

**AGENDA  
DAYTON CITY COUNCIL  
REGULAR SESSION**



**DATE:** MONDAY, MARCH 7, 2022  
**TIME:** 6:30 PM  
**PLACE:** VIRTUAL ZOOM MEETING – ORS 192.670/HB 2560

If you would like to attend the meeting virtually, please click the link: <https://us06web.zoom.us/j/82522116146>  
to join the webinar or Telephone: 1 346 248-7799 or 1 720 707-2699

*Dayton – Rich in History . . . Envisioning Our Future*

---

<u>ITEM</u>	<u>DESCRIPTION</u>	<u>PAGE #</u>
A.	CALL TO ORDER & PLEDGE OF ALLEGIANCE	
B.	ROLL CALL	
C.	APPEARANCE OF INTERESTED CITIZENS	
<b>This time is reserved for questions or comments from persons in the audience on any topic.</b>		
D.	CONSENT AGENDA	
	1. Regular Session Meeting Minutes – February 7, 2022	1-4
E.	ACTION ITEMS	
	1. Presentation – Darrick Price	
	2. Donation Request – Dayton FFA Easter Egg Hunt	5-7
	3. Audit Presentation – Devan Esch, Grove, Mueller and Swank	9-69
	4. Appointment of New Councilor to Vacant City Council Seat	71-74
	5. Authority to Execute Low-Income Household Water Assistance Program (LIHWA) Documents	75-87
	6. Approval to Purchase Street Sweeper	89-92
	7. Yamhill County Investing in Water and Sewer Infrastructure Grants	93
F.	CITY COUNCIL COMMENTS/CONCERNS	
G.	INFORMATION REPORTS	
	1. City Manager’s Report	95-127
H.	ADJOURN	

Posted: March 3, 2022

By: Patty Ringnalda, City Recorder

*Persons with hearing, visual or manual impairments who wish to participate in the meeting should contact the City of Dayton AT LEAST 32 WORKING HOURS (4 DAYS) prior to the meeting date in order that appropriate communication assistance can be arranged. The City Hall Annex is accessible to the disabled. Please let us know if you need any special accommodations to attend this meeting.*

**NEXT MEETING DATES**

City Council Work Session, Monday, March 21, 2022 – *Virtually via Zoom and in Person;*  
*City Hall Annex, 408 Ferry Street, Dayton, Oregon*



**MINUTES**  
**DAYTON CITY COUNCIL**  
**REGULAR SESSION MEETING**  
**February 7, 2022**

**PRESENT:** Mayor Elizabeth Wytoski  
Council President Daniel Holbrook  
Councilor Annette Frank  
Councilor Kitty Mackin  
Councilor Trini Marquez *arrived at 6:41 pm*  
Councilor Rosalba Sandoval-Perez

**ABSENT:**

**STAFF:** Rochelle Roaden, City Manager  
Patty Ringnalda, City Recorder

**A. CALL TO ORDER**

Mayor Wytoski called the meeting to order at 6:36 pm.

**B. ROLL CALL**

Mayor Wytoski noted there was a quorum with Councilors Frank, Holbrook, Mackin, Marquez and Sandoval-Perez present virtually via Zoom.

**C. APPEARANCE OF INTERESTED CITIZENS**

Andrew Alan Hildebrandt of 824 Ferry Street, Dayton, Oregon was in attendance, he introduced himself and advised that he is a new member of the DCDA. Mr. Hildebrandt asked Council if he could be added to the agenda of a future council meeting to discuss a DCDA project.

**D. CONSENT AGENDA**

**KITTY MACKIN MOVED TO APPROVE THE MINUTES OF THE REGULAR SESSION MEETING OF JANUARY 3, 2022 AND THE WORK/SPECIAL SESSION MEETING OF JANUARY 18, 2022 AS WRITTEN. SECONDED BY DANIEL HOLBROOK. *Motion carried with Frank, Holbrook, Mackin, Marquez, Sandoval-Perez and Wytoski voting aye.***

**E. ACTION ITEMS**

**1. Appreciation Award Presentation – Darrick Price.**

Mayor Wytoski advised that this action item will be postponed until the next council meeting. Action item rescheduled to March meeting, Darrick Price was unable to attend meeting.

**2. OLCC Liquor License Renewals.**

Rochelle Roaden, City Manager reviewed the OLCC liquor licensing process, explaining that Council has a right to make a favorable or unfavorable recommendation to OLCC. She also advised that no comment would be treated as favorable.

The Yamhill County Sheriff's Office incident report was updated after the agenda packet was published therefore an updated incident report was sent to each Councilor before the start of the meeting. Sergeant Eubanks was in attendance and explained to Council how the incident report is generated in their system and reviewed the process for reporting incidents by the deputies.

Mayor Wytoski commented that complaints are down significantly from last year. Council was in agreement that there was not a need to comment to OLCC on any of the license renewals received.

**3. Hwy 221 Lift Station Project Design Cost Approval.**

Rochelle Roaden advised that funding was not identified for the Hwy 221 Lift Station when it was added to the Strategic Goals for the 21/22 fiscal year. The City has been awarded a grant that will cover approximately 50% of the project cost. Denny Muchmore, City Engineer has put the numbers together for this project, therefore staff is asking for approval to proceed.

**DANIEL HOLBROOK MOVED TO APPROVE STARTING THE DESIGN WORK FOR THE HIGHWAY 221 LIFT STATION PROJECT WITH A BUDGET NOT TO EXCEED \$106,590. SECONDED BY ROSALBA SANDOVAL-PEREZ.** *Motion carried with Frank, Holbrook, Mackin, Marquez, Sandoval-Perez and Wytoski voting aye.*

**4. Temporary Occupancy Permit Extension – 200 7<sup>th</sup> Street, Dayton, Oregon.**

Rochelle Roaden reviewed the history of the temporary occupancy permit for 200 7<sup>th</sup> Street, Dayton, Oregon advising that lumber and labor costs have held up the construction on the new home, however April 2022 is their target date to have the project completed.

**ANNETTE FRANK MOVED TO APPROVE A 6-MONTH TEMPORARY OCCUPANCY PERMIT APPLICATION FOR PETE AND JEANNE RAHLER, 200 7<sup>TH</sup> STREET, DAYTON, OREGON, STARTING JANUARY 1, 2022, WITH THE CONDITION THAT THE MOBILE HOME IS DEMOLISHED WITHIN 30 DAYS OF THE “BUILDING PERMIT FINAL DATE” AND THE DEMOLITION OF THE MOBILE HOME AND BARN MUST OCCUR BEFORE THE FINAL CERTIFICATE OF OCCUPANCY IS ISSUED.” SECONDED BY DANIEL HOLBROOK.** *Motion carried with Frank, Holbrook, Mackin, Marquez, Sandoval-Perez and Wytoski voting aye.*

**5. Approval of Resolution 21/22-14 City Council Rules Amendment #8.**

Rochelle Roaden explained that the update to the Council rules is from the change made at the January 18, 2022 Council meeting were HB2560 requires governing bodies to provide meetings be available through technological means.

**ANNETTE FRANK MOVED TO APPROVE RESOLUTION 21/22-14 A RESOLUTION ADOPTING AMENDMENT #8 TO RESOLUTION 04/05-31, A RESOLUTION ADOPTING CITY COUNCIL RULES. SECONDED BY DANIEL HOLBROOK. Motion carried with Frank, Holbrook, Mackin, Marquez, Sandoval-Perez and Wytoski voting aye.**

**6. Approval of Resolution 21/22-15 US Bank Signing Authority.**

Rochelle Roaden advised that this request removes Councilor Price and adds Councilor Holbrook to the signing authority for the US Bank account.

**DANIEL HOLBROOK MOVED TO APPROVE RESOLUTION 21/22-15 A RESOLUTION CHANGING SIGNATURE AUTHORITY FOR US BANK PRIMARY CHECKING ACCOUNT. SECONDED BY ROSALBA SANDOVAL-PEREZ. Motion carried with Frank, Holbrook, Mackin, Marquez, Sandoval-Perez and Wytoski voting aye.**

**7. Approval of Resolution 21/22-16 Local Option Levy for Police Services.**

At the January council meeting, Council made the decision to send the local option tax back out to the voters in the May 2022 election. The new local option tax levy is for 6 years with the cost of the levy to remain the same. (\$1.85 per/1,000 of property tax value). This process is started by resolution.

**DANIEL HOLBROOK MOVED TO APPROVE RESOLUTION 21/22-16 A RESOLUTION OF THE DAYTON CITY COUNCIL SUBMITTING TO THE REGISTERED VOTERS OF THE CITY FOR THEIR APPROVAL A LOCAL OPTION TAX AT A RATE OF \$1.85 PER \$1,000 OF ASSESSED VALUE ANNUALLY FOR 6 YEARS BEGINNING IN FISCAL YEAR 2022/2023 TO PROVIDE POLICE SERVICES. SECONDED BY ANNETTE FRANK. Motion carried with Frank, Holbrook, Mackin, Marquez, Sandoval-Perez and Wytoski voting aye.**

**F. CITY COUNCIL COMMENTS AND CONCERNS**

Councilor Frank inquired when the Ferry Street Side Walk Project would be starting. Rochelle Roaden advised that there was one easement yet to be obtained. Once all the easements have been secured the project will then go out for bid.

Councilor Mackin advised that she attended the first committee meeting of the League of Oregon Cities Diversity, Equity and Inclusion, and expressed her excitement at being involved. Councilor Mackin stated the LOC will be sponsoring a training in Hermiston and that she is interested in attending.

Councilor Holbrook inquired if the City should consider demolition bonds when dealing with the temporary occupancy permits. Rochelle Roaden advised that she would research the subject to see if it would be advantagous for the City.

Councilor Holbrook inquired if City's Engineers have consider the wood ends of the Utility Bridge to be seismically sound? Discussion continued.

Mayor Wytoski inquired if Council was interested in going back to in-person Council meetings with the scheduled lifting of the indoor mask mandate? Council was in agreement, tentatively the Council will go back to in-person meetings, beginning April 4, 2022.

**G. INFORMATION REPORTS**

**City Manager's Report**

The 2020-21 financial audit has been completed and the auditors will be attending a future council meeting to present their report.

Rochelle Roaden stated that she was contacted by Representative Scharf and was asked to submit the Fisher Farms Tie-in project to receive funds from the Christmas Tree Funding Request.

Staff has started preparing for the 2022/2023 budget. The Local Option Tax Levy was discussed in length. The budget calendar will be presented at the next City Council Meeting.

On January 11, 2022 the City reinstated shut offs for non-payment on Utility billing accounts.

The Dayton FFA will be holding their annual Easter Egg Hunt this year, therefore there will not be a Bunny on the Run event.

City Wide Clean Up: City Wide Garage Sales will be May 14th and 15<sup>th</sup>.  
Free Swap Meet will be May 14<sup>th</sup> through the 19<sup>th</sup>.  
City Wide Clean Up will be Saturday April 21<sup>st</sup> from 8 am to noon.

**H. ADJOURN**

There being no further business, the meeting adjourned at 7:22 pm by Mayor Wytoski.

Respectfully submitted:

**APPROVED BY COUNCIL on March 7, 2022**

**As Written**  **As Amended**

By: Patty Ringnalda  
City Recorder

---

**Elizabeth Wytoski, Mayor**



# City of Dayton

## REQUEST FOR DONATION

- Please answer all questions, incomplete answers may cause your request to be denied.
- Donation Requests must be received 60 days before the event or project date.
- Requests need to be submitted by the 20th day of the month prior to the City Council Meeting date.
- The Dayton City Council meets on the first Monday of each month.

Date Received:

### Group/Organization Contact Information

Name of Organization/Group:	Dayton FFA		
Mailing Address:	801 Ferry Street		
Contact Person:	Mitch Coleman	Phone #:	Cell (503) 434-3652
Email Address:	<a href="mailto:mitch.coleman@dayton.k12.or.us">mitch.coleman@dayton.k12.or.us</a>		
Date of City Council Meeting you will be attending:	March 7th		
Name of representative attending Council Meeting:	Mia Garcia & Mitch Coleman		
Check should be made out to:	Dayton FFA	Date Donation is needed:	April

### Request Information

Amount Requested: \$	\$600.00	Number of Citizens who will benefit:	400 - 500	
# of Citizens	Request Amount	Dayton City Council reserves the right to amend amounts to be donated.	# of Citizens	Request Amount
<input type="checkbox"/> 0 - 10	\$100		<input type="checkbox"/> 51 - 100	\$400
<input type="checkbox"/> 11 - 25	\$200		<input type="checkbox"/> 101 - 200	\$500
<input type="checkbox"/> 26 - 50	\$300		<input checked="" type="checkbox"/> 201 +	By Council

Of the number of citizens who will benefit from this donation, what percentage are Dayton residents?: 80 to 90%

How will the donated funds be used? (Be specific & Itemize dollar amounts)

The funds will be used to help purchase prizes, eggs, flyers and any other expenses involved in putting on the annual Easter Egg Hunt in the Dayton City Park on April 16th.

Will your project or event create excess funds?     Yes     No    What will they be used for? NA

### Fundraising

50% of your total fundraising goal amount must be raised by the date of this application

Fundraising Goal Amount?	\$1,000	Fundraising amount earned to date:	\$500
--------------------------	---------	------------------------------------	-------

Please list all fundraising planned & estimate projected amounts to be earned:

The FFA is providing money to help buy the eggs for the hunt, which is about \$500.00 and we are providing all of the manpower to carryout the event itself. We have made the money that we will using through plant sales and firewood sales during the year. The total for hosting the easter Egg Hunt and coloring contest is About \$1000.00

**Benefits of your Event or Project?**

**How does your project or event benefit or bring honor to the Dayton Community?**

400- 500 children from Dayton and the surrounding area come to the park in downtown Dayton each year to participate in the annual Easter Egg Hunt. Each one of these children and their parents see our beautiful City Park and are happy that they got a chance to be involved in the event. The Easter Egg Hunt leaves a positive memory in the participant’s mind about Dayton and the people who live here.

**Why do you think the Council should honor your request?**

We have been working with the Dayton City Council for the last 30 years to sponsor the annual Easter Egg Hunt in the Park. We have been trying to improve the Easter Egg Hunt every year and increase the size and participation from the community members. The hunt has been successful because we have been working together to create something good for everyone.

**Are there any unique or special things about your request or your project that you feel might assist the City Council in making a decision?**

This is a project that lots of children in the area look forward to each year and is a good thing for everyone involved. We are also doing a coloring contest for the youth in the area, which helps promote the Easter Egg Hunt and your involvement. We take coloring contest to all of the local preschools in the area to promote the event.

**How & when do you plan to advise City Council on how their donation was used & the results of your event?**

We can bring pictures of the Easter Egg Hunt to a city Council Meeting and present the results of the event. We will also promote the Easter Egg Hunt in the News Register and on the radio stations in the area.

**Is your Group or Organization willing to do a volunteer project?       Yes    No**

**List the volunteer projects you are willing to complete & the date they can be completed by:**

We do the Easter Egg Hunt and continue to develop the Palmer Creek Nature Trail every year. We also do several food drives during the year and are more than happy to help the City Council and the city of Dayton in any way we can.

**Office/City Council Use**

**Date Application Received:**

**Council Meeting Review Date:**

**Requested Funds Date:**

**Date Application Approved:**

**Amount Approved:**

**Date results are to be reported:**

**Date results were reported:**

**Volunteer Project Required:                       Yes    No**

**Date of Volunteer Project:**

**Type of Volunteer Project:**

**Date Volunteer Project Completed:**

PO Box 339 - 416 Ferry Street - Dayton OR 97114

Ph# (503) 864-2221 - Fax # (503) 864-2956 - Email: cityofdayton@ci.dayton.or.us - Website: ci.dayton.or.us

# 30th Annual Dayton FFA/City Council Easter Egg Hunt

**Saturday April 16th**

Dayton City Park	<b>10am</b>
3rd Grade and Under	
Grade School Field	<b>10:30</b>
4th - 6th Grade	

**Prizes For Every  
Age Group!**

This page intentionally left blank.

**To:** Honorable Mayor and City Councilors  
**From:** Rochelle Roaden, City Manager  
**Issue:** Audit Presentation – Devan Esch, Grove, Mueller, and Swank  
**Date:** March 7, 2022

**Background and Information**

The City’s audit for Fiscal Year (FY) 2020-2021 has been completed. Financials are included in this packet for your review.

Devan Esch, from Grove, Mueller and Swank will attend to summarize the City’s audit and answer any questions the City Council may have.

Unless there are any unresolved issues the City Council has with the audit, the City Council will need to move to accept the Fiscal Year 2020-2021 Financial Statements.

**City Manager Recommendation:** I recommend accepting the Fiscal Year 2020-2021 Financial Statements.

**Potential Motion to Approve:** “I move to accept the Fiscal Year 2020-2021 Financial Statements.”

**Council Options:**

- 1 – Accept the Financial Statement for FY 2020-2021.
- 2 – Take no action and direct staff to bring further information back to the City Council at a later date.

***CITY OF DAYTON, OREGON  
ANNUAL FINANCIAL REPORT  
YEAR ENDED JUNE 30, 2021***

**CITY OF DAYTON, OREGON**  
**CITY OFFICIALS**  
**JUNE 30, 2021**

---

<u><i>Name and Address</i></u>	<u><i>Position</i></u>	<u><i>Term Expires</i></u>
Beth Wytoski	Mayor	December 31, 2022
Rosalba Sandoval-Perez	Council President	December 31, 2022
Daniel Holbrook	Council Member	December 31, 2022
Kitty Mackin	Council Member	December 31, 2024
Trini Marquez	Council Member	December 31, 2024
Darrick Price	Council Member	December 31, 2022
Annette Frank	Council Member	December 31, 2024

Council members receive mail at the City's address

***Appointed Officials***

Rochelle Roaden  
City Manager  
P.O. Box 339  
Dayton, Oregon 97114

Heather Martin/Paul Elsner, Beery, Elsner & Hammond, LLP  
City Attorneys \*

City of Newberg  
Building Official \*

Denny Muchmore, Westech Engineering  
City Engineer \*

Keil Jenkins, Mid-Willamette Valley Council of Governments  
City Planner \*

\*Contracted Services

**CITY OF DAYTON, OREGON**  
**TABLE OF CONTENTS**

---

	<u>Page</u>
<b>FINANCIAL SECTION</b>	
Independent Auditor’s Report	1-3
Management's Discussion and Analysis	4-9
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position (Modified Cash Basis)	10
Statement of Activities (Modified Cash Basis)	11
Fund Financial Statements	
Balance Sheet – Governmental Fund-(Modified Cash Basis)	12
Statement of Revenues, Expenditures and Changes in Fund Balances	
Governmental Funds (Modified Cash Basis)	13
Statement of Fund Net Position – Proprietary Funds (Modified Cash Basis)	14
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds	
(Modified Cash Basis)	15
Statement of Cash Flows – Proprietary Funds (Modified Cash Basis)	16
Notes to Basic Financial Statements	17-30
<b>Supplemental Information</b>	
Governmental Funds	
Reconciliation of Budgetary Funds to Reporting Funds – General Fund	
Balance Sheet (Budgetary Basis)	31
Reconciliation of Budgetary Funds to Reporting Funds – General Fund	
Statement of Revenues, Expenditures and Changes in Fund Balance (Budgetary Basis)	32
Combining Balance Sheet – Nonmajor Governmental Funds	33
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	
– Nonmajor Governmental Funds	34
Schedules of Revenues, Expenditures and Changes in Fund Balance (Budgetary Basis) –	
Budget and Actual	
General Fund	35
State Revenue Sharing Fund	36
Transient Lodging Tax Fund	37
Local Option Tax Fund	38
Street Fund	39
Street Capital Projects Fund	40
Building Reserve Fund	41
Park Capital Projects Fund	42
Equipment Replacement Reserve Fund	43
Proprietary Funds	
Combining Statement of Revenues, Expenditures and Changes in Fund Balances –	
Water Operations	44
Schedules of Revenues, Expenditures and Changes in Fund Balance (Budgetary Basis) –	
Budget and Actual	
Water Utility Fund	45
Water Utility Capital Fund	46
Combining Statement of Revenues, Expenditures and Changes in Fund Balances –	
Sewer Operations	47
Schedules of Revenues, Expenditures and Changes in Fund Balance (Budgetary Basis) –	
Budget and Actual	
Sewer Fund	48
Sewer Utility Capital Fund	49
Debt Service Fund	50

**CITY OF DAYTON, OREGON**  
**TABLE OF CONTENTS (Continued)**

---

	<u><i>Page</i></u>
<b>COMPLIANCE SECTION</b>	
Independent Auditor's Report Required by Oregon State Regulations	51-52

***FINANCIAL SECTION***



## GROVE, MUELLER & SWANK, P.C.

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

[www.gmscpa.com](http://www.gmscpa.com)

(503) 581-7788 • FAX (503) 581-0152

475 Cottage Street NE, Suite 200 • Salem, Oregon 97301-3814

### ***INDEPENDENT AUDITOR'S REPORT***

Honorable Mayor and Members of the City Council  
City of Dayton  
P.O. Box 339  
Dayton, Oregon 97114

#### ***Report on the Financial Statements***

We have audited the accompanying 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 Dayton, Oregon as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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

#### ***Auditor's Responsibility***

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

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

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

## ***Opinions***

In our opinion, the modified cash basis financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Dayton, as of June 30, 2021, and the respective changes in modified cash basis financial position and, where applicable, cash flows, thereof for the year then ended in accordance with the modified cash basis of accounting described in the notes to the financial statements.

