</u>
Fund balances - ending	<u>\$ 104,959</u>	<u>\$ -</u>	<u>\$ 50,981</u>	<u>\$ 109,790</u>	<u>\$ 10,066</u>	<u>\$ 188,460</u>	<u>\$ 8,034</u>	<u>\$ 10,178</u>	<u>\$ 482,468</u>

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

STREETS AND ROADS FUND

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual		
				Budget Basis	Adjustments	Cash Basis
REVENUES						
Intergovernmental	\$ 90,000	\$ 90,000	\$ 19,871	\$ 109,871	\$ -	\$ 109,871
Investment earnings	200	200	407	607	-	607
Grants and contributions	-	100,000	(100,000)	-	-	-
Miscellaneous	-	-	2,125	2,125	-	2,125
Total revenues	<u>90,200</u>	<u>190,200</u>	<u>(77,597)</u>	<u>112,603</u>	<u>-</u>	<u>112,603</u>
EXPENDITURES						
Current						
Personnel services	114,660	114,660	(12,609)	102,051	-	102,051
Materials and services	75,540	75,540	(43,842)	31,698	-	31,698
Capital outlay	-	100,000	(100,000)	-	-	-
Total expenditures	<u>190,200</u>	<u>290,200</u>	<u>(156,451)</u>	<u>133,749</u>	<u>-</u>	<u>133,749</u>
Excess (deficiency) of revenues over (under) expenditures	(100,000)	(100,000)	78,854	(21,146)	-	(21,146)
OTHER FINANCING SOURCES (USES)						
Transfers in	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net change in fund balance	(90,000)	(90,000)	78,854	(11,146)	-	(11,146)
Fund balance - beginning	<u>90,000</u>	<u>90,000</u>	<u>26,105</u>	<u>116,105</u>	<u>-</u>	<u>116,105</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 104,959</u>	<u>\$ 104,959</u>	<u>\$ -</u>	<u>\$ 104,959</u>

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

KILCHIS WATER BOND FUND

For the Year Ended June 30, 2022

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Cash Basis
REVENUES			
Property taxes	\$ -	\$ 660	\$ 660
Investment earnings	-	442	442
	-	1,102	1,102
Total revenues	-	1,102	1,102
EXPENDITURES	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	1,102	1,102
OTHER FINANCING SOURCES (USES)			
Transfers out	-	(75,698)	(75,698)
Net change in fund balance	-	(74,596)	(74,596)
Fund balance - beginning	74,440	156	74,596
Fund balance - ending	\$ 74,440	\$ (74,440)	\$ -

Fund was closed via equity transfer - not a budget violation

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

SEWER BOND FUND

For the Year Ended June 30, 2022

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Cash Basis
REVENUES			
Property taxes	\$ 19,615	\$ 10,023	\$ 29,638
Investment earnings	<u>200</u>	<u>67</u>	<u>267</u>
Total revenues	<u>19,815</u>	<u>10,090</u>	<u>29,905</u>
EXPENDITURES			
Debt service	<u>23,926</u>	<u>(11,325)</u>	<u>12,601</u>
Excess (deficiency) of revenues over (under) expenditures	(4,111)	21,415	17,304
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>-</u>	<u>(11,325)</u>	<u>(11,325)</u>
Net change in fund balance	(4,111)	10,090	5,979
Fund balance - beginning	<u>40,000</u>	<u>5,002</u>	<u>45,002</u>
Fund balance - ending	<u>\$ 35,889</u>	<u>\$ 15,092</u>	<u>\$ 50,981</u>

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

DEQ LOAN REPAYMENT FUND

For the Year Ended June 30, 2022

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	Cash Basis
REVENUES					
Charges for service	\$ 50,000	\$ 193	\$ 50,193	\$ -	\$ 50,193
EXPENDITURES					
Debt service	25,800	(813)	24,987	(20,199)	4,788
Excess (deficiency) of revenues over (under) expenditures	24,200	1,006	25,206	20,199	45,405
OTHER FINANCING SOURCES (USES)					
Transfers out	-	-	-	(20,199)	(20,199)
Net change in fund balance	24,200	1,006	25,206	-	25,206
Fund balance - beginning	88,000	(3,416)	84,584	-	84,584
Fund balance - ending	<u>\$ 112,200</u>	<u>\$ (2,410)</u>	<u>\$ 109,790</u>	<u>\$ -</u>	<u>\$ 109,790</u>

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

BAY CITY EQUIPMENT RESERVE FUND

For the Year Ended June 30, 2022

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Cash Basis
REVENUES			
Investment earnings	\$ 300	\$ (269)	\$ 31
EXPENDITURES			
Capital outlay	37,300	(27,100)	10,200
Total expenditures	37,300	(27,100)	10,200
Excess (deficiency) of revenues over (under) expenditures	(37,000)	26,831	(10,169)
OTHER FINANCING SOURCES (USES)			
Transfers in	15,000	-	15,000
Net change in fund balance	(22,000)	26,831	4,831
Fund balance - beginning	22,000	(16,765)	5,235
Fund balance - ending	\$ -	\$ 10,066	\$ 10,066

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

FIRE APPARATUS & STATION RELOCATION RESERVE FUND

For the Year Ended June 30, 2022

	<u>Original and Final Budget</u>	<u>Variance with Final Budget Over (Under)</u>	<u>Actual Cash Basis</u>
REVENUES			
Investment earnings	\$ 1,100	\$ (184)	\$ 916
Miscellaneous	<u>-</u>	<u>24,347</u>	<u>24,347</u>
Total revenues	<u>1,100</u>	<u>24,163</u>	<u>25,263</u>
EXPENDITURES			
Capital outlay	19,100	(24)	19,076
Debt service	<u>24,300</u>	<u>(80)</u>	<u>24,220</u>
Total expenditures	<u>43,400</u>	<u>(104)</u>	<u>43,296</u>
Excess (deficiency) of revenues over (under) expenditures	(42,300)	24,267	(18,033)
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>52,000</u>	<u>-</u>	<u>52,000</u>
Net change in fund balance	9,700	24,267	33,967
Fund balance - beginning	<u>154,200</u>	<u>293</u>	<u>154,493</u>
Fund balance - ending	<u>\$ 163,900</u>	<u>\$ 24,560</u>	<u>\$ 188,460</u>

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

PARKS AND RECREATION RESERVE FUND

For the Year Ended June 30, 2022

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Cash Basis
REVENUES			
Investment earnings	\$ 10	\$ 37	\$ 47
EXPENDITURES	-	-	-
Excess (deficiency) of revenues over (under) expenditures	10	37	47
Fund balance - beginning	7,900	87	7,987
Fund balance - ending	\$ 7,910	\$ 124	\$ 8,034

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

FOOTPATHS AND BICYCLE TRAILS FUND

For the Year Ended June 30, 2022

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Cash Basis
REVENUES			
Intergovernmental	\$ 800	\$ 310	\$ 1,110
Investment earnings	10	70	80
Total revenues	810	380	1,190
EXPENDITURES	-	-	-
Excess (deficiency) of revenues over (under) expenditures	810	380	1,190
Fund balance - beginning	8,700	288	8,988
Fund balance - ending	\$ 9,510	\$ 668	\$ 10,178

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
 BUDGET AND ACTUAL

BAY CITY WATER OPERATING AND RESERVE FUND

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual		
				Budget Basis	Adjustments	Modified Cash Basis
REVENUES						
Charges for services	\$ 358,000	\$ 358,000	\$ 24,231	\$ 382,231	\$ -	\$ 382,231
SDC charges	40,000	40,000	58,964	98,964	-	98,964
Investment earnings	4,100	4,100	(1,670)	2,430	-	2,430
Miscellaneous income	2,500	95,337	18,585	113,922	-	113,922
Total revenues	<u>404,600</u>	<u>497,437</u>	<u>100,110</u>	<u>597,547</u>	<u>-</u>	<u>597,547</u>
EXPENSES						
Current						
Personnel services	286,319	286,319	(68,512)	217,807	-	217,807
Materials and services	175,594	268,431	(80,487)	187,944	(4,039)	183,905
Capital outlay	260,300	260,300	(260,300)	-	-	-
Depreciation	-	-	-	-	23,511	23,511
Total expenses	<u>722,213</u>	<u>815,050</u>	<u>(409,299)</u>	<u>405,751</u>	<u>19,472</u>	<u>425,223</u>
Excess (deficiency) of revenues over (under) expenses	<u>(317,613)</u>	<u>(317,613)</u>	<u>509,409</u>	<u>191,796</u>	<u>(19,472)</u>	<u>172,324</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	133,340	133,340	(75,698)	209,038	-	209,038
Transfers out	<u>(271,167)</u>	<u>(271,167)</u>	<u>-</u>	<u>(271,167)</u>	<u>4,039</u>	<u>(275,206)</u>
Total other financing sources	<u>(137,827)</u>	<u>(137,827)</u>	<u>(75,698)</u>	<u>(62,129)</u>	<u>4,039</u>	<u>(66,168)</u>
Change in net position	(455,440)	(455,440)	433,711	129,667	(15,433)	106,156
Net position - beginning	<u>455,440</u>	<u>455,440</u>	<u>12,007</u>	<u>467,447</u>	<u>934,620</u>	<u>1,402,067</u>
Net position - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 597,114</u>	<u>\$ 597,114</u>	<u>\$ 919,187</u>	<u>\$ 1,508,223</u>

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
 BUDGET AND ACTUAL

BAY CITY WATER SYSTEM AND RESERVE FUND

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual		
				Budget Basis	Adjustments	Modified Cash Basis
REVENUES						
Charges for services	\$ 284,736	\$ 284,736	\$ (22,621)	\$ 262,115	\$ -	\$ 262,115
Investment earnings	4,100	4,100	1,220	5,320	-	5,320
Miscellaneous	1,000	371,000	(348,656)	22,344	-	22,344
Total revenues	<u>289,836</u>	<u>659,836</u>	<u>(370,057)</u>	<u>289,779</u>	<u>-</u>	<u>289,779</u>
EXPENSES						
Current						
Personnel services	133,613	133,613	1,786	135,399	-	135,399
Materials and services	203,950	203,950	(116,759)	87,191	(4,039)	83,152
Capital outlay	550,000	920,000	(894,290)	25,710	(9,140)	16,570
Contingency	50,000	50,000	(50,000)	-	-	-
Depreciation	-	-	-	-	184,038	184,038
Total expenses	<u>937,563</u>	<u>1,307,563</u>	<u>(1,059,263)</u>	<u>248,300</u>	<u>170,859</u>	<u>419,159</u>
Excess (deficiency) of revenues over (under) expenses	<u>(647,727)</u>	<u>(647,727)</u>	<u>689,206</u>	<u>41,479</u>	<u>(170,859)</u>	<u>(129,380)</u>
OTHER FINANCING						
SOURCES (USES)						
Transfers in	432,827	432,827	-	432,827	-	432,827
Transfers out	<u>(305,000)</u>	<u>(305,000)</u>	<u>-</u>	<u>(305,000)</u>	<u>4,039</u>	<u>(309,039)</u>
Total other financing sources (uses)	<u>127,827</u>	<u>127,827</u>	<u>-</u>	<u>127,827</u>	<u>4,039</u>	<u>123,788</u>
Change in net position	(519,900)	(519,900)	689,206	169,306	(166,820)	(5,592)
Net position - beginning	<u>830,000</u>	<u>830,000</u>	<u>67,091</u>	<u>897,091</u>	<u>4,817,117</u>	<u>5,714,208</u>
Net position - ending	<u>\$ 310,100</u>	<u>\$ 310,100</u>	<u>\$ 756,297</u>	<u>\$ 1,066,397</u>	<u>\$ 4,650,297</u>	<u>\$ 5,708,616</u>

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
 BUDGET AND ACTUAL

BAY CITY SEWER AND RESERVE FUND

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual		
				Budget Basis	Adjustments	Modified Cash Basis
REVENUES						
Charges for services	\$ 367,000	\$ 367,000	\$ 97,120	\$ 464,120	\$ -	\$ 464,120
SDC charges	16,500	16,500	86,109	102,609	-	102,609
Grants and contributions	-	-	474,389	474,389	-	474,389
Investment earnings	12,700	12,700	(1,926)	10,774	-	10,774
Miscellaneous income	1,500	506,500	(442,507)	63,993	-	63,993
Total revenues	<u>397,700</u>	<u>902,700</u>	<u>213,185</u>	<u>1,115,885</u>	<u>-</u>	<u>1,115,885</u>
EXPENSES						
Current						
Sewer						
Personnel services	344,352	344,352	(37,696)	306,656	-	306,656
Materials and services	410,818	465,818	(234,215)	231,603	(98,920)	132,683
Capital outlay	385,000	1,135,000	(960,194)	174,806	(127,713)	47,093
Contingency	33,330	33,330	(33,330)	-	-	-
Depreciation	-	-	-	-	71,341	71,341
Total expenses	<u>1,173,500</u>	<u>1,978,500</u>	<u>(1,265,435)</u>	<u>713,065</u>	<u>(155,292)</u>	<u>557,773</u>
Excess (deficiency) of revenues over (under) expenses	<u>(775,800)</u>	<u>(1,075,800)</u>	<u>1,478,620</u>	<u>402,820</u>	<u>155,292</u>	<u>558,112</u>
OTHER FINANCING SOURCES (USES)						
Loan proceeds	-	300,000	(300,000)	-	-	-
Transfers in	50,000	50,000	(20,000)	30,000	39,602	69,602
Transfers out	<u>(35,000)</u>	<u>(35,000)</u>	<u>-</u>	<u>(35,000)</u>	<u>-</u>	<u>(35,000)</u>
Total other financing sources (uses)	<u>15,000</u>	<u>315,000</u>	<u>(320,000)</u>	<u>(5,000)</u>	<u>39,602</u>	<u>34,602</u>
Change in net position	(760,800)	(760,800)	1,158,620	397,820	194,894	592,714
Net position - beginning	<u>1,678,000</u>	<u>1,678,000</u>	<u>210,355</u>	<u>1,888,355</u>	<u>1,492,980</u>	<u>3,381,335</u>
Net position - ending	<u>\$ 917,200</u>	<u>\$ 917,200</u>	<u>\$ 1,368,975</u>	<u>\$ 2,286,175</u>	<u>\$ 1,687,874</u>	<u>\$ 3,974,049</u>

OTHER FINANCIAL SCHEDULES

CITY OF BAY CITY
Tillamook County, Oregon

COMPARATIVE STATEMENTS OF NET POSITION - MODIFIED CASH BASIS

SEWER OPERATING FUND

For the Years Ended June 30, 2022 and 2021

	Sewer Operating Fund	
	2022	2021
ASSETS		
Current assets		
Cash and cash equivalents	\$ 2,289,306	\$ 1,891,002
Capital assets, net of accumulated depreciation		
Land	188,173	188,173
Construction in progress	172,394	55,155
Buildings and improvements	19,163	23,069
Infrastructure	1,604,008	1,665,175
Equipment	137,156	25,952
Total capital assets	2,120,894	1,957,524
Total assets	4,410,200	3,848,526
LIABILITIES		
Current liabilities		
Customer deposits and accrued payroll	3,131	2,647
Long-term liabilities, current portion	52,555	31,036
Total current liabilities	55,686	33,683
Noncurrent liabilities		
Long-term liabilities, less current portion	380,465	433,508
Total liabilities	436,151	467,191
NET POSITION		
Net investment in capital assets	1,687,874	1,610,991
Unrestricted	2,286,175	1,770,344
Total net position	\$ 3,974,049	\$ 3,381,335

CITY OF BAY CITY
Tillamook County, Oregon

COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION - MODIFIED CASH BASIS

SEWER OPERATING FUND

For the Years Ended June 30, 2022 and 2021

	Sewer Operating Fund	
	2022	2021
Operating revenues		
Charges for services	\$ 464,120	\$ 605,110
Miscellaneous income	63,993	1,636
Total operating revenues	528,113	606,746
Operating expenses		
Personnel services	306,656	281,578
Materials and services	132,683	293,743
Repairs and maintenance	47,093	-
Depreciation	71,341	67,774
Total operating expenses	557,773	643,095
Operating income (loss)	(29,660)	(36,349)
Nonoperating revenues (expenses)		
Grants and contributions	474,389	-
System development charges	102,609	70,333
Investment earnings	10,774	14,592
Total nonoperating revenues (expenses)	587,772	84,925
Income (loss) before contributions and transfers	558,112	48,576
Transfers in	34,602	267,318
Change in net position	592,714	315,894
Net position - beginning	3,381,335	3,065,441
Net position - ending	\$ 3,974,049	\$ 3,381,335

**AUDIT COMMENTS AND DISCLOSURES REQUIRED BY
FEDERAL AND STATE REGULATIONS**



INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

The Honorable David McCall, Mayor
and Members of the City Council
City of Bay City
Bay City, Oregon 97107

We have audited the basic financial statements of the City of Bay City as of and for the year ended June 30, 2022 and have issued our report thereon dated November 21, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*.

Compliance

As part of obtaining reasonable assurance about whether the City of Bay 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 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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)

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, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-010-0230 Internal Control

In planning and performing our audit, we considered the City of Bay City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Bay City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Bay City's internal control over financial reporting.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We identified certain deficiencies in internal control over financial reporting, as described in the accompanying schedule of findings and management's response as items FS-01 through FS-05, that we consider to be material weaknesses or significant deficiencies in internal control over financial reporting. A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

We consider the deficiencies described below to be significant deficiencies in internal control over financial reporting:

1. Adequate segregation of duties in most areas was impractical due to the limited number of employees. The City has, however, developed alternative procedures which mitigate this condition to some extent.
2. The City lacks personnel with the ability to prepare financial statements in accordance with the accounting method selected by the City (modified cash).
3. The full loan proceeds were not recorded for an asset purchase which was financed over three years.
4. Significant, erroneous, outstanding checks were listed on the bank reconciliations in error.
5. Unapplied cash and deferred revenue were not being reconciled as part of month-end closures.

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

A handwritten signature in blue ink that reads "Accuity, LLC". The signature is written in a cursive, flowing style.

Accuity, LLC
Albany, Oregon
November 21, 2022



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

The Honorable David McCall, Mayor
and Members of the City Council
City of Bay City
Bay City, Oregon 97107

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, 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 Bay City, Oregon as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 21, 2022.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

We identified certain deficiencies in internal control, as described in the accompanying schedule of findings and responses as items FS-01 through FS-05, that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Bay City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement 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. The results of our tests disclosed one instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards*.

City of Bay City's Response to Findings

Governmental Auditing Standards requires the auditor to perform limited procedures on the City of Bay City's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City of Bay City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

This report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Accuity, LLC

Albany, Oregon
November 21, 2022

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF FINDINGS AND MANAGEMENT'S RESPONSE

For the Year Ended June 30, 2022

<u>Finding Number</u>	<u>Finding</u>
FS-01	Due to the limited number of available personnel, it is not always possible for the City to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records or to all phases of a transaction.
FS-02	The City lacks personnel with the ability to prepare financial statements in accordance with the basis of accounting deemed appropriate by management.
FS-03	The City had significant outstanding checks that were erroneous and needed to be adjusted/reconciled in the general ledger.
FS-04	It was noted that the full loan proceeds were not recorded for an asset purchase which was financed over three years.
FS-05	We noted that unapplied cash and deferred revenue were not being reconciled as a part of month-end closures, and significant adjustment was necessary.
FS-06	We noted that the City staff are utilizing their accounting software to reconcile cash accounts; however, they are not a true reconciliation to the general ledger.
FS-07	We noted the City lacks a utility billing policy for determination of account adjustments.
Management's response:	
FS-01 through FS-02	Management concurs with the findings described above. Due to budgetary constraints, it is improbable that additional staff will be added to correct these items.
FS-03	The City has now removed the outstanding checks and recorded the proposed journal entries to balance to the general ledger. Reconciliation policies have been updated.
FS-04 through FS-07	Management concurs with the findings described above. Each of these items are being addressed through a fiscal policy that is in process and will be reviewed by City Council to ensure proper financial procedures are followed by all personnel.



Summary of Revenues and Expenditures

Please refer to instructions on next page.

A. Municipal corporation information			
Municipality name:	<u>City of Bay City</u>	Reporting period: From	<u>07/01/2021</u>
Address line 1:	<u>PO Box 3309</u>	To	<u>06/30/2022</u>
Address line 2:		Report type:	<u>Audit</u>
City, state, ZIP:	<u>Bay City</u> <u>OR</u> <u>97107</u>	Opinion issued:	<u>Unmodified</u>
Check if new address:	<input type="checkbox"/>	Basis of accounting:	<u>Modified cash</u>
If this is the final report , please enter the last date of operations:			

B. Financial statement audit – Reported deficiencies	
<p>1. Regarding internal controls over financial reporting, how many significant deficiencies and material weaknesses were reported? <u>5</u></p> <p>2. Of those control deficiencies reported, how many resulted in the following: Accounting errors/Misstatements: <u>3</u> Noncompliance: <u>0</u></p>	<p>3. How were deficiencies communicated? Check all that apply.</p> <p><input checked="" type="checkbox"/> Report issued in accordance with Government Auditing Standards</p> <p><input checked="" type="checkbox"/> Communication in accordance with Statements on Auditing Standards AU-C 265 "Communicating Internal Control Related Matters Identified in an Audit"</p> <p><input type="checkbox"/> Other (specify communication): _____</p> <p><input type="checkbox"/> No deficiencies</p> <p>Per OAR 162-010-0230, a copy must be filed with Secretary of State.</p>

C. Summary of revenues and expenditures

Revenues and/or receipts		Expenditures and/or disbursements	
a. Revenues from government-wide statement of activities:	\$ 3,369,536	a. Expenditures from government-wide statement of activities:	\$ 2,348,401
b. Fiduciary fund additions:		b. Fiduciary fund deductions:	
c. Gross revenues subtotal (a + b):	\$ 3,369,536	c. Gross expenditures subtotal (a + b):	\$ 2,348,401
d. Revenues of component units:		d. Component unit expenditures reported with primary government:	
e. Taxes, assessments and other collections to be distributed to other governments:		e. Turnovers to other municipal corporations:	
f. Exempt revenue subtotal (d + e):	\$ 0	f. Exempt expenditures subtotal (d + e):	\$ 0
g. Net revenues (c – f):	\$ 3,369,536	g. Net expenditures (c – f):	\$ 2,348,401

D. Filing fee:	\$ 250
-----------------------	---------------

E. Submitted by	
Auditor name: <u>Glen Kearns, CPA</u>	Municipal license number: <u>1200</u>
Firm name: <u>Accuity, LLC</u>	Date: <u>12/01/2022</u>
Municipal contact name, title: <u>Lindsey Gann, City Recorder</u>	Municipal phone: <u>(503) 377-2179</u>

Submit: Click the "Submit" button on the right to submit this form via email. Save a copy for your records.

Submit

Within 30 days of delivering the audit report to the municipal corporation, one copy of this summary must be filed with the Secretary of State, Audits Division, and one copy must be delivered to the municipal corporation. If deficiencies are communicated in a separate letter or in a report issued in accordance with *Government Auditing Standards*, a copy of that communication must also be filed. (OAR 162-010-0230)

Instructions

Section A: Municipal corporation information

Type information or use drop-down menu to complete this section. Indicate new address by checking the box.

- **Report type:** Select Audit or Review
- **Opinion issued:** Select from unmodified, qualified, adverse, or disclaimer. If any opinion unit received other than unmodified, please identify that opinion type.
- **Basis of accounting:** Identify whether GAAP, cash, or modified cash basis statements are presented.

Section B: Financial statement audit – Reported deficiencies

B.1. How many significant deficiencies and material weaknesses were communicated?

Include the total number of *material weaknesses* and *significant deficiencies* reported in accordance with AU-C 265, ORS 297.466, and OAR 162-010-0230. Do not count “other matters” communicated.

If none were reported, insert a zero.

B.2. Of those control deficiencies reported, how many resulted in accounting errors/misstatements or noncompliance?

Most deficiencies relate to internal controls over financial reporting. Some control deficiencies might also directly result in accounting errors and misstatements or non-compliance. If any of the findings communicated resulted in accounting errors and misstatements or noncompliance, indicate the number of deficiencies included in the total for B.1 that also pertain to those categories.

B.3. How were deficiencies communicated?

Select the format used to communicate deficiencies to those charged with governance. Check all that apply. If no material weaknesses or significant deficiencies were communicated select No Deficiencies.

NOTE: If deficiencies are communicated (including other matters), the auditor shall file a copy of the communication with the Secretary of State within 30 days of delivering the report to the municipal corporation. (OAR 162-010-0230)

Section C: Summary of revenues and expenditures

Revenues/receipts and expenditures/disbursements information is derived from amounts reported for government-wide and fiduciary activities and on the basis of accounting used in the audited or reviewed financial statements.

Section D: Filing fee

The filing fee is based on net expenditures; section C, line g. Enter the fee based on the chart below:

Net expenditures over	Net expenditures do not exceed	Fee
\$ 0	\$ 50,000	\$ 20
\$ 50,000	\$ 150,000	\$ 40
\$ 150,000	\$ 500,000	\$ 150
\$ 500,000	\$ 1,000,000	\$ 200
\$ 1,000,000	\$ 5,000,000	\$ 250
\$ 5,000,000	\$ 10,000,000	\$ 300
\$ 10,000,000	\$ 50,000,000	\$ 350
\$ 50,000,000		\$ 400

ORS 297.485(1):

Net expenditures and/or disbursements

The filing fee shall be determined by the total **expenditures** made by the municipal corporation for any and all purposes during the calendar or fiscal year audited, except that **expenditures** for principal of bonded debt, principal of short-term loans, principal of warrants redeemed which were issued during prior audit periods, transfers or loans between funds and turnovers of taxes or other trust moneys to other municipal corporations shall not be included in the **total expenditures** upon which the amount of the fee is based.

Section E: Submitted by

Include the name of the licensed municipal auditor who performed the engagement and is submitting this form. Also include their title, firm name, and date this summary form was completed.

To submit: • Click the “Submit” button on page one to submit this form via email

• Save and email the completed form to municipalfilings.sos@oregon.gov or

• Print a hardcopy and mail to: Audits Division, 255 Capitol St NE, Ste 500, Salem, Oregon 97310-0720



City of Bay City

PO Box 3309
Bay City, OR 97107
Phone (503) 377-2288
Fax (503) 377-4044
www.ci.bay-city.or.us
TDD 7-1-1

December 5, 2022

Tassi O'Neil, County Clerk
Tillamook County Courthouse
201 Laurel Avenue
Tillamook, OR 97141

Re : Results of the November 8, 2022 GENERAL ELECTION

On December 1, 2022 the City of Bay City received the Certified Abstract of votes cast in the above-mentioned election.

The results of those votes cast are as follows:

Mayor for a period of (2) years:

Results: David McCall

Council persons, Three (3), for a period of four (4) years:

Results: Kathleen Baker
Write In: Anthony Boatman
Write In: Greg Sweeney

The candidates elected are qualified to hold the offices they were elected to.

Sincerely,

Lindsey Gann
City Recorder

**CITY OF BAY CITY
RESOLUTION NO. 2022-30**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BAY CITY SETTING THE
POLICY FOR CREDITS FOR WATER CONSUMED VIA UNINTENTIONAL WATER LEAKS
AND BREAKS IN THE LINE AND REPEALING RESOLUTION NO. 15-12**

WHEREAS, unintentional leaks or inadvertent water line breaks occur periodically on the private property of citizens within the City, and

WHEREAS, the City Council of the City of Bay City would like to adopt a uniform policy for how the City will deal with excess water charges resulting from inadvertent water leaks or water line breaks, and

WHEREAS, the City believes that a written policy will then let City staff address the issue internally, thereby saving Council time in addressing these issues.

NOW THEREFORE, the City Council of the City of Bay City resolves as follows:

1. Staff is authorized to implement this policy in accordance with the terms of this resolution, without further guidance, assistance, or consultation with the Council. In the event that staff has questions as to whether or not a particular charge is within the policy, staff may bring that issue to the City Manager for clarification.
2. The customer must request a credit of their water bill within two billing cycles of the increased water consumption being reflected on their water bill. The credit request must be made in writing to City Hall and must include the following:
 - a. An explanation of the cause of the excess water consumption.
 - b. An explanation of what steps the customer took to repair the leak or break.
 - c. Copies of receipts showing parts and labor for repair of the leak or break; and
 - d. A statement that the leak or break has been repaired.
3. If the leak or break is no fault of the customer and repairs are made in a timely manner, credit will be applied to the account for overage charges up to 50% of the excess of the customer's average monthly bill for the two months preceding the break/leak. No cash refunds are available.

PASSED AND ADOPTED this 13th day of December 2022 and approved by the Mayor of the City of Bay City this 13th day of December 2022.

David McCall, Mayor

ATTEST:

Lindsey Gann, City Recorder

Oregon Parks and Recreation Department

Local Government Grant Program Agreement

THIS AGREEMENT (“Agreement”) is made and entered into by and between the State of Oregon, acting by and through its **Oregon Parks and Recreation Department**, hereinafter referred to as “OPRD” or the “State” and the **City of Bay City**, hereinafter referred to as the “Grantee”.

OPRD Grant Number: LG22-017

Project Title: Al Griffin Memorial Park Hiker/Biker Campground

Project Type (purpose): Development

Project Description: The project will add a hiker/biker campground with accessible showers and bathrooms, picnic table, bicycle kiosk, and camping sites at Al Griffin Memorial Park in Bay City, Oregon. The Project is further described in Attachment A - Project Description and Budget.

Grant Funds /

Maximum Reimbursement: \$318,001 (76.93%)

Grantee Match Participation: \$ 95,348 (23.07%)

Total Project Cost: \$413,349

Grant Payments / Reimbursements: Grant funds are awarded by the State and paid on a reimbursement basis, and only for the Project described in this Agreement, and the Project Description and Budget included as Attachment A. To request reimbursement, Grantee shall use OPRD’s online grant management system accessible at oprdgrants.org. The request for reimbursement shall include documentation of all project expenses plus documentation confirming project invoices have been paid. Grantee may request reimbursement as often as quarterly for costs accrued to date.

Fiscal Year-End Request for Reimbursement: Grantee must submit a Progress Report and a Reimbursement Request to OPRD for all Project expenses, if any, accrued up to **June 30**, of each fiscal year. The Fiscal Year-End Reimbursement Request must be submitted to OPRD by **July 31**.

Reimbursement Terms: Based on the estimated Project Cost of **\$413,349**, and the Grantee’s Match participation rate of **23.07%**, **the reimbursement rate will be 76.93%**. Upon successful completion of the Project and receipt of the final reimbursement request, the State will pay Grantee the remaining Grant Funds balance, or **76.93%** of the total cost of the Project, whichever is less.

Matching Funds: The Grantee shall contribute matching funds or the equivalent in labor, materials, or services, which are shown as eligible match in the rules, policies and guidelines for the Local Government Grant Program. Volunteer labor used as a match requires a log with the name of volunteer, dates volunteered, hours worked, work location and the rate used for match, to be eligible.

Progress Reports: Grantee shall submit Progress Reports with each Reimbursement Request or, at a minimum, at **three month intervals**, starting from the effective date of the Agreement. Progress Reports shall be submitted using OPRD’s online grant management system accessible at oprdgrants.org.

Agreement Period: The effective date of this Agreement is the date on which it is fully executed by both parties. Unless otherwise terminated or extended, the Project shall be completed by **December 31, 2024**. If project is completed before the designated completion date, this Agreement shall expire on the date final reimbursement payment is made by OPRD to Grantee.

Retention: OPRD shall disburse up to 90 percent of the Grant Funds to Grantee on a cost reimbursement basis upon approval of invoices submitted to OPRD. OPRD will disburse the final 10 percent of the Grant Funds upon approval by OPRD of the completed Project, the Final Progress Report and the submission of five to ten digital pictures of the completed project site.

Final Request for Reimbursement: Grantee must submit a Final Progress Report, a Final Reimbursement Request and five to ten digital pictures of the completed project site to OPRD within 45 days of the Project Completion Date.

Project Sign: When project is completed, Grantee shall post an acknowledgement sign of their own design, or one supplied by the State, in a conspicuous location at the project site, consistent with the Grantee's requirements, acknowledging grant funding and the State's participation in the Project.

Agreement Documents: Included as part of this Agreement are:

- Attachment A: Project Description and Budget
- Attachment B: Standard Terms and Conditions
- Attachment C: Inadvertent Discovery Plan

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 is as follows, listed from highest precedence to lowest precedence: this Agreement without Attachments; Attachment A; Attachment B; Attachment C.

Contact Information: A change in the contact information for either party is effective upon providing notice to the other party:

Grantee Administrator
 Liane Welch
 City of Bay City
 PO Box 3309
 Bay City, OR 97107
 503-377-2288
 lwelch@ci.bay-city.or.us

Grantee Billing Contact
 Liane Welch
 City of Bay City
 PO Box 3309
 Bay City, OR 97107
 503-377-2288
 lwelch@ci.bay-city.or.us

OPRD Contact
 Mark Cowan, Coordinator
 Oregon Parks & Rec. Dept.
 725 Summer ST NE STE C
 Salem, OR 97301
 503-951-1317
 mark.cowan@oregon.gov

Signatures: In witness thereof, the parties hereto have caused this Agreement to be properly executed by their authorized representatives as of the last date hereinafter written.

GRANTEE

**STATE OF OREGON
Acting By and Through Its
OREGON PARKS AND RECREATION DEPT.**

By: _____
Signature

By: _____
Daniel Killam, Deputy Director of Administration

Printed Name

Date

Title

Date

Approval Recommended:

Oregon Department of Justice (ODOJ) approved for legal sufficiency for grants exceeding \$150,000:

By: _____
Michele Scalise, Grants Section Manager

By: Kristen Gallino
ODOJ Signature or Authorization

Date

Printed Name/Title

By: _____
Mark Cowan, Grant Program Coordinator

by email on October 4, 2022
Date

Date

Attachment A: Project Description and Project Budget

OPRD Grant Number: LG22-017
Project Title: Al Griffin Memorial Park Hiker/Biker Campground
Grantee Agency: City of Bay City

Project Description:

The project will add a hiker/biker campground with accessible showers and bathrooms, picnic table, bicycle kiosk, and camping sites at Al Griffin Memorial Park in Bay City, Oregon.

Project Budget

Bike Kiosk to repair bicycles, store items in secure lockers	\$ 21,250
Water and sewer connection to bathroom	\$ 12,500
Landscaping	\$ 1,875
Electrical	\$ 25,000
Permits	\$ 3,125
Implementation of Patterson Creek Restoration	\$ 40,250
Hiker/Biker Bathroom/shower 4 units unisex includes delivery and offloading	\$ 268,974
Site Work, excavation and gravel rock base for bathroom/shower	\$ 6,250
Water and Sewer Connections to Mains	\$ 12,500
Campground amenities; picnic tables, BBQ, fire rings, trash receptacle	\$ 4,375
Design and permitting Patterson Creek Stream restoration	\$ 17,250
Total Project Cost	\$ 413,349

Source of Funding

Bay City staff, materials and equipment	\$ 4,473
Bay City Parks budget	\$ 875
Bay City Transient Lodging Tax Grant	\$ 15,000
Tillamook County Facility Community Grant	\$ 75,000
Total Match from Sponsor	\$ 95,348

Summary

Total Project Cost	\$ 413,349
Total Match from Sponsor	\$ 95,348
Grant Funds Requested	\$ 318,001

Attachment B – Standard Terms and Conditions

Oregon Parks and Recreation Department Local Government Grant Program Agreement

1. **Compliance with Law:** Grantee shall comply with all federal, state and local laws, regulations, executive orders and ordinances applicable to the Agreement or to implementation of the Project, including without limitation, OAR chapter 736, Division 6 (the Local Government Grant Program administrative rules).
2. **Compliance with Workers Compensation Laws:** All employers, including Grantee, that employ subject workers who provide services in the State of Oregon shall comply with ORS.656.017 and provide the required Worker's 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.
3. **Amendments:** This Agreement may be amended only by a written amendment to the Agreement, executed by the parties.
4. **Expenditure Records:** Grantee shall document, maintain and submit records to OPRD for all Project expenses in accordance with generally accepted accounting principles, and in sufficient detail to permit OPRD to verify how Grant Funds were expended. These records shall be retained by the Grantee for at least six years after the Agreement terminates. The Grantee agrees to allow Oregon Secretary of State auditors and State agency staff access to all records related to this Agreement for audit and inspection and monitoring of services. Such access will be during normal business hours, or by appointment. Grantee shall ensure that each of its subgrantees and subcontractors complies with these requirements.
5. **Equipment:** Equipment purchased with Local Government Grant Program funds must be used as described in the Project Agreement and Application throughout the equipment's useful life. The Grantee will notify the State prior to the disposal of equipment and will coordinate with the State on the disposal to maximize the equipment's ongoing use for the benefit of the Local Government Grant Program.
6. **Use of Project Property:** Grantee warrants that the land within the Project boundary described in the Application (Attachment B) shall be dedicated and used for a period of no less than 25 years from the completion of the Project. Grantee agrees to not change the use of, sell, or otherwise dispose of the land within the Project boundary, except upon written approval by OPRD. If the Project is located on land leased from the federal government, the lease shall run for a period of at least 25 years after the date the Project is completed. If the Project is located on land leased from a private or public entity, other than the federal government, the lease shall run for a period of at least 25 years after the date the Project is completed, unless the lessor under the lease agrees that, in the event the lease is terminated for any reason, the land shall continue to be dedicated and used as described in the Project Application for a period of at least 25 years after the date the Project is completed.

Land acquired using Local Government Grant funds shall be dedicated, by an instrument recorded in the county records, for recreational use in perpetuity, unless OPRD or a successor agency consents to removal of the dedication.

7. **Conversion of Property:** Grantee further warrants that if the Grantee converts lands within the Project boundary to a use other than as described in the grant application or disposes of such land by sale or any other means ("Converted Land"), the Grantee must provide replacement land acceptable to OPRD within 24 months of the date of the conversion or disposal or, if the conversion

or disposal is not discovered by OPRD until a later date, within 24 months after the discovery of the conversion or disposal.

If replacement land cannot be obtained within the 24 month period, the Grantee will provide payment of the grant program's prorated share of the current fair market value of the Converted Land to the State. The prorated share is measured by that percentage of the original grant (plus any amendments) as compared to the original Project cost(s). The replacement land must be equal to the current fair market value of the Converted Land, as determined by an appraisal. The recreation utility of the replacement land must also be equal to that of the Converted Land.

If conversion occurs through processes outside of the Grantee's control such as condemnation or road replacement or realignment, the Grantee must pay to the State a prorated share of the consideration paid to the Grantee by the entity that caused the conversion. The State's prorated share is measured by the percentage of the original grant (plus any amendments) as compared to the original Project cost(s).

The warranties set forth in Section 6 and this Section 7 of this Agreement are in addition to, and not in lieu of, any other warranties set forth in this Agreement or implied by law.

8. **Contribution:** 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 a party (the "Notified Party") with respect to which the other party ("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. Either 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 the Other Party of the notice and copies required in this paragraph and meaningful opportunity for the Other Party to participate in the investigation, defense and settlement of the Third Party Claim with counsel of its own choosing are conditions precedent to the Other Party's liability with respect to the Third Party Claim.

With respect to a Third Party Claim for which the State is jointly liable with the Grantee (or would be if joined in the Third Party Claim), the State 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 the Grantee in such proportion as is appropriate to reflect the relative fault of the State on the one hand and of the Grantee 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 the State on the one hand and of the Grantee 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. The State's contribution amount in any instance is capped to the same extent it would have been capped under Oregon law if the State had sole liability in the proceeding.

With respect to a Third Party Claim for which the Grantee is jointly liable with the State (or would be if joined in the Third Party Claim), the Grantee 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 the State in such proportion as is appropriate to reflect the relative fault of the Grantee on the one hand and of the State 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 the Grantee on the one hand and of the State 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. The Grantee's contribution amount in any instance is capped to the same extent it would have been capped under Oregon law if it had sole liability in the proceeding.

Grantee shall take all reasonable steps to cause its contractor(s) that are not units of local government as defined in ORS 190.003, if any, to indemnify, defend, save and hold harmless the State of Oregon and its officers, employees and agents ("Indemnitee") 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 Grantee's contractor or any of the officers, agents, employees or subcontractors of the contractor ("Claims"). It is the specific intention of the parties that the Indemnitee shall, in all instances, except for Claims arising solely from the negligent or willful acts or omissions of the Indemnitee, be indemnified by the contractor from and against any and all Claims.

9. **Inspection of Equipment and Project Property:** Grantee shall permit authorized representatives of State, the Secretary, or their designees to perform site reviews of the Project, and to inspect all Equipment, real property, facilities, and other property purchased by Grantee as part of the Project.
10. **Public Access:** The Grantee shall allow open and unencumbered public access to the completed Project to all persons without regard to race, color, religious or political beliefs, sex, national origin or place of primary residence.
11. **Condition for Disbursement:** Disbursement of grant funds by OPRD is contingent upon OPRD having received sufficient funding, appropriations, limitations, allotments, or other expenditure authority sufficient to allow OPRD, in the exercise of its reasonable administrative discretion, to make the disbursement and upon Grantee's compliance with the terms of this Agreement.
12. **No Third Party Beneficiaries.** OPRD and Grantee 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 intended beneficiary of the terms of this Agreement.
13. **Repayment:** In the event that the Grantee spends Grant Funds in any way prohibited by state or federal law, or for any purpose other than the completion of the Project, the Grantee shall reimburse the State for all such unlawfully or improperly expended funds. Such payment shall be made within 15 days of demand by the State.
14. **Termination:** This Agreement may be terminated by mutual consent of both parties, or by either party upon a 30-day notice in writing, delivered by certified mail or in person to the other party's contact identified in the Agreement. On termination of this Agreement, all accounts and payments will be processed according to the financial arrangements set forth herein for Project costs incurred prior to date of termination. Full credit shall be allowed for reimbursable expenses and the non-cancelable obligations properly incurred up to the effective date of the termination.
15. **Governing Law:** The laws of the State of Oregon (without giving effect to its conflicts of law principles) govern all matters arising out of or relating to this Agreement, including, without limitation, its validity, interpretation, construction, performance, and enforcement. Any party bringing a legal action or proceeding against any other party arising out of or relating to this Agreement shall bring the legal action or proceeding in the Circuit Court of the State of Oregon for Marion County. 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. 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.