## ***Basis of Accounting***

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

## ***Other Matters***

### ***Report on Supplemental and Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplemental information and management's discussion and analysis, which are the responsibility of management, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental information as listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole on the basis of accounting described in notes to the financial statements.

Management's discussion and analysis has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

## ***Other Legal and Regulatory Requirements***

### ***Report Required by Oregon Minimum Standards***

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated January 31, 2022, on our consideration of the City's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

*GROVE, MUELLER & SWANK, P.C.*  
*CERTIFIED PUBLIC ACCOUNTANTS*

By:   
Devan W. Esch, A Shareholder  
January 31, 2022

## City of Dayton, Oregon

### MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Fiscal Year Ended June 30, 2021

The management of the City of Dayton, Oregon presents this narrative overview and analysis to facilitate both a short and a long-term analysis of the financial activities of the City for the fiscal year ended June 30, 2021. Management's Discussion and Analysis (MD&A) is based on currently known facts, decisions, and conditions that existed as of the date of the independent auditor's report. Please read it in conjunction with the City's financial statements which follow this section.

#### Financial Highlights

	June 30,		change
	2021	2020	
Net Position	\$ 3,611,370	\$ 3,349,981	\$ 261,389
Change in Net Position	261,389	255,225	6,164
Governmental Net Position	1,663,577	1,639,090	24,487
Proprietary Net Position	1,947,793	1,710,891	236,902
Change in Governmental Net Position	24,487	117,721	(93,234)
Change in Proprietary Net Position	236,902	137,504	99,398

#### Overview of the Financial Statements

The following discussion and analysis is intended to serve as an introduction to the City's basic financial statements and other information. The City's basic financial statements are comprised of three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements
4. Other information

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

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

*The Statement of Activities (Modified Cash Basis).* The *statement of activities* presents information showing how the net position of the City changed over the most recent fiscal year by tracking revenues, expenses and other transactions that increase or decrease net position in total.

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include the following:

- General Government
- Public Safety
- Public Works
- Community Development

The business-type activities of the City include the following:

- Water Operations
- Sewer Operations

The government-wide financial statements can be found on pages 9 through 10 of this report.

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

*Governmental funds* - Governmental funds are used to account for activities where the emphasis is placed on available financial resources, rather than upon net income determination. Therefore, unlike the government-wide financial statements, governmental fund financial statements focus on the acquisition and use of current spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government’s near-term requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial decisions. By doing so, readers may better understand the long-term impact of the government’s near-term financial decisions.

The City maintains nine individual governmental funds. Information is presented separately in the governmental funds Balance Sheet and in the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances for those funds that are considered significant (major) to the City taken as a whole. These financial statements report five major funds, the General, Transient Lodging Tax, Local Option Tax, Street Capital Projects and Building Reserve funds. The State Revenue Sharing fund has been combined with the General fund for presentation purposes. Data from the other three governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided as supplemental information in the form of combining statements.

The governmental fund financial statements can be found on pages 11 through 12 in the basic financial statements.

The City adopts an annual appropriated budget for all governmental funds. To demonstrate compliance with the budget, budgetary comparison statements have been provided for the General fund, Transient Lodging Tax fund, State Revenue Sharing fund, Street fund, Local Option Tax fund, Street Capital Projects fund, Park Capital Projects fund, Building Reserve fund and Equipment Replacement fund.

*Proprietary funds* - Proprietary funds are used to account for activities where the emphasis is placed on net income determination. All of the City’s proprietary funds are enterprise funds. Proprietary funds are used to report the same functions presented as business-type activities in the government-wide financial statements.

The City uses proprietary funds to account for its water and sewer activity.

The proprietary funds for Water Operations and Sewer Operations are considered to be major funds of the City and are reported separately in the proprietary financial statements in the basic financial statements.

The City adopts an annual appropriated budget for each Proprietary fund. To demonstrate compliance with the budget, budgetary comparison statements have been provided for the proprietary funds as other supplemental information.

The proprietary financial statements can be found on pages 13 through 14 in the basic financial statements.

**Notes to the basic financial statements** - The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. They are an integral part of the basic financial statements and should be read in conjunction with them.

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

## Government-Wide Financial Analysis

### Statement of Net Position (Modified Cash Basis)

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$3,611,370 at the close of fiscal year 2021.

A portion of the City's net position, \$1,527,167 or approximately 37%, represents resources that are subject to external restrictions on how they may be used. The remaining balance is net position - unrestricted totaling \$2,084,203 or approximately 63%.

	2021			2020		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 1,665,061	\$ 1,947,793	\$ 3,612,854	\$ 1,641,685	\$ 1,710,891	\$ 3,352,576
Other liabilities	1,484	-	1,484	2,595	-	2,595
Net position:						
Restricted	813,888	713,279	1,527,167	851,842	557,330	1,409,172
Unrestricted	849,689	1,234,514	2,084,203	787,248	1,153,561	1,940,809
Total Net Position	\$ 1,663,577	\$ 1,947,793	\$ 3,611,370	\$ 1,639,090	\$ 1,710,891	\$ 3,349,981

**Statement of Activities (Modified Cash Basis)**

The City's net position increased \$261,389 during fiscal 2020-2021. This increase is explained in the government and business-type activities as follows:

*Governmental activities* - The City's net position increased by \$24,486 from governmental activities despite an increase in total revenues and increase in total expenses.

	2021			2020		
	Governmental Activities	Business- type Activities	Total	Governmental Activities	Business- type Activities	Total
<b>Revenues</b>						
<b>Program Revenues</b>						
Fees, fines and charges for services	\$ 224,054	\$ 1,498,929	\$ 1,722,983	\$ 78,116	\$ 1,453,233	\$ 1,531,349
Operating grants and contributions	290,075	-	290,075	214,163	-	214,163.00
Capital grants and contributions	179,730	248,222	427,952		922,541	922,541.00
<b>General Revenues</b>						
Property taxes	484,420	-	484,420	470,174	-	470,174.00
Transient lodging tax	68,255	-	68,255	76,257	-	76,257.00
Franchise fees	108,223	-	108,223	121,139	-	121,139.00
Intergovernmental	96,757	23,249	120,006	85,969	-	85,969.00
Issuance of debt	-	-	-	-	2,592,280	2,592,280.00
Investment earnings	10,443	8,189	18,632	27,506	21,502	49,008.00
Miscellaneous	7,930	4,449	12,379	3,277	12,866	16,143.00
<i>Total Revenues</i>	<u>1,469,887</u>	<u>1,783,038</u>	<u>3,252,925</u>	<u>1,076,601</u>	<u>5,002,422</u>	<u>6,079,023</u>
<b>Expenses</b>						
General government	252,941	-	252,941	217,980	-	217,980
Public safety	290,746	-	290,746	300,767	-	300,767
Public works	704,397	-	704,397	260,752	-	260,752
Community development	242,316	-	242,316	204,381	-	204,381
Water	-	1,022,533	1,022,533	-	1,014,167	1,014,167
Sewer	-	478,603	478,603	-	3,825,751	3,825,751
<i>Total Expenses</i>	<u>1,490,400</u>	<u>1,501,136</u>	<u>2,991,536</u>	<u>983,880</u>	<u>4,839,918</u>	<u>5,823,798</u>
Transfers	45,000	(45,000)	-	25,000	(25,000)	-
Change in Net Position	24,487	236,902	261,389	117,721	137,504	255,225
Net Position, beginning of year	1,639,090	1,710,891	3,349,981	1,521,369	1,573,387	3,094,756
Net Position, end of year	<u>\$ 1,663,577</u>	<u>\$ 1,947,793</u>	<u>\$ 3,611,370</u>	<u>\$ 1,639,090</u>	<u>\$ 1,710,891</u>	<u>\$ 3,349,981</u>

**Major Governmental Funds:**

*General.* The General fund (reported as the combination of the General fund and the State Revenue Sharing fund) is the primary operating fund of the City. Fund balance was \$571,037 at June 30, 2021. The fund balance increased by \$47,759 during the year mainly due to licenses and permits revenue.

As a measure of the fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. Fund balance represents 82% of total General fund expenditures.

*Transient Lodging Tax.* The Transient Lodging Tax Fund accounts for revenues from the transient lodging tax. Expenditure are related to tourism promotion, tourism-related facilities and related administrative costs. The fund balance increased by \$67,025 during the year as a result of prior transient lodging taxes that were collected in the current year.

*Local Option Tax.* The Local Option Tax fund accounts for revenues and expenditures related to police services.

The fund balance decreased by \$31,138 as a result of revenues being nearly equal to expenses during the year.

*Street Capital Projects.* The Street Capital Projects fund is restricted for construction and repair of City streets. The fund balance decreased by \$118,069 during the year as a result of increased capital acquisitions.

*Building Reserve.* The Building Reserve fund contains amounts committed to the construction of City facilities. The fund balance increased by \$28,262 as a result of transfers from the General fund.

*Business-type activities* - The City's net position increased by \$236,902 from business-type activities. This increase was due to increases in utility user fees.

*Major Proprietary Funds:*

*Water Operations.* Fund net position increased by \$99,376 during the year due to increased revenues related to charges for services.

*Sewer Operations.* Fund net position increased by \$119,744 as a result of increased revenues related to charges for services.

*Debt Service.* Fund net position increased by \$17,782 as a result of decreased principal payments.

**Capital Assets and Debt Administration**

*Capital Assets*

The City does not maintain historical cost and depreciation records for capital assets including infrastructure. Therefore, no information for capital assets is presented in the financial statements.

*Debt*

At the end of the current fiscal year, the City had a total of \$4,623,062 in debt outstanding.

The City's debt is for business-type activities and includes \$2,362,067 in outstanding water system improvement loans from Oregon Business Development Department, and \$2,260,995 in an outstanding USDA loan. The loans are paid from net revenues of the water and sewer systems.

State statutes limit the amount of general obligation debt a government entity may issue up to 3 percent of its total assessed valuation. The City currently has no general obligation debt.

	<u>Business-type Activities</u>	
	<u>2021</u>	<u>2020</u>
OBDD loans	\$ 2,362,067	\$ 2,498,050
USDA loan	2,260,995	2,300,000
	<u>\$ 4,623,062</u>	<u>\$ 4,798,050</u>

Additional information on the City's debt can be found in the notes to the basic financial statements.

**Current Year General Fund Budgetary Highlights**

There was one supplemental budget adopted for the General fund during the current fiscal year which increased appropriations for Library, Planning, and Building capital expenditures.

## **Economic Factors and Next Year's Budgets and Rates**

During the preparation of the budget for the ensuing fiscal year, the long-term impacts of the local economy were examined in conjunction with business decisions made by the City. The following are the major assumptions used in developing the FY 2021 budget:

- The City's population will not grow significantly in 2022.
- The City's tax rate is estimated to be 100% of the City's permanent levy rate of \$1.7057 for general operations and \$1.85 for the local option tax levy.
- Assessed values, the basis of property tax revenues, will grow to 3% due to market conditions.
- Interest rates on investments will be similar to 2021.

## **Requests for Information**

This financial report is designed to provide a general overview of the City's finances for those with an interest in the government's finances. Questions concerning any of the information provided in this report should be addressed to Rochelle Roaden, City Manager at P.O. Box 339, Dayton, Oregon 97114.

***BASIC FINANCIAL STATEMENT***

**CITY OF DAYTON, OREGON**  
**STATEMENT OF NET POSITION (MODIFIED CASH BASIS)**  
**JUNE 30, 2021**

	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Totals</i>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,665,061	\$ 1,947,793	\$ 3,612,854
<b>LIABILITIES</b>			
Payroll withholdings	1,484	-	1,484
<b>NET POSITION</b>			
Restricted for:			
Debt service	-	82,248	82,248
Public safety	114,787	-	114,787
Streets	415,067	-	415,067
Community development	284,034	-	284,034
Capital acquisitions	-	536,508	536,508
Customer deposits	-	94,523	94,523
Unrestricted	849,689	1,234,514	2,084,203
<i>Total Net Position</i>	<i>\$ 1,663,577</i>	<i>\$ 1,947,793</i>	<i>\$ 3,611,370</i>

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

**CITY OF DAYTON, OREGON**  
**STATEMENT OF ACTIVITIES (MODIFIED CASH BASIS)**  
**YEAR ENDED JUNE 30, 2021**

	Program Revenues			Net (Expenses) Revenues and Changes in Net Position			
	Expenses	Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>FUNCTIONS/PROGRAMS</b>							
<b>Governmental activities:</b>							
General government	\$ 252,941	\$ 2,997	\$ 81,045	\$ -	\$ (168,899)	\$ -	\$ (168,899)
Public safety	290,746	17,114	-	-	(273,632)	-	(273,632)
Public works	704,397	203,803	197,322	178,430	(124,842)	-	(124,842)
Community development	242,316	140	11,708	1,300	(229,168)	-	(229,168)
<i>Total Governmental activities</i>	1,490,400	224,054	290,075	179,730	(796,541)	-	(796,541)
<b>Business-type activities:</b>							
Water	1,022,533	992,016	-	55,146	-	24,629	24,629
Sewer	478,603	506,913	-	193,076	-	221,386	221,386
<i>Total Business-type activities</i>	1,501,136	1,498,929	-	248,222	-	246,015	246,015
<b>Total Activities</b>	<b>\$ 2,991,536</b>	<b>\$ 1,722,983</b>	<b>\$ 290,075</b>	<b>\$ 427,952</b>	<b>(796,541)</b>	<b>246,015</b>	<b>(550,526)</b>
<b>General Revenues:</b>							
Property taxes					484,420	-	484,420
Transient lodging taxes					68,255	-	68,255
Franchise taxes					108,223	-	108,223
Intergovernmental					96,757	23,249	120,006
Investment earnings					10,443	8,189	18,632
Miscellaneous					7,930	4,449	12,379
<i>Total General Revenues</i>					776,028	35,887	811,915
<b>Transfers</b>					45,000	(45,000)	-
<b>Change in net position</b>					24,487	236,902	261,389
<b>Net Position - beginning of year</b>					1,639,090	1,710,891	3,349,981
<b>Net Position - end of year</b>					<b>\$ 1,663,577</b>	<b>\$ 1,947,793</b>	<b>\$ 3,611,370</b>

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

**CITY OF DAYTON, OREGON**  
**BALANCE SHEET - GOVERNMENTAL FUNDS (MODIFIED CASH BASIS)**  
**JUNE 30, 2021**

	Special Revenue			Capital Projects			Other Governmental Funds	Total
	General	Transient Lodging Tax	Local Option Tax	Street	Street Capital Projects	Building Reserve		
<b>ASSETS</b>								
Cash and cash equivalents	\$ 572,521	\$ 311,943	\$ 114,787	\$ 217,806	\$ 157,261	\$ 198,042	\$ 92,701	\$ 1,665,061
	\$ 1,484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,484
<b>LIABILITIES AND FUND BALANCE</b>								
<b>Liabilities</b>								
Payroll withholdings								
<b>Fund Balance</b>								
Restricted for:								
Public safety	-	-	114,787	-	-	-	-	114,787
Streets	-	-	-	217,806	157,261	40,000	-	415,067
Community development	-	224,113	-	-	-	-	59,921	284,034
Committed to:								
Capital acquisitions	-	-	-	-	-	158,042	32,780	190,822
Community development	-	87,830	-	-	-	-	-	87,830
Unassigned	571,037	-	-	-	-	-	-	571,037
<b>Total Fund Balance</b>	571,037	311,943	114,787	217,806	157,261	198,042	92,701	1,663,577
<b>Total Liabilities and Fund Balance</b>	\$ 572,521	\$ 311,943	\$ 114,787	\$ 217,806	\$ 157,261	\$ 198,042	\$ 92,701	\$ 1,665,061

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

**CITY OF DAYTON, OREGON**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**GOVERNMENTAL FUNDS (MODIFIED CASH BASIS)**  
**YEAR ENDED JUNE 30, 2021**

	General Fund	Special Revenue				Capital Projects			Total
		Transient Lodging Tax	Local Option Tax	Street	Street Capital Projects	Building Reserve	Other Governmental Funds		
<b>REVENUES</b>									
Taxes and assessments	\$ 237,365	\$ 68,255	\$ 247,054	\$ -	\$ -	\$ -	\$ -	\$ 552,674	
Licenses and permits	315,023	-	-	-	14,625	-	1,300	330,948	
Intergovernmental	195,492	-	-	197,322	163,805	-	-	556,619	
Fines and forfeitures	134	-	11,132	-	-	-	-	11,266	
Miscellaneous	11,615	230	1,422	766	1,550	966	1,831	18,380	
<i>Total Revenues</i>	759,629	68,485	259,608	198,088	179,980	966	3,131	1,469,887	
<b>EXPENDITURES</b>									
Current									
General government	235,799	-	-	-	-	-	-	235,799	
Public safety	-	-	290,259	-	-	-	-	290,259	
Public works	215,562	-	-	50,070	-	-	-	265,632	
Community development	245,509	1,460	-	51,060	-	-	-	298,029	
Capital acquisitions	-	-	487	2,603	323,049	2,704	71,838	400,681	
<i>Total Expenditures</i>	696,870	1,460	290,746	103,733	323,049	2,704	71,838	1,490,400	
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	62,759	67,025	(31,138)	94,355	(143,069)	(1,738)	(68,707)	(20,513)	
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers in	10,000	-	-	-	25,000	30,000	45,000	110,000	
Transfers out	(25,000)	-	-	(40,000)	-	-	-	(65,000)	
<i>Total Other Financing Sources (Uses)</i>	(15,000)	-	-	(40,000)	25,000	30,000	45,000	45,000	
<b>NET CHANGE IN FUND BALANCE</b>	47,759	67,025	(31,138)	54,355	(118,069)	28,262	(23,707)	24,487	
<b>FUND BALANCE, beginning of year</b>	523,278	244,918	145,925	163,451	275,330	169,780	116,408	1,639,090	
<b>FUND BALANCE, end of year</b>	\$ 571,037	\$ 311,943	\$ 114,787	\$ 217,806	\$ 157,261	\$ 198,042	\$ 92,701	\$ 1,663,577	

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

**CITY OF DAYTON, OREGON**

**STATEMENT OF FUND NET POSITION - PROPRIETARY FUNDS (MODIFIED CASH BASIS)**

**JUNE 30, 2021**

---

	<u>Water Operations</u>	<u>Sewer Operations</u>	<u>Debt Service</u>	<u>Total</u>
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and cash equivalents	\$ 910,939	\$ 727,282	\$ 309,572	\$ 1,947,793
<b>FUND NET POSITION</b>				
Restricted for:				
Customer deposits	\$ 61,440	\$ 33,083	\$ -	\$ 94,523
Debt service	-	-	82,248	82,248
Capital acquisitions	228,086	308,422	-	536,508
Unrestricted	621,413	385,777	227,324	1,234,514
<i>Total Fund Net Position</i>	<u>\$ 910,939</u>	<u>\$ 727,282</u>	<u>\$ 309,572</u>	<u>\$ 1,947,793</u>

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

**CITY OF DAYTON, OREGON****STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION -  
PROPRIETARY FUNDS (MODIFIED CASH BASIS)****YEAR ENDED JUNE 30, 2021**

	<u>Water Operations</u>	<u>Sewer Operations</u>	<u>Debt Service</u>	<u>Total</u>
<b>OPERATING REVENUES</b>				
Charges for services	\$ 992,016	\$ 506,913	\$ -	\$ 1,498,929
Miscellaneous	2,773	1,676	-	4,449
<i>Total Operating Revenues</i>	994,789	508,589	-	1,503,378
<b>OPERATING EXPENSES</b>				
Personal services	288,088	206,134	-	494,222
Materials and services	222,385	122,372	-	344,757
<i>Total Operating Expenses</i>	510,473	328,506	-	838,979
<b>OPERATING INCOME</b>	484,316	180,083	-	664,399
<b>NONOPERATING REVENUES/EXPENSES</b>				
Intergovernmental	-	94,744	23,249	117,993
Capital acquisitions	(268,849)	(150,097)	-	(418,946)
Debt service				
Principal	-	-	(174,988)	(174,988)
Interest	-	-	(68,223)	(68,223)
Interest revenue	3,763	2,682	1,744	8,189
<i>Total Nonoperating Revenues/Expenses</i>	(265,086)	(52,671)	(218,218)	(535,975)
<b>NET INCOME BEFORE TRANSFERS AND CONTRIBUTIONS</b>	219,230	127,412	(218,218)	128,424
Capital contributions	55,146	98,332	-	153,478
Transfers in	-	-	236,000	236,000
Transfers out	(175,000)	(106,000)	-	(281,000)
<b>CHANGE IN FUND NET POSITION</b>	99,376	119,744	17,782	236,902
<b>FUND NET POSITION, beginning of year</b>	811,563	607,538	291,790	1,710,891
<b>FUND NET POSITION (Deficit), end of year</b>	<u>\$ 910,939</u>	<u>\$ 727,282</u>	<u>\$ 309,572</u>	<u>\$ 1,947,793</u>

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

**CITY OF DAYTON, OREGON**

**STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS (MODIFIED CASH BASIS)**

**YEAR ENDED JUNE 30, 2021**

	<u>Water Operations</u>	<u>Sewer Operations</u>	<u>Debt Service</u>	<u>Total</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	\$ 994,789	\$ 508,589	\$ -	\$ 1,503,378
Cash paid to employees and others for salaries and benefits	(288,088)	(206,134)	-	(494,222)
Cash paid to suppliers and others	(222,385)	(122,372)	-	(344,757)
<i>Net Cash Provided by Operating Activities</i>	<u>484,316</u>	<u>180,083</u>	<u>-</u>	<u>664,399</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>				
Transfers in	-	-	236,000	236,000
Transfers out	(175,000)	(106,000)	-	(281,000)
<i>Net Cash Provided by (Used for) Non-Capital Financing Activities</i>	<u>(175,000)</u>	<u>(106,000)</u>	<u>236,000</u>	<u>(45,000)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Intergovernmental revenue	-	94,744	23,249	117,993
Purchase of capital assets	(268,849)	(150,097)	-	(418,946)
Interest paid on debt	-	-	(68,223)	(68,223)
Principal paid on debt	-	-	(174,988)	(174,988)
Capital contributions	55,146	98,332	-	153,478
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(213,703)</u>	<u>42,979</u>	<u>(219,962)</u>	<u>(390,686)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received	3,763	2,682	1,744	8,189
<i>Increase (Decrease) in Cash and Cash Equivalents</i>	<u>99,376</u>	<u>119,744</u>	<u>17,782</u>	<u>236,902</u>
<b>CASH AND CASH EQUIVALENTS, Beginning of year</b>	<u>811,563</u>	<u>607,538</u>	<u>291,790</u>	<u>1,710,891</u>
<b>CASH AND CASH EQUIVALENTS, End of year</b>	<u>\$ 910,939</u>	<u>\$ 727,282</u>	<u>\$ 309,572</u>	<u>\$ 1,947,793</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>				
Operating income	\$ 484,316	\$ 180,083	\$ -	\$ 664,399
<i>Net Cash Provided by Operating Activities</i>	<u>\$ 484,316</u>	<u>\$ 180,083</u>	<u>\$ -</u>	<u>\$ 664,399</u>

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

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City of Dayton, Oregon was incorporated in 1880 under the provisions of the Oregon Statutes. The City is governed by a city council and mayor who are responsible for rule-making, budget preparation and enforcement, expenditure approval, and hiring of the City management personnel. The mayor and six council members are elected by vote of the general public.