16. **Entire Agreement:** This Agreement constitutes the entire Agreement between the parties. No waiver, consent, modification or change of terms of this Agreement shall bind either party unless in writing and signed by both parties. Such waiver, consent, modification or change, if made, shall be effective only in the specific instance and for the specific purpose given. There are no understandings, Agreements, or representations, oral or written, not specified herein regarding this Agreement. The Grantee, by signature of its authorized representative on the Agreement, acknowledges that the Grantee has read this Agreement, understands it, and agrees to be bound by its terms and conditions.
17. **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, facsimile, email, or mailing the same, postage prepaid, to Grantee contact or State contact at the address or number set forth in this Agreement, or to such other addresses or numbers as either party may hereinafter indicate. 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 State, such facsimile transmission must be confirmed by telephone notice to State Contact. 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, or five days after mailing.
18. **Counterparts:** This agreement may be executed in two or more counterparts (by facsimile or otherwise), 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.
19. **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.

Reviewed by ODOJ 3/18/21 MC

ATTACHMENT C

ARCHAEOLOGICAL INADVERTENT DISCOVERY PLAN (IDP)

Archaeological materials are the physical remains of the activities of people in the past. This IDP should be followed should any archaeological sites, objects, or human remains be found. Archaeological materials are protected under Federal and State laws and their disturbance can result in criminal penalties.

This document pertains to the work of the Contractor, including any and all individuals, organizations, or companies associated with the project.

WHAT MAY BE ENCOUNTERED

Archaeological material may be found during any ground-disturbing activity. If encountered, all excavation and work in the area **MUST STOP**. Archaeological objects vary and can include evidence or remnants of historic-era and pre-contact activities by humans. Archaeological objects can include but are not limited to:

- **Stone flakes, arrowheads, stone tools, bone or wooden tools, baskets, beads.**
- Historic building materials such as **nails, glass, metal** such as cans, barrel rings, farm implements, **ceramics, bottles, marbles, beads.**
- Layers of **discolored earth** resulting from hearth fire
- Structural remains such as **foundations**
- **Shell Middens** (mounds)
- **Human skeletal remains** and/or **bone fragments** which may be whole or fragmented.

If in doubt call it in.

DISCOVERY PROCEDURES: WHAT TO DO IF YOU FIND SOMETHING

1. Stop ALL work in the vicinity of the find
2. Secure and protect area of inadvertent discovery with 30 meter/100 foot buffer—work may continue outside of this buffer
3. Notify Project Manager and Agency Official
4. Project Manager will need to contact a professional archaeologist to assess the find.
5. If archaeologist determines the find is an archaeological site or object, contact SHPO. If it is determined to *not* be archaeological, you may continue work.

HUMAN REMAINS PROCEDURES

1. If it is believed the find may be human remains, stop ALL work.
2. Secure and protect area of inadvertent discovery with 30 meter/100 foot buffer, then work may continue outside of this buffer with caution.
3. Cover remains from view and protect them from damage or exposure, restrict access, and leave in place until directed otherwise. **Do not take photographs. Do not speak to the media.**

4. Notify:
 - Project Manager
 - Agency Official
 - Contracted Archaeologist (if applicable)
 - Oregon State Police - **DO NOT CALL 911** 503-378-3720
 - SHPO (State Historic Preservation Office) 503-986-0690
 - LCIS (Legislative Commission on Indian Services) 503-986-1067
 - Appropriate Native American Tribes (as provided by LCIS)
5. If the site is determined not to be a crime scene by the Oregon State Police, do not move anything! The remains should continue to be *secured in place* along with any associated funerary objects, and protected from weather, water runoff, and shielded from view.
6. Do not resume any work in the buffered area until a plan is developed and carried out between the State Police, SHPO, LCIS, and appropriate Native American Tribes, and you are directed that work may proceed.

CONFIDENTIALITY

The Agency and employees shall make their best efforts, in accordance with federal and state law, to ensure that its personnel and contractors keep the discovery confidential. The media, or any third-party member or members of the public are not to be contacted or have information regarding the discovery, and any public or media inquiry is to be reported to the Agency. Prior to any release, the responsible agencies and Tribes shall concur on the amount of information, if any, to be released to the public.

To protect fragile, vulnerable, or threatened sites, the National Historic Preservation Act, as amended (Section 304 [16 U.S.C. 470s-3]), and Oregon State law (ORS 192.501(11)) establishes that the location of archaeological sites, both on land and underwater, shall be confidential.

From: [CLEARANCE ORSHPO * OPRD](#)
To: [COWAN Mark * OPRD](#)
Subject: RE: LG22-017 Al Griffin Park - Bay City
Date: Friday, September 30, 2022 11:37:27 AM
Attachments: [image002.jpg](#)

THIS E-MAIL CONFIRMS RECEIPT OF AN ELECTRONIC SUBMISSION FOR AN HISTORIC RESOURCE/106 REVIEW

THIS E-MAIL DOES NOT REPRESENT CONCLUSION OF THE REVIEW/106 CONSULTATION.....

We received a clearance submission on your above referenced project. Thank you.

The assigned SHPO Case Number is 22-1371. Refer to this case number on all future correspondence or submitting any change to the scope of work for review using the provided SHPO case number. Please retain this email for your records.

If the SHPO chooses to not respond within 30 calendar days from receipt of this submittal your responsibilities under Section 106 of the National Historic Preservation Act of 1966 as amended, Oregon Revised Statute 358.653, local permitting process, and/or other similar request are complete and the project may proceed as described in the submitted scope of work. The 30-day SHPO response period for this project ends after 10/5/2022. Federal and state laws protecting cultural resources, local permitting requirements; and necessary consultation with Native American Indian Tribes for federal, state and local government projects still apply. See <https://www.oregon.gov/oprd/OH/Pages/lawsrules.aspx>.

Do not respond to this email.

From: COWAN Mark * OPRD <Mark.COWAN@oprd.oregon.gov>
Sent: Tuesday, September 6, 2022 3:12 PM
To: CLEARANCE ORSHPO * OPRD <ORSHPO.Clearance@oprd.oregon.gov>
Subject: LG22-017 Al Griffin Park - Bay City

SHPO review is requested for the following Local Government Grant Program project:

LG22-017 Al Griffin Park - Bay City

Attachments generally include:

- Submittal Form
- Clearance Form
- Maps
- Site Plan / Construction Plan
- Photos

Thanks,



Request for Reimbursement Guide

All **Progress Reports** and **Reimbursement Requests** must be submitted using OPRD's online grant application and management system. An account with OPRDgrants.org is required for access.

For detailed instruction on how to submit Progress Reports and Reimbursement Requests, see the ***Grant Reporting and Reimbursement Instructions*** at:

- > oprdrants.org
- > Grant Programs
- > Local Government
- > Management & Reporting Requirements
- > ***Grant Reporting and Reimbursement Instructions***

All files for projects benefiting from Oregon Parks and Recreation Department administered grant funds must be able to pass a State audit. When preparing to submit a Request for Reimbursement, plan on submitting the following documentation:

- Progress Report**
- Project Bills / Invoices**
- Bill Payment Confirmation** – Please submit documentation confirming that all project bills/invoices have indeed been paid. The best way to document this is with some type of **Accounts Paid Report** or **Check Ledger Report** for the project that lists **Payments, Payee, Payment Date** and **Check Number**. (This is different from an Accounts Payable Report which would only list payments pending.) If an Accounts Paid Report is not available, please submit copies of canceled payment checks (with account numbers blocked out).

Once the project is completed . . .

- Project Pictures** – Please plan to submit 5-10 digital pictures of the completed project site and specific project elements, for the project file. Digital pictures can be attached to any Progress Report or Request for Reimbursement. For **Planning Projects**, rather than pictures, please submit a digital copy of the final **Planning Document**.

- Acknowledgement Sign** - Is there any type of signage on site acknowledging OPRD grant support for the project? If not, we will send you one.

If you have questions, please contact:

Mark Cowan
Grant Program Coordinator
mark.cowan@oprdrants.org
503-951-1317
<https://www.oregon.gov/oprdrants/>

Authorized Signature Card for Cash Payments on Oregon Business Development Department Awards

Recipient	Project Number
Signatures of Delegated Authorized Individuals to Request Payments (Two signatures are required to request disbursement of funds)	
_____ Typed Name and Title (1) a _____ Signature (Highest Elected Official must not sign here)	_____ Typed Name and Title (1) b _____ Signature (Highest Elected Official must not sign here)
Additional Signatures (if desired)	
_____ Typed Name and Title (1) c _____ Signature (Highest Elected Official must not sign here)	_____ Typed Name and Title (1) d _____ Signature (Highest Elected Official must not sign here)
I certify that the signatures above are of the individuals authorized to draw funds for the cited project. _____ Typed Name, Title and Date (2) _____ Signature of Highest Elected Official or duly authorized official for the Recipient (Must not be listed in item (1) a through (1) d above)	Agency Use Only: Date Received: _____

Oregon Business Development Department/Authorized Signature Card

Preparation of the Authorized Signature Card Form: If a mistake is made, or a change is necessary during the preparation of the signature card form, please prepare a new form, since erasures or corrections of any kind will not be acceptable. If you want to change individuals authorized to draw funds from the project, then please submit a new signature card. Any updated signature card will replace the previous one, so please be sure to include the names of all authorized individuals.

Item # Explanation

- (1) a-d Type the names and titles, and provide the signatures of the officials of your organization who are authorized to make draws on project funds. (Note: **Two** signatures are required. We recommend showing three or four signatures to allow adequate signature coverage.)
- (2) Enter the typed name, title, date and signature of the Highest Elected Official, or other official duly authorized by the governing body of the Recipient, certifying the authenticity of the signatures of individuals listed in Item (1) a through (1) d. The person signing here **must not be listed in Item (1) a through d.**
- (3) Leave blank—Oregon Business Development Department will sign here.

Complete one form and return it to: Oregon Business Development Department
 775 SUMMER ST NE STE 200
 SALEM OR 97301-1280

WATER FUND TECHNICAL ASSISTANCE PROJECT
FINANCING CONTRACT

Project Name: Water Master Plan Update

Project Number: V23004

This financing contract (“Contract”), dated as of the date the Contract is fully executed, is made by the State of Oregon, acting by and through its Oregon Infrastructure Finance Authority of the Oregon Business Development Department (“OBDD”), and the City of Bay City (“Recipient”) for financing of the project referred to above and described in Exhibit C (“Project”). This Contract becomes effective only when fully signed and approved as required by applicable law. Capitalized terms not defined in section 1 and elsewhere in the body of the Contract have the meanings assigned to them by Exhibit A.

This Contract includes the following exhibits, listed in descending order of precedence for purposes of resolving any conflict between two or more of the parts:

- Exhibit A General Definitions
- Exhibit B NOT APPLICABLE
- Exhibit C Project Description
- Exhibit D Project Budget

SECTION 1 - KEY TERMS

The following capitalized terms have the meanings assigned below.

“Estimated Project Cost” means \$50,000.

“Grant Amount” means \$20,000.

“Project Closeout Deadline” means 90 days after the earlier of the Project Completion Date or the Project Completion Deadline.

“Project Completion Deadline” means 24 months after the date of this Contract.

SECTION 2 - FINANCIAL ASSISTANCE

Commitment. The OBDD shall provide Recipient, and Recipient shall accept from OBDD, financing for the Project specified as a grant in an aggregate amount not to exceed the Grant Amount (the “Grant”).

SECTION 3 - DISBURSEMENTS

- A. Reimbursement Basis. The Financing Proceeds will be disbursed to Recipient on an expense reimbursement or costs-incurred basis. The Recipient must submit each disbursement request for the Financing Proceeds on an OBDD-provided or OBDD-approved disbursement request form (“Disbursement Request”).
- B. Financing Availability. The OBDD’s obligation to make and Recipient’s right to request disbursements under this Contract terminates on the Project Closeout Deadline.

SECTION 4 - CONDITIONS PRECEDENT

- A. Conditions Precedent to OBDD's Obligations. The OBDD's obligations are subject to the receipt of the following items, in form and substance satisfactory to OBDD and its Counsel:
- (1) This Contract duly signed by an authorized officer of Recipient.
 - (2) Such other certificates, documents, opinions and information as OBDD may reasonably require
- B. Conditions to Disbursements. As to any disbursement, OBDD has no obligation to disburse funds unless all following conditions are met:
- (1) There is no Event of Default.
 - (2) The representations and warranties made in this Contract are true and correct on the date of disbursement as if made on such date.
 - (3) The OBDD, in the reasonable exercise of its administrative discretion, has sufficient moneys in the Fund for use in the Project and has sufficient funding, appropriations, limitations, allotments and other expenditure authority to make the disbursement.
 - (4) The OBDD (a) has received a completed Disbursement Request, (b) has received any written evidence of materials and labor furnished to or work performed upon the Project, itemized receipts or invoices for payment, and releases, satisfactions or other signed statements or forms as OBDD may require, (c) is satisfied that all items listed in the Disbursement Request are reasonable and that the costs for labor and materials were incurred and are properly included in the Costs of the Project, and (d) has determined that the disbursement is only for costs defined as eligible costs under the Act and any implementing administrative rules and policies.
 - (5) The Recipient has delivered documentation satisfactory to OBDD that, in addition to the Financing Proceeds, Recipient has available or has obtained binding commitments for all funds necessary to complete the Project.
 - (6) Any conditions to disbursement elsewhere in this Contract are met.

SECTION 5 - USE OF FINANCIAL ASSISTANCE

- A. Use of Proceeds. The Recipient shall use the Financing Proceeds only for the activities described in Exhibit C and according to the budget in Exhibit D. The Recipient may not transfer Financing Proceeds among line items in the budget without the prior written consent of OBDD.
- B. Costs of the Project. The Recipient shall apply the Financing Proceeds to the Costs of the Project in accordance with the Act, and Oregon law as applicable. Financing Proceeds cannot be used for costs in excess of one hundred percent (100%) of the total Costs of the Project and cannot be used for pre-Award Costs of the Project, unless permitted by Exhibit C.
- C. Costs Paid for by Others. The Recipient may not use any of the Financing Proceeds to cover costs to be paid for by other financing for the Project from another State of Oregon agency or any third party.

SECTION 6 - REPRESENTATIONS AND WARRANTIES OF RECIPIENT

The Recipient represents and warrants to OBDD:

- A. Estimated Project Cost, Funds for Repayment. A reasonable estimate of the Costs of the Project is shown in section 1, and the Project is fully funded.

B. Organization and Authority.

- (1) The Recipient is a Municipality under the Act, and validly organized and existing under the laws of the State of Oregon.
- (2) The Recipient has all necessary right, power and authority under its organizational documents and under Oregon law to (a) execute and deliver this Contract, (b) incur and perform its obligations under this Contract, and (c) receive financing for the Project.
- (3) This Contract has been duly executed by Recipient, and when executed by OBDD, is legal, valid and binding, and enforceable in accordance with their terms.
- (4) This Contract executed and delivered by Recipient has been authorized by an ordinance, order or resolution of Recipient's governing body, and voter approval, if necessary, that was adopted in accordance with applicable law and requirements for filing public notices and holding public meetings.

C. Full Disclosure. The Recipient has disclosed in writing to OBDD all facts that materially adversely affect the Project, or the ability of Recipient to perform all obligations required by this Contract. The Recipient has made no false statements of fact, nor has it omitted information necessary to prevent any statements from being misleading. The information contained in this Contract is true and accurate in all respects.

D. Pending Litigation. The Recipient has disclosed in writing to OBDD all proceedings pending (or to the knowledge of Recipient, threatened) against or affecting Recipient, in any court or before any governmental authority or arbitration board or tribunal, that, if adversely determined, would materially adversely affect the Project or the ability of Recipient to perform all obligations required by this Contract.

E. No Events of Default.

- (1) No Events of Default exist or occur upon authorization, execution or delivery of this Contract.
- (2) The Recipient has not violated, and has not received notice of any claimed violation of, any agreement or instrument to which it is a party or by which the Project or its property may be bound, that would materially adversely affect the Project or the ability of Recipient to perform all obligations required by this Contract.

F. Compliance with Existing Agreements and Applicable Law. The authorization and execution of, and the performance of all obligations required by, this Contract will not: (i) cause a breach of any agreement to which Recipient is a party or by which the Project or any of its property or assets may be bound; (ii) violate any provision of the charter or other document pursuant to which Recipient was organized or established; or (iii) violate any laws, regulations, ordinances, resolutions, or court orders related to Recipient, the Project or its properties or operations.

SECTION 7 - COVENANTS OF RECIPIENT

The Recipient covenants as follows:

- A. Notice of Adverse Change. The Recipient shall promptly notify OBDD of any adverse change in the activities, prospects or condition (financial or otherwise) of Recipient or the Project related to the ability of Recipient to perform all obligations required by this Contract.
- B. Compliance with Laws. The Recipient shall comply with all applicable laws, rules, regulations and orders of any court or governmental authority that relate to this Contract, the Project and the

operation of the drinking water system to which the Project is associated. In particular, but without limitation, Recipient shall comply with the following, as applicable:

- (1) State procurement regulations found in the Oregon Public Contracting Code, ORS chapters 279A, 279B and 279C.
- (2) OAR 123-043-0095 (4) requirements for signs and notifications.

These laws, rules, regulations and orders are incorporated by reference in this Contract to the extent required by law.

C. Project Completion Obligations. The Recipient shall:

- (1) When procuring professional consulting services, provide OBDD with copies of all solicitations at least 10 days before advertising, and all contracts at least 10 days before signing.
- (2) Complete the Project using its own fiscal resources or money from other sources to pay for any Costs of the Project in excess of the total amount of financial assistance provided pursuant to this Contract.
- (3) Complete the Project no later than the Project Completion Deadline, unless otherwise permitted by the OBDD in writing.
- (4) No later than the Project Closeout Deadline, Recipient must deliver to OBDD an electronic copy of the final plan.

D. NOT APPLICABLE

E. Inspections; Information. The Recipient shall permit OBDD and any party designated by OBDD: (i) to inspect, at any reasonable time, the property, if any, constituting the Project; and (ii) at any reasonable time, to inspect and make copies of any accounts, books and records, including, without limitation, its records regarding receipts, disbursements, contracts, investments and any other related matters, and financial statements or other documents related to its financial standing. The Recipient shall supply any related reports and information as OBDD may reasonably require.

F. Records Maintenance. Recipient shall retain and keep accessible all books, documents, papers, and records that are directly related to this Contract, the Project or the Financing Proceeds until the date that is three years following the later of the final maturity of the Lottery Bonds, or the final maturity or redemption date of any obligation, or series of obligations, that refinanced the Lottery Bonds, or such longer period as may be required by other provisions of this Contract or applicable law.

G. Economic Benefit Data. The OBDD may require Recipient to submit specific data on the economic development benefits of the Project and other information to evaluate the success and economic impact of the Project, from the date of this Contract until six years after the Project Completion Date. The Recipient shall, at its own expense, prepare and submit the data within the time specified by OBDD.

H. Disadvantaged Business Enterprises. ORS 200.090 requires all public agencies to “aggressively pursue a policy of providing opportunities for disadvantaged business enterprises, minority-owned businesses, woman-owned businesses, businesses that service-disabled veterans owned and emerging small businesses...” The OBDD encourages Recipient in any contracting activity to follow good faith efforts as described in ORS 200.045, available at https://www.oregonlegislature.gov/bills_laws/ors/ors200.html. Additional resources are provided by the Governor’s Policy Advisor for Economic and Business Equity. Also, the Certification Office for Business Inclusion and Diversity at the Oregon Business Development Department maintains a list

of certified firms and can answer questions. Search for certified MWESB firms on the web at: <https://oregon4biz.diversitysoftware.com/FrontEnd/SearchCertifiedDirectory.asp?XID=2315&TN=oregon4biz>.

- I. Professional Responsibility. All service providers retained for their professional expertise must be certified, licensed, or registered, as appropriate, in the State of Oregon for their specialty.
- J. Notice of Events of Default. The Recipient shall give OBDD prompt written notice of any Event of Default, or any circumstance that with notice or the lapse of time, or both, may become an Event of Default, as soon as Recipient becomes aware of its existence or reasonably believes an Event of Default is likely.
- K. Select One Contributory Liability and Contractor Indemnification.
- (1) 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 a party (the “Notified Party”) with respect to which the other party may have liability, the Notified Party must promptly notify the other party in writing and deliver a copy of the claim, process, and all legal pleadings related to the Third Party Claim. Either 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. The foregoing provisions are conditions precedent for either party’s liability to the other in regard to the Third Party Claim.
- If the parties are jointly liable (or would be if joined in the Third Party Claim), the parties 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 in such proportion as is appropriate to reflect their respective relative fault. The relative fault of the parties 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. Each party’s contribution amount in any instance is capped to the same extent it would have been capped under Oregon law if that party had sole liability in the proceeding. This Section shall survive termination of this Contract.
- (2) Recipient shall take all reasonable steps to require its contractor(s) that are not units of local government as defined in ORS 190.003, if any, to indemnify, defend, save and hold harmless the State of Oregon and its officers, employees and agents (“Indemnatee”) 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 Recipient’s contractor or any of the officers, agents, employees or subcontractors of the contractor (“Claims”). It is the specific intention of the parties that the Indemnatee shall, in all instances, except for Claims arising solely from the negligent or willful acts or omissions of the Indemnatee, be indemnified by the contractor from and against any and all Claims. This Section shall survive termination of this Contract.
- L. NOT APPLICABLE
- M. Exclusion of Interest from Federal Gross Income and Compliance with Code.
- (1) The Recipient shall not take any action or omit to take any action that would result in the loss of the exclusion of the interest on any Lottery Bonds from gross income for purposes of federal income taxation, as governed by Section 103(a) of the Code. OBDD may decline to disburse

the Financing Proceeds if it finds that the federal tax exemption of the Lottery Bonds cannot be assured.

- (2) The Recipient shall not take any action (including but not limited to the execution of a management agreement for the operation of the Project) or omit to take any action that would cause any Lottery Bonds to be “private activity bonds” within the meaning of Section 141(a) of the Code. Accordingly, unless Recipient receives the prior written approval of OBDD, Recipient shall not permit in excess of ten percent (10%) of either (a) the Financing Proceeds or (b) the Project financed or refinanced with the Financing Proceeds to be directly or indirectly used in any manner that would constitute “private business use” within the meaning of Section 141(b)(6) of the Code, including not permitting more than one half of any permitted private business use to be “disproportionate related business use” or private business use unrelated to the government use of the Financing Proceeds. Unless Recipient receives the prior written approval of OBDD, Recipient shall not directly or indirectly use any of the Financing Proceeds to make or finance loans to persons other than governmental units, as that term is used in Section 141(c) of the Code.
- (3) The Recipient shall not directly or indirectly use or permit the use of any of the Financing Proceeds or any other funds or take any action or omit to take any action, which would cause any Lottery Bonds to be “arbitrage bonds” within the meaning of Section 148(a) of the Code.
- (4) The Recipient shall not cause any Lottery Bonds to be treated as “federally guaranteed” for purposes of Section 149(b) of the Code, as may be modified in any applicable rules, rulings, policies, procedures, regulations or other official statements promulgated or proposed by the Department of the Treasury or the Internal Revenue Service with respect to “federally guaranteed” obligations described in Section 149(b) of the Code. For purposes of this paragraph, any Lottery Bonds will be treated as “federally guaranteed” if: (a) all or any portion of the principal or interest is or will be guaranteed directly or indirectly by the United States of America or any agency or instrumentality thereof, or (b) five percent (5%) or more of the proceeds of the Lottery Bonds will be (i) used in making loans if the payment of principal or interest is guaranteed in whole or in part by the United States of America or any agency or instrumentality thereof, or (ii) invested directly or indirectly in federally insured deposits or accounts, and (c) none of the exceptions described in Section 149(b)(3) of the Code apply.
- (5) The Recipient shall assist OBDD to ensure that all required amounts are rebated to the United States of America pursuant to Section 148(f) of the Code. The Recipient shall pay to OBDD such amounts as may be directed by OBDD to satisfy the requirements of Section 148(f) applicable to the portion of the proceeds of any tax-exempt bonds, including any Financing Proceeds or other amounts held in a reserve fund. The Recipient further shall reimburse OBDD for the portion of any expenses it incurs related to the Project that is necessary to satisfy the requirements of Section 148(f) of the Code.
- (6) Upon OBDD’s request, Recipient shall furnish written information regarding its investments and use of Financing Proceeds, and of any facilities financed or refinanced therewith, including providing OBDD with any information and documentation that OBDD reasonably determines is necessary to comply with the arbitrage and private use restrictions that apply to the Lottery Bonds.
- (7) Notwithstanding anything to the contrary, so long as is necessary to maintain the exclusion from gross income for purposes of federal income taxation of interest on any Lottery Bonds, the covenants contained in this subsection will survive the Project, including the application of any unexpended Financing Proceeds. The Recipient acknowledges that the Project may be

funded with proceeds of the Lottery Bonds and that failure to comply with the requirements of this subsection could adversely affect any exclusion of the interest on the Lottery Bonds from gross income for federal income tax purposes.

- (8) Neither Recipient nor any related party to Recipient, within the meaning of 26 C.F.R. §1.150-1(b), shall purchase any Lottery Bonds, from which proceeds were used to finance the Project, in an amount related to the amount of the Grant.

SECTION 8 - DEFAULTS

Any of the following constitutes an “Event of Default”:

- A. Any false or misleading representation is made by or on behalf of Recipient in this Contract or in any document provided by Recipient related to the Project or in regard to compliance with the requirements of Section 103 and Sections 141 through 150 of the Code.
- B. (1) A petition, proceeding or case is filed by or against Recipient under any federal or state bankruptcy or insolvency law, and in the case of a petition filed against Recipient, Recipient acquiesces to such petition or such petition is not dismissed within 20 calendar days after such filing, or such dismissal is not final or is subject to appeal;
- (2) The Recipient files a petition seeking to take advantage of any other law relating to bankruptcy, insolvency, reorganization, liquidation, dissolution, winding-up or composition or adjustment of debts;
- (3) The Recipient becomes insolvent or bankrupt or admits its inability to pay its debts as they become due, or makes an assignment for the benefit of its creditors;
- (4) The Recipient applies for or consents to the appointment of, or taking of possession by, a custodian (including, without limitation, a receiver, liquidator or trustee) of Recipient or any substantial portion of its property; or
- (5) The Recipient takes any action for the purpose of effecting any of the above.
- C. The Recipient fails to perform any obligation required under this Contract, other than those referred to in subsections A through B of this section 8, and that failure continues for a period of 30 calendar days after written notice specifying such failure is given to Recipient by OBDD. The OBDD may agree in writing to an extension of time if it determines Recipient instituted and has diligently pursued corrective action.

SECTION 9 - REMEDIES

- A. Remedies. Upon any Event of Default, OBDD may pursue any or all remedies in this Contract and any other remedies available at law or in equity to enforce the performance of any obligation of Recipient. Remedies may include, but are not limited to:
- (1) Terminating OBDD’s commitment and obligation to make the Grant or disbursements under the Contract.
- (2) Barring Recipient from applying for future awards.
- (3) Withholding amounts otherwise due to Recipient for application to the payment of amounts due under this Contract, including as provided in ORS 285B.599.
- (4) Requiring repayment of the Grant and all interest earned by Recipient on those Grant funds.

- B. Application of Moneys. Any moneys collected by OBDD pursuant to section 9.A will be applied first, to pay any attorneys' fees and other fees and expenses incurred by OBDD; then, as applicable, to repay any Grant proceeds owed; and last, to pay any other amounts due and payable under this Contract.
- C. No Remedy Exclusive; Waiver; Notice. No remedy available to OBDD is intended to be exclusive, and every remedy will be in addition to every other remedy. No delay or omission to exercise any right or remedy will impair or is to be construed as a waiver of such right or remedy. No single or partial exercise of any right power or privilege under this Contract will preclude any other or further exercise thereof or the exercise of any other such right, power or privilege. The OBDD is not required to provide any notice in order to exercise any right or remedy, other than notice required in section 8 of this Contract.
- D. Default by OBDD. In the event OBDD defaults on any obligation in this Contract, Recipient's remedy will be limited to injunction, special action, action for specific performance, or other available equitable remedy for performance of OBDD's obligations.

SECTION 10 - MISCELLANEOUS

- A. Time is of the Essence. The Recipient agrees that time is of the essence under this Contract.
- B. Relationship of Parties; Successors and Assigns; No Third Party Beneficiaries.
 - (1) The parties agree that their relationship is that of independent contracting parties and that Recipient is not an officer, employee, or agent of the State of Oregon as those terms are used in ORS 30.265.
 - (2) Nothing in this Contract gives, or is to be construed to give, directly or indirectly, to any third persons any rights and benefits greater than those enjoyed by the general public.
 - (3) This Contract will be binding upon and inure to the benefit of OBDD, Recipient, and their respective successors and permitted assigns.
 - (4) The Recipient may not assign or transfer any of its rights or obligations or any interest in this Contract without the prior written consent of OBDD. The OBDD may grant, withhold or impose conditions on such consent in its sole discretion. In the event of an assignment, Recipient shall pay, or cause to be paid to OBDD, any fees or costs incurred because of such assignment, including but not limited to attorneys' fees of OBDD's Counsel. Any approved assignment is not to be construed as creating any obligation of OBDD beyond those in this Contract, nor does assignment relieve Recipient of any of its duties or obligations under this Contract.
 - (5) The Recipient hereby approves and consents to any assignment, sale or transfer of this Contract that OBDD deems to be necessary.
- C. Disclaimer of Warranties; Limitation of Liability. The Recipient agrees that:
 - (1) The OBDD makes no warranty or representation, either express or implied, as to the value, design, condition, merchantability or fitness for particular purpose or fitness for any use of the Project or any portion of the Project, or any other warranty or representation.
 - (2) In no event are OBDD or its agents liable or responsible for any direct, indirect, incidental, special, consequential or punitive damages in connection with or arising out of this Contract or the existence, furnishing, functioning or use of the Project.

D. Notices and Communication. Except as otherwise expressly provided in this Contract, any communication between the parties or notices required or permitted must be given in writing by personal delivery, email, or by mailing the same, postage prepaid, to Recipient or OBDD at the addresses set forth below, or to such other persons or addresses that either party may subsequently indicate pursuant to this Section.

Any communication or notice by personal delivery will be deemed effective when actually delivered to the addressee. Any communication or notice so addressed and mailed will be deemed to be received and effective five (5) days after mailing. Any communication or notice given by email becomes effective 1) upon the sender's receipt of confirmation generated by the recipient's email system that the notice has been received by the recipient's email system or 2) the recipient's confirmation of receipt, whichever is earlier. Notwithstanding this provision, the following notices may not be given by email: notice of default or notice of termination.

If to OBDD: Deputy Director
Oregon Business Development Department
775 Summer Street NE Suite 200
Salem, OR 97301-1280

If to Recipient: City Manager
City of Bay City
PO Box 3309
5525 B Street
Bay City, OR 97107

- E. No Construction against Drafter. This Contract is to be construed as if the parties drafted it jointly.
- F. Severability. If any term or condition of this Contract is declared by a court of competent jurisdiction as illegal, invalid or unenforceable, that holding will not invalidate or otherwise affect any other provision.
- G. Amendments, Waivers. This Contract may not be amended without the prior written consent of OBDD (and when required, the Department of Justice) and Recipient. This Contract may not be amended in a manner that is not in compliance with the Act. No waiver or consent is effective unless in writing and executed by the party against whom such waiver or consent is sought to be enforced. Such waiver or consent will be effective only in the specific instance and for the specific purpose given.
- H. Attorneys' Fees and Other Expenses. To the extent permitted by the Oregon Constitution and the Oregon Tort Claims Act, the prevailing party in any dispute arising from this Contract is entitled to recover its reasonable attorneys' fees and costs at trial and on appeal. Reasonable attorneys' fees cannot exceed the rate charged to OBDD by its attorneys.
- I. Choice of Law; Designation of Forum; Federal Forum. The laws of the State of Oregon (without giving effect to its conflicts of law principles) govern all matters arising out of or relating to this Contract, including, without limitation, its validity, interpretation, construction, performance, and enforcement.

Any party bringing a legal action or proceeding against any other party arising out of or relating to this Contract shall bring the legal action or proceeding in the Circuit Court of the State of Oregon for Marion County (unless Oregon law requires that it be brought and conducted in another county). 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.

Notwithstanding the prior paragraph, if a claim must be brought in a federal forum, then it must be brought and adjudicated solely and exclusively within the United States District Court for the District of Oregon. This paragraph applies to a claim brought against the State of Oregon only to the extent Congress has appropriately abrogated the State of Oregon’s sovereign immunity and is not consent by the State of Oregon to be sued in federal court. This paragraph is also not a waiver by the State of Oregon of any form of defense or immunity, including but not limited to sovereign immunity and immunity based on the Eleventh Amendment to the Constitution of the United States.

J. Integration. This Contract (including all exhibits, schedules or attachments constitute the entire agreement between the parties on the subject matter. There are no unspecified understandings, agreements or representations, oral or written, regarding this Contract.

K. Execution in Counterparts. This Contract may be signed in several counterparts, each of which is an original and all of which constitute one and the same instrument.

The Recipient, by its signature below, acknowledges that it has read this Contract, understands it, and agrees to be bound by its terms and conditions.



STATE OF OREGON

CITY OF BAY CITY

acting by and through its

Oregon Infrastructure Finance Authority of
the Oregon Business Development Department

By: _____
Edward Tabor, Manager
Programs & Incentives

By: _____
The Honorable David McCall, Mayor

Date: _____

Date: _____

APPROVED AS TO LEGAL SUFFICIENCY IN ACCORDANCE WITH ORS 291.047:

Not Required per OAR 137-045-0030

EXHIBIT A - GENERAL DEFINITIONS

As used in this Contract, the following terms have the meanings below.

“Act” means ORS 285B.560 through 285B.599, as amended.

“Award” means the award of financial assistance to Recipient by OBDD dated «DateofAward».

“C.F.R.” means the Code of Federal Regulations.

“Code” means the Internal Revenue Code of 1986, as amended, including any implementing regulations and any administrative or judicial interpretations.

“Costs of the Project” means Recipient’s actual costs (including any financing costs properly allocable to the Project) that are (a) reasonable, necessary and directly related to the Project, (b) permitted by generally accepted accounting principles to be Costs of the Project, and (c) are eligible or permitted uses of the Financing Proceeds under applicable state or federal statute and rule.

“Counsel” means an attorney at law or firm of attorneys at law duly admitted to practice law before the highest court of any state, who may be of counsel to, or an employee of, OBDD or Recipient.

“Financing Proceeds” means the proceeds of the Grant.

“Lottery Bonds” means any bonds issued by the State of Oregon that are special obligations of the State of Oregon payable from unobligated net lottery proceeds, the interest on which is exempt from federal income taxation, together with any refunding bonds, used to finance or refinance the Project through the initial funding or refinancing of all or a portion of the Grant.

“Municipality” means any entity described in ORS 285B.410(9).

“ORS” means the Oregon Revised Statutes.

“Project Completion Date” means the date on which Recipient completes the Project.

EXHIBIT B - NOT APPLICABLE

EXHIBIT C - PROJECT DESCRIPTION

The Recipient will procure an Oregon licensed engineer to update its Water Master Plan to reflect current conditions and identify new projects that will ensure a safe and reliable water supply and distribution system for the community. The Recipient will also develop a Water Conservation Plan, which is required for the updated Water Master Plan.

EXHIBIT D - PROJECT BUDGET

Line Item Activity	OBDD Funds	Other / Matching Funds
Design/Engineering	\$20,000	\$30,000
Total	\$20,000	\$30,000

**WATER SUPPLY AND DISTRIBUTION AGREEMENT
BETWEEN THE USERS OF THE BAY CITY WATER SYSTEM**

This Agreement is made and entered into this _____ day of _____, 2022, between the City of Bay City, a municipal corporation of the State of Oregon, hereinafter referred to as City, and Cole Creek Water District, a special district formed under ORS 264, Juno Nonprofit Water Improvement District, an Oregon Nonprofit Corporation, Tillamook County Creamery Association, an Oregon Cooperative, Latimer Road Water Association, an Oregon Cooperative, and Northwood Water District, a special district formed under ORS 264, hereinafter referred to individually as Purchaser and collectively as Purchasers. Collectively, all parties hereto are referred to herein as “Parties”.

Recitals:

- A. In 1980, the Parties entered into an Agreement to pay for and construct the Bay City Water System (BCWS), also known as the Oregon Health Authority’s Public Water System OR41-00079 for water and supply and transmission from the Kilchis River, to distribute City water to each Party; and
- B. Under the 1980 Agreement, the City managed, operated, and maintained the shared BCWS in an economical way, and all Parties contributed payment for associated costs; and
- C. Although extended once, the amended 1980 Agreement will expire on December 16, 2022; and
- D. Each Purchaser continues to own, operate, and maintain an independent water system connected to BCWS at a master water meter and either uses or provides water service to each Purchaser’s own customers beyond those master meters, as illustrated on the map attached and incorporated herein as Exhibit A; and
- E. Purchasers desire to purchase City’s surplus water wholesale for said use and/or distribution; and
- F. The Parties desire to continue jointly contributing to City’s costs to manage, operate and maintain the BCWS; and
- G. City’s water and associated water rights from the Kilchis River continue to be sufficient in quantity and quality to supply City water to City and Purchasers.

Now, in consideration of the following terms and conditions, the Parties agree as follows:

Section 1. Legal

1.1 This Agreement shall be in force and effect for a period of 20 years, commencing January 1, 2023, and ending December 31, 2043, unless sooner terminated as provided in this Agreement.

1.2 No officer, official, or agent of the City has the power to amend, modify or alter this Agreement or waive any of its conditions or to bind the City by making any promises or representations not contained herein.

1.3 This Agreement shall not be assigned or transferred by any Party without all Parties' prior mutual consent.

1.4 This Agreement will be subject to modification or cancellation in the event of a court competent jurisdiction restricts or limits, directly or indirectly, any of the City's rights to obtain, sell, contract for or distribute water from the Kilchis River.

1.5 The Parties recognize that CITY may temporarily interrupt or reduce deliveries of water to Purchasers if CITY determines that such interruption or reduction is necessary or reasonable in case of system emergencies; to install equipment; make repairs, replacements, investigations; or perform inspections or other maintenance work on the BCWS. City will provide Purchasers with reasonable notice of any such interruption or reduction, the reasons for and the probable duration, and will use its best efforts to minimize interruptions to Purchasers.

1.6 To the extent allowed by the Oregon Constitution and the Oregon Revised Statutes, including the monetary limits of the Oregon Tort Claims Act for public agency Parties, each Party will indemnify, defend, save and hold harmless the others and the others' officers and employees from any and all claims, suits, and liabilities arising out of the negligent acts or omissions of indemnifying Party's performance under this Agreement or related to this Agreement. This indemnity obligation shall not include any obligation of one Party to indemnify the others for actions or omissions of the others or the others' officers, employees, or agents. In the event of joint acts, each Party shall be responsible for its own acts or those of its own officers, employees, or agents.

1.7 Purchasers have the right to extend this Agreement for an additional 10 years at any time during the term of this Agreement, subject to negotiation and agreement of amounts to be paid to City for the supply of City water, and operation and maintenance costs.

1.8 If any of the provisions contained in this Agreement are held for any reason to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability will not affect any other provision, and this Agreement will be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

1.9 Any Party may request renegotiation of this Agreement upon a one-year written notice to the others to discuss the issues raised. Any amendment to this Agreement requires all Parties' mutual written consent.

1.10 Entire Agreement. This Agreement embodies the entire agreement and understanding between the Parties hereto and supersedes all previous agreements and understandings relating to the supplying of water and operation and maintenance of the BCWS, except as provided herein.

1.11 Counterparts. This Agreement may be executed in any number of counterparts by the Parties, any one of which will constitute an Agreement between and among the Parties.

1.12 Headings. Section and subsection headings contained in this Agreement are for reference purposes only and will not in any way affect the meaning or interpretation of this Agreement.

1.13 Force Majeure. No Party will be considered in default in the performance of its obligations under this Agreement to the extent that the performance of any such obligation is prevented or delayed by any cause, existing or in the future, which is beyond the reasonable control of the affected Party, including, but not limited to, Acts of God, earthquake, drought, labor disputes, civil commotion, war and the like. In the event a Party claims that performance of its obligations was prevented or delayed by any such cause, that Party will promptly notify the other Parties of that fact and of the circumstance preventing or delaying performance. Such Party so claiming a cause of delayed performance will endeavor to the extent reasonable to remove the obstacles which preclude performance.