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

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

*Basic Financial Statements*

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

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

*The Statement of Net Position (Modified Cash Basis)* presents all the recorded assets and liabilities of the City. Net position, representing assets less liabilities, is shown in two components: restricted for special purposes, amounts which must be spent in accordance with legal restrictions; and unrestricted, the amount available for ongoing City activities.

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

*Fund financial statements* display information at the individual fund level. Each fund is considered to be a separate accounting entity. Funds are classified and summarized as governmental, proprietary, or fiduciary. Currently, the City has governmental (general, special revenue and capital projects) and proprietary type (enterprise) funds. Major individual governmental funds, and major individual proprietary funds are reported

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Basic Financial Statements (Continued)*

as separate columns in the fund financial statements. Non-major funds are consolidated into a single column within each fund type in the financial section of the basic financial statements and are detailed in the supplemental information.

*Basis of Presentation*

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

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

The City reports the following major governmental funds:

*General Fund*

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

*State Revenue Sharing Fund*

This fund accounts for state fund resources and expenditures are for general operations. This fund is included with the General Fund for reporting purposes.

*Transient Lodging Tax Fund*

This fund accounts for transient lodging taxes received that will be spent on tourism promotion, tourism-related facilities and related administrative costs, with some restrictions.

*Local Option Tax Fund*

This fund accounts for the property tax revenue received from a special levy approved by the voters. The money is used primarily to pay for police services.

*Street Fund*

This fund accounts for street maintenance and improvements. The primary source of revenues is from motor vehicle fuel taxes and expenditures are for street maintenance and improvements.

*Street Capital Projects Fund*

This fund accounts for money set aside for street improvements. The principal revenues are from transfers in and the primary expenditures are for street improvements.

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Basis of Presentation (Continued)*

*Building Reserve Fund*

This fund accounts for money set aside for building improvements. The principal revenues are from transfers in and primary expenditures are for building improvements.

The City reports the following nonmajor governmental funds:

*Park Capital Projects Fund*

This fund accounts for money set aside for park improvements. The principal revenues are transfers from the General Fund and primary expenditures are for park projects.

*Equipment Replacement Reserve Fund*

This fund accounts for money set aside for equipment purchases. The principal revenues are from transfers from the General Fund and primary expenditures are for equipment purchases.

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

*Water Operations*

This fund accounts for the operations, maintenance, capital construction projects and payments of principal and interest on loans for the water system, which are funded through utility fees and debt proceeds.

*Sewer Operations*

This fund accounts for the operations, maintenance, capital construction projects and payments of principal and interest on loans for the sewer system, which are funded through utility fees and debt proceeds.

*Debt Service Fund*

This fund accounts for the accumulation of resources and payment of principal and interest on loans. Interest earnings and transfers from other funds are the primary source of revenues.

*Fund Balance*

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

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

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Fund Balance (Continued)*

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

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

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

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

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

*Definitions of Governmental Fund Types*

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

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

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

*Measurement Focus and Basis of Accounting*

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

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

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Measurement Focus and Basis of Accounting (Continued)*

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

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

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

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

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

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

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

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Measurement Focus and Basis of Accounting (Continued)*

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

*Cash and Cash Equivalents*

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

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

Investments are stated at cost, which approximates fair value.

*Property Taxes*

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

*Capital Assets*

The City does not maintain historical cost or depreciation records for capital assets. Therefore, capital assets are not reported in the notes to the financial statements.

*Long-Term Debt*

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

**CITY OF DAYTON, OREGON**  
*NOTES TO BASIC FINANCIAL STATEMENTS (Continued)*  
*YEAR ENDED JUNE 30, 2021*

---

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Accrued Compensated Absences*

Accumulated unpaid vacation and comp time pay is not accrued. Earned but unpaid sick pay is recorded as an expenditure when paid. The amount payable for accumulated vacation and comp time at June 30, 2021 was \$40,316.

*Budgets and Budgetary Accounting*

The City adopts the budget on an object basis (personnel services, materials and services, capital outlay, debt service), for all funds except the General fund, where the budget is adopted on a departmental basis. Therefore, cash expenditures of a fund may not legally exceed that object's appropriations for cash expenditures. The City Council may amend the budget to expend unforeseen revenues by supplemental appropriations. Appropriations lapse at year-end and may not be carried over. The City does not use encumbrance accounting.

*Use of Estimates*

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect reporting amounts of certain assets, liabilities, revenues and expenditures / expenses as of and for the year ended June 30, 2021. Actual results may differ from such estimates.

**CASH AND CASH EQUIVALENTS**

<b>Cash</b>	
Cash on hand	\$ 350
Deposits with financial institutions	424,991
<b>Investments</b>	
Local Government Investment Pool	3,187,513
	<hr/>
	\$ 3,612,854
	<hr/> <hr/>

*Deposits*

At year end, the book balance of the City's bank deposits (checking account) was \$424,991 and the bank balance was \$407,117. The difference is due to transactions in process. Bank deposits are secured to legal limits by federal deposit insurance. All deposits not covered by FDIC insurance are covered by the Public Funds Collateralization Program (PFCP) of the State of Oregon.

**CASH AND CASH EQUIVALENTS (Continued)**

*Custodial Credit Risk - Deposits*

This is the risk that in the event of a bank failure, the City's deposits may not be returned. The Federal Depository Insurance Corporation (FDIC) provides insurance for the City's deposits with financial institutions for up to \$250,000 for the aggregate of all demand deposits and the aggregate of all time deposit and savings accounts at each institution. Deposits in excess of FDIC coverage are with institutions participating in the Oregon Public Funds Collateralization Program (PFCP). The PFCP is a shared liability structure for participating bank depositories, better protecting public funds though still not guaranteeing that all funds are 100% protected. Barring any exceptions, a bank depository is required to pledge collateral valued at least 10% of their quarter-end public fund deposits if they are well capitalized, 25% of their quarter-end public fund deposits if they are adequately capitalized or 110% of their quarter-end public fund deposits if they are undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities. As of June 30, 2021, \$157,117 of the City's bank balances was covered by the PFCP.

*Custodial Risk – Local Government Investment Pool*

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

The LGIP is administered by the Oregon State Treasury with the advice of other state agencies and is not registered with the U.S. Securities and Exchange Commission. The LGIP is an open-ended no-load diversified portfolio offered to any agency, political subdivision, or public corporation of the state that by law is made the custodian of, or has control of any fund. The LGIP is commingled with the State's short-term funds. In seeking to best serve local governments of Oregon, the Oregon Legislature established the Oregon Short Term Fund Board, which has established diversification percentages and specifies the types and maturities of the investments. The purpose of the Board is to advise the Oregon State Treasury in the management and investment of the LGIP. These investments within the LGIP must be invested and managed as a prudent investor would, exercising reasonable care, skill and caution. Professional standards indicate that the investments in external investment pools are not subject to custodial risk because they are not evidenced by securities that exist in physical or book entry form. Nevertheless, management does not believe that there is any substantial custodial risk related to investments in the LGIP.

*Local Government Investment Pool*

The State Treasurer of the State of Oregon maintains the Oregon Short Term Fund, of which the Local Government Investment Pool is part. Participation by local governments is voluntary. The State of Oregon investment policies are governed by statute and the Oregon Investment Council. In accordance with Oregon Statutes, the investment funds are invested as a prudent investor would do, exercising reasonable care, skill and caution. The Oregon Short Term Fund is the LGIP for local governments and was established by the State Treasurer. It was created to meet the financial and administrative responsibilities of federal arbitrage regulations. The investments are regulated by the Oregon Short Term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). At June 30, 2021, the fair value of the position in the Oregon State Treasurer's Short Term Investment Pool was approximately equal to the value of the pool shares. The investment in the Oregon Short Term Fund is not subject to risk evaluation. LGIP is not rated for credit quality.

**CITY OF DAYTON, OREGON**  
**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**  
**YEAR ENDED JUNE 30, 2021**

---

**CASH AND CASH EQUIVALENTS (Continued)**

*Local Government Investment Pool (Continued)*

Separate financial statements for the Oregon Short Term Fund are available from the Oregon State Treasurer.

*Interest Rate Risk*

In accordance with its investment policy, the City manages its exposure to declines in fair value of its investments by limiting its investments to the LGIP.

**LONG-TERM DEBT**

As a result of the use of the modified cash basis of accounting in this report, obligations related to long-term debt and other obligations are not reported as liabilities in the financial statements. Long-term debt transactions for the year were as follows:

	<i>Outstanding July 1, 2020</i>	<i>Issued</i>	<i>Matured/ Redeemed During Year</i>	<i>Outstanding June 30, 2021</i>	<i>Due Within One Year</i>
<i>Direct Placement - Business-type activities</i>					
Note payable to Infrastructure Finance Authority (Oregon Business Development Department)	\$ 2,109,773	\$ -	\$ (122,235)	\$ 1,987,538	\$ 123,458
Note payable to Infrastructure Finance Authority (Oregon Business Development Department)	388,277	-	(13,748)	374,529	13,885
USDA Sewer Improvement Loan	2,300,000	-	(39,005)	2,260,995	39,854
	<u>\$ 4,798,050</u>	<u>\$ -</u>	<u>\$ (174,988)</u>	<u>\$ 4,623,062</u>	<u>\$ 177,197</u>

In relation to the 2005 Infrastructure Finance Authority borrowing, the City of Dayton made a loan to the City of Lafayette in the amount of \$600,000, which is collateralized by wells. The loan is to be repaid in annual installments of \$23,249 including interest at 1% through November 2033. The balance at June 30, 2021 was \$282,093.

*Loans payable – Business Type Activities*

**Infrastructure Finance Authority (OBDD):** On September 30, 2002 the City entered into a loan agreement with the Oregon Business Development Division for water system improvements. The loan was for \$3,383,000 and calls for annual payments of \$143,333. The loan bears interest at 1%. Final maturity is December 1, 2032. In the event of default OBDD may declare all amounts immediately due and payable and pursue any remedies that are legally available.

**CITY OF DAYTON, OREGON**  
**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**  
**YEAR ENDED JUNE 30, 2021**

**LONG-TERM DEBT (Continued)**

Infrastructure Finance Authority (OBDD): On November 18, 2014 the City entered into a loan agreement with the Oregon Business Development Division for water system improvements. The loan was for \$910,000 with a \$455,000 conditional forgivable portion which was forgiven in June 2015. The loan calls for annual payments of \$17,630 and bears interest at 1%. Final maturity is December 1, 2044. In the event of default OBDD may declare all amounts immediately due and payable and pursue any remedies that are legally available.

USDA Sewer Improvement Loan: On December 6, 2019 the City refinanced the existing loan with Oregon DEQ in the amount of \$2,300,000 through the U.S. Department of Agriculture. The loan will bear interest at 1.874% and will be repaid in equal installments over 40 years. In the event of default USDA may pursue any remedies that are legally available.

Future maturities of unmatured principal and interest for the fiscal years ending June 30 are as follows:

<i>Fiscal Year</i>			
<i>Ending June 30,</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2022	\$ 177,197	\$ 66,014	\$ 243,211
2023	179,318	63,893	243,211
2024	181,466	61,745	243,211
2025	183,534	59,678	243,212
2026	185,846	57,366	243,212
2027-2031	963,230	252,827	1,216,057
2032-2036	1,023,136	193,227	1,216,363
2037-2041	355,405	143,987	499,392
2042-2046	368,655	113,051	481,706
2047-2051	329,062	82,178	411,240
2052-2056	361,103	50,137	411,240
2057-2061	315,111	14,975	330,086
	<u>\$ 4,623,062</u>	<u>\$ 1,159,079</u>	<u>\$ 5,782,141</u>

**PENSION PLAN**

Plan Description - City employees are provided pension benefits through the Oregon Public Employees Retirement System (PERS). PERS is a cost-sharing multiple-employer defined benefit pension plan for units of state and local government in Oregon, containing multiple actuarial pools. Benefits are established and amended by the Oregon State Legislature pursuant to ORS Chapters 238 and 238A. The legislature has delegated the authority to administer and manage PERS to the Public Employees Retirement Board. PERS issues a publicly

**CITY OF DAYTON, OREGON**  
*NOTES TO BASIC FINANCIAL STATEMENTS (Continued)*  
*YEAR ENDED JUNE 30, 2021*

---

**PENSION PLAN** (Continued)

available financial report that can be found at: <https://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>

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

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

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

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

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

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

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

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

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

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

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

**CITY OF DAYTON, OREGON**  
*NOTES TO BASIC FINANCIAL STATEMENTS (Continued)*  
*YEAR ENDED JUNE 30, 2021*

---

**PENSION PLAN (Continued)**

Contribution Requirements – As a participating employer, the City is required to make monthly contributions to PERS based on actuarially determined percentages of covered payroll. Rates in effect for fiscal year 2021 were 18.10% for Tier One/Tier Two employees, 11.33% for OPSRP general service employees, and 15.96% for OPSRP police/fire employees. The City's total contributions to PERS were \$67,957 for fiscal year ended June 30, 2021.

Contribution requirements are established by Oregon statute and may be amended by an act of the Oregon State Legislature. Employer contribution rates for fiscal year 2021 were based on the December 31, 2017 actuarial valuation using the entry age normal actuarial cost method. It is important to note that the actuarial valuations used for rate setting are based on different methods and assumptions than those used for financial reporting which are described later in this note.

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

Pension Assets/Liabilities, Pension Expense, and Pension-Related Deferrals – At June 30, 2021, the City reported a net pension liability of \$845,776 as its proportionate share of the collective net pension liability for PERS, measured as of June 30, 2020. The total pension liability used to calculate the net pension liability was based on a December 31, 2018 actuarial valuation, rolled forward to the measurement date. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to PERS relative to the projected contributions of all participating employers, as actuarially determined. The City's proportion was 0.00387554% as of the June 30, 2020 measurement date, compared to 0.00324601% as of June 30, 2019.

Actuarial Methods and Assumptions – The total pension liability in the December 31, 2018 actuarial valuation was determined using the entry age normal method and the following actuarial assumptions, applied to all periods included in the measurement: inflation rate of 2.50%, projected salary increases of 3.50%, investment rate of return of 7.20%, and mortality rates based on the Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs. These assumptions were based on the results of the December 31, 2018 actuarial experience study.

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

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

The discount rate used to measure the total pension liability was 7.20%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following chart shows the sensitivity of the net pension liability (asset) to changes in the discount rate, based on calculations using discount rates of 6.20%, 7.20%, and 8.20%.

**CITY OF DAYTON, OREGON**  
**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**  
**YEAR ENDED JUNE 30, 2021**

**PENSION PLAN (Continued)**

	<u>1% Decrease</u> <u>(6.20%)</u>	<u>Discount Rate</u> <u>(7.20%)</u>	<u>1% Increase</u> <u>(8.20%)</u>
Proportionate share of the net pension liability	\$ 1,255,908	\$ 845,776	\$ 501,862

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

Defined Contribution Plan – PERS-eligible employees are statutorily required to contribute 6% of their annual covered salary to the OPSRP Individual Account Program (IAP), a defined contribution pension plan. Benefits terms, including contribution requirements, are established by the Oregon Legislature. As permitted, the City has opted to pick-up the contributions on behalf of employees; contributions were \$25,473 for the year ended June 30, 2021. Employees are fully vested after completing 600 hours of service in each of five calendar years. PERS contracts with VOYA Financial to administer the IAP.

**INTERFUND TRANSFERS (BUDGETARY BASIS)**

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ -	\$ 25,000
Street Capital Projects	25,000	-
State Revenue Sharing	10,000	-
Street	-	40,000
Park Capital Projects	5,000	-
Building Reserve	30,000	-
Equipment Replacement Reserve	40,000	-
Water Utility	-	425,000
Sewer Utility	-	116,000
Water Utility Capital	250,000	-
Sewer Utility Capital	10,000	-
Debt Service	236,000	-
	<u>\$ 606,000</u>	<u>\$ 606,000</u>

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

***CONTINGENCIES***

The City purchases commercial insurance to cover all commonly insurable risks, which includes property damage, liability and employee bonds. Most policies carry a small deductible amount. There were no open claims at the time of this report. No insurance settlements have exceeded coverage in the last three years.

***RISKS AND UNCERTAINTIES***

As a result of the recent coronavirus pandemic (COVID-19), numerous sectors of the economy are suffering damage and the long-term economic and business consequences of this remain unknown. The extent to which this will impact the City is uncertain.

***SUPPLEMENTAL INFORMATION***

**CITY OF DAYTON, OREGON**

**RECONCILIATION OF BUDGETARY FUNDS TO REPORTING FUNDS - GENERAL FUND -  
BALANCE SHEET (BUDGETARY BASIS)**

**JUNE 30, 2021**

	<u>Budgetary funds</u>		
	<u>General</u>	<u>State Revenue Sharing</u>	<u>Total (reported as General Fund)</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 533,971	\$ 38,550	\$ 572,521
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>Liabilities</b>			
Payroll withholdings	\$ 1,484	\$ -	\$ 1,484
<b>Fund Balance</b>			
Unassigned	532,487	38,550	571,037
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 533,971</u>	<u>\$ 38,550</u>	<u>\$ 572,521</u>

**CITY OF DAYTON, OREGON****RECONCILIATION OF BUDGETARY FUND TO REPORTING FUNDS - GENERAL FUND -  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY  
BASIS)**

YEAR ENDED JUNE 30, 2021

	<i>Budgetary funds</i>		
	<i>General</i>	<i>State Revenue Sharing</i>	<i>Total (reported as General Fund)</i>
<b>REVENUES</b>			
Taxes and assessments	\$ 237,365	\$ -	\$ 237,365
Licenses and permits	315,023	-	315,023
Intergovernmental	162,975	32,517	195,492
Fines and forfeitures	134	-	134
Miscellaneous	10,073	1,542	11,615
<i>Total Revenues</i>	725,570	34,059	759,629
<b>EXPENDITURES</b>			
General government	207,137	28,662	235,799
Public works	215,562	-	215,562
Community development	245,044	465	245,509
<i>Total Expenditures</i>	667,743	29,127	696,870
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	57,827	4,932	62,759
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	10,000	10,000
Transfers out	(25,000)	-	(25,000)
<i>Total Other Financing Sources (Uses)</i>	(25,000)	10,000	(15,000)
<b>NET CHANGE IN FUND BALANCE</b>	32,827	14,932	47,759
<b>FUND BALANCE, beginning of year</b>	499,660	23,618	523,278
<b>FUND BALANCE, end of year</b>	\$ 532,487	\$ 38,550	\$ 571,037

**CITY OF DAYTON, OREGON**  
**COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS**  
**JUNE 30, 2021**

---

	<u>Capital Projects</u>		
	<u>Park Capital Projects</u>	<u>Equipment Replacement Reserve</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 59,921	\$ 32,780	\$ 92,701
<b>Fund Balance</b>			
Restricted for:			
Community development	\$ 59,921	\$ -	\$ 59,921
Committed to:			
Capital acquisitions	-	32,780	32,780
<i>Total Fund Balance</i>	59,921	32,780	92,701
<i>Total Liabilities and Fund Balance</i>	\$ 59,921	\$ 32,780	\$ 92,701

**CITY OF DAYTON, OREGON**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2021**

	<u>Capital Projects</u>		
	<u>Park Capital Projects</u>	<u>Equipment Replacement Reserve</u>	<u>Total</u>
<b>REVENUES</b>			
Licenses and permits	\$ 1,300	\$ -	\$ 1,300
Miscellaneous	1,521	310	1,831
<i>Total Revenues</i>	2,821	310	3,131
<b>EXPENDITURES</b>			
Capital acquisitions	7,242	64,596	71,838
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	(4,421)	(64,286)	(68,707)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	5,000	40,000	45,000
<b>NET CHANGE IN FUND BALANCE</b>	579	(24,286)	(23,707)
<b>FUND BALANCE, beginning of year</b>	59,342	57,066	116,408
<b>FUND BALANCE, end of year</b>	\$ 59,921	\$ 32,780	\$ 92,701

**CITY OF DAYTON, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) -  
BUDGET AND ACTUAL - GENERAL FUND  
YEAR ENDED JUNE 30, 2021**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
<b>REVENUES</b>				
Taxes and assessments	\$ 209,000	\$ 225,000	\$ 237,365	\$ 12,365
Licenses and permits	112,028	275,801	315,023	39,222
Intergovernmental	66,312	147,357	162,975	15,618
Fines and forfeitures	-	-	134	134
Miscellaneous	20,550	20,550	10,073	(10,477)
<i>Total Revenues</i>	407,890	668,708	725,570	56,862
<b>EXPENDITURES</b>				
Administration	173,027	253,572	207,137	46,435
Parks	168,476	182,976	158,256	24,720
Library	99,676	99,676	86,788	12,888
Planning	96,328	96,328	78,738	17,590
Building Program	97,117	158,617	136,824	21,793
Contingency	-	104,273	-	104,273
<i>Total Expenditures</i>	634,624	895,442	667,743	227,699
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	(226,734)	(226,734)	57,827	284,561
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(25,000)	(25,000)	(25,000)	-
<b>NET CHANGE IN FUND BALANCE</b>	(251,734)	(251,734)	32,827	284,561
<b>FUND BALANCE, beginning of year</b>	334,092	334,092	499,660	165,568
<b>FUND BALANCE, end of year</b>	\$ 82,358	\$ 82,358	\$ 532,487	\$ 450,129

**CITY OF DAYTON, OREGON****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) -  
BUDGET AND ACTUAL - STATE REVENUE SHARING FUND  
YEAR ENDED JUNE 30, 2021**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
<b>REVENUES</b>				
Intergovernmental	\$ 21,250	\$ 21,250	\$ 32,517	\$ 11,267
Miscellaneous	400	400	1,542	1,142
<i>Total Revenues</i>	21,650	21,650	34,059	12,409
<b>EXPENDITURES</b>				
Materials and services	46,940	46,940	28,662	18,278
Capital outlay	4,000	4,000	465	3,535
<i>Total Expenditures</i>	50,940	50,940	29,127	21,813
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	(29,290)	(29,290)	4,932	34,222
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	10,000	10,000	10,000	-
<b>NET CHANGE IN FUND BALANCE</b>	(19,290)	(19,290)	14,932	34,222
<b>FUND BALANCE, beginning of year</b>	19,290	19,290	23,618	4,328
<b>FUND BALANCE, end of year</b>	\$ -	\$ -	\$ 38,550	\$ 38,550

**CITY OF DAYTON, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) -  
BUDGET AND ACTUAL - TRANSIENT LODGING TAX FUND  
YEAR ENDED JUNE 30, 2021**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
<b>REVENUES</b>				
Taxes and assessments	\$ 56,995	\$ 56,995	\$ 68,255	\$ 11,260
Miscellaneous	400	400	230	(170)
<i>Total Revenues</i>	57,395	57,395	68,485	11,090
<b>EXPENDITURES</b>				
Materials and services	2,410	2,410	1,460	950
Contingency	224,203	224,203	-	224,203
<i>Total Expenditures</i>	226,613	226,613	1,460	225,153
<b>NET CHANGE IN FUND BALANCE</b>	(169,218)	(169,218)	67,025	236,243
<b>FUND BALANCE, beginning of year</b>	239,218	239,218	244,918	5,700
<b>FUND BALANCE, end of year</b>	\$ 70,000	\$ 70,000	\$ 311,943	\$ 241,943

**CITY OF DAYTON, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) -  
BUDGET AND ACTUAL - LOCAL OPTION TAX FUND  
YEAR ENDED JUNE 30, 2021**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
<b>REVENUES</b>				
Taxes and assessments	\$ 218,000	\$ 218,000	\$ 247,054	\$ 29,054
Fines and forfeitures	10,000	10,000	11,132	1,132
Miscellaneous	2,000	2,000	1,422	(578)
<i>Total Revenues</i>	230,000	230,000	259,608	29,608
<b>EXPENDITURES</b>				
Personnel services	60,894	60,894	54,510	6,384
Materials and services	244,525	244,525	235,749	8,776
Capital outlay	2,000	2,000	487	1,513
Contingency	26,065	26,065	-	26,065
<i>Total Expenditures</i>	333,484	333,484	290,746	42,738
<b>NET CHANGE IN FUND BALANCE</b>	(103,484)	(103,484)	(31,138)	72,346
<b>FUND BALANCE, beginning of year</b>	103,484	103,484	145,925	42,441
<b>FUND BALANCE, end of year</b>	\$ -	\$ -	\$ 114,787	\$ 114,787

**CITY OF DAYTON, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) -  
BUDGET AND ACTUAL - STREET FUND  
YEAR ENDED JUNE 30, 2021**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
<b>REVENUES</b>				
Intergovernmental	\$ 156,958	\$ 156,958	\$ 197,322	\$ 40,364
Miscellaneous	1,100	1,100	766	(334)
<i>Total Revenues</i>	158,058	158,058	198,088	40,030
<b>EXPENDITURES</b>				
Personnel services	55,620	55,620	50,070	5,550
Materials and services	86,768	86,768	51,060	35,708
Capital outlay	6,500	6,500	2,603	3,897
Contingency	89,562	89,562	-	89,562
<i>Total Expenditures</i>	238,450	238,450	103,733	134,717
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	(80,392)	(80,392)	94,355	174,747
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(40,000)	(40,000)	(40,000)	-
<b>NET CHANGE IN FUND BALANCE</b>	(120,392)	(120,392)	54,355	174,747
<b>FUND BALANCE, beginning of year</b>	120,392	120,392	163,451	43,059
<b>FUND BALANCE, end of year</b>	\$ -	\$ -	\$ 217,806	\$ 217,806

**CITY OF DAYTON, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) -  
BUDGET AND ACTUAL - STREET CAPITAL PROJECTS FUND  
YEAR ENDED JUNE 30, 2021**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
<b>REVENUES</b>				
Licenses and permits	\$ 11,250	\$ 11,250	\$ 14,625	\$ 3,375
Intergovernmental	150,000	150,000	163,805	13,805
Miscellaneous	3,000	3,000	1,550	(1,450)
<i>Total Revenues</i>	164,250	164,250	179,980	15,730
<b>EXPENDITURES</b>				
Capital outlay	397,000	397,000	323,049	73,951
Contingency	25,000	25,000	-	25,000
<i>Total Expenditures</i>	422,000	422,000	323,049	98,951
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	(257,750)	(257,750)	(143,069)	114,681
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	25,000	25,000	25,000	-
<b>NET CHANGE IN FUND BALANCE</b>	(232,750)	(232,750)	(118,069)	114,681
<b>FUND BALANCE, beginning of year</b>	271,593	271,593	275,330	3,737
<b>FUND BALANCE, end of year</b>	\$ 38,843	\$ 38,843	\$ 157,261	\$ 118,418

**CITY OF DAYTON, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) -  
BUDGET AND ACTUAL - BUILDING RESERVE FUND  
YEAR ENDED JUNE 30, 2021**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
<b>REVENUES</b>				
Miscellaneous	\$ 2,000	\$ 2,000	\$ 966	\$ (1,034)
<b>EXPENDITURES</b>				
Capital outlay	20,000	20,000	2,704	17,296
Contingency	76,946	76,946	-	76,946
<i>Total Expenditures</i>	<u>96,946</u>	<u>96,946</u>	<u>2,704</u>	<u>94,242</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	(94,946)	(94,946)	(1,738)	93,208
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(64,946)	(64,946)	28,262	93,208
<b>FUND BALANCE, beginning of year</b>	<u>164,946</u>	<u>164,946</u>	<u>169,780</u>	<u>4,834</u>
<b>FUND BALANCE, end of year</b>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 198,042</u>	<u>\$ 98,042</u>

**CITY OF DAYTON, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) -  
BUDGET AND ACTUAL - PARK CAPITAL PROJECTS FUND  
YEAR ENDED JUNE 30, 2021**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
<b>REVENUES</b>				
Licenses and permits	\$ 1,000	\$ 1,000	\$ 1,300	\$ 300
Miscellaneous	3,000	3,000	1,521	(1,479)
<i>Total Revenues</i>	4,000	4,000	2,821	(1,179)
<b>EXPENDITURES</b>				
Capital outlay	35,000	35,000	7,242	27,758
Contingency	21,682	21,682	-	21,682
<i>Total Expenditures</i>	56,682	56,682	7,242	49,440
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	(52,682)	(52,682)	(4,421)	48,261
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	5,000	5,000	5,000	-
<b>NET CHANGE IN FUND BALANCE</b>	(47,682)	(47,682)	579	48,261
<b>FUND BALANCE, beginning of year</b>	47,682	47,682	59,342	11,660
<b>FUND BALANCE, end of year</b>	\$ -	\$ -	\$ 59,921	\$ 59,921

**CITY OF DAYTON, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) -  
BUDGET AND ACTUAL - EQUIPMENT REPLACEMENT RESERVE FUND  
YEAR ENDED JUNE 30, 2021**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
<b>REVENUES</b>				
Miscellaneous	\$ 550	\$ 550	\$ 310	\$ (240)
<b>EXPENDITURES</b>				
Capital outlay	45,000	66,123	64,596	1,527
Contingency	52,483	31,360	-	31,360
<i>Total Expenditures</i>	97,483	97,483	64,596	32,887
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	(96,933)	(96,933)	(64,286)	32,647
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	40,000	40,000	40,000	-
<b>NET CHANGE IN FUND BALANCE</b>	(56,933)	(56,933)	(24,286)	32,647
<b>FUND BALANCE, beginning of year</b>	56,933	56,933	57,066	133
<b>FUND BALANCE, end of year</b>	\$ -	\$ -	\$ 32,780	\$ 32,780

**CITY OF DAYTON, OREGON**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
WATER OPERATIONS  
YEAR ENDED JUNE 30, 2021**

	<u>Water Utility</u>	<u>Water Utility Capital</u>	<u>Interfund Eliminations</u>	<u>Total Water Operations</u>
<b>REVENUES</b>				
Charges for services	\$ 992,016	\$ -	\$ -	\$ 992,016
Miscellaneous	3,801	2,735	-	6,536
<i>Total Revenues</i>	995,817	2,735	-	998,552
<b>EXPENDITURES</b>				
Personnel services	288,088	-	-	288,088
Materials and services	222,385	-	-	222,385
Capital outlay	3,156	265,693	-	268,849
<i>Total Expenditures</i>	513,629	265,693	-	779,322
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	482,188	(262,958)	-	219,230
<b>OTHER FINANCING SOURCES (USES)</b>				
Capital contributions	-	55,146	-	55,146
Transfers in	-	250,000	(250,000)	-
Transfers out	(425,000)	-	250,000	(175,000)
<i>Total Other Financing Sources (Uses)</i>	(425,000)	305,146	-	(119,854)
<b>NET CHANGE IN FUND BALANCE</b>	57,188	42,188	-	99,376
<b>FUND BALANCE, beginning of year</b>	625,665	185,898	-	811,563
<b>FUND BALANCE, end of year</b>	\$ 682,853	\$ 228,086	\$ -	\$ 910,939

**CITY OF DAYTON, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) -  
BUDGET AND ACTUAL - WATER UTILITY FUND  
YEAR ENDED JUNE 30, 2021**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
<b>REVENUES</b>				
Charges for services	\$ 866,500	\$ 866,500	\$ 992,016	\$ 125,516
Miscellaneous	7,000	7,000	3,801	(3,199)
<i>Total Revenues</i>	873,500	873,500	995,817	122,317
<b>EXPENDITURES</b>				
Personnel services	325,384	325,384	288,088	37,296
Materials and services	405,485	405,485	222,385	183,100
Capital outlay	12,000	12,000	3,156	8,844
Contingency	50,000	50,000	-	50,000
<i>Total Expenditures</i>	792,869	792,869	513,629	279,240
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	80,631	80,631	482,188	401,557
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(425,000)	(425,000)	(425,000)	-
<b>NET CHANGE IN FUND BALANCE</b>	(344,369)	(344,369)	57,188	401,557
<b>FUND BALANCE, beginning of year</b>	444,829	444,829	625,665	180,836
<b>FUND BALANCE, end of year</b>	\$ 100,460	\$ 100,460	\$ 682,853	\$ 582,393

**CITY OF DAYTON, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) -  
BUDGET AND ACTUAL - WATER UTILITY CAPITAL FUND  
YEAR ENDED JUNE 30, 2021**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
<b>REVENUES</b>				
Miscellaneous	\$ 5,000	\$ 5,000	\$ 2,735	\$ (2,265)
<b>EXPENDITURES</b>				
Capital outlay	411,501	411,501	265,693	145,808
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	(406,501)	(406,501)	(262,958)	143,543
<b>OTHER FINANCING SOURCES (USES)</b>				
Capital contributions	42,420	42,420	55,146	12,726
Transfers in	250,000	250,000	250,000	-
<i>Total Other Financing Sources and Uses</i>	292,420	292,420	305,146	12,726
<b>NET CHANGE IN FUND BALANCE</b>	(114,081)	(114,081)	42,188	156,269
<b>FUND BALANCE, beginning of year</b>	114,081	114,081	185,898	71,817
<b>FUND BALANCE, end of year</b>	\$ -	\$ -	\$ 228,086	\$ 228,086

**CITY OF DAYTON, OREGON**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
SEWER OPERATIONS**

**YEAR ENDED JUNE 30, 2021**

	<u>Sewer Utility</u>	<u>Sewer Utility Capital</u>	<u>Interfund Eliminations</u>	<u>Total Sewer Operations</u>
<b>REVENUES</b>				
Charges for services	\$ 506,913	\$ -	\$ -	\$ 506,913
Intergovernmental	-	94,744	-	94,744
Miscellaneous	2,682	1,676	-	4,358
<i>Total Revenues</i>	509,595	96,420	-	606,015
<b>EXPENDITURES</b>				
Personnel services	206,134	-	-	206,134
Materials and services	122,372	-	-	122,372
Capital outlay	54,680	95,417	-	150,097
<i>Total Expenditures</i>	383,186	95,417	-	478,603
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	126,409	1,003	-	127,412
<b>OTHER FINANCING SOURCES (USES)</b>				
Capital contributions	-	98,332	-	98,332
Transfers in	-	10,000	(10,000)	-
Transfers out	(116,000)	-	10,000	(106,000)
<i>Total Other Financing Sources (Uses)</i>	(116,000)	108,332	-	(7,668)
<b>NET CHANGE IN FUND BALANCE</b>	10,409	109,335	-	119,744
<b>FUND BALANCE, beginning of year</b>	408,451	199,087	-	607,538
<b>FUND BALANCE, end of year</b>	\$ 418,860	\$ 308,422	\$ -	\$ 727,282

**CITY OF DAYTON, OREGON****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) -  
BUDGET AND ACTUAL - SEWER FUND  
YEAR ENDED JUNE 30, 2021**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
<b>REVENUES</b>				
Charges for services	\$ 497,600	\$ 497,600	\$ 506,913	\$ 9,313
Miscellaneous	4,250	4,250	2,682	(1,568)
<i>Total Revenues</i>	501,850	501,850	509,595	7,745
<b>EXPENDITURES</b>				
Personnel services	228,595	228,595	206,134	22,461
Materials and services	213,725	213,725	122,372	91,353
Capital outlay	59,000	72,318	54,680	17,638
Contingency	80,299	66,981	-	66,981
<i>Total Expenditures</i>	581,619	581,619	383,186	198,433
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	(79,769)	(79,769)	126,409	206,178
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(116,000)	(116,000)	(116,000)	-
<b>NET CHANGE IN FUND BALANCE</b>	(195,769)	(195,769)	10,409	206,178
<b>FUND BALANCE, beginning of year</b>	295,769	295,769	408,451	112,682
<b>FUND BALANCE, end of year</b>	\$ 100,000	\$ 100,000	\$ 418,860	\$ 318,860

**CITY OF DAYTON, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) -  
BUDGET AND ACTUAL - SEWER UTILITY CAPITAL FUND  
YEAR ENDED JUNE 30, 2021**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
<b>REVENUES</b>				
Intergovernmental	\$ 1,050,000	\$ 1,050,000	\$ 94,744	\$ (955,256)
Miscellaneous	4,000	4,000	1,676	(2,324)
<i>Total Revenues</i>	1,054,000	1,054,000	96,420	(957,580)
<b>EXPENDITURES</b>				
Capital outlay	1,095,000	1,095,000	95,417	999,583
Contingency	41,604	41,604	-	41,604
<i>Total Expenditures</i>	1,136,604	1,136,604	95,417	1,041,187
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	(82,604)	(82,604)	1,003	83,607
<b>OTHER FINANCING SOURCES (USES)</b>				
Capital contributions	75,640	75,640	98,332	22,692
Transfers in	10,000	10,000	10,000	-
<i>Total Other Financing Sources (Uses)</i>	85,640	85,640	108,332	22,692
<b>NET CHANGE IN FUND BALANCE</b>	3,036	3,036	109,335	106,299
<b>FUND BALANCE, beginning of year</b>	96,964	96,964	199,087	102,123
<b>FUND BALANCE, end of year</b>	\$ 100,000	\$ 100,000	\$ 308,422	\$ 208,422

**CITY OF DAYTON, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) -  
BUDGET AND ACTUAL - DEBT SERVICE FUND  
YEAR ENDED JUNE 30, 2021**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
<b>REVENUES</b>				
Intergovernmental	\$ 23,249	\$ 23,249	\$ 23,249	\$ -
Miscellaneous	1,000	1,000	1,744	744
<i>Total Revenues</i>	24,249	24,249	24,993	744
<b>EXPENDITURES</b>				
Debt service				
Principal	216,871	216,871	174,988	41,883
Interest	69,465	69,465	68,223	1,242
<i>Total Expenditures</i>	286,336	286,336	243,211	43,125
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	(262,087)	(262,087)	(218,218)	43,869
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	236,000	236,000	236,000	-
<b>NET CHANGE IN FUND BALANCE</b>	(26,087)	(26,087)	17,782	43,869
<b>FUND BALANCE, beginning of year</b>	306,663	306,663	291,790	(14,873)
<b>FUND BALANCE, end of year</b>	\$ 280,576	\$ 280,576	\$ 309,572	\$ 28,996

***COMPLIANCE SECTION***



## GROVE, MUELLER & SWANK, P.C.

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

[www.gmscpa.com](http://www.gmscpa.com)

(503) 581-7788 • FAX (503) 581-0152

475 Cottage Street NE, Suite 200 • Salem, Oregon 97301-3814

### ***INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS***

Honorable Mayor and Members of the City Council  
City of Dayton  
P.O. Box 339  
Dayton, Oregon 97114

We have audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the City of Dayton, Oregon (the City) as of and for the year ended June 30, 2021, and have issued our report thereon dated January 31, 2022.

#### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

- **Deposit of public funds with financial institutions (ORS Chapter 295).**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Programs funded from outside sources.**
- **Highway revenues used for public highways, roads, and streets.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**
- **Accountability for collecting or receiving money by elected officials - no money was collected or received by elected officials.**

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

***Internal Control Over Financial Reporting***

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

***Restriction on Use***

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

*GROVE, MUELLER & SWANK, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS*

By:   
\_\_\_\_\_  
Devan W. Esch, A Shareholder  
January 31, 2022

This page intentionally left blank.

**To: Honorable Mayor and City Councilors**  
**From: Rochelle Roaden, City Manager**  
**Issue: Appointment of New City Councilor to Vacant City Council Seat**  
**Date: March 7, 2022**

**Background Information:**

The City has received 3 applications for the open seat of which two applicants do not qualify as they have not resided within city limits for the prior 12 months. The third applicant is Jim Maguire and his application is attached. Mr. Maguire has been invited to attend the March 7, 2022 City Council meeting.