1.14 Survival of Covenants. Any provision of this Agreement which, by its terms has or may have application after the expiration or earlier termination of this Agreement, including all covenants, agreements, and warranties, will be deemed to the extent of such application to survive the expiration or termination of this agreement.

Section 2. City Obligations

2.1 City's responsibilities under this Agreement are to:

2.1.1 Continue managing, operating, and maintaining the BCWS in an economical way, pursuant to BCWS Master Plan(s) and subject to Purchasers' contributions towards all associated operation, maintenance and capital costs under Section 8.1.

2.2 Purchasers are solely responsible to provide water service, distribution service, or other services beyond their respective master meters for Purchasers' use or to Purchasers' customers. City holds no responsibility for any water distribution or system operation or maintenance beyond its master meters.

2.3 The Parties acknowledge and agree that this is a surplus contract and City, at all times, retains the right to limit water delivery to Purchasers to provide City Customers priority. City will reasonably endeavor to sell water to Purchasers at an equivalent level as is provided to City Customers, subject to Section 4, Curtailment.

Section 3. Regulations

3.1 Purchasers may not permit any water furnished hereunder to be supplied to any party outside each Purchaser's territorial limits, as identified on Exhibit A, without specific approval of City's City Council. This limitation shall not apply to temporary emergency service provided to other City water users.

3.2 - The City reserves the right to require Purchasers to maintain suitable records of their peak hourly, peak daily, and average monthly consumption of water by consumers and such records shall be available to the City at all reasonable times.

3.3 - Purchasers shall submit to the City, upon request, a report showing the amount of water received from the BCWS and the amount of water furnished and billed to consumers during any period.

3.4 Water supplied under this Agreement shall not be used for irrigation, without approval from the City. Irrigation does not include reasonable domestic lawn irrigation. The City reserves the right to sell water for commercial, industrial, or agricultural irrigation on a surplus water basis. Irrigation means the pumping of water for the growing of crops for commercial, industrial, or agricultural purposes.

3.5 Water interties with City of Tillamook and Fairview Water District are separate from this agreement. Any water supplied to these entities will be in the best interest of maintaining community water service on a short term emergency basis.

3.6 Water supplied to Oregon Department of Forestry and local Fire Departments during emergency situations for fire fighting purposes is separate from this agreement.

Section 4. Curtailment

4.1 Subject to City's right to cease providing water under this Agreement so that City Customers have priority, City will reasonably endeavor to cooperate with Purchasers. During times when water supplies are not adequate to meet the aggregate of all demands placed upon the BCWS, City and Purchasers will develop a plan to reduce or curtail demands so that fire, life, safety, and other high priority needs are met. It is to the benefit of all BCWS customers that plans for curtailment be agreed upon in advance and that plans for curtailments be coordinated.

4.2 By signing this Agreement, Purchasers and City acknowledge that unforeseen or unavoidable circumstances may limit the amount of water available to City for sale and distribution, whether temporarily or permanently. Should the available supply fall below the aggregate of all demands placed on the BCWS, or should it be reasonably predicted that supply will fall below demands before other supplies are available, City may declare that a water

shortage is in effect. City and Purchasers will then coordinate and implement action under the City's Curtailment Plan.

4.3 Purchasers may adopt the City Curtailment Plan that is presented in the Water Conversation Master Plan or its own plan that is substantially equivalent to the City Plan.

4.4 If City declares a water shortage, Purchasers will implement measures sufficient to meet the requirements of the Curtailment Plan (or other requirements of City for proportional reduction in demand if no Curtailment Plan has been adopted). Purchasers may do this through implementation of measures contained in the Curtailment Plan.

4.5 City will monitor compliance with the Curtailment Plan on a schedule established in the Plan or at least every two weeks throughout the duration of the declared water shortage.

Section 5. Rights

5.1 The City reserves the right to require the Purchasers to deposit, in advance, a sum equal to the estimated cost for water during a period of 90 days, at the prevailing metered rate.

5.2 City will own, provide, and maintain all water meters, valves, and controls. Parties agree that City may inspect, test, repair and replace master water meters, as required in City's sole discretion. Such replacements or repairs shall be charged to and paid by the benefitting Purchaser or charged as an amortized cost of maintenance.

5.3 Bay City Water System Board. The Parties agree to continue the Bay City Water System Board formed and established under the 1980 Agreement. Purchasers are eligible to designate one representative for participation in the Bay City Water System Board. The Board shall meet regularly, not less than once annually, to communicate with, make recommendations to, and advise the City regarding matters relating to the City's obligations under this Agreement, including but not limited to review of those portions of the annual budget and capital improvement program that affect Purchasers. The Board shall have no powers other than to comment and make recommendation to the City regarding water supplied via the BCWS.

Section 6. Water Quality

6.1 The City shall supply Purchasers with water of a quality commensurate with the Oregon Health Authority and the Federal Environmental Protection Agency rules, standards, and regulations for public water supply.

6.2 The City shall supply, upon request, a comprehensive chemical analysis report of the water supplied to Purchasers.

6.3 Purchasers shall receive their supply of water from the City by a means or methods approved by the City's Engineer. The BCWS will be safeguarded by means specified by the City's Engineer, including but not limited to cross connection and backflow control devices for all physical connections to the BCWS. If the requirement for a receiving reservoir is waived in

order to permit a direct connection for emergency use, a backflow preventer approved by the City Engineer must first be installed.

6.4 The City bears no responsibility for the water quality at any point beyond the transmission main. Purchasers bear the responsibility to maintain water quality at all points beyond their individual master meters and within each Purchaser's distribution system.

6.5 Purchasers shall notify and keep the City informed of their responsible certified water supply operator, as required by public regulation.

6.6 Purchasers shall immediately notify the City's Public Works Director of any emergency or condition which may affect the quality of water in either party's system.

6.7 The City reserves the right to make inspections of those facilities which may affect the quality of the water supplied to the Purchasers and perform required tests.

Section 7. Equipment and Operation

7.1 Purchasers shall provide and maintain all service mains and valves and bear the costs for connection to the BCWS mainline for all piping that serves only the Purchasers customers. Latimer Water District mainline piping is a pass thru system for downstream Purchasers and mainline repairs will be the responsibility of BCWS within this system. The service main shall be equipped with a valve located on the BCWS transmission main and said valve shall be under the sole and complete control of the City. The downstream side of each Purchaser's master meter marks the limit of the City's responsibility for maintenance of the transmission system.

7.2 City representatives will regularly inspect each master meter measuring the supply of water furnished and will repair or replace the meter or part of a meter if the meter is not functioning properly. The cost to replace or repair a master meter will be the responsibility of that Purchaser.

7.3 The water supply furnished from the BCWS shall be drawn by each Purchaser at a rate prescribed and controlled by the City throughout 24 hours of each day of the year, which shall not exceed the total daily average supply of water established in Section 9.3 of this Agreement.

7.4 Purchasers shall be responsible for invoicing and collecting all water bills from the consumers located within their respective service areas, and for all maintenance and repair of their water systems located within their respective service areas beyond the City's master meter.

7.5 In the event that a Purchaser has a consumer directly connected to the BCWS transmission main, the Purchaser shall read that consumer's meter to determine the amount of water delivered to that Purchaser.

Section 8. Billing, Rates, and Payment

8.1 Operation and Maintenance. Purchasers and City agree to pay City pursuant to the following 3-tier system . Tier 1 payments cover City's general costs to operate and maintain the BCWS. Tier 2 payments cover planned capital improvements at the Kilchis River Well field in 2022-2023. Tier 3 payment cover future capital improvements to the BCWS supply and transmission system identified in the BCWS Master Plan.

8.1.1 Tier 1. City will annually allocate its costs to operate and maintain the BCWS based upon each Parties proportionate use of water within Parties territorial limits. City's proposed budgeted amount shall reflect, as reasonably as possible, City's actual, associated expenses, and will not be set to gain profit. City's proposed budget and Parties percentage allocation will be reviewed by the Bay City Water System Board, approved by the City Council, and included within the City's annual budget. City agrees to distribute its adopted budget to Parties by [July 15th] annually, for each year that this Agreement remains in effect. Parties agree to pay a Tier 1 monthly fee, to be amended annually as outlined in the prior paragraph, effective July 1 of each year of this Agreement. To this end, Parties will pay to City the Operating amount listed for each Parties on Exhibit B, attached hereto and incorporated herein, on a monthly basis for Fiscal Year 2022-2023, commencing July 1, 2022.

8.1.2 Tier 2. City received funds from the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) and has budgeted \$370,000 for the construction of a new Groundwater Well #3 at the Kilchis River Well Site. Parties will contribute \$150,000 towards this project over a period of five years, proportionately distributed based on metered water consumption for 2021. Accordingly, Parties will pay City the Capital #1 amounts listed for each Party in the attached Exhibit B on a monthly basis, commencing July 1, 2022, and extending through June 30, 2027.

8.1.3 Tier 3. Additional capital costs will be charged for improvements to the BCWS supply and transmission systems identified in the BCWS Master Plan. Parties will contribute \$1,000,000.00 to these anticipated costs over a period of 20 years, proportionately distributed based on metered water consumption for 2021. Accordingly, Parties will pay City the Capital #2 amounts listed for each Party in the attached Exhibit B on a monthly basis, commencing July 1, 2022, and extending through June 30, 2042.

8.2 Billing. CITY will prepare and provide Parties with an itemized statement showing amounts charged for the sale of water and Tier 1 through 3 Operating and Capital charges on or about the 1st of each month. Invoiced amounts shall be paid within 20 days of receipt and are subject to interest at a rate of 1.5% if not timely paid.

8.3 City shall maintain a separate and distinct reserve fund entitled the "Bay City Water System" for collected Parties payments. Such revenue will be used by City to address capital demands and Master Plan priorities for BCWS repair and replacement on an as needed basis. Operating revenues, including surpluses, will not be transferred from the Bay City Water

System Fund (601) to any other accounting fund of the City, except to pay principal and interest on any City water bonds relating to the BCWS.

Section 9. Service to be Furnished

9.1 City agrees to furnish and Parties agree to purchase and take a supply of water in accordance with the terms and conditions herein. Parties water shall be supplied through an existing service at the master meter.

9.2 Water furnished pursuant to this Agreement shall be used solely by Parties or supplied to Parties' consumers within the service boundaries and distribution systems shown on Exhibit A, unless otherwise mutually agreed.

9.3 The average daily/monthly supply of water furnished by City shall meet all reasonable requirements of consumers regularly supplied by Purchasers, insofar as is possible under the laws governing the allocation of Kilchis River water by the State of Oregon. The average daily/monthly supply of water is hereby established as not to exceed the following:

Cole Creek 0.012 million gallons/day, 0.36 million gallons/month;

Juno Hill 0.078 million gallons/day, 2.34 million gallons/month;

Northwoods Water District 0.030 million gallons/day, 0.90 million gallons/month

TCCA 0.730 million gallons/day, 21.9 million gallons/month;

Latimer Water District 0.069 million gallons/day, 2.07 Million gallons/month

Section 10. Reservoirs

10.1 The City shall maintain and operate the 2 reservoirs in the BCWS transmission and storage system: Willowbrook and Juno Hill.

10.2 The City reserves the right to require Purchasers to provide and maintain reservoirs of sufficient capacity to store twice each Purchaser's respective daily average consumption of water under any of the following conditions:

10.2.1 When 24 hours of water usage is consumed in less than 12 hours.

10.2.2 The primary service level of a Purchaser is above the base level of 220-220 feet USGS; or

10.2.3 Purchaser's water usage creates an abnormal impact on the transmission system.

Section 11. Equipment

11.1 The BCWS shall provide, install, maintain, and operate for BCWS, and at such locations as shall be designated by the Engineer of the City, the following elements in its BCWS:

11.1.1. Reservoir water level sensors and transmitters.

11.1.2. Standby power at the water reservoirs

11.2 These devices, as required by the City Engineer for the purpose of controlling the water supply furnished and taken hereunder, shall be of such type, size, and design and be installed in a manner approved by the City Engineer.

Section 12. Pledge and Security

12.1 Purchasers agree to pledge sufficient revenues to pay the amounts set forth in Section 8, above, for the term of this Agreement. Purchasers grant a security interest in their respective water supply equipment and water distribution facilities to the City as and for a guarantee and security for the payment of the agreed upon amounts.

12.2 Purchasers shall establish customer (retail) water rates in sufficient amounts to pay the City for water capacity and delivered water as established by this Agreement. Purchasers shall further provide sufficient revenues through their retail rates to maintain the Purchaser's distribution system in a reasonable, businesslike condition adequate to maintain the water pressure on the transmission system.

12.3 In the event that any Purchaser fails to make timely payments as provided in this Agreement, the City may, after 20 days' notice to that Purchaser, cut off water delivery to that Purchaser. The cutoff of water to a Purchaser does not relieve that Purchaser of its obligation to pay the minimum fixed sums identified in Section 8.2 of this Agreement. The City will not refund to any Purchaser its capital costs paid under Section 8.1 above.

Section 13. Insurance

13.1 -BCWS will purchase and carry, in full force and effect during the term of this Agreement, a liability insurance policy in the amount of \$2,000,000 Comprehensive General Liability coverage or a limit as required by insurance standards protecting all Parties from liability of any nature whatsoever arising from the use of the BCWS under this Agreement. Such costs will be allocated amongst the Parties as an operating cost under Section 8.1.1 of this Agreement.

13.2 Each Party to this Agreement will retain all liability for the operation, maintenance, and construction of its own water system, as identified in Exhibit A. Accordingly, each Party will purchase and carry, in full force and effect during the term of this Agreement, liability coverage in the amount of \$2,000,000 Comprehensive General Liability coverage or a limit as required by insurance standards, protecting all Parties from liability of any nature whatsoever arising from operation of each Party's own water system and performance of each Party's obligations under this Agreement.

Section 14. Disputes.

14.1 The Parties agree that this Agreement is conditional upon the faithful performance by each Party of all the terms and provisions stated herein. Any failure to do so by one Party (defaulting Party) will give the others (non-defaulting Party) the right to declare a default and

seek remedies under the Agreement, which may include termination.

14.2 The Parties agree that, if there is a dispute regarding breach of any provision or interpretation of this Agreement, charge or procedure between Parties, the Party with the grievance will give notice to the defaulting Party in writing of the dispute. The defaulting Party will, within thirty 30 days, respond in writing. If the correspondence does not resolve the issue, the Parties will meet and try to resolve the issue. If the Parties cannot reach a satisfactory resolution, and the governing bodies are unable to reach a resolution, the matter will be arbitrated subject to Oregon’s Uniform Arbitration Act, ORS 36.600 to 36.740. In the event that the Parties are unable to agree upon the selection of an arbitrator, the matter will be referred to the presiding judge of the Tillamook County Circuit Court, who will appoint an arbitrator pursuant to ORS 36.645.

Section 15. Confidential Information

Information submitted to or produced by the Parties or any BCWS customer, or otherwise exchanged by the Parties, may include documents related to the vulnerability or security of water supply systems. The Parties agree that, if any Party receives a public document request for such information, the Party receiving that request will, prior to the release of any documents, expeditiously notify the entity about whose system information is sought and will, in addition, assert all applicable exemptions to release of the documents available under the Oregon Public Records Law.

Section 16. Execution

City authorized execution of this Agreement through adoption of Resolution _____ of the City Council of the City of Bay City, on the _____ day of _____, 2022

City of Bay City, _____
David McCall, Mayor Date

Purchaser Cole Creek Water District

Signature Printed Date

Purchaser Juno Nonprofit Water Improvement District

Signature Printed Date

Purchaser Tillamook County Creamery Association authorized

Signature	Printed	Date
-----------	---------	------

Purchaser Latimer Road Water Association

Signature	Printed	Date
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Purchaser Northwood Water District Northwoods Water District

Signature	Printed	Date
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EXHIBIT A

Bay City

Cole Creek

Juno Hill

TCCA

Latimer

Northwoods

- BCWS Mainline
- Approx. District Service Area

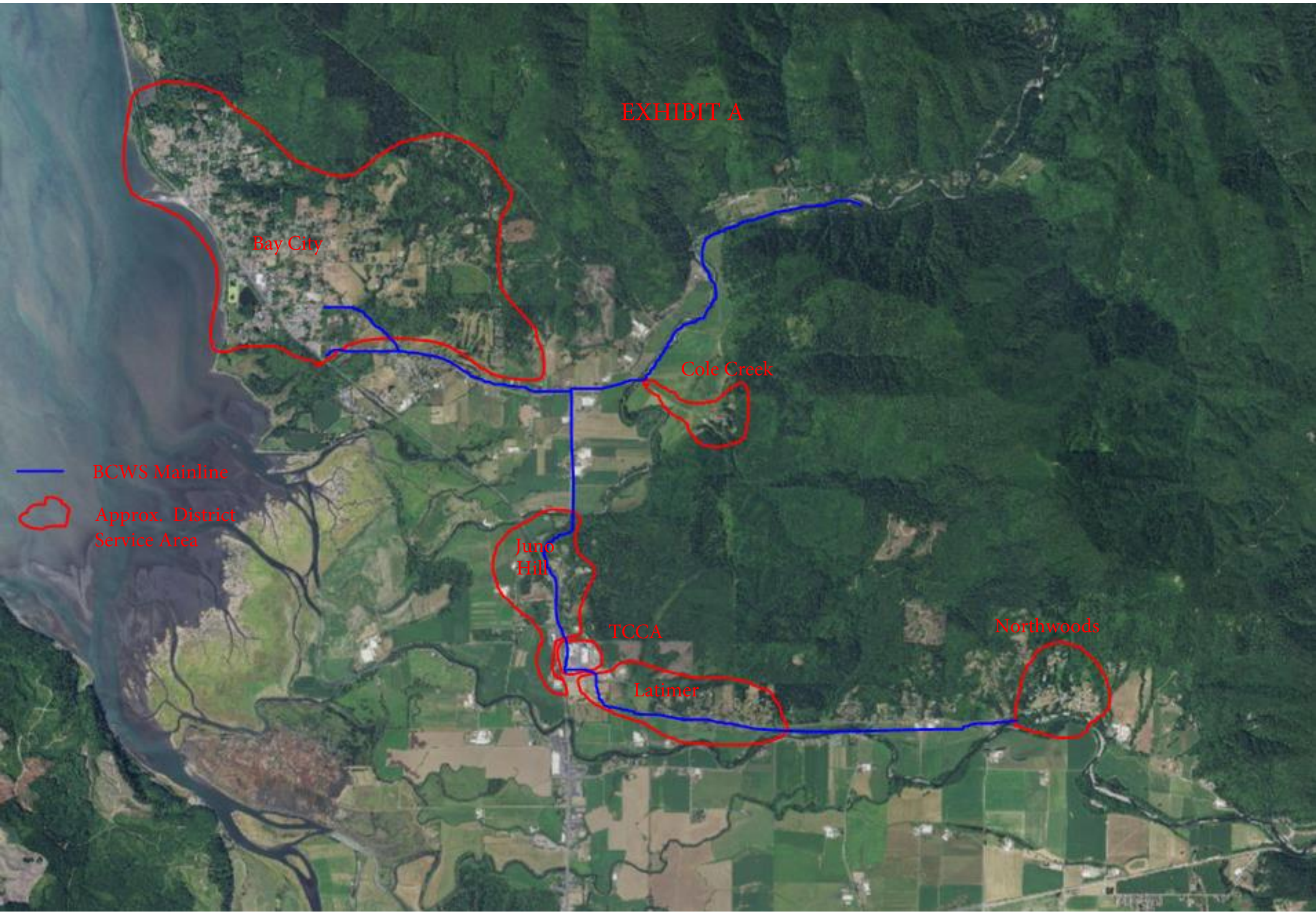


Exhibit B

2021 Bay City Water District Water Consumption

	Gallons	2021 percentage
Bay City	86,261,943	30.95%
TCCA	154,126,000	55.29%
Latimer	19,832,760	7.11%
Juno	11,963,921	4.29%
Cole Creek	1,573,000	0.56%
Northwoods	4,989,173	1.79%
Total consumption	278,746,797	

OPERATING
\$437,800
2022 operating payments
\$135,483
\$242,070
\$31,149
\$18,791
\$2,471
\$7,836
\$437,800

CAPITAL #1
Well Field improvements - \$150,000
5 years
\$30,000
monthly payment
\$774
\$1,382
\$178
\$107
\$14
\$45

CAPITAL #2
Infrastructure improvements - \$1 million
20 years
\$50,000
monthly payment
\$1,289
\$2,304
\$296
\$179
\$24
\$75

Bay City
Destination Management Plan
DRAFT
Dec. 2022

For Bay City city council review

Developed in partnership with community members
and Tillamook Coast Visitors Association (TCVA)

Executive summary

Destination Management puts sustainable tourism principles into practice. This plan combines input from the community, city and tourism organization, and is based on values and assets of Bay City.

It also considers strengths, weaknesses, opportunities and threats (SWOT), how to take advantage of strengths and opportunities, and mitigate weaknesses and threats. Values, assets and SWOT were developed in Workshop #1.

The initiatives, developed and discussed in Workshop #2, consider the what, why, who, how, funding, when, and priority level. Priorities were scored by the community and city staff in an open discussion during Workshop #3.

Tillamook Coast Visitors Association is a destination management organization and appreciates Bay City's commitment to the same sustainable tourism approach.

Destination Management Workshop Participants

Thank you to the following community members and city staff and council that participated in the workshops and provided valuable insights.

Amanda Stanaway
Greg Sweeney
Mark Harguth
Angela Maris
David Mattison
Liane Welch
David McCall
Debbie Pohs
Charles Wooldridge
Peyton Tracy
Kim Carr
Barbara Stringham

Project scoring summary per initiative

See following initiatives

Score of 1.0 is highest priority

Outdoor Recreation

Watt Family Park	3.6
Al Griffin Park	2.7
Hiker/biker campground	1.0
RV Dump site	3.25
State Forest access	5.6
Kilchis Point Reserve	3.4
Tillamook Bay access	5.5

Arts & Culture

Bay City Arts Center	2.8
Mural	1.0
Festivals	3.8
Concerts	3.1
Library events	3.25

Culinary/local foods

Farmers market	1.3
Food trucks	1.6

Unique Lodging

Increase short-term rentals	1.8
New unique lodging	1.0

Tourism Communications

Update website	1.6
Increase social media	1.8
Create videos	1.8

Stewardship

Develop stories of efforts	1.5
Story outreach	2.4
Patterson Creek project	1.8

Public Safety

Pedestrian light at Hwy 101	1.1
Triggered traffic light	1.8

Beautification

not scored
(suggested)

Values

Small community
Wave to each other
Recognize each other
Peace and quiet
Neighbors help each other
Walking town
Community pancake breakfast
Local fire station
Local radio – KAYN
Local library – classes
City hall available for events
Al Griffith city park
Kilchis Point Reserve
Community groups: church, art center
Proximity to Tillamook State Forest
View of and access to Tillamook Bay
Sunset views and sunrises
Partnership with Port of Garibaldi

Assets

Railriders
Kilchis Point Reserve
Access to Tillamook Bay
Birds and wildlife viewing
Walking paths
Four city parks
Bay City Arts Center
Tillamook Bay City RV & Yurts Campground
Yurts by the Bay
Sheltered Nook Tiny Home Village
Tillamook Country Smoker
Vintage Peddler shop
Church
Al Griffith Park and Campground
Tillamook State Forest
Skate Park
Concerts
Four restaurants: Mana's, Downies, Landing, Fish Peddler/Seafood Market
Alderbrook Golf Course
Hydrangea Ranch/Sports Camp/Farm-to-Table Barn
Twins Ranch Covered Wagon Campground
Good infrastructure: water, sewer, reliable power and internet
Proximity to Tillamook, Garibaldi

Strengths

Stability in current lodging and camping properties
Bay City Arts Center
Municipality stability
U.S. Post Office (more like a community center/safe place)
Multiple parks
Kilchis Point Reserve
Tillamook State Forest
Proximity to Hwy 101
Safe, quiet community
Walking town
Friendly town
Home base for travelers
Fire district bond won at 72%
Family owned eateries
Booster club care for flower pots, do holiday lights
Local library – librarian holds classes, events
Pearl Festival returns 2023
Provide mutual aid for emergency response

Weaknesses

Summer traffic on Hwy 101, turning south from Bay City

Lack of housing

Older/aging population

No schools

No medical clinics

Lack of resources compared to larger areas

Some drug and homeless problems

Loud truck traffic

Assets are aging, maintenance needs put off

Lack of unique lodging

2nd-home owners often not part of community, lack of oversight if STR

Need better visitor info – update discoverbaycityor.com

Opportunities

Master plan for parks – Al Griffith park improvements

Club sports

Connect Bike camp with Salmonberry Trail and Kilchis Point Reserve

Bay City Arts Center – update kitchen, hire paid executive director, build ceramic studio in separate building

Programming and tour guides for Kilchis Point Reserve

Food truck pod

RV dump site

Fire District improvements

Partner with Port of Garibaldi for better access to bay

Greater broadband

Skate park expansion

Install security cameras at Kilchis Point Reserve

Update visitor website

Threats

Lack of pedestrian crossing on Hwy 101 –

Natural disasters – fires and tsunami

Sea level rise from climate change

Bad press – negative media

Hospitality – if visitors no longer feel welcome

Not managing tourism well

Lack of staffing at city to manage tourism well

Lack of funding

Unreal local expectations

Push for more housing density could threaten village feel, loss of identity

Affordability at risk

Bay City Values

As they relate to a
desirable tourism
destination
management

- Small, friendly rural town offers peace and quiet, yet easy access to activities
- Access to outdoor recreation and family activities, easy to walk around town
- Access to Tillamook Bay, Tillamook State Forest, several parks, Pacific Coast Hwy
- Many local arts, music, events
- Stay in unique lodging – tiny homes, yurts, campgrounds, covered wagons, RV
- “Comfort food” restaurants and community pancake breakfast
- Sunrise and sunset views
- A place where a visitor can feel like a temporary local

Under scope of Sustainable Tourism and Destination Management

1. Outdoor
Recreation

2. Arts & culture

3. Culinary/
local foods

4. Unique
Lodging

5. Tourism
communications

6. Stewardship

7. Public Safety

8. Beautification

Destination
Management
Initiatives

1.
Outdoor
Recreation

What	Why	Who	How	Funding	When	Priority Level
Watt Family Park: playground equipment, goal posts for soccer, grandstand, perimeter walking trail connect to state forest	Needs infrastructure to fulfill promise as a community park	City owned; form a group of volunteers that would likely use the park to assist public works with planning and tasks	City/public works will need to lead the project for property preparation for equipment	Tourism facilities grant for playground equipment (include goal posts and grandstands) and walking trail; Travel Oregon has outdoor recreation grants as well. Seeking funding for site planning	Tourism facilities grants in fall 2023; contact Trailkeepers in fall 2023 for ideas about walking path development	3.6 Average score (Score of 1.0 is highest priority)
Al Griffin Park upgrades	Upgrades needed to park; master plan completed; support Salmonberry Trail amenities, pickleball court, enlarge campground, basketball court, new playground equipment, amphitheater	City owned and maintained; form a group of volunteers to assist public works	City/public works will need to lead the project for property preparation for equipment	All of the improvements would qualify for county tourism facilities grant	Plan to apply for tourism facilities grant in fall 2023; and 2024.	2.7 average score (Score of 1.0 is highest priority)

1.
Outdoor
Recreation

What	Why	Who	How	Funding	When	Priority Level
Hiker/Biker camp-ground	Provide amenities for coastal section of Salmonberry Trail	City, STIA, TCVA, OCVA. Salmonberry Foundation	Working with Salmonberry Trail Foundation and TCVA on multi-city amenities funding	Fully funded	Ongoing – be aware of grant deadlines	1.0 average score (Score of 1.0 is highest priority)
RV Dump Site	Provide camper amenities; county is an RV campground destination	City of Bay City	City of Bay City Public works	Fully funded with ARPA funds	2023	3.25 average score (Score of 1.0 is highest priority)
Improved State forest trail access	Enhance hiking opportunities	Dept. of Forestry; volunteer groups, such as Trailkeepers;	Plan options with Dept of Forestry (Laura Fredrickson, Recreation, Education, and Interpretation Program Manager, Laura.M.FREDRICKSON@odf.oregon.gov). Work with State Forest Trust of Oregon, stateforeststrust.org/	State of Oregon offers trail development grants; possibly county TLT if partnering with DOF; directional signs can be funded by TCVA wayfinding program	Planning could take 18 months to 3 years	5.6 average score (Score of 1.0 is highest priority)

1.
Outdoor
Recreation

What	Why	Who	How	Funding	When	Priority Level
Kilchis Point Reserve	Premier trail destination; needs maintenance, upkeep; access to mobility aids onsite; security cameras	Work with Tillamook County Pioneer Museum; TCVA; Bay City public works	Volunteers from museum supporters; meet with Trailkeepers of Oregon; TCVA's Volunteer Education Program	TCVA funds wheelchairs and other accessibility support; TCVA volunteer program starts in spring 2023;	Ongoing; if trail wheelchair needed, make request now to TCVA for 2023-2024 budget; requires city to be "owner" for insurance purposes	3.4 average score (Score of 1.0 is highest priority)
Tillamook Bay Access	Currently no access point for non-motorized water activities; park benches needed	Work with Port of Garibaldi and Pacific Seafood	Create a boat launch capable of handling an ADA-equipped kayak launcher; must get state or Port of Garibaldi approval-partnership	County TLT facilities grant; Oregon State Marine Board grants: https://www.oregon.gov/osmb/boating-facilities/pages/boating-facility-grant-applications.aspx	Begin talks with Port of Garibaldi, Oregon State Marine Board and Pacific Seafood if private property involved	5.5 average score (Score of 1.0 is highest priority)

2.
Arts &
Culture

What	Why	Who	How	Funding	When	Priority Level
Bay City Arts Center	Center of cultural activity and events; needs roof and kitchen upgrades; new sign; improved parking lots	Bay City Arts board, working with city	Develop plan; get estimates for roof and kitchen; new signage part of TCVA wayfinding fund	County tourism facilities grants – several grants have been awarded for roof repairs and commercial kitchens	Get planning and estimates prior to September 2023 when facilities grants are announced	2.8 average score (Score of 1.0 is highest priority)
Mural	Enhance south side appearance of city hall	Bay City, TCVA, local artists	Develop design using images derived from Values and Assets of destination management plan to represent city	TCVA Wayfinding funds – up to \$10K; fully funded	Working on project now; complete in 2023	1.0 average score (Score of 1.0 is highest priority)
Festivals	Pearl Festival is unique to the county; could use improvements; opportunity for Vintage Shopping Festival (More vintage stores opening in Tillamook County)	Arts with Kids; Bay City volunteers (Jody?) and business owners	Bring volunteers together now for planning; keep vendors local; work with Vintage by the Bay to see if interested in leading an event	TCVA offers \$2500 sponsorships if event occurs September to May; Bay City TLT can also be used; local businesses may sponsor	Summer 2024	3.8 average score (combined Vintage Festival with Pearl Festival average scores) (Score of 1.0 is highest priority)

2.
Arts &
Culture

What	Why	Who	How	Funding	When	Priority Level
Concerts	People love concerts – particularly since Covid when live music events were non-existent; brings community together	Bay City Arts Center; Monday Musical Club; partner with NCRD	Part of the Pearl Festival or a stand-alone musical festival in summer. Hold in Watt Family Park. Permit would likely be needed. Stage and electrical hook-up needed, unless acoustic only.	Bay City TLT can be used. Music groups could be paid through a small admission fee.	Summers or throughout year if held indoors at Bay City Arts Center	3.1 average score (Score of 1.0 is highest priority)
Library events	Get more engagement in the unique library offerings	City works with Tillamook County Library Foundation on expand engagement	Could be part of Bay City tourism communications contractor. Use social media and local press to inform	Bay City TLT for tourism communications; possibly some funding from library foundation	Start next summer, 2023	3.25 average score (Score of 1.0 is highest priority)

3.
Culinary/local
foods

What	Why	Who	How	Funding	When	Priority Level
Farmers Market near city hall, on a summer weekday (such as Tuesday or Wednesday afternoon)	Manzanita market is Friday; Tillamook is Saturday. South county markets are weekends. This is an opportunity for local producers to sell during the week; become part of North Coast Food Trail	Possibility that a current farmers market manager would be interested in doing this – already has connections	Takes organizational and revenue oversight, property, trash management; porta potties or public restrooms’ North Coast Food Trail does marketing on farmers markets	Local foods grants; sponsorships; revenue from vendor fees; TLT marketing grant for publicity	May- Sept 2024	1.3 average score (Score of 1.0 is highest priority)
Food Trucks	Food trucks add meal options not currently available and fill a need when restaurants are closed	Restaurant owner, or other private company, such as in Tillamook. Several restaurants already own food trucks	Takes organizational and revenue oversight, property (pod), pod maintenance, electricity/water/ sewer hookups, trash cans and pickup, nearby public restrooms or porta potty, covered area with picnic tables	Private business (usually), with cooperation from city, EDC start-up funds; Co-Starter access to 0% interest capital program	2025 – two years to plan	1.6 average score (Score of 1.0 is highest priority)

4.

Unique lodging

What	Why	Who	How	Funding	When	Priority Level
Short-term rentals	STRs limited to 5% of housing; currently 20 STRs; can add 20 more to stock, which will increase TLT for other programs	Discuss with a responsible STR agency, pays TLT on time and is transparent in operations; has local management in place	Invite local STR agency to write letter to 2 nd homeowners to gauge interest; ensure results do not exceed maximum limit; city can provide 2 nd homeowner list	None required, but community will benefit from STR licensing fees and additional TLT	Begin process now to increase STR availability by summer 2023	1.8 average score (Score of 1.0 is highest priority)
New unique lodging	Visitors love unique lodging; City and visitors could benefit from additional lodging on a small scale to fit with city culture	Discuss opportunity with other locally owned lodging businesses – keeping it local keeps revenue and workforce opportunities local	Develop criteria for unique lodging. Invite smaller lodging owners to the table for discussion or conduct private meetings; identify available property now; consult with lodging consultants; look at Bay Point Landing near Coos Bay for ideas.	Private business; may need incentives for building or developing	Goal of 2026 – three years to plan and see results	1.0 average score (Score of 1.0 is highest priority)

5.
Tourism
Communications

What	Why	Who	How	Funding	When	Priority Level
Website: discoverbaycityOR.org	Needs updating and new content	Bay City can use lodging tax to contract with a website manager	TCVA* can recommend a contractor	Bay City lodging tax; can also apply for a TCVA marketing grant to update content	As soon as possible – get it updated this winter	1.6 average score (Score of 1.0 is highest priority)
Social media	Needs attention, perfect place to share Bay City values, assets, local voices, stories about businesses.	Either city employee or tourism marketing contractor	Create a marketing plan; develop storylines, blogs, more photos, integrate Instagram, do 2 posts per week on Facebook; feature local people and their businesses	Bay City lodging tax; can also apply for a TCVA marketing grant to update content; TCVA can help update the marketing plan	As soon as possible, build a larger audience	1.8 average score (Score of 1.0 is highest priority)
Create videos	2-3 minute videos have a big impact, helps tell your story visually and through local voices	TCVA can recommend affordable videographers	Develop stories and storylines about values and assets, stewardship projects, such as Patterson Creek work	TCVA marketing grants, fall 2023	Recommend getting a contractor in place first to work with videographers on storylines.	1.8 average score (Score of 1.0 is highest priority)

*Tillamook Coast
Visitors
Association

6. Stewardship

What	Why	Who	How	Funding	When	Priority Level
Share story of local stewardship efforts	Trend: Visitors, particularly younger travelers, look to destinations for their stewardship and inclusionary programs.	Work with TEP's Explore Nature series to bring educational events to Bay City; local volunteers can be trained; work with TCVA "volunteer vacations"	TCVA* sponsors interpretive guide training, and can help develop interpretive programs. More interpretive signs can be added to the wayfinding effort as Phase 2.	TCVA can fund interpretive signage with TLT dollars; Talk with TEP and WEBS about a Bay City-focused Explore Nature series (TCVA funds Explore Nature)	Start conversations with TEP and WEBS in early 2023	1.5 average score (Score of 1.0 is highest priority)
Story outreach	Visitors and locals want to hear, see, read and learn about stewardship programs, even possibly take part in stewardship-related events.	Work with writers and TCVA* on stewardship story development; develop more interpretive signage; develop a video with local voices on local stewardship	Post on Facebook and add as blogs on the website discoverbaycityOR.org Work with TCVA on additional interpretive signage	Bay City lodging tax can be used to hire writers –TCVA can recommend writers; TCVA can fund interpretive signage; or apply for a TCVA marketing grant for a series of videos	Start in 2023-24 fiscal year	2.4 average score (Score of 1.0 is highest priority)

6. Stewardship

What	Why	Who	How	Funding	When	Priority Level
Patterson Creek Fish Passage & Sewer Relocation Project	Replace eight culverts to improve salmon passage; share inter	Bay City, Tillamook Estuaries Partnership, ODOT, Salmon Superhighway	City working with ODOT, TEP and others on project	City has secured grants: \$418,000	Now, currently underway	1.8 average score (Score of 1.0 is highest priority)

7. Public Safety

What	Why	Who	How	Funding	When	Priority Level
Flashing light pedestrian safe crossing from town to bay across Hwy 101	Make crossing safer – this is especially needed in summer when Railriders is operating.	City approaches ODOT	May require studies; find out what is needed from ODOT (this was done on Kiwanda Drive in Pacific City)	\$350K ODOT – \$45K TLT	Begin process now with ODOT; make take a few years!	1.1 average score (Score of 1.0 is highest priority)
Or, “triggered” traffic light on Hwy 101 to allow cars to safely enter the highway from Bay City, particularly in summer.	Reduce and prevent traffic accidents; safely allows cars to enter highway, eases traffic flow from city	City approaches ODOT	May require public meetings	ODOT	Begin process now with ODOT; make take a few years!	1.8 average score (Score of 1.0 is highest priority)

8. Beautification (suggested)

What	Why	Who	How	Funding	When	Priority Level
Improve north end entrance look – make more attractive	North end entrance area is not kept, abandoned truck can be seen from Hwy. Makes for a “broken window” situation – sends the message a community might not care how the town looks, which can translate to visitors not caring	Bay City Beautification Committee; Get ideas from Master Gardeners, Tillamook Estuaries Partnership and ODOT; find groups that can help plant attractive flowering shrubs or hardy native plants or small trees	Volunteers – work with TEP groups, Master Gardener volunteers; move rhodies from city hall to area	Bay City – maybe funding from a community or county group?	Plant in spring or fall.	Not scored
Decorative trash cans	Encourages better waste management, less trash	City of Bay City; TCVA can assist (Rockaway Beach now has heavy-duty decorated cans	TCVA has connections with trash companies; as does Mayor McCall	Bay City TLT can be used; approx. \$1,700 plus shipping	2024	Not scored

Thank you.

Tillamook Coast Visitors Association is a destination management organization and appreciates Bay City's commitment to the same sustainable tourism approach. This plan supports collaborative work throughout Tillamook County and helps county commissioners understand the needs of Bay City.

If there are questions about this plan, please contact:

Nan Devlin

Executive Director

nan@tillamookcoast.com

503-842-2672



City of Bay City Ordinance No. 701 – City Financial Policy

Policy:

The City Council's Financial Policy serves to:

- ❖ Protect the policy making ability of the City Council by ensuring that important policy decisions are not controlled by financial problems or emergencies.
- ❖ Enhance the City Council's decision-making ability by providing timely and accurate information on revenue and operating costs.
- ❖ Assist sound management of the City by providing accurate and timely information to the City Council and public on the City's financial condition.
- ❖ Provide sound principles, reports, and analyses to guide the important decisions of the City Council and of management which have significant fiscal impact.
- ❖ Set forth operational principles which minimize the cost of government and financial risk and safeguard the City's assets.
- ❖ Employ revenue policies which prevent undue or unbalanced reliance on certain revenues, which distribute the costs of municipal services fairly, and which provide adequate funds to operate desired programs.
- ❖ Provide adequate resources to operate and maintain essential public services, facilities, utilities, infrastructure, and capital equipment.
- ❖ Protect and enhance the City's credit rating and prevent default on any debt issue of the City.
- ❖ Ensure the legal use of all City funds through efficient and sound systems of administrative policies, financial security, and internal controls.

Purpose:

To underscore the responsibility of the City of Bay City to its citizens for the long-term care of public funds and wise management of municipal finances while providing adequate funding for the services desired to achieve a sense of well-being and safety by the public and maintaining the community's public facilities and infrastructure to enhance the long-term livability and economic vitality of Bay City.

Scope:

Municipal financial operations have a wide variety of oversight or standard setting agencies, including multiple departments within both State and Federal governments, the Securities and Exchange Commission (SEC), and the Governmental Accounting Standards Board (GASB). The City of Bay City manages public funds within all of these oversight agency requirements. These fiscal management policies are designed to ensure the



fiscal stability of the City of Bay City municipal corporation, provide guidance in fiscal management when oversight agencies are otherwise silent or to reiterate best practices that may be codified by another entity. This document is not meant to be a detailed authority source. Other resources are available to supplement this material such as the City's employee handbook, Oregon Revised Statutes (ORS), Oregon Budget Law, Generally Accepted Accounting Principles (GAAP), and GASB pronouncements. This policy document is available on the City's website and is distributed to the Mayor, Councilors, City Manager and Directors. Anyone who has responsibility for management of the financial affairs of a department should reference this document. The Finance Director may be contacted for guidance where this policy is not explicit.