Mr. Maguire currently serves on the Dayton Planning Commission as its chair. He is aware that he will need to resign that position if he is selected to be appointed to the open Council seat vacated by Darrick Price in January. If appointed by the City Council, Mr. Maguire will need to resign from the Planning Commission prior to taking the Oath of Office for the City Council position.

For your reference, here is the Municipal Code language regarding filling council vacancies:

**1.03.00 VACANCIES IN OFFICE**

**1.03.01 Vacancy in Office**

A city elective office becomes vacant as provided by Charter section 32.

**1.03.02 Filling of Vacancy**

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

(B) A vacancy in an elective office must be filled as provided by Charter section 33.

**1.03.03 Appointment by Council**

(A) In filling a vacancy, the Council may make inquiries and hold interviews as it considers necessary for the appointment. The appointment may be made at a regular or special Council meeting.

(B) The Council will use the following procedures in the appointment process:

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

(2) Deadline for submitting applications at least two weeks after the notice.

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

**City Manager Recommendation:** N/A

**Potential Motion to Approve:** "I move to appoint Jim Maguire to the City Council seat vacated by Darrick Price with a term ending December 31, 2022."

**City Council Options:**

1 – Move to appoint one the applicant to the vacant City Council seat.

2 – Take no action and direct staff to solicit additional applications for the vacant City Council seat.

**From:** [cityofdayton@ci.dayton.or.us](mailto:cityofdayton@ci.dayton.or.us)  
**To:** [Rochelle Roaden](#); [Patty Ringnald](#)  
**Subject:** Application for City Council  
**Date:** Sunday, February 27, 2022 12:13:19 PM

---

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Name of Applicant  
James R Maguire

Physical Address  
744 Joel Palmer Way, Dayton, OR 97114

Have you lived within the city limits of Dayton continuously for the last 12 months?  
Yes

Is this your Primary Residence?  
yes

Mailing Address:  
744 Joel Palmer Way

Daytime Telephone Number:  
971-400-5452

Email:  
[maguirejr@hotmail.com](mailto:maguirejr@hotmail.com)

Evening Telephone Number:  
971-400-5452

Are you eligible to vote in the State of Oregon?  
yes

Current Occupation?  
Winery Hospitality Manager

#### Background

DTC & Hospitality Manager Jim Maguire joined Furioso Vineyards in 2017 after successful years in the U.S Navy, Oregon's high tech "silicon forest" and the Willamette Valley wine community. Upon moving to Oregon in 2001, Jim volunteered during crush and bottling with a local winery, eventually working weekends in the tasting room. From 2012 to 2017, Jim launched Hawkins Cellars' DTC program from the ground up, opening two different tasting room locations and their wine club. Beginning in 2017, Furioso Vineyards hired Jim to launch their brand as the new tasting room was being built, and to create their entire DTC program from scratch. In five years the club has grown to over 800 members. As Furioso's resident "foodie", Jim has found his true passion as a wine educator – introducing customers and staff alike to the joy and wonder of pairing fine wine with delicious food. Embodying the humble,

elegant attitude of Furioso Vineyards, Jim's warm, easy-going style naturally makes guests feel like part of the family. Awards: Navy Achievement Medal, Defense Service Medal, Expert Marksman, Chief of Naval Information Merit Award. Volunteer Postions: Dundee Hills Winegrowers Association, Secretary & Membership Chair, 2019 – 2022 Mt. Hood Kiwanis Camp, Board of Directors, Secretary, 2019 – 2022

#### Government Experience

City of Dayton Planning Commission, 2019 – present. Elected Chair in 2020. City of Beaverton Human Rights Advisory Commission, 2002 – 2006. City of Hillsboro Planning, Zoning and Hearings Board, 2009 – 2013. City of Hillsboro Planning Commission, 2014 – 2016.

#### City Councilor

I come from a family of service and wish to continue giving back to my community. I have enjoyed my time as a Dayton Planning Commissioner and feel that after living in Dayton for over 5 years, I am now in a position to join the City Council and lend my knowledge, skills, and abilities to our city government in a new way.

#### Important Issues

Affordable housing and infrastructure (both street and water)

First name:

I would like to apply for the open council position

\*\*\*\*\* Email Details \*\*\*\*\*

[REDACTED]

Submitted date: 2/27/2022 2:13:14 PM ID: 734

**To:** Honorable Mayor and City Councilors  
**From:** Rochelle Roaden, City Manager  
**Issue:** Authority to Execute Low-Income Household Water Assistance Program (LIHWA) Documents  
**Date:** March 7, 2022

**Background Information:**

The Low-Income Household Water Assistance Program (LIHWA) was established by Congress in the Consolidated Appropriations Act (CAA) of 2021 and in the American Rescue Plan Act (ARPA) of 2021. Oregon Housing and Community Services (OHCS) is the State of Oregon grantee for Oregon’s \$13.8 million in federal funds to provide assistance to low-income households with their water and sewer service.

Through this program, residents will apply directly with the local community action agency which is Yamhill County Action Partnership (YCAP) for our area. Households who are at or below 60% state median income are eligible for the program. The LIHWA assistance payments can be used to reconnect services, avert disconnection, pay past due amounts, and current charges. Households who pay their landlord or management company for their water/sewer usage are also encouraged to apply as they may still be eligible for this program.

For our community members to participate in this program the City of Dayton, as the owner of the water and sewer systems, must agree to the rules and regulations put in place for this program. Those rules and regulations are outlined in the attached proposed Contract for Water Assistance Provisions which has been reviewed by the City Attorney.

This grant program would be extremely beneficial to those community members who are eligible for assistance. Each eligible household could access up to \$1,000 and those households experiencing a crisis situation, such as being disconnected from services, may be able to access up to \$1,000 in additional funds.

I have attached an FAQ regarding this program for your reference as well.

**City Manager Recommendation:** I recommend approval.

**Potential Motion to Approve:** *“I move that the City Council authorize the City Manager to execute any documents as needed to allow LIHWA benefits to be provided to the Dayton community.”*

**City Council Options:**

- 1 – Move to approve.
- 2 – Take no action and direct staff to provide additional information at a later date.

This page intentionally left blank.

**Frequently Asked Questions: Low-Income Household Water Assistance (LIHWA) Program**

The Low-Income Household Water Assistance (LIHWA) Program is a temporary federal assistance program that provides low-income Oregonians with assistance for their drinking water and wastewater service charges. The U.S. Health & Human Services' Office of Community Services (OCS), who funds this program, has designated Oregon Housing & Community Services (OHCS) as the grantee for the State of Oregon. The Community Action Agency (CAA) network will administer the program at the local level.

Topic	Question	Answer
<b>Application Process</b>	Can a household apply for the Low-Income Household Water Assistance (LIHWA) Program more than once?	No, this temporary funding allows for households to receive one LIHWA payment within this funding period. However, if households are experiencing a crisis situation (see "How do households qualify for crisis payments"), they should contact their local Community Action Agency (CAA) office to see if they qualify for additional assistance.
<b>Application Process</b>	Can a household apply for LIHWA and Low-Income Home Energy Assistance Program (LIHEAP) assistance at the same time?	It is possible to qualify for both programs at the same time, but this is dependent upon the local CAA's application process and availability of funding. Eligibility requirements of each program must be met for households to qualify for assistance, including provisions of required documentation.
<b>Application Process</b>	Can households apply for LIHWA assistance regardless of citizenship or residency status?	The income limit for household size is based on the total number of household members with proof of valid Social Security numbers. At least one household member must have a valid Social Security number to qualify for the LIHWA Program, but all household members are encouraged to provide proof.
<b>Application Process</b>	How do households verify their application status?	Each CAA have its own application process specific to the service territory. Households should refer to their local CAAs for application process and verification.
<b>Application Process</b>	How does someone apply for water assistance through the LIHWA Program?	Households in need of water assistance can apply with their local CAA office. Households can locate their local CAAs by referring to the LIHWA website.
<b>Application Process</b>	How long will water assistance through the LIHWA Program be available?	The CAAs have through September 30, 2023, to accept applications. Once funding is exhausted, however, CAAs will no longer be able to accept additional applications for the LIHWA Program.
<b>Application Process</b>	If a household is going to be disconnected from water service, how can LIHWA assistance help?	Household need to apply for LIHWA assistance with their local CAA. The CAA would inform the household of any required documents or processes to determine eligibility. Once the household is eligible, the CAA would then contact the utility with commitment of the LIHWA assistance payment. This point of contact and commitment of payment serves to avert the disconnection or reconnection of services. If there are other documents or processes required, the CAA would inform the household.
<b>Application Process</b>	What documents should households prepare for their LIHWA application?	At a minimum, households should be prepared with social security cards or numbers for all household members, valid form of identification for all adults, their most recent water and wastewater utility bill(s), and proof of income received in the last 30 days or last calendar month. CAAs may have additional documentation required. Households should contact their local CAAs for more information.

<b>Application Process</b>	When will water assistance through the LIHWA Program become available?	Oregon Housing and Community Services (OHCS) anticipates the LIHWA Program to be live sometime in January 2022. As this is a new program, timelines may change and the start date may vary between CAAs.
<b>Eligibility</b>	Are households eligible for LIHWA assistance if: 1) they have <i>their own</i> water and wastewater meter, and 2) they pay their <i>landlord</i> for services?	These households should apply with their local CAAs for LIHWA assistance. The CAA will require a landlord authorization form (see "What is a landlord authorization") to access the utility account and verify arrearages. An adult member of the household must be listed on the water and wastewater bill(s).
<b>Eligibility</b>	Are households eligible for LIHWA assistance if: 1) they have <i>their own</i> water and wastewater meter, and 2) they pay the <i>utility</i> directly for services?	Yes, these households should apply with their local CAAs for LIHWA assistance. An adult member of the household must be listed on the water and wastewater bill(s).
<b>Eligibility</b>	Are households eligible for LIHWA assistance if: 1) they <i>share</i> a water and wastewater meter, and 2) they pay their <i>landlords</i> for services?	Households should apply through their local CAA. The CAA will require a landlord authorization form to access the utility account and verify arrearages. Households will be considered on a proportionate share basis to determine coverage of arrearages.
<b>Eligibility</b>	Are there any sources of income that are counted towards LIHEAP eligibility but not for LIHWA eligibility?	Yes, there is one source of income that are excluded from countable income with the LIHWA Program, which is Temporary Assistance for Needy Families (TANF).
<b>Eligibility</b>	Can CAAs use express eligibility or enrollment to determine household eligibility for the LIHWA Program?	If the same household received LIHEAP within the same program year, the CAA may automatically qualify that household for LIHWA. Express enrollment for other programs is not allowed.
<b>Eligibility</b>	Can households receive LIHWA assistance for separate water and wastewater bills?	Yes, the LIHWA Program can apply to both water and sewer bills, whether they are combined through one utility or separate through two. This also applies when households have only one bill because of either a well for their drinking water or a septic tank for their sewage.
<b>Eligibility</b>	Do households have to be disconnected or past due to receive LIHWA assistance?	No, households may apply for LIHWA assistance when they have current standing with their water and wastewater utilities.
<b>Eligibility</b>	Do households need to be impacted by COVID to receive LIHWA assistance?	No, households do not need to be impacted by COVID to qualify for LIHWA assistance. However, households may be able to qualify for additional assistance if in crisis, which may include a COVID impact.
<b>Eligibility</b>	Does affiliation with an Oregon Tribe affect a household's eligibility for the LIHWA Program?	There are some Oregon Tribes who have received dedicated LIHWA assistance. Households with member(s) of affiliation with an Oregon Tribe should apply to their local CAA to determine eligibility for LIHWA assistance.
<b>Eligibility</b>	How do households determine if their utilities are eligible for the program?	There is a list of all eligible utilities organized by CAA posted on the LIHWA website. Households are recommended to apply for LIHWA assistance through their local CAA.
<b>Eligibility</b>	How do households know if they are able to qualify for LIHWA assistance?	Households that are low-income and pay a utility or their landlord for water and wastewater services are encouraged to apply. Households who are on subsidized rent and have water and sewer costs included in rent are not eligible for assistance, because they do not have a demonstrated water burden.

<b>Eligibility</b>	How does receipt of LIHWA assistance affect other forms of household assistance (food stamps, rent assistance)?	Receiving LIHWA assistance will not affect previous, current, or future enrollment in any other assistance or utility program.
<b>Eligibility</b>	If a household has infrastructure issues (such as broken pipes) that are preventing the utility from reconnecting service, is the household still eligible for LIHWA Program assistance?	Households may still be eligible for LIHWA assistance in these cases. Households experiencing infrastructure issues (such as broken pipes) are encouraged to reach out to their local CAA to determine if services or a referral of services are available for such repairs.
<b>Eligibility</b>	What is the income eligibility for the LIHWA Program?	Household gross income must be at or below 60% State Median Income (SMI).
<b>Payment</b>	Can LIHWA assistance be applied toward retroactive water and wastewater charges?	Yes, LIHWA assistance can apply to all arrearages and current charges for water and wastewater services.
<b>Payment</b>	Can LIHWA assistance be used on an account that was sent to collections?	If the charges for a water or wastewater account are maintained by an internal collections department with the utility, then LIHWA assistance may be applied to that account. If the charges were sent to a collections agency outside of the utility, LIHWA assistance may not be applied to that account.
<b>Payment</b>	Can LIHWA assistance be used to place a deposit on an account?	Yes, LIHWA assistance can pay for the deposit on water and wastewater accounts.
<b>Payment</b>	Do households have to pay back LIHWA assistance at any point?	No, all payments are considered gifts or grants.
<b>Payment</b>	How can households cover other charges on the water and wastewater bill that LIHWA assistance cannot cover?	OHCS recommends CAAs to work with utilities and eligible households to coordinate payment arrangements on those households' accounts to cover other charges. If this is not possible, households may seek other CAA or community assistance programs to cover those charges.
<b>Payment</b>	How do households qualify for crisis payments?	Crisis situations include, but are not limited to, events or conditions leading to water or wastewater disconnection, pending disconnection, or when disconnection will result in a life-threatening situation. CAAs determine a household's eligibility for crisis payment on a case-by-case situation.
<b>Payment</b>	How much LIHWA assistance can a household receive?	Eligible households may receive standard assistance payments specific to their individual need between a floor (or minimum) of \$100 and a ceiling (or maximum) of \$1,000. Households experiencing crisis (see "How to households qualify for crisis payments") may qualify for an additional \$100 to \$1,000 assistance payment, depending on individual need.
<b>Payment</b>	What are examples of eligible costs and ineligible costs on water and wastewater bills?	Eligible costs include, but are not limited to, charges for water and wastewater, stormwater, reconnection and late fees, and bonds. Ineligible costs include, but are not limited to, charges for electricity or heat, garbage, streetlights, police and fire services and bonds, administration, irrigation, and road construction or maintenance.

		CAAs are encouraged to either pay utility accounts to current or, if the account is already current, place a small credit on the account. If a credit still remains and a household member is the account holder, a rebate will be authorized to the household. If the landlord is the account holder, the landlord must pay the credit to the household (stipulated in the landlord authorization).
<b>Payment</b>	What happens to remaining credit from LIHWA assistance if households move into the service territory of another utility?	CAAs pay the water or wastewater utility directly. Households do not receive direct payments from the CAAs.
<b>Payment</b>	Who does the CAA pay when a household qualifies for LIHWA assistance?	The vendor agreements between the CAAs and utilities grant the CAAs the ability to speak with the utilities on behalf of households in order to acquire account information and provide assistance. Additionally, households sign a LIHWA Program disclaimer to allow the CAAs to speak with the utilities. If the account holder is a landlord, the household also provides a landlord authorization form.
<b>Vendor Agreements</b>	As utility information is not considered public record, how can utilities speak with CAAs on behalf of households?	As the LIHWA Program is an emergency assistance program for low-income households, OHCS vetted the vendor agreement through the Oregon Department of Justice to pare it down while meeting legal requirements. If utilities continue to face hardship, they are asked to seek guidance from OHCS.
<b>Vendor Agreements</b>	Can utilities provide feedback and modify the vendor agreements to fit their needs?	CAAs and utilities should work closely together to execute vendor agreements. However, if this is not possible, households may be referred to other CAA assistance programs for possible water assistance.
<b>Vendor Agreements</b>	How can households obtain water and wastewater assistance if their utility has not signed a vendor agreement with the CAA?	The vendor agreement enforces action by the utility to apply the LIHWA commitment in lieu of payment, as it is anticipated.
<b>Vendor Agreements</b>	How do CAAs ensure LIHWA commitments and payments will reconnect or avert disconnection for households?	CAAs will send a bulk payment with an itemized authorization list (household name, account number, and payment amount) at a frequency agreed upon between the service provider and utility, which is no more than 45 days from commitment.
<b>Vendor Agreements</b>	How long after CAAs make a commitment on behalf of a household will the utilities receive payment?	OHCS recommends utilities to begin discussions with their boards or councils who approve legal documents and agreements.
<b>Vendor Agreements</b>	Is there anything that utilities can do to prepare prior to receiving the vendor agreement?	Vendor agreements serve as the legal agreement required for CAAs to make LIHWA payments to utilities on behalf of their customers. In combination with the LIHWA Program disclaimer, they allow utilities to release customer information to the CAAs, build in protections for all those involved, and assure payments are applied to accounts.
<b>Vendor Agreements</b>	What are vendor agreements and why are they required for LIHWA Program participation?	If those utilities provide services in counties assisted by one CAA, then those utilities must have one vendor agreement in place. If those utilities provide services in counties assisted by two or more CAAs, then those utilities must have one vendor agreement for each CAA.
<b>Vendor Agreements</b>	What is the procedure for water and wastewater utilities that provide services in multiple counties?	OHCS will provide CAAs with vendor agreements, who will then initiate the execution process (i.e., contact and signatures) with the utilities.
<b>Vendor Agreements</b>	Who initiates the vendor agreement execution process: the CAAs or the utilities?	A landlord authorization is a release between the CAAs and landlords that allows the CAA to speak with the landlord's utility. It also informs the landlord of the LIHWA assistance payment being applied for a specific property or park.
<b>Landlord Authorization</b>	What is a landlord authorization?	

<b>Landlord Authorization</b>	What is the benefit to landlords to sign the landlord authorization form?	Signing the landlord authorization form enables the CAAs to access the landlord's water or wastewater utility account and make a payment on account arrearages on behalf of eligible households.
<b>Landlord Authorization</b>	What should households do if their landlords refuse to sign the landlord authorization?	OHCS understands that this barrier is a problem for this temporary funding, because CAAs are unable to award direct payments to households. Households who are unable to acquire a signed landlord authorization are recommended to seek other CAA or community assistance.
<b>General Program and Administration</b>	As the LIHWA Program extends over two program years, will the funding reflect this in two different program years for eligibility purposes?	No. For accounting purposes if funds remain at the end of the first program year, OPUS documentation may indicate a second stage of funding.
<b>General Program and Administration</b>	Do CAAs need to track both funding allocations of the LIHWA Program separately?	Yes, the CAAs must track the funds separately so that OHCS can meet the requirements for federal reporting.
<b>General Program and Administration</b>	How can CAAs streamline the application process for LIHWA?	Because LIHEAP and LIHWA require very similar documentation, the application processes are parallel and require little modification in OPUS data entry. CAAs may also use receipt of LIHEAP in the same program year for the same household as express enrollment or eligibility.
<b>General Program and Administration</b>	How did OHCS determine the standard payment range?	Oregon does not have an existing statewide water assistance program, so OHCS engaged early with water and wastewater utilities as well as other in-house programs to obtain data. The range is based off of requests for water assistance submitted through Oregon Emergency Rental Assistance Program (OERAP).
<b>General Program and Administration</b>	How much funding will CAAs have available to administer the program, conduct outreach, and make client payments?	OHCS will allocate CAAs 10% of their budget for administration for costs related to organizational salaries, accounting, grants management, and reporting. An additional 10% will be dedicated for outreach for costs related to coordination with community responsive organizations, advertisement, eligibility determination, and application notification processes. The remaining 80% will be dedicated to vendor payments on behalf of their eligible households.
<b>General Program and Administration</b>	What are the target populations and priorities of the LIHWA Program?	The target population is low-income households with high water burdens. Priorities include, but are not limited to, water and wastewater service continuity through household reconnections, averting disconnections, and paying arrearages. Provision of assistance is based on individual CAA procedures and policy.
<b>General Program and Administration</b>	What database will OHCS implement for data entry?	OHCS plans to administer LIHWA through OPUS, which is our database that already houses information for our energy assistance and weatherization programs.
<b>General Program and Administration</b>	What is the difference between LIHWA and the LIHEAP?	LIHWA provides water and wastewater assistance, does not count TANF as income, and cannot make direct payments to clients. LIHEAP provides home energy (heating, cooling, electricity, etc.) assistance, counts TANF as income, and may make direct payments to clients who qualify.

This page intentionally left blank.

## CONTRACT FOR WATER ASSISTANCE PROVISIONS

### BETWEEN

Yamhill Community Action Partnership (YCAP)

### AND

City of Dayton

This Low-Income Housing Water Assistance (LIHWA) Program Agreement ("Agreement") is entered into by and between the YCAP ("Agency"), City of Dayton ("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 insure 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"/>	Benton	<input type="checkbox"/>	Gilliam
<input type="checkbox"/>	Clackamas	<input type="checkbox"/>	Grant
<input type="checkbox"/>	Clatsop	<input type="checkbox"/>	Harney
<input type="checkbox"/>	Columbia	<input type="checkbox"/>	Hood River
<input type="checkbox"/>	Coos	<input type="checkbox"/>	Jackson
<input type="checkbox"/>	Crook	<input type="checkbox"/>	Jefferson
<input type="checkbox"/>	Curry	<input type="checkbox"/>	Josephine
<input type="checkbox"/>	Deschutes	<input type="checkbox"/>	Klamath
<input type="checkbox"/>		<input type="checkbox"/>	Lake
<input type="checkbox"/>		<input type="checkbox"/>	Lane
<input type="checkbox"/>		<input type="checkbox"/>	Lincoln
<input type="checkbox"/>		<input type="checkbox"/>	Malheur
<input type="checkbox"/>		<input type="checkbox"/>	Marion
<input type="checkbox"/>		<input type="checkbox"/>	Morrow
<input type="checkbox"/>		<input type="checkbox"/>	Multnomah
<input type="checkbox"/>		<input type="checkbox"/>	Polk
<input type="checkbox"/>		<input type="checkbox"/>	Sherman
<input type="checkbox"/>		<input type="checkbox"/>	Tillamook
<input type="checkbox"/>		<input type="checkbox"/>	Umatilla
<input type="checkbox"/>		<input type="checkbox"/>	Union
<input type="checkbox"/>		<input type="checkbox"/>	Wallowa
<input type="checkbox"/>		<input type="checkbox"/>	Wasco
<input type="checkbox"/>		<input type="checkbox"/>	Washington
<input type="checkbox"/>		<input type="checkbox"/>	Wheeler
<input type="checkbox"/>		<input type="checkbox"/>	Yamhill

Tribes served (Please check all that apply)		
<input type="checkbox"/>	Burns Paiute	Confederated Tribes of Warm Springs
<input type="checkbox"/>	Confederated Tribes of Coos, Lower Umpqua, and Siuslaw Indians	Cow Creek Band of Umpqua Indians
<input type="checkbox"/>	Confederated Tribes of Grand Ronde	Coquille Indian Tribe
<input type="checkbox"/>	Confederated Tribes of Siletz	Klamath Tribes
<input type="checkbox"/>	Confederated Tribes of Umatilla Reservation	

**To:** Honorable Mayor and City Councilors  
**From:** Rochelle Roaden, City Manager  
**Issue:** Approval to Purchase a Street Sweeper  
**Date:** March 7, 2022

**Background and Information**

In 2009 the city’s previous street sweeper was put out of service and Dayton has contracted to have the streets swept once a month. This costs approximately \$700/month or \$8,400 per year.

Western Systems currently has a used 2010 Schwarze A7000 street sweeper for sale for \$60,000. It has been fully maintained, has 42,655 miles, and should provide many years of use. (*Photos are attached.*) At the current rate of \$8,400 per year the city pays for sweeping it would take 7-8 years for the machine to recuperate its purchase cost and even less time if the city increased its sweeping program.

A sweeper would give the city better flexibility in keeping the streets clean. During the fall, one time a month is not enough to keep debris from clogging some of the storm drains. We would also be able to sweep non-curbed streets, address citizen concerns, and problem spots as needed.

Additionally, the sweeper would help us manage stormwater pollutants when and where needed most. One of the BMPs for the city’s proposed TMDL plan is to continue and eventually expand its street sweeping program. The purchase of this equipment would achieve those goals at a lower total cost to the city.

The City budgeted to replace two trucks in this fiscal year. Due to supply chain issues caused by the pandemic, we have only been able to order one truck. This will leave approximately \$25,000 in our Equipment Replacement Fund which can be used towards the purchase of the Street Sweeper. The Street Fund currently has \$162,000 in Contingency that I would like to transfer \$41,000 to the Equipment Replacement Fund to cover the remaining cost of the equipment plus 10% contingency (\$60,000 + \$6,000= \$66,000). (\$66,000-\$25,000= \$41,000). If the Council approves this purchase, I will bring back a supplemental budget for your approval.

**City Manager Recommendation:** I recommend purchasing the 2010 Schwarze A7000 street sweeper.

**Potential Motion to Approve:** “I move to approve the purchase of a 2010 Schwarze A7000 street sweeper with a not to exceed price of \$66,000.”

**Council Options:**

- 1 – Approve the purchase.
- 2 – Take no action and direct staff to bring further information back to the City Council at a later date.

This page intentionally left blank.

*2010 International A7000 Schwarze Sweeper*





**City fleet, fully maintained, 42,655 miles, good working condition, air system  
Maxx Force Navistar DT diesel engine, automatic transmission, dual drive, spring suspension,  
drum brakes, 11R225 radial tires, AM/FM/CD radio, air conditioning, air seat.**

**\$60,000 FOB Clackamas, OR**



**To:** Honorable Mayor and City Councilors  
**From:** Rochelle Roaden, City Manager  
**Issue:** Yamhill County Investing in Water and Sewer Infrastructure Grants  
**Date:** March 7, 2022

**Background Information:**

In December of 2021, the City applied for a portion of Yamhill County’s American Rescue Plan Act (ARPA) Funds for two projects:

1. Utility Bridge Mid-span Replacement with Infrastructure Upgrade project - \$1,000,000  
Match: \$1,000,000 (DEQ financing to cover match.)
2. Highway 221 Sewer Lift Station Project - \$511,000  
Match: \$511,000 (City to use \$511,000 of its ARPA allocation)

I will be bringing a Resolution and Supplemental Budget to the April meeting for the Council to approve for these funds.

The grants agreements are currently being reviewed by our attorney and are not available at the time of this packet preparation. To not delay the acceptance and receipt of the funds any further, I would like to recommend that the City Council authorize the Mayor to sign the grant agreements.

**City Manager Recommendation:** I recommend approval.

**Potential Motion to Approve:** *“I move that the City Council authorize the Mayor to sign the Yamhill County Investing in Water and Sewer Infrastructure Grant agreements with Yamhill County for the Utility Bridge and Highway 221 Lift Station projects.”*

**City Council Options:**

- 1 – Move to approve.
- 2 – Take no action and direct staff to provide additional information at a later date.

This page intentionally left blank.

**CITY OF DAYTON  
2022-2023 BUDGET CALENDAR**

April 18, 2022	Send the first Legal “Notice of Budget Committee meeting of May 2nd” to be published in the News Register on April 22, 2022 for the purpose of receiving 2022-2023 proposed budget and State Revenue Sharing.
April 22, 2022	Publish second Legal Notice of Budget Committee meeting by no later than April 23, 2021 for the May 2, 2022 budget meeting on the City of Dayton <i>website</i> .
May 2, 2022 6:30 pm Monday	General meeting of the total Budget Committee (City Council and Citizen Committee members) <ol style="list-style-type: none"> <li>1. Budget Committee Chair is elected (Not a Council member) and Secretary is elected (City Recorder).</li> <li>2. City Manager presents proposed budget and budget message.</li> <li>3. <i>Hear public comment</i> on the proposed budget and public hearing on State Revenue Sharing.</li> </ol>
May 16, 2022 6:30 pm Monday	First deliberation meeting of the total Budget Committee. <ol style="list-style-type: none"> <li>1. Reports and recommendations are given and Budget Committee makes changes where necessary.</li> <li>2. The Budget Committee passes a motion recommending to the City Council a budget for Fiscal Year 2022/2023 and approving an amount or rate of total property taxes to be certified for collection. Dinner will be served at 6:00 pm if the meeting is held in Council Chambers.</li> </ol>
May 23, 2022 6:30 pm	Continued deliberation meeting of the Budget Committee (if necessary).
May 23, 2022	Send the “Financial Summary and Notice of Budget Hearing” advertisement of Budget including summary budget statements for the June 6 <sup>th</sup> meeting to the News Register for publication on May 27, 2022
June 6, 2022	Public Hearing – in the City Council Chambers on the recommended 2022/2023 Budget and proposed use of State Revenue Sharing Funds.
June 21, 2022 Tuesday	City Council adopts a Resolution adopting budget, making appropriations and levying property taxes for general fund and special operating funds (public safety) and a resolution regarding receiving State Revenue Sharing Funds.
June 24, 2022	Certify Property Tax Levy to County Assessor on or before July 15.

This page intentionally left blank.



# Statement of Economic Interest Filer

Electronic Filing System  
Instructional Handbook

Oregon Government Ethics Commission  
3218 Pringle Rd SE, Ste 220  
Salem OR 97302-1680  
Phone: 503-378-5105  
[www.oregon.gov/OGEC](http://www.oregon.gov/OGEC)

## TABLE OF CONTENTS

Introduction .....	2
How to create your user profile .....	3-5
Logging into the Electronic Filing System.....	6
Dashboard.....	6
Forgot password .....	7
Forgot username.....	7-8
Forgot security question answers.....	8
How to request resignation of position .....	9
How to request appointment of position .....	9
Token ID instructions for SEI filer.....	9-10
Date of appointment.....	10
Filing a report .....	10-13
System requirements .....	13
FAQ's .....	14
Annual Verified Statement of Economic Interest (SEI).....	15-21

### **DISCLAIMER**

This training material is issued by the Oregon Government Ethics Commission (Commission) pursuant to ORS 244.340 Continuing Education Program. This publication is intended for educational and training purposes only and should not be used as a substitute for a review of the specific statutes and rules. There may be other laws or regulations not within the jurisdiction of the Commission that apply to actions or transactions described in this training material. Do not reproduce or distribute without the express written permission of the Commission.

There are approximately 5,500 Oregon public officials who must file an Annual Verified Statement of Economic Interest (SEI) with the Oregon Government Ethics Commission by **April 15<sup>th</sup>** of each calendar year.

**Public officials who are required to file reports are specified in ORS 244.050.** Please refer to that section of the law to see if your specific position requires you to file these forms. In general, public officials who hold the following positions are required to file:

- ❖ **State:** Public officials who hold elected or appointed executive, legislative or judicial positions. This includes those who have been appointed to positions on certain boards or commissions.
- ❖ **Counties:** Elected officials, such as commissioners, assessors, surveyors, treasurers and sheriffs must file, as do planning commission members and the county's principal administrator.
- ❖ **Cities:** All elected officials, the city manager or principal administrator, municipal judges and planning commission members.
- ❖ **Districts:** Administrative and financial officers in school districts, education service districts and community college districts. As well as some members of the board of directors for certain special districts.
- ❖ **Candidates:** Individuals running for some elected public offices. are also required to file.

The Commission staff has identified the positions held by public officials who must file the SEI form and has them listed in the Electronic Filing System (EFS) by jurisdiction. Each jurisdiction [city, county, executive department, board or commission, etc.] has designated a person who acts as the Commission's point of contact for that jurisdiction. [OAR 199-020-0005(1)]

This contact person, otherwise known as the **Jurisdictional Contact, or JC**, for each jurisdiction has an important role in the annual filing of the SEI forms. It is through this contact person that the Commission obtains the name and email address of each public official who is required to file. When there is a change, through resignation, appointment or election, in who holds a position, the **Jurisdictional Contact** makes the necessary changes in the EFS.

**Please Note:** If there is a change in the SEI filer's email address or other contact information, it is the **SEI filer's responsibility** to make the change in their personal account - not the responsibility of the JC.

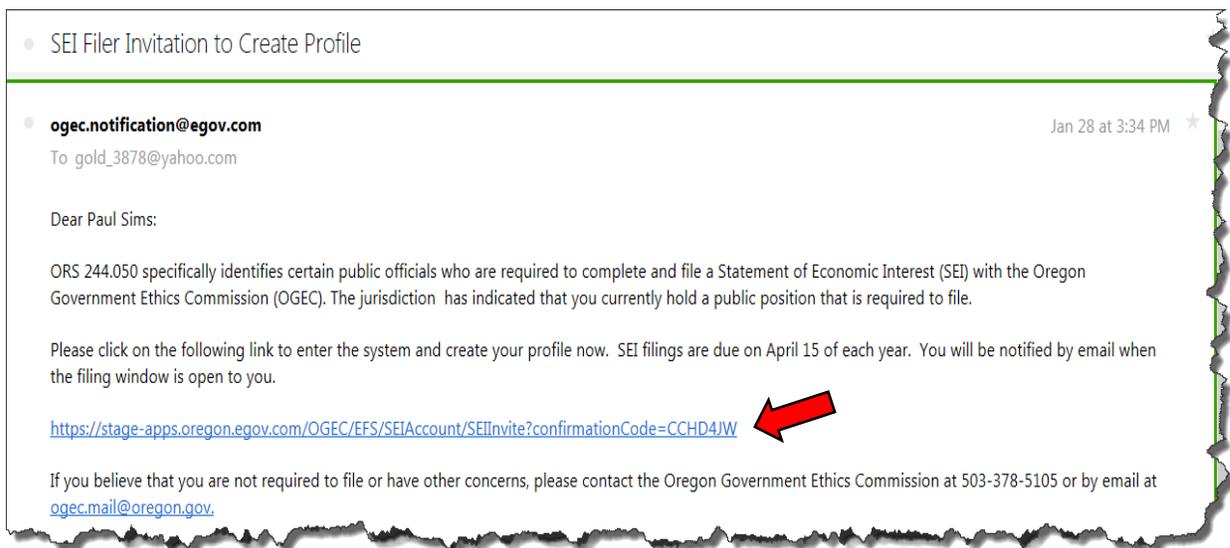
As with other provisions in Oregon Government Ethics law, it is each public official's personal responsibility to ensure they comply with the requirement to complete and submit the SEI form by April 15<sup>th</sup>. Those public officials who must file a SEI form are well served if the **Jurisdictional Contact** ensures that the email address entered upon seating of the filer is accurate and one that is checked regularly by the SEI filer. It can be a personal email address.

## HOW TO CREATE YOUR USER PROFILE

**NOTE:** You will only have 90 days after receiving an invitation to create your personal profile account. You will only need one (1) user profile, even if you have multiple roles or seat assignments in the EFS. If you have additional filing requirements under ORS Chapter 244, each assignment by a Jurisdictional Contact will list your positions in the one (1) personal account profile you have set-up. Once you have created your initial profile account, if you hold more than one position, all positions held should be listed under the Current Positions Held section upon logging in. Please verify that they are listed. If not, notify the Jurisdictional Contact (JC) to report the missing position(s).

How to get started?

1. Locate the system-generated email from the Oregon Government Ethics Commission: [ogec.notification@egov.com](mailto:ogec.notification@egov.com)
2. Locate the email link within the email.



3. Click on the link or copy the link into your web browser address bar. It will open the default web browser on your system and present the "Create a New Account" interface. Make sure to complete all fields. Be aware that many of the fields are prepopulated with information provided by the JC during the seat/position assignment process. In addition, choose your User Name carefully, as the User Name field is not changeable due to security reasons. The use of an email address as a User Name is **NOT** recommended. Contact the Oregon Government Ethics Commission administration if you have any questions.

## Create a new Account

If you already have an account, please [Log in.](#)

Choose a user name and password

**Username \***

**Password \***

**ⓘ** Passwords must have a minimum of one upper, one lower, one digit and one special character. Passwords must be at least 8 and no more than 20 characters long. Special characters include any of the following: ()!#\$%&'.\*,:;<=>@[\_`{|}~

**Confirm Password \***

Choose your security questions

**Security Question 1 \***

**Answer 1 \***

**ⓘ** Security questions are case sensitive.

**Security Question 2 \***

**Answer 2 \***

**ⓘ** Security questions are case sensitive.

4. To complete this process you will:

- Select a user name.  
*Note: Your username will be permanent and cannot be changed.*
- Select a password. Passwords must have a minimum of:
  - ✓ One upper case letter
  - ✓ One lower case letter
  - ✓ One numerical digit, and
  - ✓ One special character- *See text help for special character list.*
  - ✓ Must be at least 8 and not more than 20 characters long.
- Create two password security questions. For password retrieval purposes, the security question answers are **case and space sensitive**. *Note: If your security question answer contains more than a one word answer, you will need to remember to include all spaces, punctuation, special characters, etc. that you used.*

- Verify that the pre-populated personal profile information is correct. It is your responsibility as a SEI filer to maintain your own profile information, which includes mailing address, phone number and most importantly, the email address.
- You also have the option of identifying an alternate contact person who will receive the same system-generated email reminder notices that you receive. Be sure to check the box to include the designated alternate contact in email notifications. *Note: It is recommended that you list an alternate contact, such as your JC, to ensure that important dates are not missed and tasks are completed on time.*

**Alternate Contact Information**

If you wish to designate another person to also receive notifications please complete the below information.

Include Alternate Contact in email notifications

**Last Name**

Spears ✓

**First Name**

Joanne ✓

**Alternate Contact Phone**

503-123-4567 x8910 ✓

**Alternate Contact Email**

monica.walker@ogec.oregon.gov ✓

5. After confirming all information is correct, select **CONTINUE**.
6. Verify Registration. You will now be asked to verify your personal profile information. Select **CONTINUE**.
7. Confirmation. If you have successfully registered, the **CONFIRMATION** page will appear naming the jurisdiction you have registered for. You will receive a system-generated email confirming that you have successfully registered.
8. Once you have created your personal profile, you will now select **GO TO MY ACCOUNT** to view your account.

**NOTE:** You can edit only your own personal profile information. You cannot substitute another individual to your assignment or to maintain your profile information. When you need to change personal information, such as mailing address or email address, click on the drop down arrow next to your name in the upper right corner of your account page and choose “Edit My Profile.”

## LOGGING INTO THE ELECTRONIC FILING SYSTEM

When logging into the system after the initial account creation, you will be directed to the SEI dashboard.

Future logins will direct you to the “**Choose Role**” page first, where you will select your role. Available roles have a green checkmark. Roles that may be added have a blue plus mark.

Select the “**Statement of Economic Interest (SEI) Filer**” role to get to the SEI dashboard.



## DASHBOARD

The Dashboard provides access to your SEI **Reports**, any **Documents** uploaded to support your SEI report, and all email **Communications** sent by the EFS. Upon initial login after the creation of your profile, you will be taken directly to your SEI dashboard; thereafter, you must select your role before entering the dashboard.

If you hold other roles, you will have a separate dashboard for each of those roles.

1. You may navigate between views, i.e. Reports, Documents and Communications, of your dashboard by using the tab based system. The default view will be the **Reports** tab.
2. Any email notices sent by the EFS will be viewable in the **Communications** tab. Click on the **Subject** link to view the text of the communication.
3. **Documents** are anything provided to the agency as part of your report filing. IF the system does not allow you to directly upload your required documents you will need to electronically send them to the Commission at: [mail@ogec.oregon.gov](mailto:mail@ogec.oregon.gov) noting the SEI filer name, jurisdiction, report year, and a request that the document be attached to your filing. The OGEC Administrator will then attach the document to the filed report. Documents may be viewed through the **Documents** tab.

## FORGOT PASSWORD

1. From the Electronic Filing System Sign In page, select the **“Forgot password?”** navigation link.

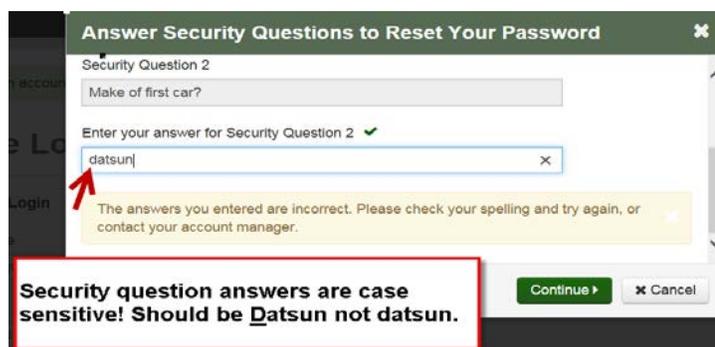


2. **“Forgot Your Password”** window displays.

3. Enter your user name. Select 

4. Answer security questions. Security question answers are case and space sensitive.

*Note: If your security question answer contains more than one word, you will need to remember to include all spaces, punctuation, special characters, etc. that you used.*



5. Select a new password. Passwords must contain at least 8 characters, at least one upper case letter, at least one lower case letter, at least one number and at least one special character. Passwords are case sensitive. (For details see page 4)

6. If the system does not recognize your security question responses, call or email OGE staff at: 503-378-5105 / [mail@ogec.oregon.gov](mailto:mail@ogec.oregon.gov) and a password reset will be sent to you. You will then be able to change your password and update the security questions/responses on your account.

## FORGOT USERNAME

1. From the Electronic Filing System Sign In page, select the **“Forgot username?”** navigation link.

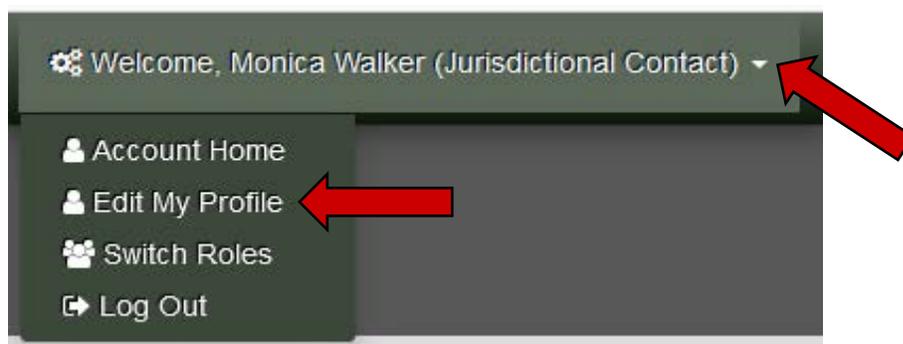
2. **“Forgot Your Username”** window displays.