Guidelines:

Revenue Policy

- A. The City will take advantage of every revenue generating authority provided by Oregon Statutes, including but not limited to State Shared Revenues, Transient Room Taxes, Franchise Fees, User Fees, and System Development Charges.
- B. The City will maximize the use of service user charges between funds for services that can be identified and where costs are related to the level of service provided. Examples of such charges are In-Lieu of Ad Valorem Taxes and the General Fund Support Transfer charge. The cost of providing specific services shall be recalculated periodically, and the fee adjusted accordingly.
- C. Charges for providing utility services shall be sufficient to finance all operating, capital outlay, and debt service expenses of the City's enterprise funds, including operating contingency and reserve requirements. These enterprise funds will totally support all costs, and rates will be reviewed and adjusted as needed to account for major changes in consumption, capital improvements, and cost increases.
- D. The City shall pursue an aggressive policy of collecting delinquent accounts. When necessary, discontinuing service, recording utility liens, and utilizing other methods of collection including the employment of a collection's agency shall be used.
- E. System development charges shall be established to fund the costs of improvements to service additional increments to growth, such as street, storm water, water, sewer, and park facilities. These revenues are legally restricted by a formal plan.
- F. The City shall maintain a current schedule of administrative fees, showing when the fees were last reviewed and/or recalculated.

Expenditure Policy

- A. The City will provide employee compensation that is competitive with comparable public jurisdictions within the relative recruitment area.
- B. Estimated wage increases and changes in employee benefits will be included in the proposed budget under Personnel Services.
- C. The City is committed to maintaining and improving the productivity of its staff by providing a proper working environment, adequate equipment and supplies, and appropriate training and supervision.
- D. The operation of City utilities and streets and city property maintenance must have adequate funds to procure needed supplies and parts.
- E. Purchasing guidelines are provided in the City's "Public Contracting Regulations" located in



Ordinance 696 of the Bay City, City Code.

- F. Department Directors are responsible to manage department expenditures within budget appropriations. Expenditure invoices or statements require approval by the Department Director or Supervisor.
- G. Payment Methods/Processes:
 - 1. Vendor Checks: Approved invoices are routed to the Finance Director for payment. The Finance Director verifies invoice coding and authorization, enters the invoices into the finance software, and prints the checks. The Finance Director reviews all documentation and verifies check sequence prior to issuance of the signed checks. Payments by ACH or Wire are approved by the Finance Director and reviewed by the City Manager through the monthly reporting.
 - 2. Company Credit Card Payments: Department Directors and select staff members have been issued company credit cards for use in facilitating City purchases where a credit card payment is required or more efficient. Statements are reviewed monthly, with all receipts accounted for by the card user. Documentation is submitted to the Finance Director to reconcile to the credit card statement.
 - 3. Payroll: Time sheets are submitted by all Departments to the Finance Director who processes the wages, benefits, and deductions semi-monthly. Payment to personnel is primarily via direct deposit. The Direct Deposit information is submitted to the bank by the Finance Director, with any manual checks signed by two authorized signers.
 - 4. Two signatures are required for both payroll and vendor checks – City Manager, Deputy City Record, Mayor, and City Council President are authorized signers for the City.
- H. Capital outlay expenses:
 - 1. The City will provide for adequate maintenance of equipment and capital assets and will fund reserves to ensure that monies are available as needed to replace City vehicles, equipment, and facilities.
 - 2. The City will determine and use the most appropriate method of financing (debt or equity) for all capital projects and purchases.
 - 3. Special funds dedicated for capital improvements will be segregated in the accounting system and used only for the intended capital purposes.

Operating Budgetary Policies

- A. To maintain fund integrity, the City will budget and manage each fund as an independent entity in accordance with applicable statutes and with generally accepted accounting principles.
- B. A Budget Committee will be appointed in conformance with the City Charter and State statutes. The Budget Committee's chief purpose is to review the Finance Director and City Manager's proposed budget and recommend a budget and maximum tax levy for the City Council to adopt. The Budget Committee may consider and develop recommendations on other financial issues as delegated by the City Council.
- C. The City budget will support City Council goals and priorities and the long-range needs of the community.
- D. Revenues will be estimated by an objective, analytical process. Because most revenues are sensitive to conditions outside the City's control, estimates will be conservative.



- E. Ongoing expenses should be covered by ongoing revenues.
- F. While the City budget is a one-year document, a multi-year approach will be used in its development so future implications of current fiscal decisions can be considered.

Accounting Policy

- A. The City shall establish and maintain its accounting systems according to GAAP and Oregon Budget Law. The City will issue an Annual Financial Report (audit report) each fiscal year.
- B. An annual audit shall be performed by an independent certified public accounting firm, which will issue an official opinion on the annual financial statements, and if necessary, issue letters to management and those who govern identifying areas needing improvement.
- C. Full disclosure of the City's financial condition shall be provided in the financial statements and bond representations.
- D. Monthly summary Budget-to-Actual reports as well as detail revenue and expense reports shall be prepared and distributed to Department Directors and other appropriate City staff in a timely manner. They will also be made available for public inspection upon request.
- E. Quarterly Budget-to-Actual reports shall be prepared and distributed to the City Council, City Manager, and other appropriate City staff in a timely manner. These reports will be made available for public inspection on the City's website.
- F. Any required adjustments to the annual budget will be made in accordance with Oregon Budget Law and will require the approval of the City Council by resolution.
- G. Systems will provide monthly information about cash position and investment performance, and this information will be provided in the Monthly reports to City Council.
- H. Bank reconciliations will be done monthly for all checking and investment accounts.
- I. Reconciliations will be done monthly between the General Ledger and the Utility Billing System with monthly adjustments made to deferred revenue and unapplied cash accounts.
- J. If a utility billing account adjustment is needed due to a leak, adjustments will be made after proof of repair is provided to the utility billing clerk. Accounts will be adjusted up to a maximum of 50% of the usage charge above the consumer's regular monthly average.

Debt Policy

- A. Long-term financing is used only for financing capital improvements, facilities, and equipment. Further, it's used only after considering alternative funding sources such as fund reserves, project revenues, Federal and State grants, and special assessments.
- B. The City shall incur debt in a way that minimizes costs and maximizes credit worthiness, so future borrowing costs are minimized and access to the credit market is preserved.
- C. Capital projects financed through the issuance of bonds will be financed for a period not to exceed the useful life of the assets financed.
- D. Long-term financing will not be used to finance current operating expenditures.
- E. Bond post-issuance compliance policy is covered in more detail in a separately adopted document.

Stabilization Policy

- A. In an effort to maximize and stabilize service levels on an ongoing basis, the following Fund Balance policy will apply to the City's funds that include ongoing personnel services (currently the General, Street, Building, and Enterprise Funds):
 - 1. The ending fund balance of all City operating funds (as defined above) shall be at least 25% of that fund's total operating expenses except the General Fund and Street Fund, which shall each be at least 15% of their respective total fund's



operating expenses. In 2022, Bay City is not meeting these policy standards. It is the City's goal to meet these policy standards in 2027.

2. Further defining the calculation above, ending fund balances equal the sum of the contingency appropriation and the reserves or unappropriated ending fund balance.
3. Total Operating expenditures are defined as the sum of the appropriations for Personnel Services, Materials & Services, Debt Service, and Transfers.
4. Funding levels of these funds will be reviewed at least annually to maximize service levels on an ongoing basis and avoid significant reductions during periods of economic stagnation.
5. Justifications shall be provided during the budgeting process for budgeted ending fund balances below or significantly above the minimum percentages indicated above.

Fund Balance Designation Policy

A. In February 2009, GASB issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. This statement created the hierarchy of fund balance classifications which were based primarily on the extent to which governments are bound by the constraints placed on resources reported in those funds. These classifications are shown below and apply to the City's General, Special Revenue, Capital Projects, and Debt Service funds.

1. Nonspendable - Represents assets that are nonliquid (such as inventory) or legally or contractually required to be maintained intact (such as the principal amount of an endowment).
2. Restricted – When constraints are placed on the use of resources for a specific purpose by enabling legislation (legally enforceable), external parties or constitutional provisions.
3. Committed – When constraints are created by the governing body on how it will spend its resources. These are enacted via legislation, resolution or ordinance and are in place as of the end of the fiscal period. The constraints remain binding until formally rescinded or changed by the same method the constraints were created. The difference between Restricted and Committed is that under Committed, the governing body can remove constraints it has imposed upon itself.
4. Assigned – Designation of amounts by either the governing body or staff (if authorized) to be used for a specific purpose narrower than the purpose of the fund.
5. Unassigned – The excess of total ending fund balance over nonspendable, restricted, committed and assigned amounts. Only the General Fund has an unassigned category since money remaining in any other fund is automatically designated or assigned to the purposes of that fund.

B. Under this statement, Special Revenue Funds must either be classified as restricted or committed. When not specified by legislation or external parties, the City Council will provide direction on the intended use of Special Revenue fund resources by resolution.

Investment Policy

A. City of Bay City funds will be invested in compliance with the provisions of, but not necessarily limited to all current and future applicable Oregon Statutes. Investments of any tax-exempt borrowing proceeds and any related debt service funds will comply with the



arbitrage restrictions in all applicable Internal Revenue Codes.

- B. The investment objectives for the City of Bay City are:
1. Preservation of capital and the protection of principal.
 2. Conform with federal, state, and other legal requirements.
 3. Maintenance of sufficient liquidity to meet operating requirements.
 4. Attainment of a market rate of return throughout all economic and fiscal cycles, by implementing an investment strategy.

Capital Asset Capitalization Policy

- A. Capital assets are valued at their historical cost. In the absence of historical cost information, the asset's estimated historical cost will be assigned and used. Contributed capital is reported at fair market value or cost on the date the asset is contributed.
- B. The historical cost of a capital asset includes the following:
- Cost of the asset
 - Ancillary charges necessary to place the asset in its intended location (i.e. freight charges).
 - Ancillary charges necessary to place the asset in its intended condition for use (i.e. installation and site preparation charges).
 - Capitalized interest.
- C. The City will capitalize all individual assets with a cost over \$5,000 and an estimated useful life of 3 years or more.
- D. Capitalized assets are depreciated using the straight-line method in the Annual Financial Report.
- E. The following guidelines are used in setting estimated lives for asset reporting:
- Infrastructure 20 – 50 years
 - Buildings 40 years
 - Equipment 6 – 12 years
 - Vehicles 3 – 20 years
- F. Capital construction projects include new facilities, remodeling or enlargement of existing facilities, expansion or capacity improvements to utility systems and major system improvements. Maintenance projects, such as the overlay of a street, painting a building or replacing a broken pipe, are not considered capital improvements, and would be expensed as repair and maintenance.

Risk Management Policy

- A. Program: The City maintains a Risk Management program designed to decrease exposure to risk. At a minimum, the program includes:
1. a safety program that emphasizes reducing risks through training and safe work habits;
 2. an annual examination of the City's insurance program to evaluate how much risk the City should assume; and
 3. other risk management activities, including review of all City contracts with respect to indemnification and insurance provisions.
- B. Annual Report: The Finance Director and/or the City's insurer shall annually prepare a Comprehensive Risk Management Report, including but not limited to:
1. a summary of the past year's risk management claims;
 2. an identification of current and potential liability risks or activities potentially impacting the City's finances;



3. specific strategies to address the risks identified; and
4. a summary of the past year's safety and violence in the workplace activities/trainings.

Definitions:

Accrual Basis of Accounting - Revenue recognition occurs when earned and expenditures are recognized as soon as a liability is incurred, regardless of the timing of related cash inflows and outflows.

Annual Financial Report - Prepared at the close of each fiscal year and published no later than December 31 of each year to show the actual audited condition of the City's funds and serves as the official public record of the City's financial status and activities.

Appropriation - Legal authorization granted by City Council to make expenditures and incur obligations.

Assessments - An amount levied against a property for improvements specifically benefiting that property.

Balanced Budget - A budget in which the resources are equal to or greater than the requirements in each/every fund.

Benefits - Employee benefits mandated by state and federal law, union contracts, and/or Council policy. The most common forms of fringe benefits are pension plans, health and life insurance, vacation, sick and holiday leave, deferred compensation, automobile allowances, disability insurance, and educational and incentive pay.

Bonds - A written promise to pay a sum of money (principal or face value) at a future date (maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used to finance long-term capital improvements.

Budget - A plan of financial operation, embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). Upon approval by the City Council, the budget appropriation resolution is the legal basis for expenditures in the budget year.

Capital Budget - A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget which includes both operating and capital outlays. The capital budget should be based on a capital improvement program.

Capital Improvement Program (CIP) - A plan for capital expenditures to be incurred each year over a fixed period of several future years, setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

Capital Outlay - Expenditures for operating equipment drawn from the operating budget. Capital outlay items include equipment that will last longer than three years and having an initial cost above \$5,000. Capital outlay includes capital budget expenditures for construction of infrastructure such as streets, buildings, or bridges.

Cash Basis of Accounting - Revenue recognition occurs when cash is received, and expenditures are recognized as soon as a liability is paid.



Basis of Accounting - Revenue recognition occurs when earned and expenditures are recognized as soon as a liability is incurred, regardless of the timing of related cash inflows and outflows.

Contingencies - An appropriation of funds to cover unforeseen events which occur during the budget year. City Council must authorize the use of any contingency appropriations (not to be confused with Reserves which are unappropriated).

Council Goals - Broad or specific goals established by the City Council at the outset of each year to guide the organization in its activities and focus.

Debt Service - The amount of principal and interest that a local government must pay each year on net, direct-bonded, long-term debt plus the interest it must pay on direct short-term debt.

Deficit –

- (1) The excess of an entity's liabilities over its assets (see Fund Balance).
- (2) The excess of expenditures or expenses over revenues during a single accounting period.

Direct Cost - A cost directly related to producing and/or providing related services. Direct costs consist chiefly of the identifiable expenses such as materials and supplies used to provide a service, the wages and salaries of personnel working to provide a service, and facility costs. These expenses would not exist without the program or service.

Equipment Replacement Schedule - A multi-year schedule of planned annual purchases to replace major equipment and vehicles that will meet or exceeded their useful life to the City.

Expenditure - Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

Financial Audit - A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

- Ascertain whether financial statements fairly present financial position and results of operations,
- Test whether transactions have been legally performed,
- Identify areas for possible improvements in accounting practices and procedures,
- Ascertain whether transactions have been recorded accurately and consistently, and
- Ascertain the stewardship of officials responsible for governmental resources.

Financial Condition - The City's ability to pay all costs of doing business and to provide services at the level and quality that are required for the health, safety, and welfare of the community, and that its citizens desire.

Fiscal Policies - Administrative and Council policies established to govern the City's financial operations.

Fixed or Mandated Costs - These include expenditures to which the government is legally committed (such as debt service and pension benefits), as well as expenditures imposed by higher levels of government (such as for wastewater treatment facilities).

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts, recording cash and/or resources together with all related liabilities, obligations, reserves, and equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance - The difference between fund assets and fund liabilities of governmental and similar



trust funds. The equivalent terminology within proprietary funds is Retained Earnings. (When the term "Fund Balance" is used in reference to Proprietary Funds, it is normally referring to the estimated budgetary-basis amount available for appropriations for budgeting purposes.) The City of Bay City will use the GASB definitions of Fund Balance for its Financial Statements and for all other financial reporting. For all financial planning purposes, the term Budgetary Fund Balance will be used and will include any portion of the fund balance that is available for appropriation. The portion of the fund balance that is not available for appropriation will be identified as a Reserved Balance. The GASB has defined fund balance segments as follows:

- A. Non-spendable: Amounts inherently non-spendable or that must remain intact according to legal or contractual restrictions.
- B. Restricted: Amounts constrained to specific purposes by externally enforceable legal restrictions, such as those provided by creditors, grantors, higher levels of government, through constitutional provisions, or by enabling legislation.
- C. Committed: Amounts constrained by the City Council via a resolution or ordinance.
- D. Assigned: Amounts the City intends to use for a specific purpose. The authority to assign resources lies with the City's Finance Director.
- E. Unassigned: Amounts that are not categorized into one of the aforementioned classifications; these resources may be used for anything. Only the General Fund should show a positive unassigned fund balance. For other funds, a negative unassigned balance should be reported if more resources are used than are available in the fund.

General Obligation Bonds - When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

Government Funds - The funds below subscribe to the modified accrual basis of accounting and include the following types of funds that City of Bay City utilizes:

- A. **General Fund** - The major source of revenue for this fund is taxes. There are no restrictions as to the purposes in which the revenues in this fund can be used
- B. **Special Revenue Funds** - The resources received by these funds are limited to a defined use, such as the Street Fund.
- C. **Debt Service Funds** - Funds used for paying principal and interest on debt in non-enterprise funds.
- D. **Capital Project Funds** - Resources from these funds are used for purchase or construction of long-term fixed assets.

Grant - A contribution of assets by one entity to another. Grants are generally designated for a specific expenditure.

Indirect Cost - A cost incurred in the production and/or provision of related services that usually cannot be directly associated with any one particular good or service. Indirect costs encompass overhead including administrative costs such as wages of supervisory and administrative personnel, occupancy and maintenance of buildings, and utility costs. These costs would exist without the specific program or service.

Investment - Cash balances, securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments.

Liabilities - The sum of all amounts that are owed at the end of the fiscal year, including all accounts payable, accrued liabilities, and debt.

Long-Term Debt - Present obligations that are not payable within a year. Bonds payable, long-term



notes payable, and lease obligations are examples of long- term debt.

Modified Accrual Basis of Accounting - The accrual basis of accounting adapted to the governmental fund type under which revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are generally recognized when the related fund liability is incurred.

One-Time Revenue - Revenue that cannot reasonably be expected to continue, such as a single-purpose federal grant, an interfund transfer, or use of a reserve. Also referred to as a non-recurring revenue.

Operating Budget - The appropriated budget supporting current operations. Most operations are found in the General, Special Revenue, Enterprise, and Internal Service Funds.

Personnel Services - A category for all wages, fringe benefits, and miscellaneous costs associated with employee expenditures.

Proprietary Funds - These funds subscribe to an accrual basis of accounting and include the following types of funds:

- A. *Enterprise Funds* - Account for distinct, self-sustaining activities that derive the major portion of their revenue from user fees.
- B. *Internal Service Funds* - Account for goods and/or services provided to other funds or departments within the organization. Examples include the Gas Revolving Fund.

Reserved Balance - For budgetary purposes, this is the amount of fund balance that is not available for appropriation except for the uses defined for the specific reserve.

Restricted Revenue - Legally earmarked for a specific use, as may be required by state law, bond covenants, or grant requirements. For example, many states, including Oregon, require that gas tax revenues be used only for street maintenance or street construction (and bicycle/footpath spending).

Revenue - Monies received or anticipated by a local government from either tax or non-tax sources.

Special Payments – Amounts such as payments of taxes, fees or charges collected by one entity and then made to another organization on a pass-through basis, grants made or distributed to others that will be expended by them, and other expenditures that do not fit into another expenditure category when made to/from another organization (such as an urban renewal agency).

System Development Charge (SDC) - A charge levied on new construction to help pay for additional expenses created by growth or to compensate for already existing capacity in key facilities and systems already in place which support the new development.

Transfer - Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and a revenue in the receiving fund.

Support of US Postal Workers

Proclamation

2022—003

WHEREAS, USPS was created by an Act of Congress, an independent establishment of the Executive Branch of the United States Government, receiving no tax dollars for operating expenses, but relying on the sale of postage, products, and services to fund its operation; and

WHEREAS, everyone living in the United States or its territories has access to USPS services through more than 34,000 retail locations, including a contracted post office in Bay City; and

WHEREAS, USPS moves mail by planes, hovercraft, trains, trucks, cars, boats, ferries, helicopters, subways, bicycles, mules and feet, and processes and delivers an average of 425.3 million pieces of mail daily, a total of 128.9 billion pieces in 2021; and

WHEREAS, USPS employees traveled 1.2 billion miles and delivered to 163.1 million addresses in the country in 2021, including 580 addresses in Bay City, no matter the weather; and

WHEREAS, retirements and understaffing have placed additional burden on postal employees, many of who regularly work 10-12 hour days, six days a week and overburdening employees in the struggle to maintain quality service to citizens throughout the country;

NOW, THEREFORE, we the City Council and Mayor of the City of Bay City express our respect and gratitude to our United States Postal Service who provide our community with their dedicated service.

ADOPTED by the City Council this 13th day of December 2022 and approved by the Mayor of Bay City this 13th day of December 2022.

David McCall, Mayor

ATTEST:

Lindsey Gann, City Recorder



Community Action Team

Serving Columbia, Clatsop, and Tillamook Counties

phone (503) 397-3511

fax (503) 397-3290

www.cat-team.org

November 4, 2022

RECEIVED
NOV 14 2022
CITY OF BAY CITY

Dear Water Supplier,

We look forward to collaborating with you in our 2022-2023 Low-Income Household Water Assistance (LIHWA) Program. We appreciate your partnership with our agencies in providing water assistance to low-income families with help on their water/waste bills.

In preparation, we are required to collect Vendor Contracts. This program year will run from November 1, 2022 through September 30, 2023 (or until we exhaust our funding for the year). Please complete the enclosed information and mail the original as soon as possible.

Again, thank you for your assistance and partnership in providing low-income energy assistance in our region. If you have any questions, you can reach me at 503-366-6546.

Sincerely,

Katie May, Energy Assistance Programs Manager

Community Action Team, Inc.

125 N. 17th Street

St. Helens, OR 97051

E-mail: kmay@cat-team.org

Phone: 503-366-6546

FAX: 503-397-3290

Family Resource Center
125 North 17th Street
Saint Helens, OR 97051

Fiscal Office
124 North 18th Street
Saint Helens, OR 97051

Child & Family Programs
108 West B Street
Rainier, OR 97048

Low-Income Household Water Assistance (LIHWA) Program



The temporary Low-Income Household Water Assistance (LIHWA) Program was established through the passing of the Consolidated Appropriations and American Rescue Plan Acts of 2021. Contained within the U.S. Health and Human Services' Office of Community Services (OCS), OHCS has been designated as the State of Oregon Grantee.

OHCS will receive a total of \$13.8 million that must be awarded by September 30, 2023.

The LIHWA Program target population and priorities include:

- Low-income households with high water burdens,
- Households who are disconnected, pending for disconnection, and who have arrearages, as well as those households who are current.

Nearly parallel to the Low-Income Home Energy Assistance Program (LIHEAP), program highlights include:

- Eligible utilities – public and private water and/or wastewater utilities that serve permanent residential communities
- Eligible households – those with household income at or below 60% State Median Income (SMI) and with service provided from an eligible water and/or wastewater utility
- Local operation – the Community Action Agency (CAA) network through partnership with the utilities and culturally responsive organizations
- Application process – through the local CAA office that administers LIHEAP
- Assistance payment process – all payments go directly to the utility

Households with water/wastewater service managed by their landlords or management companies may still be eligible for LIHWA Program assistance. Those households will require a landlord authorization form included with their application.

OHCS received approval on its LIHWA Program State Plan for the State of Oregon. Anticipating several weeks to initiate grant agreements with CAAs and vendor agreements with water/wastewater utilities, OHCS expects LIHWA assistance should be available in January 2022.

For additional program information and updates, please visit the [OHCS LIHWA Program website](https://www.oregon.gov/ohcs/energy-weatherization/Pages/Low-Income-Household-Water-Assistance-Program.aspx) for updates (<https://www.oregon.gov/ohcs/energy-weatherization/Pages/Low-Income-Household-Water-Assistance-Program.aspx>) or correspond with the LIHWA Program Analyst, Joy Aldrich, at joy.aldrich@oregon.gov or 503-986-0973.



CONTRACT FOR WATER ASSISTANCE PROVISIONS
BETWEEN

AND

City of Bay City

This Low-Income Housing Water Assistance (LIHWA) Program Agreement (“Agreement”) is entered into by and between the _____ (“Agency”), City of Bay City (“Vendor”), and the Oregon Housing and Community Services Department, together with its successors and assigns (“Department”), (each a “Party” and collectively the “Parties”) under the following terms:

1. Entire Contract

- a) This Agreement is the mechanism by which all Parties can carry out the provisions of the Low-Income Household Water Assistance (LIHWA) Program.
- b) It is understood and agreed that the entire contract between the Parties is contained in this Agreement.
- c) This Agreement supersedes all previous commitments, promises, representations either oral or written, between the Parties relating to the subject matter hereof.
- d) The person signing this Agreement on behalf of the Vendor certifies and attests that the Vendor has the power and authority to enter into and perform this Agreement, and that the signor has full and complete authority to bind the Vendor.
- e) All the words and phrases used in this Agreement shall have the meanings given herein or as used in the LIHWA Program Requirements and other related requirements unless the context clearly requires otherwise.

2. Definitions

- a) Authorization means a form that contains the Eligible Household’s account number, name of person applying for LIHWA assistance, name on the account, address of Eligible Household, and amount of the LIHWA Payment to be applied to the Eligible Household’s account.
- b) Commitment means the initial communication that an Eligible Household has qualified for LIHWA Payments and serves as notice of the forthcoming Authorization.
- c) Eligible Household means a household receiving services from the Vendor that has been determined, by the Agency in accordance with LIHWA eligibility guidelines, to be eligible for a LIHWA Payment.
- d) LIHWA Payment(s) includes regular and crisis payments made by the Agency to the Vendor on behalf of Eligible Households for eligible drinking water and/or wastewater service charges (including reconnection charges, fees, penalties, or reduction of current charges and fees).

3. The Agency agrees to do the following:

- a) To assign a vendor number/business code to each Vendor after the Agreement is fully executed.
- b) To obtain an Eligible Household’s consent through a Release of Information in order for the Agency to initiate two-way communication with the Vendor regarding Account information (such as current amount owed, status of service, and crisis situation indicators).
- c) To effectuate LIHWA Payments to the Vendor on behalf of Eligible Households, including:
 - i. Notifying the Vendor of Commitments through an agreed-upon format (i.e., direct portal input, written, oral, etc.),
 - ii. Notifying the Eligible Household of Commitments made to Vendor,
 - iii. Pursuant to Commitment, submitting payment to the Vendor promptly and no later than 45 days after Commitment issued, and
 - iv. Prior to receipt of payment, notifying Vendor of any changes to Commitments caused by federal or state law.
- d) To issue to Vendor a single check or Automated Clearing House (ACH) payment that includes benefits for all Eligible Households. A payment register precedes the check or ACH deposit. The register includes the names of the Eligible Households, the account names and numbers, the amounts to be applied to each account, and the addresses and counties of residence of the Eligible Households.

- e) To inform the Vendor in the case an Eligible Household is in crisis or life-threatening situation and speaking to the Vendor on behalf of the Eligible Household when a member of the Eligible Household is not present or does not have accessibility to such a discussion.

4. The Vendor agrees to do the following:

- a) To refer its customers to the Agency for assistance.
- b) To charge all Eligible Households using the Vendor's normal billing process.
- c) To charge all Eligible Households the price normally charged for drinking water and/or wastewater services supplied to non-eligible households, except for other billing assistance and/or discount programs.
- d) Not to exclude or discriminate against any Eligible Households with respect to cost of services, terms, deferred payment plans, credit, conditions of sale, or discounts and programs offered to non-eligible households.
- e) Not to treat any Eligible Households adversely because of receipt of LIHWA assistance.
- f) To continue to apply the regular drinking water and/or wastewater service charges and credits of payments in regular fashion, even in consideration of a Commitment or LIHWA Payment.
- g) To process all LIHWA Payments, on behalf of Eligible Households from the Agency, including:
 - i. Applying a credit notation to the Eligible Household's account as soon as the Vendor receives a LIHWA Authorization from the Agency.
 - 1. This credit can only be applied to water and wastewater related charges and fees.
 - 2. This credit cannot be applied to charges and fees including but not limited to police, streetlights, and garbage service.
 - ii. Applying and itemizing LIHWA Payments for all Eligible Households identified in the LIHWA Payment Register as directed by the Agency.
 - iii. Posting all payments to Eligible Household accounts promptly after being received, no later than the next billing cycle.
 - iv. If a LIHWA Payment cannot be credited to the Eligible Household's account, processing a refund, according to the Oregon LIHWA Vendor Refund Policies, directly to the Eligible Household within thirty (30) days.
- h) To discuss the Eligible Household's crisis or life-threatening situation with the Agency, speaking on behalf of the Eligible Household when a member of the Eligible Household is not present or does not have accessibility to the discussion.
- i) To cooperate with the Agency, once informed of the crisis or life-threatening situation and in receipt of a Commitment, to resolve the Eligible Household's situation related to drinking water and/or wastewater services with urgency.
- j) To comply with Oregon LIHWA Vendor Refund Policies, as described below in this Agreement.
- k) To maintain an accounting system and supporting fiscal records that represent the amounts and billing of drinking water and/or wastewater services provided to Eligible Households.
- l) To fully cooperate with the Department's and Agency's monitoring practices, including but not limited to providing requested documentation for Federal representatives or Oregon Secretary of State representatives within set time frames, as well as communicating with Department or Agency staff.
- m) To provide at no cost to the Department, Eligible Household, or Agency, written information on an Eligible Household's drinking water and/or wastewater services costs, bill payment history, and/or arrearage history for no more than the previous 12 monthly billing periods, even when it may be from a prior occupant household.
- n) To provide at no cost to the Department or Agency, or an authorized agent to the Department or Agency, for the purposes of research, evaluation, and analysis, information on household drinking water and/or wastewater services costs and usage for Eligible Households.
- o) **Program Requirements:** Vendor agrees to timely satisfy all requirements of this Agreement, including all LIHWA Regulations or other forms of LIHWA federal guidance, as applicable, and all other applicable federal, state, and local statutes, rules, regulations, ordinances, and orders (all of the foregoing, as amended from time to time, collectively, the "Program Requirements") to the satisfaction of Department or Agency.

5. Termination

- a) This Agreement shall terminate upon the earliest to occur of the following events:

- i. A change in the requirements of applicable Federal or State regulations for LIHWA administration,
 - ii. A change in the state plan for administering LIHWA that affects the terms and conditions of this Agreement,
 - iii. Thirty (30) days' written notice of termination by any Party,
 - iv. Mutual consent of all Parties,
 - v. Any license or certificate required by law or regulation to be held by the Vendor to provide services outlined in this Agreement is denied, revoked, or not renewed, or
 - vi. The end of the LIHWA program year, which begins on January 1, 2022 and ends on September 30, 2023.
- b) This Agreement will terminate effective immediately upon determination by the Department that the Vendor is not in compliance with the terms of this Agreement, including the Program Requirements. The Vendor will be notified within ten (10) days of termination.
 - c) Termination by any Party shall not discharge any obligations owed by any Party to another or to an Eligible Household or any liability, which has accrued prior to termination.
 - d) The rights and remedies of any Party provided in this Agreement shall not be exclusive and are in addition to any other rights and remedies provided by law.

6. Miscellaneous

- a) **Subcontracts:** The Vendor shall not enter into any subcontracts, beyond those already in place for normal and current billing operations, for any of the services provided under this Agreement without obtaining prior consent from the Department or Agency. The Vendor shall also provide the subcontract agreement(s) with this Vendor Agreement (see Attachment A).
- b) **Amendments:** The terms of this Agreement shall not be waived, altered, modified, supplemented or amended, in any manner whatsoever, except by written instrument between the Parties.
- c) **Execution and Counterparts:** This Agreement may be executed in counterparts, each of which shall be an original, all of which shall constitute but one and the same instrument.
- d) **Severability:** If any court of competent jurisdiction shall hold any provision of this Agreement invalid or unenforceable, such holding shall not invalidate or render unenforceable any other provision hereof.
- e) **Assignment:** The Vendor shall not assign or transfer its interest in this Assignment without the express written consent of the Department and Agency.
- f) **Waiver:** The failure by any Party to enforce any provision of this Agreement shall not constitute a waiver by another Party of that or any other provision.
- g) **Independent Contractors/Workers' Compensation Coverage:** Vendor and Agency are independent contractors under this Agreement and both covenant, warrant, and affirm that neither they nor any of their agents, representatives or employees are an officer, employee, or agent of the other party. Vendor and Agency further covenant, warrant and affirm that they shall provide Workers' Compensation insurance for their prospective employees and require such by their subcontractors.
- h) **Indemnity:** Subject to any applicable limitations in the Oregon Constitution and the Oregon Tort Claims Act, each Party (the "Indemnifying Party") shall save, defend (consistent with ORS chapter 180), indemnify and hold harmless the other Party, the Department and each of their officers, agents, employees and members (the "Indemnified Parties") from all claims, suits or actions of whatsoever nature (collectively, "Claims") to the extent resulting from or arising out of the negligent or wrongful acts or omissions of the Indemnifying Party or its subcontractors, agents, or employees in its performance or non-performance of its obligations under this Agreement unless such Claims primarily result from the Indemnified Party or Parties' negligence, gross negligence or willful misconduct. In no event shall either Party be liable to the other for Claims in an amount more than \$50,000 per event.
- i) **Successors in Interest:** The provisions of this Agreement shall be binding upon and shall inure to the benefit of the Parties hereto, and their respective successors and assigns, if any.
- j) **Force Majeure:** A Party shall not be held responsible for delay or default as a result of an event or action beyond its reasonable control, including without limitation, fire, riots, acts of God or war.
- k) **Governing Law:** This Agreement is governed by and construed in accordance with the laws of the State of Oregon without regard to principles of conflicts of law.
- l) **Merger:** This Agreement constitutes the entire Agreement between the Parties. No waiver, consent, modification or change of terms of this Agreement shall bind either Party unless in writing and signed by both Parties.

- m) **Mediation:** In the case the Parties become involved in a dispute regarding any part of this Agreement, the Parties shall submit to mediation prior to the commencement of litigation to enforce this Agreement. The mediator shall be an individual mutually acceptable to all Parties. Each Party shall pay its own cost for the time and effort involved in mediation and agrees to split equally the cost of the mediator. All Parties agree to exercise best efforts and act in good faith to resolve all disputes.
- n) **Eligible Household Information Confidentiality:** Due to the obligations outlined in this Agreement, all Parties will have access to Confidential Information of Eligible Households, including but not limited to household member names, social security numbers, addresses, account numbers, account payments and balances, and income information. All Parties shall use appropriate safeguards to prevent the disclosure of Confidential Information to unauthorized third parties (which excludes, for example, compliance with applicable Public Records Laws or as required by an official court order), and shall prevent employees, agents or subcontractors from accessing, copying, disclosing or using any such Confidential Information.
- o) **Red Flag Rules:** All Parties agree to establish, maintain, and abide by reasonable policies and procedures designed to detect, prevent, and mitigate the risk of identity theft related to Eligible Households through the administration of LIHWA.
- p) **Funds Available and Authorized:** The Vendor understands and agrees that payment of amounts under this Agreement is contingent on the Department receiving appropriations or other expenditure authority sufficient to allow the Department and Agency to continue to make payments under this Agreement.
- q) **Effective Date and Duration:** This Agreement shall be effective upon execution by all Parties and shall remain in effect until terminated as described in the "Termination" section herein.
- r) **Further Acts:** Vendor will do, make, execute, and deliver all such further acts or writings as Department or Agency may require to protect the Department or Agency's rights under this Agreement.
- s) **False Claims Act:** The Parties acknowledge the Oregon False Claims Act, ORS 180.750 to 180.785, applies to any "claim" (as defined by ORS 180.750) made by (or caused by) a Party that pertains to this Agreement or LIHWA Payments for Eligible Households. The Parties certify that no claim is or will be a "false claim" (as defined by ORS 180.750) or an act prohibited by ORS 180.755. Each Party further acknowledge, in addition to the remedies under this Agreement, if it makes (or causes to be made) a false claim or performs (or causes to be performed) an act prohibited under the Oregon False Claims Act, the Oregon Attorney General may enforce the liabilities and penalties provided by the Oregon False Claims Act against the Party.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be signed by their duly authorized representatives as of the date(s) written below.

VENDOR:

By: _____ Date: _____

Print: _____

Title: _____

Vendor Name: _____

AGENCY:

By: _____ Date: _____

Print: _____

Title: _____

Agency Name: _____

Oregon's Low-Income Household Water Assistance (LIHWA) Program Vendor Refund Policy

1. Credit Balances – Unless there is an event otherwise noted in this Refund Policy, all LIHWA Payments that create a credit balance remain on the Eligible Household's account until exhausted.
2. Ineligible Credit Balances - In the event that a LIHWA Payment cannot be applied to the Eligible Household's account, the remaining balance shall be returned to the Eligible Household within thirty (30) days after the Vendor receives the LIHWA Payment.
3. Deposits – All deposits and accrued interest become the property of the Eligible Household and shall be returned to the Eligible Household at the time specified in the deposit agreement in a manner consistent with applicable administrative rules, approved tariffs and other law.
4. Voluntary Closure and Moves - If the Eligible Household voluntarily closes the account that received a LIHWA Payment or moves to another service address that the Vendor does not represent, any credit balances resulting from a LIHWA Payment shall be refunded to the Eligible Household. If the Eligible Household moves to another service address by which the Vendor does represent, any credit balances resulting from a LIHWA Payment shall be transferred to the new address.
5. Inability to Locate Eligible Household – In the event that the Vendor is unable to locate the Eligible Household within one (1) year after service has been discontinued for any reason, any unused portion of a LIHWA Payment shall be returned to the Oregon Department of State Lands as unclaimed property.
6. Deceased Eligible Household – In the event a LIHWA Payment remains on the Eligible Household's account and the account is closed, the Vendor shall return the LIHWA Payment credit balance to the Department no later than the end of the program year. The Vendor shall submit a check to the Department with the notation of number six of this Refund Policy.
7. Return Address for Refunds to the State of Oregon – Mail refunds to:

OREGON HOUSING AND COMMUNITY SERVICES, ENERGY SERVICES SECTION
ATTN: LIHWA PROGRAM REFUND
725 SUMMER ST NE, SUITE B
SALEM, OR 97301

Refunds must include the following information: Eligible Household name, Eligible Household address, Name of Agency that provided LIHWA Payment to Eligible Household, Date of LIHWA Payment to Vendor, Reason for the return.
8. Incorrect Payments – All Agencies and Vendors are required to review the LIHWA Payments register for accuracy. In the event an Agency makes a payment in error, the Agency must correct the error within thirty (30) days of the error's discovery and the Agency is responsible for any applicable late charges, interest, or other penalties that cannot be waived in good faith. LIHWA Payments made in error must be corrected by the Agency and will be refunded from subsequent LIHWA Payments made to the Vendor. In the event the Vendor credits an account in error due to causes other than Agency error or otherwise misappropriates LIHWA Payments, the Vendor must correct the error within thirty (30) days of the error's discovery and is responsible for any applicable late charges, interest, or other penalties that cannot be waived in good faith.

Drinking Water and/or Wastewater Utility Vendor Information

Vendor Name		
Primary Contact Name	Primary Contact Phone	Customer Service Phone
Primary Contact Mailing Address	Primary Contact Fax	Primary Contact Email
Payment Contact Name	Payment Contact Phone	
Payment Contact Mailing Address	Payment Contact Fax	Payment Contact Email

Legal Name (For tax purposes)			
Taxpayer Identification Number (TIN)			
Type of TIN			
	Employer ID Number (FEIN)		Social Security Number (SSN)
	Individual Taxpayer ID Number (ITIN)		
Type of Entity			
	Individual/Sole Proprietor		Limited Liability Company
	Corporation		Government Entity

Counties served (Please check all that apply)							
<input type="checkbox"/>	Baker	<input type="checkbox"/>	Douglas	<input type="checkbox"/>	Lake	<input type="checkbox"/>	Tillamook
<input type="checkbox"/>	Benton	<input type="checkbox"/>	Gilliam	<input type="checkbox"/>	Lane	<input type="checkbox"/>	Umatilla
<input type="checkbox"/>	Clackamas	<input type="checkbox"/>	Grant	<input type="checkbox"/>	Lincoln	<input type="checkbox"/>	Union
<input type="checkbox"/>	Clatsop	<input type="checkbox"/>	Harney	<input type="checkbox"/>	Malheur	<input type="checkbox"/>	Wallowa
<input type="checkbox"/>	Columbia	<input type="checkbox"/>	Hood River	<input type="checkbox"/>	Marion	<input type="checkbox"/>	Wasco
<input type="checkbox"/>	Coos	<input type="checkbox"/>	Jackson	<input type="checkbox"/>	Morrow	<input type="checkbox"/>	Washington
<input type="checkbox"/>	Crook	<input type="checkbox"/>	Jefferson	<input type="checkbox"/>	Multnomah	<input type="checkbox"/>	Wheeler
<input type="checkbox"/>	Curry	<input type="checkbox"/>	Josephine	<input type="checkbox"/>	Polk	<input type="checkbox"/>	Yamhill
<input type="checkbox"/>	Deschutes	<input type="checkbox"/>	Klamath	<input type="checkbox"/>	Sherman	<input type="checkbox"/>	

Tribes served (Please check all that apply)			
<input type="checkbox"/>	Burns Paiute	<input type="checkbox"/>	Confederated Tribes of Warm Springs
<input type="checkbox"/>	Confederated Tribes of Coos, Lower Umpqua, and Siuslaw Indians	<input type="checkbox"/>	Cow Creek Band of Umpqua Indians
<input type="checkbox"/>	Confederated Tribes of Grand Ronde	<input type="checkbox"/>	Coquille Indian Tribe
<input type="checkbox"/>	Confederated Tribes of Siletz	<input type="checkbox"/>	Klamath Tribes
<input type="checkbox"/>	Confederated Tribes of Umatilla Reservation	<input type="checkbox"/>	