3. Enter your email address. Select 

4. You will be routed back to the Sign In page. A system generated message will appear in the body of the page. The message should read: “We found an account for, (*your email address appears here*). An email will be sent to that address.”
5. The system will generate an email from [ogec.notification@egov.com](mailto:ogec.notification@egov.com). The message states the purpose of receipt of this email is to respond to a request for your username. This email will provide all usernames listed under the email address used.
6. Review the usernames and select the username for your SEI account.  
*Note: Usernames will appear in the order of oldest to newest.*

## FORGOT SECURITY QUESTION ANSWERS

1. You will need to request a password reset. Call or email OGEC staff at: 503-378-5105 / [mail@ogec.oregon.gov](mailto:mail@ogec.oregon.gov).
2. If emailing, your request must specifically request a “password reset”.
3. A system-generated email will notify you of a request to reset the password. You will receive instructions in this email to log into the Electronic Filing System (EFS) and create a new password. *NOTE: This reset request is only active for **24 hours**.*
4. In the system header (top portion of the web page), locate the drop down arrow next to your name. Click on “**Edit My Profile**” to view and amend



5. Select “**Security Questions**” 
6. View and amend your security questions.
7. Select save and return.

## HOW TO REQUEST RESIGNATION OF POSITION

Contact the Jurisdictional Contact (JC) assigned to the jurisdiction(s) in which you are elected or appointed, and advise them of your resignation.

You will not have the option of resigning and removing yourself in the Electronic Filing System (EFS).

If you hold the position and are seated on April 15<sup>th</sup> of the required filing period, you will be responsible for filing the required SEI report for that year.

*Example:* If you held a position anytime during the period of April 16<sup>th</sup> of the previous year through April 15<sup>th</sup> of the current year, you would be required to file the annual SEI report. If however, you resigned and vacated your position on or before April 14<sup>th</sup> of the current year, you would not have a SEI filing requirement. If you have any questions regarding the filing requirements found in ORS Chapter 244, contact staff at the Oregon Government Ethics Commission: 503-378-5105 / [mail@ogec.oregon.gov](mailto:mail@ogec.oregon.gov).

Once the Jurisdictional Contact has removed you from the assigned position, you will receive a system-generated email advising you of this action.

## HOW TO REQUEST APPOINTMENT OF POSITION

Contact the Jurisdictional Contact (JC) assigned to the jurisdiction(s) in which you are elected or appointed to advise them of your appointment.

You will not have the option of adding yourself in the Electronic Filing System (EFS).

Once the JC has assigned you to your position in the system, you will receive a system-generated email invitation to create your personal profile account.

*Note: It is highly recommended that you verify your preferred email with the JC to ensure it is correct and one that you access on a regular basis.*

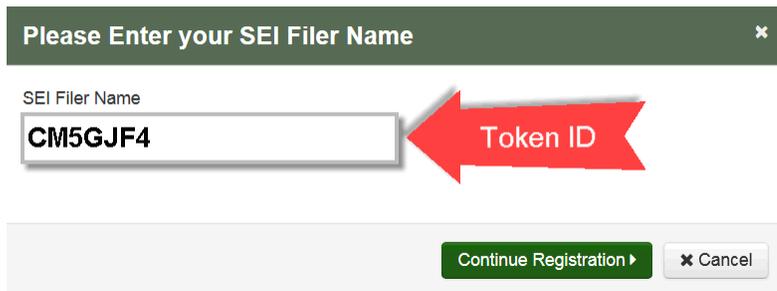
## TOKEN ID INSTRUCTIONS FOR SEI FILERS

The “Invite Token” is a system-generated confirmation code. If you cannot locate your system-generated email invitation from the Oregon Government Ethics Commission, i.e. from [ogec.notification@egov.com](mailto:ogec.notification@egov.com), that contains your invitation to create your profile link, the following instructions will guide you through the registration process using the “**Invite Token**”.

To obtain the **Invite Token**, contact the JC assigned to the jurisdiction(s) in which you are elected or appointed or the Oregon Government Ethics Commission: 503-378-5105 / [mail@ogec.oregon.gov](mailto:mail@ogec.oregon.gov). You will use the system-generated **Invite Token** to register. Once you have this code, follow these steps:

**NOTE:** You will only have 90 days to create your account profile. Account profiles must be created before **March 15<sup>th</sup>** in order to receive all notifications from the OGEC.

1. Navigate to the Oregon Government Ethics Commission- Electronic Filing System (EFS): <https://apps.oregon.gov/OGEC/EFS>
2. From the Welcome page, select the “Register as a new user” navigation link.
3. From the “Choose Role” page, select the “Statement of Economic Interest (SEI) Filer role.
4. In the SEI Filer Name field, key in the invite token code.



The screenshot shows a web form titled "Please Enter your SEI Filer Name". The form has a single input field labeled "SEI Filer Name" which contains the alphanumeric string "CM5GJF4". A red arrow points from the text "Token ID" to the input field. Below the input field are two buttons: "Continue Registration" and "Cancel".

5. Select Continue Registration.

## DATE OF APPOINTMENT

The JC enters the date of appointment information when inviting you to create an account profile. If you believe that it is incorrect, contact the JC for your jurisdiction and ask them to make the correction.

## FILING A REPORT

Reports are filed annually. If you have a SEI reporting requirement, and when the filing window is open, you will receive an email notice from the system sent to the email address you have on file in your account. If you do not hold the office on April 15<sup>th</sup> of the current year, and the JC has removed/vacated you from the seat assignment prior to April 15<sup>th</sup>, you will not have a requirement to file an SEI report.

**NOTE:** You may be precluded from filing based on the appointment date entered by the JC when the registration/account was created. The system will determine if there is a filing requirement and make the option available. If there is no filing requirement, the option to file will not be available.

1. Log into the Oregon Government Ethics Commission- Electronic Filing System (EFS): <https://apps.oregon.gov/OGEC/EFS>

2. Select the “Statement of Economic Interest (SEI) Filer” role – (See page 6 above for a diagram). Once on the dashboard, verify that your role is set as “SEI Filer”, then ensure you are under the “Reports” tab and select the **File a New Report** button at the bottom of the screen.

Your role is currently set as *SEI Filer*.

Your report status is **DELINQUENT**

Current Positions Held:

- **COUNCIL, HALFWAY** - Appointed 1/1/2017

You have outstanding penalties or sanctions! Our records indicate that you currently have a balance of **\$2,700.00** in penalties.

[View Penalties and Sanctions](#)

Reports Penalties & Sanctions (2) Documents Communications

### Current Reports and Amendments

Year	Confirmation Number	Filing Date	Documents	Status	Commands
<a href="#">2021</a>	AMT67T5		No	<a href="#">Pending</a>	<a href="#">✎</a> <a href="#">✕</a>
<a href="#">2018</a>	755337	04/10/2018	No	<a href="#">Filed</a>	<a href="#">+</a>
<a href="#">2017</a>	C6J8M94	04/09/2017	No	<a href="#">Filed</a>	<a href="#">+</a>

« < 1 > »

Showing 1 to 3 of 3 entries

[+ File a New Report](#)

3. If you have filed electronically in past years, this report will pre-populate with the information you entered for the previous year’s SEI report. Thoroughly review and make any necessary changes.
4. Complete all sections of the form. If you have nothing to report for a section, select the **Check here for none** checkbox. Note that for each section where you do have information to add, click the **Add an Item** button. You may enter as many items as necessary. Each new row will be added to your report independently.
5. For additional help on any section of the form, select the  icon and a pop-up window will open with additional information.

## SEI Report for 2020

Current Positions Held

- **COUNCIL, HALFWAY** - Appointed 1/1/2017

### 1. BUSINESS OFFICE OR DIRECTORSHIP; BUSINESS NAME:

Check here for none

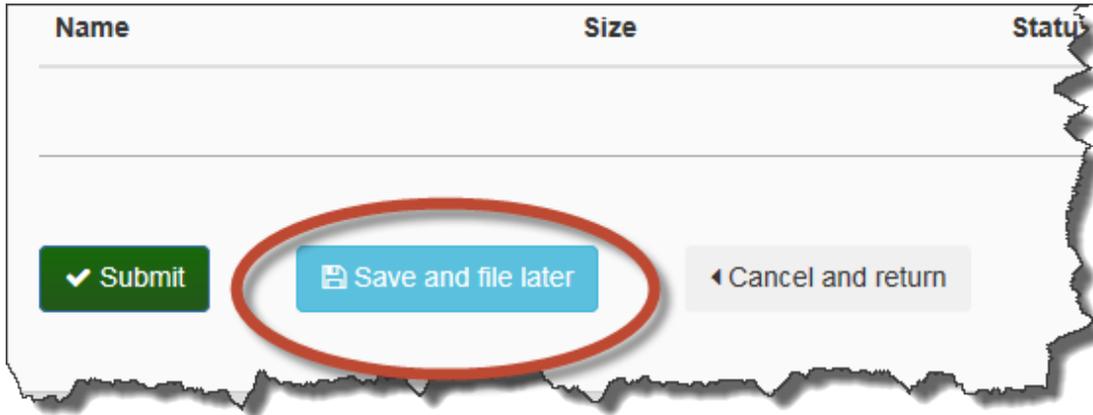
 A. If you or a member of your household were an officer or director of a business during **2019**, please indicate that information below.

Business Name	Address Line	City	State	ZIP	Description of Business	Title of Office	Held by Whom	Edit	Delete
---------------	--------------	------	-------	-----	-------------------------	-----------------	--------------	------	--------

No Data to Report

[+ Add an Item](#)

- If you must stop before completing the form, and would like to return to file later, select **Save and file later**.



- When you save the report, you will see it display with a **Pending** status in the “Reports” tab of the dashboard. You may edit the saved report at any time by selecting the **edit icon** -  in the row the report is in.

Current Reports and Amendments

Search  Refresh 10 Menu

Year	Confirmation Number	Filing Date	Documents	Status	Commands
<a href="#">2021</a>	AMT67T5		No	<a href="#">Pending</a>	 

**NOTE:** It is important to remember that completed reports are due by April 15<sup>th</sup>. A **Pending** report will not qualify as a completed and filed SEI report.

- When the form is complete, select **Submit**. (See diagram above under #6)
- Electronic signature.** You will be prompted to sign your name to complete the filing. Type your first and last name as it appears in your personal profile. Click “Confirmed” then select “File Report”.

Submit Report?
✕

Please confirm that you wish to submit this report

I certify under penalty of false affirmation that the information is true and correct.

Electronic Signature \*

Confirmed



10. The screen will change to “**Report Successfully Filed.**” If you do not see this prompt, the system may return you to the portion of the report that needs more information. Once corrected, you can successfully file. If you complete a “Pending” report, you will see the status has change from **Pending** to **Filed** in the “Reports” tab of the dashboard.

## Electronic Filing System - SEI Filer Report Confirmation

**Report Successfully Filed**

Thank you, your **Oregon Government Ethics Commission E-Filing Report for 20** has been successfully submitted.

- Your confirmation number is: **ABC123**
- An email receipt has been sent to the email address provided.
- You can also print this receipt for your records.

[Go to my account](#) [Print This Page](#)

*NOTES: If you are assigned to more than one jurisdiction, you will be req..red to complete only one SEI report and you will see all positions held listed on the dashboard when logged into your account.*

*During the reporting period beginning March 15<sup>th</sup>, you will have access to complete the current year's SEI report disclosure information. If you try to file a new report and it is NOT during a reporting period or you have already completed your current report, the following message will display: “**No new reports are due at this time.**”*

*It is important to note that the **filing deadline is always April 15<sup>th</sup>**, even if that date falls on a weekend or holiday. The electronic filing system is available 24-hours a day and 7 days a week for your convenience.*

## SYSTEM REQUIREMENTS

### Operating systems:

- Windows 7 and above;
- Apple Macintosh OX X 10.8 and above;
- XP

### Browsers:

- IE 7/8 (limited support)
- IE 9 or greater
- Firefox version 23 or greater
- Google Chrome version 29 or greater
- Safari version 5.1 or greater

### Mobile devices

Although, one can view the Electronic Filing System (EFS) on any mobile device that is connected to the internet. Due to tabularized data displays, this application may not translate well to all mobile devices. Therefore, it is recommended that a tablet device or larger be used for the best experience.

## FAQS

Once logged in to the account, do the sessions time out?

Yes. The session will time out after a 15 minute period of inactivity.

Can filers file a paper Statement of Economic Interest (SEI)?

No. Since 2016, all required filers must file electronically.

Can anyone get a password to file electronically?

No. Only those statutorily identified as required filers who have been assigned to a seat in the system can access the Electronic Filing System (EFS) for filing purposes.

How long is the invitation for a SEI filer to create an account in the EFS valid?

90 days.

What if a SEI filer attempts to create their account after the 90 days?

The SEI filer would need to contact their JC to request a new, active token. If a filer does not create their account within the 90 days, the system will generate an email reminder the first part of March. The JC will need to vacate the seat and reassign the filer to generate an active token.

When is the deadline for filing an annual SEI report?

April 15<sup>th</sup> of each year.

*NOTE: The Electronic Filing System (EFS) is available 24/7.*

When does the “window” for filing the SEI report open?

Annually on March 15<sup>th</sup>. Giving SEI filers 30 days to access and file their SEI reports.

*NOTE: SEI filers, who have an account profile, will receive an email notification on March 15<sup>th</sup> letting them know the filing window is open and reminding them that they are required to file.*

Are Jurisdictional Contacts (JCs) responsible for assisting filers?

Yes. JCs are responsible for assisting SEI filers in creating their profiles and setting up their accounts within the EFS. In addition, JCs should reach out to their jurisdictional seats and act as the local support person to aid SEI filers in completing and filing their annual SEI reports.

*NOTE: JCs are **NOT** responsible for filing. SEI filers are responsible for filing their own SEI reports.*

Are all public officials assigned to jurisdictional seats required to file a SEI?

No. Only public officials listed under ORS 244.050 are required to file an SEI report.

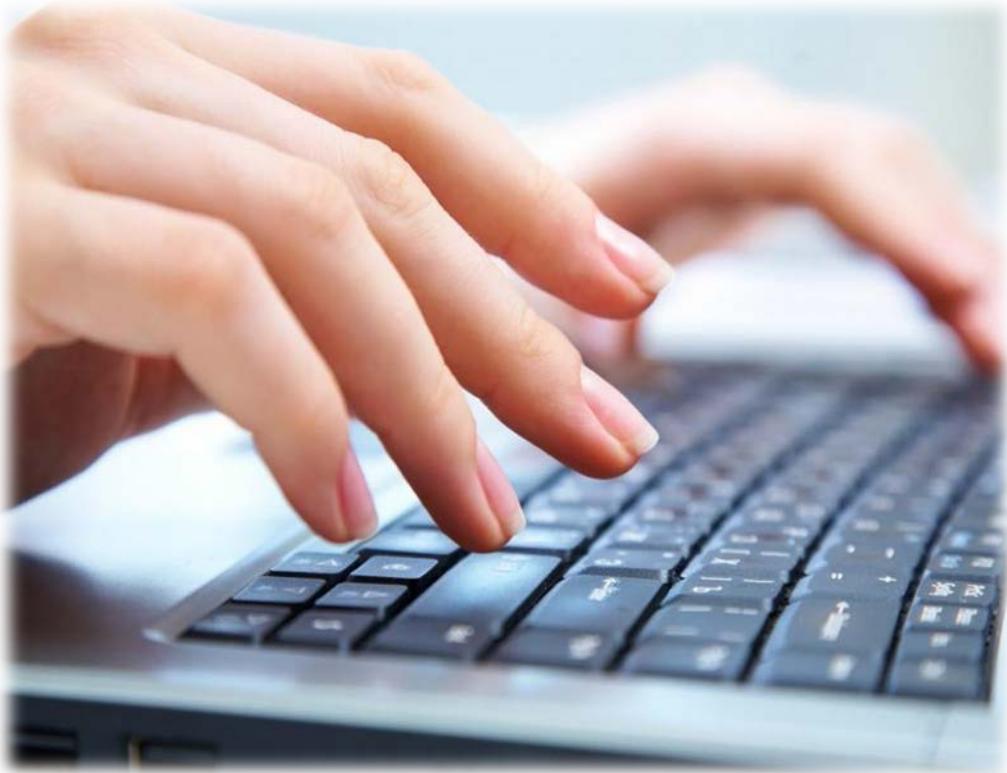
Are the disclosure questions different from year to year?

No. The questions are statutorily mandated and have not changed.

The system is not accepting my email address the way I entered it?

Try entering your email address in all lowercase letters.

# Statement of Economic Interest



Oregon Government Ethics Commission  
3218 Pringle Rd SE, Suite 220  
Salem OR 97302-1544  
Phone: 503-378-5105  
[www.oregon.gov/OGEC](http://www.oregon.gov/OGEC)

## ANNUAL VERIFIED STATEMENT OF ECONOMIC INTEREST

The Oregon Government Ethics Commission (Commission) has been informed that you are a public official who is required by ORS 244.050 to electronically file a Statement of Economic Interest (SEI). The governing body you serve has provided us with your name, position, and email address. You will have 90 days from the date you receive a system-generated email from the Oregon Government Ethics Commission (Commission) to create a username, password, confirm your pre-filled personal profile information is correct, and electronically submit to the Commission.

During the filing period, failure to complete and electronically file by the final filing date may subject you to an automatic civil penalty of \$10.00 for each of the first 14 days the SEI is late and \$50.00 for each day thereafter, up to a maximum of \$5,000 [ORS 244.350(4)(c)].

### Annual Verified Statement of Economic Interest Filing Instructions:

- ORS 244.050 specifically identifies certain public officials who are required to electronically file the SEI. Your position is one of those listed. **If you do not believe that you are required to file a SEI or if you have other questions, please call the Commission at (503) 378-5105 as soon as possible.**
- If you hold more than one position that is required to file, you will electronically file only one report.

The most common errors officials make in filing are:

- (a) Failing to list all sources of household income for question 2. All sources of income exceeding 10% of the total annual household income must be listed. (*The question does include the public position you hold.*) Do not overlook the fact that a pension or social security benefit represents part of the household income. Please refer to the definition of income.
  - (b) Completing items 7 to 10 when not necessary. Please carefully read the instructions in the box prior to question 7. The questions need to be answered only if the conditions described in the instructions apply to your responses.
- **Please do not fail to respond to the email notification!** ORS 244.350(4)(c) prescribes assessment of a penalty of \$10 for each of the first 14 days the SEI is late and \$50 for each day thereafter that passes after the filing deadline date, up to a maximum of \$5000.
  - You are required to electronically file **no later than April 15<sup>th</sup>**. Please contact the Commission at: 503-378-5105 / [mail@ogec.oregon.gov](mailto:mail@ogec.oregon.gov) if you have questions.
  - The electronic filing system is available 24-hours a day and 7 days a week. **There is no exception to the April 15<sup>th</sup> filing deadline, if it falls on a holiday or weekend.**

## **STATUTORY REFERENCES**

**Item 4-A, ORS 244.020(7)(b)(F)** – Reasonable expenses paid by any unit of the federal government, a state or local government, a Native American tribe that is recognized by federal law or formally acknowledged by a state, a membership organization to which a public body as defined in ORS 174.109 pays membership dues or a not-for-profit corporation that is tax exempt under section 501(c)(3) of the Internal Revenue Code, for attendance at a convention, fact-finding mission or trip, conference or other meeting if the public official is scheduled to deliver a speech, make a presentation, participate on a panel or represent state government as defined in ORS 174.111, a local government as defined in ORS 174.116 or a special government body as defined in ORS 174.117.

**Item 4-B, ORS 244.020(7)(b)(H)** – Reasonable food, travel or lodging expenses provided to a public official, a relative of the public official accompanying the public official, a member of the household of the public official accompanying the public official or a staff member of the public official accompanying the public official, when the public official is representing state government as defined in ORS 174.111, a local government as defined in ORS 174.116 or a special government body as defined in ORS 174.117.

(i) On an officially sanctioned trade-promotion or fact-finding mission; or

(ii) In officially designated negotiations, or economic development activities, where receipt of the expenses is approved in advance.

## **DEFINITIONS**

**"Business"** means any corporation, partnership, proprietorship, firm, enterprise, franchise, association, organization, self-employed individual and any other legal entity operated for economic gain. This does not include income-producing not-for-profit corporations that are tax-exempt under section 501(c) of the Internal Revenue Code with which a public official or relative of a public official is associated in a non-compensated capacity. [ORS 244.020(2)]

**"Income"** means income of any nature derived from any source, including but not limited to any salary, wage, advance, payment, dividend, interest, rent, honorarium, return of capital, forgiveness of indebtedness, retirement income, real estate transactions, inheritance income, or anything of economic value received as income including income from government sources (i.e., social security, your public salary, etc.). [ORS 244.020(9)]

**"Honorarium"** means a payment or something of economic value given to a public official in exchange for services upon which custom or propriety prevents the setting of a price. Services include, but are not limited to, speeches or other services rendered in connection with an event. [ORS 244.020(8)]

**"Person"** means, for purposes of this form, (a) the public official required to file a Statement of Economic Interest and (b) an individual, corporation, partnership, joint venture, and any other similar organization or association.

**"Member of Household"** means any person who resides with the public official.  
[ORS 244.020(11)]

## **Questions requiring disclosure:**

### 1. **BUSINESS OFFICE OR DIRECTORSHIP; BUSINESS NAME:**

- A. If you or a member of your household were an officer or director of a business (see definition of "business") during the previous year, please indicate that information below. (These would be personal business ventures, not the public position you hold. Items A and B may be the same and Item B may be subsidiary of parent company listed in Item A for example.) [ORS 244.060(1) & (2)]

You will list the **Business Name, Business Address, Title of Office, Held by Whom,** and a **Description of the Business.**

- B. List the names under which you or members of your household did business (see definition of "business" above) during the previous year:

You will list the **Business Name, Title of Office, Business Address, Held by Whom,** and a **Description of the Business.**

2. **SOURCES OF INCOME:** Identify the sources of income received by you or a member of your household, 18 years of age or over, who during the previous year produced 10% or more of the total annual household income. (Your business would be a source, not the individual clients of your business.) [ORS 244.060(3)]

You will list the **Name of the Source, Address of the Source,** and a **Description of the Source.** For example: Salem Hospital, 1234 Oak St., Salem OR; Spouse's salary.

3. **REAL PROPERTY:** List all real property (residential, commercial, vacant land, etc.) in which, during the previous year, you or a member of your household had any ownership interest, any option to purchase or sell, or any other right of any kind in real property, including a land sales contract, **located within the geographical boundaries of the public entity you serve.** (Boundaries for legislators, or filers from state agencies, boards, commissions or institutions would be the state borders. Boundaries for local filers would be the limits of the city, county or district you serve.) [ORS 244.060(4)(a)] **Do not list your principal residence.** [ORS 244.060(4)(b)]

You will list a **Description of the real property** and the **Address.**

4. **OFFICE RELATED EVENTS:**

**A.** List the amount of any expenses with an aggregate value exceeding \$50 provided to you during the previous year when participating in a convention, mission, trip, or other meeting as described in ORS 244.020(7)(b)(F), which is an exception to gift restrictions. *(Do not list expenses that were paid by the public body you represented.)* [ORS 244.060(5)]

You will list the **Date, Organization Name, Address, Nature of Event** and **Amount**.

Any organization, unit of government, tribe or corporation that provides a public official with expenses with an aggregate value exceeding \$50 for an event described in ORS 244.020(7)(b)(F) shall notify the public official in writing of the amount of the expense. The organization, unit, tribe or corporation shall provide the notice to the public official within 10 days after the date the expenses are incurred. This notification may be uploaded when filing.

**B.** List the amount of any expenses with an aggregate value exceeding \$50 provided to you during the previous year when participating in a mission, negotiations, or economic development activities described in ORS 244.020(7)(b)(H), which is an exception to the gift restrictions. *(These events are those that were officially sanctioned or designated by your public body. Do not list expenses that were paid by the public body you represented.)* [ORS 244.060(6)]

You will list the **Date, Organization Name, Address, Nature of Event** and **Amount**.

5. **HONORARIA:** List all honoraria *(see definition)* allowed in ORS 244.042, with a value exceeding \$15, received by you or a member of your household during the previous year. [ORS 244.060(7)]

You will need the **Date, Organization Name, Nature of Event** and **Amount**.

Under ORS 244.100(2) any person that provides a public official or candidate, or a member of the household of the public official or candidate, with an honorarium or other item allowed under ORS 244.042 with a value exceeding \$15 shall notify the public official or candidate in writing of the value of the honorarium or other item. The person shall provide the notice to the public official or candidate within 10 days after the date of the event for which the honorarium or other item was received.

6. **SHARED BUSINESS WITH LOBBYIST:** List the name of any compensated lobbyist who was associated with a business with which you or a member of your household was also associated during the previous year. *(Example: The public official or household member is an employee or owner of a private company that also employs a lobbyist. Owning stock in a publicly traded company in which the lobbyist also owns stock is not a relationship that requires disclosure.)* [ORS 244.090(1)]

You will need the **Name of the Lobbyist**, the **Name of the Business** and the **Type of the Business**.

***PLEASE NOTE – Do NOT answer items 7, 8, 9, and 10 unless the source of the interest is derived from an individual or business that has a legislative or administrative interest or that has been doing business, does business or could reasonably be expected to do business with the governmental agency of which you hold an official position or over which you exercise any authority.***

***"Legislative or administrative interest" means an economic interest, distinct from that of the general public in any matter subject to the decision or vote of the public official acting in the public official's capacity as a public official.***

7. **INCOME OF \$1,000 OR MORE**: Respond only if you or a member of your household received a source of income exceeding an aggregate amount of \$1,000 during the previous year, and that income was derived from an individual or business that has been doing business, does business, or could reasonably be expected to do business with, or has a legislative or administrative interest in the governmental body you serve. **[ORS 244.060(8)]**

You will need to report the **Income Source, Address and Description**.

8. **DEBT OF \$1,000 OR MORE**: Respond only if you or a member of your household owed a debt of \$1,000 or more to a person during the previous year, and that debt involved an individual or business that did business with, or reasonably could be expected to do business with, or had a legislative or administrative interest in the public body you serve. *(Note: Do not list loans from state or federally regulated financial institutions (banks, etc.) or retail credit accounts and do not list the amounts owed.)* **[ORS 244.070(1)]**

You will need to list the **Name of Creditor, Date of Loan, and Interest Rate of Loan**.

9. **BUSINESS INVESTMENT OF MORE THAN \$1,000**: Respond only if you or a member of your household had a personal, beneficial interest or investment in a business of more than \$1,000 during the previous year, if the investment involved an individual or business that did business with or reasonably could be expected to do business with, or had a legislative or administrative interest in the public body you serve. *(Note: Do not list the amount of the investment. Do not list individual items in a mutual fund or blind trust, or a time or demand deposit in a financial institution, shares in a credit union, or the cash surrender value of life insurance.)* **[ORS 244.070(2)]**

You will list the **Business Name, Address, and a Description of the Business**.

10. **SERVICE FEE OF MORE THAN \$1,000:** Respond only if **you** (*not your business*) received a fee of more than \$1,000 during the previous year from a person for whom you performed a service, if the service involved an individual or business that did business with, or reasonably could be expected to do business with, or had a legislative or administrative interest in the public body you serve. (*Do not list fees if you are prohibited from doing so by law or a professional code of ethics.*) **[ORS 244.070(3)]**
11. **VERIFICATION:** Under penalties for false swearing/false affirmation, I declare that the information submitted in this electronic filing is, to the best of my knowledge and belief, true, accurate, and complete.

As with other provisions in Oregon Government Ethics law, it is each public official's personal responsibility to ensure they comply with the requirements to complete and electronically submit the SEI by April 15<sup>th</sup>.

If you have any questions regarding the Annual Verified Statement of Economic Interest please contact the Oregon Government Ethics Commission.

Oregon Government Ethics Commission  
3218 Pringle Rd SE, Ste 220  
Salem, OR 97302-1680  
Phone: 503-378-5105  
Website: [www.oregon.gov/OGEC](http://www.oregon.gov/OGEC)  
Email: [mail@ogec.oregon.gov](mailto:mail@ogec.oregon.gov)

### **Additional Training Resources:**

The following additional training resources can be found on the OGEC website at:

#### **[SEI Filer Training & Resources](#)**

- **Training on How to File an SEI report** - This FREE online training covers how to file the annual Statement of Economic Interest (SEI) report in the Electronic Filing System (EFS). We'll demonstrate how to navigate the EFS and discuss the information required in the SEI report. Participants will also have the opportunity to ask questions and hear questions asked by others.

To register for an upcoming training, click on the link above.

- **Video Tutorial** - This video will guide Statement of Economic Interest (SEI) filers in creating and setting-up their account profiles within the Electronic Filing System (EFS) provided by the OGEC.

**Questions** - If you have questions about the trainings or resources available, please contact us at: 503-378-5105 or via email at: [training@ogec.oregon.gov](mailto:training@ogec.oregon.gov).

Wellfield Production and Distribution 2022

	Well 1	Well 2	Well 3	Well 4	Well 5	Total	Treatment Plant Influent	Backwash	Lafayette Distribution	Dayton Distribution	Lafayette Percentage	Dayton Percentage	L + D	Diff Between Well Total and Distribution
Jan	899,000	0	1,338,000	971,000	1,085,000	4,293,000	4,969,000	166,000	1,579,000	2,909,000	35%	65%	4,488,000	-195,000
Feb	1,353,000	0	2,564,000	2,206,000	2,096,000	8,219,000	9,024,000	291,000	5,580,000	1,999,000	74%	26%	7,579,000	640,000
Mar														
Apr														
May														
Jun														
Jul														
Aug														
Sep														
Oct														
Nov														
Dec														
Total	2,552,000	0	3,902,000	3,177,000	3,181,000	12,512,000	13,993,000	457,000	7,159,000	4,908,000	59%	41%	12,067,000	445,000

Wellfield Production and Distribution 2021

	Well 1	Well 2	Well 3	Well 4	Well 5	Total	Treatment Plant Influent	Backwash	Lafayette Distribution	Dayton Distribution	Lafayette Percentage	Dayton Percentage	L + D	Diff Between Well Total and Distribution
Jan	1,072,000	698,000	806,000	946,000	911,000	4,433,000	4,857,000	180,000	2,090,000	2,740,000	43%	57%	4,830,000	-397,000
Feb	1,326,000	758,000	1,242,000	1,336,000	1,394,000	6,056,000	6,413,000	210,000	2,682,000	3,237,000	54%	46%	5,009,000	1,047,000
Mar	1,756,000	892,000	1,755,000	1,755,000	1,855,000	8,013,000	8,229,000	277,000	5,298,000	1,984,000	73%	27%	7,282,000	731,000
Apr	2,001,000	805,000	1,885,000	2,025,000	1,663,000	8,379,000	9,269,000	294,000	5,813,000	2,171,000	73%	27%	7,984,000	395,000
May	1,541,000	260,000	1,672,000	2,043,000	1,672,000	7,269,000	7,849,000	254,000	3,986,000	2,879,000	58%	42%	6,865,000	404,000
Jun	1,860,000	0	2,587,000	2,586,000	2,538,000	9,571,000	10,422,000	353,000	4,330,000	4,714,000	48%	52%	9,044,000	527,000
Jul	1,974,000	15,000	2,862,000	2,893,000	2,862,000	10,696,000	11,522,000	374,000	3,806,000	6,560,000	37%	63%	10,366,000	330,000
Aug	1,499,000	350,000	2,522,000	2,189,000	2,227,000	8,787,000	10,322,000	331,000	3,785,000	5,089,000	43%	57%	8,874,000	-87,000
Sep	995,000	309,000	1,911,000	1,249,000	1,357,000	5,821,000	7,058,000	238,000	2,192,000	3,853,000	36%	64%	6,045,000	-224,000
Oct	853,000	85,000	552,000	984,000	971,000	3,447,000	5,509,000	255,000	2,223,000	2,472,000	47%	53%	4,695,000	-1,248,000
Nov	1,020,000	1,000	1,586,000	1,309,000	2,424,000	4,962,000	5,879,000	205,000	2,717,000	2,414,000	53%	47%	5,131,000	-169,000
Dec	691,000	0	1,036,000	875,000	703,000	3,305,000	5,011,000	164,000	1,763,000	2,417,000	42%	58%	4,180,000	-875,000
Total	16,590,000	4,173,000	20,587,000	20,190,000	19,199,000	80,739,000	92,340,000	3,135,000	40,685,000	39,620,000	51%	49%	80,305,000	434,000

Corrected Distribution Numbers

Wellfield Production and Distribution 2020

	Well 1	Well 2	Well 3	Well 4	Well 5	Total	Treatment Plant Influent	Backwash	Lafayette Distribution	Dayton Distribution	Lafayette Percentage	Dayton Percentage	L + D	Diff Between Well Total and Distribution
Jan	2,212,000	1,352,000	2,504,000	2,571,000	1,781,000	10,420,000	10,777,000	307,000	6,480,000	3,390,000	66%	34%	9,870,000	550,000
Feb	2,605,000	1,392,000	2,727,000	2,727,000	1,795,000	11,246,000	11,503,000	321,000	6,968,000	3,606,000	66%	34%	10,574,000	672,000
Mar	1,869,000	1,346,000	2,856,000	2,858,000	2,736,000	11,665,000	11,987,000	324,000	7,290,000	3,922,000	65%	35%	11,212,000	453,000
Apr	2,105,000	1,542,000	4,197,000	2,229,000	2,424,000	12,497,000	13,705,000	404,000	7,856,000	3,826,000	67%	33%	11,682,000	815,000
May	1,255,000	1,251,000	3,702,000	2,196,000	2,196,000	11,470,000	13,866,000	424,000	8,919,000	2,678,000	77%	23%	11,597,000	-127,000
Jun	1,427,000	1,413,000	1,426,000	1,427,000	1,465,000	7,158,000	9,782,000	315,000	5,093,000	3,859,000	57%	43%	8,952,000	-1,794,000
Jul	1,754,000	1,593,000	1,771,000	1,773,000	1,823,000	8,714,000	11,720,000	344,000	5,027,000	5,155,000	49%	51%	10,182,000	-1,468,000
Aug	1,638,000	892,000	1,902,000	1,902,000	1,945,000	8,279,000	11,106,000	283,000	4,835,000	5,501,000	47%	53%	10,336,000	-2,057,000
Sep	1,109,000	1,177,000	1,359,000	1,359,000	1,387,000	6,391,000	7,421,000	257,000	3,883,000	4,089,000	45%	55%	7,472,000	-1,081,000
Oct	931,000	1,096,000	1,287,000	1,289,000	1,314,000	5,917,000	6,809,000	211,000	3,764,000	2,825,000	57%	43%	6,589,000	-672,000
Nov	1,293,000	1,661,000	2,001,000	1,705,000	1,733,000	8,393,000	9,077,000	304,000	5,949,000	3,071,000	66%	34%	9,014,000	-621,000
Dec	1,127,000	1,462,000	1,711,000	1,437,000	1,437,000	7,170,000	7,184,000	251,000	3,258,000	3,349,000	49%	51%	6,607,000	563,000
Total	20,195,000	16,177,000	27,443,000	23,473,000	22,032,000	109,320,000	124,037,000	3,745,000	68,816,000	45,271,000	60%	40%	114,087,000	-4,767,000

This page intentionally left blank.

Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Water Usage	118,020	0	0	0	56,775	560,998	735,793
<hr/>							
Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Water Amount	9,566.34	-	-	-	6,111.37	61,022.93	76,700.64
Sewer Amount	3,502.59	-	-	-	1,821.91	39,029.64	44,354.14
Misc Amount	-	-	-	-	-	89.23	89.23
Backflow Amount	160.00	-	-	-	180.00	920.00	1,260.00
NSFCheck Amount	-	-	-	-	-	27.41	27.41
Late Chrg Amount	30.00	-	-	-	-	1,101.58	1,131.58
<hr/>							
Total Charges:	13,258.93	-	-	-	8,113.28	102,190.79	123,563.00

Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Previous Balance	14,172.11	-	-	-	7,607.01	120,870.17	142,649.29
Payments	10,135.74-	-	-	-	4,970.40-	95,093.80-	110,199.94-
Contract Adjustments	863.15-	-	-	-	-	4,147.30-	5,010.45-
Assistance Applied	-	-	-	-	-	-	-
Deposits Applied	-	-	-	-	-	483.71-	483.71-
Interest Applied	-	-	-	-	-	-	-
Balance Transfers	-	-	-	-	-	-	-
Balance Write-offs	-	-	-	-	-	-	-
Reallocations	-	-	-	-	-	-	-
Total Charges	13,258.93	-	-	-	8,113.28	102,190.79	123,563.00
<hr/>							
Current Balance:	16,432.15	-	-	-	10,749.89	123,336.15	150,518.19

Year To Date: 07/01/2021 - 02/28/2022

Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Water Usage	1,092,172	2,500	0	1	503,577	6,045,347	7,643,597

Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Water Amount	74,682.84	75.00	-	-	39,303.27	502,123.98	616,185.09
Sewer Amount	27,875.26	-	-	-	14,575.28	307,458.86	349,909.40
Misc Amount	-	50.00	-	-	-	658.55	708.55
Backflow Amount	160.00	-	-	-	180.00	920.00	1,260.00
NSFCheck Amount	25.00	-	-	-	-	304.82	329.82
Late Chrg Amount	30.00	-	-	-	-	1,106.83	1,136.83
<hr/>							
Total Charges:	102,773.10	125.00	-	-	54,058.55	812,573.04	969,529.69

Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Previous Balance	14,438.77	-	-	-	4,749.52	151,023.95	170,212.24
Payments	98,916.27-	-	-	-	48,058.18-	809,644.04-	956,618.49-
Contract Adjustments	1,863.45-	-	-	-	-	25,309.88-	27,173.33-
Assistance Applied	-	-	-	-	-	-	-
Deposits Applied	-	125.00-	-	-	-	5,306.92-	5,431.92-

Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Interest Applied	-	-	-	-	-	-	-
Balance Transfers	-	-	-	-	-	-	-
Balance Write-offs	-	-	-	-	-	-	-
Reallocations	-	-	-	-	-	-	-
Total Charges	102,773.10	125.00	-	-	54,058.55	812,573.04	969,529.69
Current Balance:	16,432.15	-	-	-	10,749.89	123,336.15	150,518.19



**Yamhill County Sheriff's Office  
Crime Summary for DAYTON  
From 2/1/2022 to 2/28/2022**

City	UCR Description	2/1/2021 to 2/28/2021	2/1/2022 to 2/28/2022	Percentage Change	YTD	Prior Year
<b>DAYTON</b>						
Part 1						
	Aggravated Assault	1	0			6
	Arson	0	0			2
	Burglary-Business	0	0			2
	Burglary-Non-Residence	0	0			10
	Burglary-Residence	0	0			3
	Larceny	1	3	200.00 %	4	50
	Motor Vehicle Theft-Auto	0	0			7
	Rape	0	0			2
	Robbery	0	0			1
	<b>Part 1 Total</b>	<b>2</b>	<b>3</b>	<b>50.00 %</b>	<b>4</b>	<b>83</b>
Part 2						
	All Other	0	2		3	16
	Animal Problems	0	0			1
	Disorderly Conduct	0	2		2	6
	Drug Laws	0	0		1	9
	DUII	2	3	50.00 %	5	13
	Forgery	0	0			2
	Fraud	0	0			6
	Liquor Laws	0	1		1	
	Sex Offenses	0	0			7
	Simple Assault	4	5	25.00 %	5	28
	Stolen Property	0	0			11
	Trespass/Prowler	0	1		2	29
	Vandalism	1	2	100.00 %	4	26
	Weapons	0	1		1	4
	<b>Part 2 Total</b>	<b>7</b>	<b>17</b>	<b>142.86 %</b>	<b>24</b>	<b>158</b>
Part 3						
	All Other	3	4	33.33 %	7	63
	<b>Total For DAYTON</b>	<b>20</b>	<b>29</b>	<b>45.00 %</b>	<b>47</b>	<b>421</b>

Report run date: 3/1/2022



**Yamhill County Sheriff's Office  
Crime Summary for DAYTON  
From 2/1/2022 to 2/28/2022**

City	UCR Description	2/1/2021 to 2/28/2021	2/1/2022 to 2/28/2022	Percentage Change	YTD	Prior Year
DAYTON						
	Non-Reportable Offenses	8	5	-37.50 %	12	117
	Part 3 Total	11	9	-18.18 %	19	180
	<b>Total For DAYTON</b>	20	29	45.00 %	47	421

# STAFF REPORT

TO: Honorable Mayor and City Councilors  
 Through: Rochelle Roaden, City Manager  
 From: Isaac Sullens, Code Enforcement Officer  
 Subject: Code Enforcement Activities Report February 2022  
 Date: March 1, 2022

Type of Violation	February 2022	January 2022	December 2021	November 2021	October 2021
Animals	2	2	2	3	0
Building	0	0	1	1	3
Burning	0	0	0	0	0
Junk	22	27	2	2	2
Noise	0	0	0	3	1
Noxious Vegetation	1	0	0	0	2
Attractive Nuisance	0	0	0	6	0
Signs	3	0	0	0	1
RV - Camping	3	8	3	1	4
Sidewalks	0	0	2	0	0
Towed	0	0	0	1	2
Citations Issued	0	0	1	0	6
Right-of-Way	5	30	16	4	30
Other	1	0	0	0	0
<b>TOTAL</b>	<b>37</b>	<b>67</b>	<b>27</b>	<b>21</b>	<b>51</b>

Please Note: The monthly statistics are calculated from the Dayton City app, phone calls, emails, written notes, in person and code compliance officer observation.